FILED
JAN 26 2023
EXECUTIVE SECRETARY
G.P.S.C.

DOCKET# 42959
DOCUMENT# 192930

COMMISSIONERS:

TRICIA PRIDEMORE, Chairman
TIM G. ECHOLS, Vice-Chairman
FITZ JOHNSON
LAUREN "BUBBA" McDONALD
JASON SHAW

REECE McALISTER
EXECUTIVE DIRECTOR

SALLIE TANNER
EXECUTIVE SECRETARY

Georgia Public Service Commission

(404) 656-4501
(800) 282-5813

244 WASHINGTON STREET, SW
ATLANTA, GEORGIA 30334-5701

FAX: (404) 656-2341
psc.ga.gov

IN RE: **DOCKET NO. 42959: LIBERTY UTILITIES (PEACH STATE NATURAL GAS) CORP.'s GEORGIA RATE ADJUSTMENT MECHANISM**

FINAL ORDER APPROVING STIPULATION OF NATURAL GAS STAFF OF THE GEORGIA PUBLIC SERVICE COMMISSION AND LIBERTY UTILITIES (PEACH STATE NATURAL GAS) CORP. REGARDING THE 2023 ANNUAL GEORGIA RATE ADJUSTMENT MECHANISM FILING

This matter comes before the Georgia Public Service Commission ("Commission") as a result of a Stipulation between the Commission Staff ("Staff') and Liberty Utilities (Peach State Natural Gas) Corp. ("Liberty Utilities") concerning Liberty Utilities' 2023 Annual Georgia Rate Adjustment Mechanism ("GRAM") Filing. The Commission voted at its Special Administrative Session on January 24, 2023, to adopt the Stipulation (Attachment I).

Background

On December 27, 2011, the Commission approved a Stipulated Agreement between the Staff and Atmos Energy for an alternative form of ratemaking in accordance with O.C.G.A. 46-2-23.1. The process is called the Georgia Rate Adjustment Mechanism ("GRAM"). On February

26, 2013, Liberty Utilities purchased the Atmos Energy assets in Georgia and was ordered to continue to use the GRAM process. The asset purchase was final on April 1, 2013. On May 3, 2016, the Commission approved a new GRAM stipulated agreement between the Staff and Liberty Utilities that continued to incorporate the annual filing with a detailed revenue requirement and rate design model with eleven schedules and supporting workpapers. On July 30, 2020, the Commission approved a new GRAM Stipulated Agreement between Staff and Liberty Utilities for a continuation of GRAM as an alternative form of ratemaking in accordance with O.C.G.A. 46-2-23.1.

On October 1, 2022, Liberty Utilities filed its 2023 Annual GRAM Filing with a Rate Effective Period of February 1, 2023 through January 31, 2024. Staff reviewed Liberty Utilities' 2023 Annual GRAM filing, issued data requests, reviewed Liberty Utilities' responses to Staff's data requests, and met with Liberty Utilities' representatives numerous times to refine the 2023 Annual GRAM Filing and ensure compliance with the previous orders of this Commission.

Staff and Liberty Utilities have entered into a Stipulation that, if approved by the Commission, resolves the issues for the 2023 Annual GRAM Filing, subject to the terms and conditions described in the Stipulation. In accordance with the Stipulation, Liberty Utilities filed a Revised 2023 Annual GRAM Filing (Attachment A) on January 20, 2023, which is incorporated into the Stipulation by reference.

Commission Decision

On January 24, 2023, the Commission voted at Administrative Session to adopt the Stipulation between Staff and Liberty Utilities. A copy of that Stipulation and the Revised 2023 Annual GRAM Filing included as Attachment I and Attachment A.

* * * * *

WHEREFORE IT IS ORDERED, that the Stipulation (Attachment I) between Staff and Liberty Utilities regarding the Revised 2023 Annual GRAM Filing is approved, including the Attachments to the Stipulation (which are identified as Attachment A - Liberty Utilities' Revised 2023 Annual GRAM Filing).

ORDERED FURTHER, that a motion for reconsideration, rehearing, or oral argument or any other motion shall not stay the effective date of this Order, unless otherwise directed by the Commission.

ORDERED FURTHER, that jurisdiction over this matter is expressly retained for the purpose of entering such further Order or Orders as this Commission may deem just and proper.

The above action of the Commission in Special Administrative Session on the 24th day of January, 2023.

Sallie Tanner
Executive Secretary

1-26-23
Date

Tricia Pridemore
Chairman

1-24-23
Date

Attachment I

BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION

IN RE:	)	
	)	
LIBERTY UTILITIES (PEACH STATE NATURAL GAS) CORP. GEORGIA RATE ADJUSTMENT MECHANISM	)	**DOCKET NO. 42959**
	)	
	)	

GEORGIA PUBLIC SERVICE COMMISSION NATURAL GAS STAFF AND LIBERTY UTILITIES (PEACH STATE NATURAL GAS) CORP.'s 2023 GRAM STIPULATION

WHEREAS, Liberty Utilities (Peach State Natural Gas) Corp. ("Liberty Utilities" and a "Party" to this 2023 GRAM Stipulation) filed its 2023 Annual GRAM[1] Filing on October 1, 2022 (the "Initial 2023 Annual GRAM Filing") in accordance with the order of the Georgia Public Service Commission (the "Commission") dated July 30, 2020, in this Docket; and

WHEREAS, the Georgia Public Service Commission Natural Gas Staff ("Staff" and the only other "Party" to this 2023 GRAM Stipulation) has reviewed Liberty Utilities' Initial 2023 Annual GRAM filing, issued data requests, reviewed Liberty Utilities' responses to Staff's data requests, and met with Liberty Utilities' representatives numerous times to refine the 2023 Annual GRAM Filing and ensure compliance with the previous orders of this Commission; and

WHEREAS, Staff and Liberty Utilities have agreed on certain modifications to the Initial 2023 Annual GRAM Filing. The agreed-to modifications are included in the Revised 2023 Annual GRAM Filing attached hereto as Attachment A and are summarized as follows:

1. Staff and Liberty Utilities identified a revenue forecasting adjustment issue on Revenue workpapers WP 4, WP 4-1, and WP 4-1A for a large customer that was moved

[1] The Georgia Rate Adjustment Mechanism ('GRAM") is an alternative form of ratemaking authorized by O.C.G.A. § 46-2-23.1, which this Commission has previously approved for Liberty Utilities (the "Liberty Utilities GRAM") as being in the public interest and producing just and reasonable rates.

into a different rate class wherein a loss of revenue was incurred. Correcting this revenue adjustment and eliminating the incurred loss in revenue reduces the 2023 GRAM deficiency by $475,000. This correction is reflected in the Revised 2023 Annual GRAM Filing attached hereto as Attachment A; and

2. Cell reference errors in the Initial 2023 Annual GRAM Filing by date related to Capital Spending in WP 2-1-2 result in a reduction in the 2023 GRAM deficiency by $5,000. This correction is reflected in the Revised 2023 Annual GRAM Filing attached hereto as Attachment A; and

3. A revised working filing presented to Staff used on a rolling 12-month average in WP 2-1-1 Plant Detail, instead of the approved 13-month average to derive the average value of Plant assets, which contributed to a reduction in the revenue requirement. This correction from using a 12-month average to using a 13-month average is reflected in the Revised 2023 Annual GRAM Filing attached hereto as Attachment A; and

WHEREAS, the Parties agreed to include clarifying footnotes to workpapers that are affected by the removal of AFUDC in accordance with the 2020 Rate Case Order, including WP 2-1, WP 2-1-4, and WP 2-7-1. These footnotes add context to future GRAM filings regarding the accounting treatment of historical AFUDC and are included in the Revised 2023 Annual GRAM Filing attached hereto as Attachment A; and

WHEREAS, the Parties agree that the Commission's approval of this 2023 GRAM Stipulation will fully resolve all issues in the Liberty Utilities 2023 Annual GRAM Filing proceeding in Docket No. 42959, and

THEREFORE, Staff and Liberty Utilities agree as follows:

1. This 2023 GRAM Stipulation is contingent upon the Commission approving this Stipulation as filed, or with modifications that are acceptable to the Parties.

2. Attachment A to this Stipulation should be approved as Liberty Utilities' 2023 Annual GRAM Filing and the resulting rates shall become effective for bills rendered on and after February 1, 2023.

3. Except as specifically provided for within this Stipulation, the Parties reaffirm the provisions of the 2020 GRAM Stipulation and agree to the same as if the text of the 2020 GRAM Stipulation were set forth herein.

4. Staff and Liberty Utilities will use their best efforts to obtain approval of, and to implement, this Stipulation.

Agreed to this 20th day of January, 2023.

Public Interest Advocacy Staff
Georgia Public Service Commission

/S/ Nancy Tyer

Name: *Nancy Tyer*

Title: *Director, Natural Gas Unit*

Liberty Utilities
(Peach State Natural Gas) Corp.

/S/ Carolyn Bermudez

Name: *Carolyn Bermudez*

Title: *President*

[Conformed Copy]

Attachment A -

Revised 2023 Annual GRAM Filing

Liberty Utilities (Peach State Natural Gas) Corp.
Table of Contents

Schedule	Workpaper	Description
		Rate Change Components
Schedule 1		**Projected Revenue Deficiency**
Schedule 2		**Rate Base**
	WP 2-1	Plant in Service Summary
	WP 2-1-1	Plant in Service, monthly activity
	WP 2-1-2	Projected Capital Expenditures
	WP 2-1-3	Net Plant balances by month
	WP 2-1-4	AFUDC Adjustment
	WP 2-2	Accum Depr Reserves Summary
	WP 2-2-1	Accum Depr Reserves, monthly activity
	WP 2-3	CWIP
	WP 2-4	Injuries & Damages
	WP 2-5	Gas Investment
	WP 2-6	Cash Working Capital
	WP 2-6-1	CWC, Gas Cost Projection
	WP 2-6-2	Projected Gas Cost per unit
	WP 2-6-3	Projected current income tax for CWC
	WP 2-7	ADIT, summary 13-month average
	WP 2-7-1	ADIT Calculation
	WP 2-7-2	Federal Tax Basis
	WP 2-7-3	State Tax Basis
	WP 2-9	Customer Deposits
	WP 2-10	Deferred Rate Case Costs
Schedule 3		**Income Statement**
Schedule 4		**Revenues Summary**
	WP 4	Projected Revenue at Current Rates
	WP 4-1	Revenue Adjustments Summary
	WP 4-1-A	Individual Customer Revenue Adjustments
	WP 4-1-1	Customer Growth Adjustments
	WP 4-1-2	Weather Normalization Summary
	WP 4-1-2-1	WNA-Columbus Weather Station
	WP 4-1-2-2	WNA-Atlanta Weather Station
	WP 4-1-3	Customer Usage Adjustments
	WP 4-1-3-1	Customer Usage Adjustment Factors
	WP 4-1-4	Normal HDD
	WP 4-1-5	Actual HDD History
	WP 4-1-6	Historic Customer Counts
	WP 4-1-7	Historic Volumes
	WP 4-2	Present And Proposed Rates
	WP 4-3	Calculation of Proposed Rates
	WP 4-3-1	RTU Rate Calculations
	WP 4-4	GRAM Rate Impact
Schedule 5		**O&M Expense Summary**
	WP 5	O&M Expense Detail
	WP 5-1	O&M Adjustments Summary
	WP 5-1-1	Rate Case Cost
	WP 5-1-2	Allocation Adjustment
	WP 5-1-3	Uncollectibles Adjustment
	WP 5-4	General Inflation Factor
	WP 5-4-1	CPI Data Supporting the Inflation Factor
	WP 5-5	Medical Escalation Factor
	WP 5-6	Labor Inflation Factor
Schedule 6		**Depreciation Expense Summary**
Schedule 7		**Other Taxes, Summary**
	WP 7	Other Taxes, Details
Schedule 8		**Income Taxes**
Schedule 9		**Tax Expansion Factor**
Schedule 10		**Capital Structure**
Schedule 11		**Calculation of Rate Revenue Adjustment**

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 1
Calculation of Projected Revenue Deficiency (or Sufficiency)
Twelve Months Ending January 31, 2024

Line No.	Description	Calculation		Amount	
1	Rate Base Attributed to Common Equity	Schedule 2	$	114,327,481	
2	Authorized Return on Equity	Schedule 10		10.20%	
3	Operating Income Required	lines 1 * 2	$	11,661,403	
4	Operating Income Available as Proposed	Schedule 3	$	10,402,051	
5	Operating Income Deficiency	lines 5 - 6	$	1,259,352	
6	Income Expansion Factor	Schedule 9		134.305%	
7	Revenue Deficiency (Sufficiency)	lines 7 / 8	**$**	**1,691,370**	*(1)*

(1) See Schedule 11 for adjustments to the Deficiency (Sufficiency) for the effect of the banding adjustment and EDIT amortization.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 2
Average Rate Base
Twelve Months Ending January 31, 2024

Line No.	Description		Amount
1	Plant in Service	$	301,016,698
2	Less: Depreciation/Amortization Reserve		(89,049,558)
3	Construction Work in Progress		20,071,671
4	Investment Value of Gas Inventory		7,041,403
5	Working Capital Required		(8,329)
6	Accumulated Deferred Income Tax		(31,281,422)
7	Accumulated Customer Deposits		(3,839,676)
8	Deferred rate case costs		205,429
9	Rate Base	$	204,156,217
10	% Common Equity		56%
11	Rate Base Attributed to Common Equity	$	114,327,481
12	Operating Income Available For Equity After Taxes	$	10,402,051
13	Rate Of Return On Common Equity (under current rates through the Forward Looking Test Year)		9.10%

Footnotes:
(i) Materials and Supplies are outsourced and not included in the rate base.
(ii) There is no Property Held for Future Usage included in the rate base.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 3
Income Statement
Twelve Months Ending January 31, 2024

Line No.		Account Number and Description (Per Uniform System of Accounts)	Actual Amount for the Historical Year 6/30/2022	Projected Amount for the Test Year at current rates	Effect of Rate Adjustment	Projected Amount for the Test Year at new rates
		UTILITY OPERATING INCOME				
1	400	Operating Revenues	$ 42,573,522	$ 44,701,512	$ 1,297,662	$ 45,999,174
2		Operating Expenses:				
3	401, 402	Operation and Maintenance Expenses	15,745,980	17,256,353		17,256,353
4	403, 404	Depreciation and Amortization Expense	7,857,295	8,115,989		8,115,989
5	408.1	Taxes Other Than Income	1,532,560	1,544,828		1,544,828
6	431	Other Interest Expense	2,712,133	3,545,110		3,545,110
7	431	Interest on Customer Deposits	255,269	268,777		268,777
8		Total Operating Expenses	$ 28,103,236	$ 30,731,057	$ -	$ 30,731,057
9		Operating Income Before Income Taxes	$ 14,470,286	$ 13,970,455	$ 1,297,662	$ 15,268,117
10	409.1, 410.1	Income Taxes	3,696,073	3,568,403	331,455	3,899,859
11		Operating Income Available for Equity After Taxes	$ 10,774,213	$ 10,402,051	$ 966,207	$ 11,368,258
12		Rate Base Attributed to Common Equity		$ 114,327,481		114,327,481
13		Rate Of Return On Common Equity		9.10%		9.94%
14		Operating Income Available for Equity After Taxes				11,368,258
15		Add back EDIT credit included in Revenue				293,145
						11,661,403
16		ROE before EDIT Credit				10.20%

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 4
Operating Revenues
Twelve Months Ending January 31, 2024

Line No.		Account Number and Description (Per Uniform System of Accounts)	Historical Year 6/30/2022	Deduct PGA	Historical Year Adjusted	Projected Amount for the Test Year *(1)*
1		Revenues				
2	480	Residential Sales	40,805,369	(13,114,498)	27,690,871	28,429,609
3	481	Commercial and Industrial Sales	27,425,945	(17,220,441)	10,205,504	10,852,956
4	487	Forfeited Discounts	197,518		197,518	197,518
5	488	Miscellaneous Service Revenues	405,649		405,649	405,649
6	489	Transportation Revenues	4,028,830		4,028,830	4,770,628
7	495	Misc - Non operating income	45,151		45,151	45,151
8		Total Revenues	72,908,461	(30,334,939)	42,573,522	44,701,512
9		Gas Cost				
10	804	Natural Gas City Gate Purchases	24,861,245			
11	805	Purchased Gas Cost Adjustments	(894,957)			
12	808	Gas Withdrawn from storage	(1,896,147)			
13	8041	Demand Charges - Transportation	7,848,697			
14		Total Cost of Sales	29,918,838			
15		TOTAL MARGIN	42,989,624			

(1) Projected revenues reflect current rates, before proposed changes in tariff rates.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 5
O & M Expense Summary
Twelve Months Ending January 31, 2024

Line No.	Description	Projected Amounts
1	Labor	$ 8,115,707
2	Non-Labor	8,700,646
3		
4	Total before adjustment	16,816,353
5		
6	Marketing incentives	
7	Stipulated amount	440,000
8	Adjustment	-
9		
10	Subtotal	440,000
11		
12	Total	$ 17,256,353

Footnotes:
(a) All Contributions for charitable, civic and political purposes are excluded from Revenue Requirements.
(b) All Expenses related to Lobbying expenses are excluded from Revenue Requirements.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 6
Depreciation Expense
Twelve Months Ending January 31, 2024

Line No.	Description		Projected Amount
1	Depreciation Expense	WP 2-2-1	$ 8,115,989

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 7
Taxes Other Than Income
Twelve Months Ending January 31, 2024

Line No.	Type of Tax	Projected Amount for Test Year	Method of Calculation
1	FICA	$380,686	Payroll
2	Federal Unemployment	0	
3	State Unemployment	0	
4	City Franchise	0	
5	DOT Tank Fees	0	
6	Ad Valorem	1,164,142	Property
7		$1,544,828	

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 8
Calculation Of Federal And State Income Tax
Twelve Months Ending January 31, 2024

Line No.	Description			Projected Amount
1	Net Operating Income Before Income Taxes	Schedule 3	$	13,970,455
2	Application of Composite Tax Rate	Schedule 9		25.54%
3	Subtotal			$3,568,403
4	Less: Investment Tax Credit			-
5	Pro-forma Income Tax Expense			$3,568,403

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 9
Derivation Of The Income Expansion Factor
Twelve Months Ending January 31, 2024

Line No.	Description	Calculation	Rate	Values
1	Additional Revenue			100.00%
2	State Income Tax Rate		5.75%	
3	Federal Income Tax Rate		21.00%	
4	Effective Rate	line 3 + line 2 * (1 - line 3)		25.54%
5	After Tax Effect of Additional Revenues	line 1 - line 4		74.46%
6	Tax Expansion Factor	1 / line 5		134.30%

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 10
Capital Structure And Cost Of Capital (Projected)
Twelve Months Ending January 31, 2024

Line No.	Class of Capital	% to Total	Cost	Weighted Cost %
1	Short-Term Debt	6%	6.02%	0.36%
2	Long-Term Debt	38%	3.62%	1.38%
3	Common Equity	56%	10.20%	5.71%
4	Total	100%		7.45%

5	Long-Term Debt	Amount Outstanding	Interest Rate	Weighted Cost %	Maturity
6	Tranche 1	$ 13,772,053	2.08%	0.36%	1-Apr-2031
7	Tranche 2	$ 41,316,158	3.86%	2.02%	31-Jul-2023
8	Tranche 3	$ 13,772,053	4.26%	0.74%	31-Jul-2028
9	Tranche 4	$ 10,100,000	3.86%	0.49%	30-Sep-2024
10		$ 78,960,263		3.62%	

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 11
Calculation of Rate Revenue Adjustment
Twelve Months Ending January 31, 2024

Line No.	Description	Calculation	Amount
1	Projected ROE at Current Rates	Schedule 2	9.10%
2	Banding Adjustment ROE		10.20%
3	ROE Below or (Above) Earnings Band ROE	line 2 - line 1	1.10%
4	Equity portion of ratebase	Schedule 2	114,327,481
5	Operating Income Deficiency or (Sufficiency)	line 3 * line 4	$ 1,259,352
6	EDIT amortization	WP 2-7	$ (293,145)
7	Total before gross up	line 5 + line 6	$ 966,207
8	Income Expansion Factor	Schedule 9	134.30%
9	2023 GRAM Rate Revenue Adjustment	line 7 * line 8	$ 1,297,662
10	2021 GRAM Revenue True Up Under Collection	April 2022 RTU Filing	$ 870,897
11	Carrying Costs/Charges on RTU Balance	line 10 * Cost of Capital	$ 64,868
12	Total Adjusted 2023 GRAM Rate Revenue Adjustment	Line 9 + Line 10 + Line 11	$ 2,233,427

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-1
Plant in Service

Line No.	Account	Description	Balance 12/31/2021	Balance 6/30/2022	13 Month Average 1/31/2024
1	30200	30200-Franchise & Consents	$ 20,716	$ 206,807	$ 206,807
2	30400	30400-Land & Land Rights	$ 2,635	$ 2,635	2,635
3	30500	30500-Structures & Improvements	$ 5,167	$ 5,167	5,167
4	31100	31100-Liquefied Petro Gas Equip.	$ -	$ -	-
5	36100	36100-Structures & Improvements	$ -	$ -	-
6	36200	36200-Gas Holders	$ -	$ -	-
7	36310	36310-Liquefaction Equip.	$ -	$ -	-
8	36320	36320-Vaporizing Equipment	$ -	$ -	-
9	36350	36350-Other Equipment	$ -	$ -	-
10	36510	36510-Land & Land Rights	$ -	$ -	-
11	36520	36520-Rights-Of-Way	$ 162,500	$ 162,500	162,500
12	36600	36600-Structures & Improvements	$ 11,493	$ 11,493	11,493
13	36700	36700-Mains - Cathodic Protection	$ 1,359	$ 3,229,608	3,229,608
14	36701	36701-Mains - Steel	$ 3,228,249	$ -	-
15	36900	36900-Meas. & Reg. Sta. Equipment	$ 93,404	$ 93,404	93,404
16	37000	37000-Communication Equipment	$ -	$ -	-
17	37400	37400-Land & Land Rights	$ 835,436	$ 943,988	943,988
18	37402	37402-Land & Land Rights	$ 108,552	$ -	-
19	37500	37500-Structures & Improvements	$ 410,245	$ 410,245	410,245
20	37600	37600-Mains - Cathodic Protection	$ 6,286,332	$ 150,264,194	150,763,926
21	37601	37601-Mains - Steel	$ 48,530,556	$ 0	44,072
22	37602	37602-Mains - Plastic	$ 94,775,652	$ -	3,234,497
23	37800	37800-Meas. & Reg. Sta. Eq-General	$ 2,546,811	$ 2,546,811	2,546,811
24	37900	37900-Meas. & Reg. - City Gate	$ 636,580	$ 636,580	636,580
25	38000	38000-Services	$ 70,395,374	$ 70,395,374	74,995,338
26	38100	38100-Meters	$ 11,167,895	$ 11,174,639	12,005,719
27	38200	38200-Meter Installations	$ 12,890,308	$ 12,890,308	13,189,401
28	38300	38300-House Regulators	$ 2,722,932	$ 2,722,932	2,873,210
29	38500	38500-Ind. Meas. & Reg. Sta. Equip	$ 443,024	$ 443,024	443,024
30	38900	38900-Land & Land Rights	$ 153,221	$ 153,221	153,221
31	39000	39000-Structures & Improvements	$ 5,854,210	$ 6,835,853	7,022,090
32	39001	3901-Structure Frame	$ 955,587	$ -	41,341
33	39002	3902-Improvements	$ 26,056	$ -	-
34	39003	3903-Improv. to Leased Premises	$ 68,827	$ 68,827	77,048
35	39100	39100-Office Furniture & Equipment	$ 1,651,081	$ 1,651,081	1,674,710
36	39200	39200-Transportation Equipment	$ 3,867,070	$ 3,867,070	4,344,143
37	39300	39300-Stores Equipment	$ 3,328	$ 3,328	3,328
38	39400	39400-Tools, Shop, & Garage Equip.	$ 649,518	$ 649,518	747,796
39	39600	39600-Power Operated Equipment	$ 1,646,610	$ 1,646,610	1,736,698
40	39603	39603-Ditchers	$ -	$ 34,750	34,750
41	39604	39604-Backhoes	$ 34,750	$ -	-
42	39605	39605-Welders	$ -	$ -	-
43	39700	39700-Communication Equipment	$ 725,208	$ 725,208	725,208
44	39701	39701-Comm. Equip. - Mobile Radios	$ -	$ -	-
45	39800	39800-Miscellaneous Equipment	$ 921,961	$ 921,961	950,594
46	39900	3990-Oth Tang Prop - PC Hardware	$ 330,705	$ 488,008	569,520
47	39910	3991-Oth Tang Prop - Network - H/W	$ 157,303	$ -	-
48	39907	39907-Oth Tang Prop - PC Software	$ -	$ -	-
49	30300	30300-Misc. Intangible Plant	$ 2,387,546	$ 2,387,546	1,946,723
50	30310	30310-Misc. Intangible Plant - Software	$ 6,788,010	$ 6,788,010	1,884,276
51	30320	30320-Customer First - 15 Years	$ -	$ -	14,299,161
52	30330	30330-Customer First - 7 Years	$ -	$ -	1,353,345
53	39908	39908-Oth Tang Prop - Appl Software	$ -	$ -	-
54	39909	39909-Oth Tang Prop - Mainframe S/W	$ -	$ -	-
55	39924	39924-Oth Tang Prop - Gen. Startup Costs	$ -	$ -	-
56					
57		Subtotal	$ 281,496,212	$ 282,360,701	$ 303,362,377
58		AFUDC Adjustment[1]	(2,345,679)	(2,345,679)	(2,345,679)
59		Total	$ 279,150,533	$ 280,015,022	$ 301,016,698

[1] Sound ratemaking principles dictate that a Company should record and recover construction financing costs through either AFUDC or CWIP, but not both on the same asset for the same time period. Prior to the 2020 rate case, the Company recorded AFUDC to Work in Progress ("WIP") and included CWIP in rate base for the same assets. Because including CWIP as a component of rate base is consistent with Georgia ratemaking precedent that continues in the GRAM, the adjustments on WP 2-1, WP 2-1-4 and WP 2-7-1 were agreed upon in the 2020 rate case in order to remove AFUDC that was previously capitalized to plant in service and, by doing so, remedy the issue. The removal of these actual historic amounts will continue and be synchronized with the remaining useful life of the respective assets consistent with the depreciation rates approved by the Commission.

Following the 2020 rate case, the Company ceased recording AFUDC to WIP in Georgia to comply with the 2020 GRAM Stipulation, making future (new) adjustments unnecessary. See 2020 GRAM Stipulation, Section 4(B)(a) at page 8.

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Database Items
WP 3-1-1
Plant In Service Monthly Activity

Line No.		Actual Dec-21	Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24	Projected 13-Month Average
1	30200-Franchise & Consents	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 208,506	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807	$ 206,807
2	30400-Land & Land Rights	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636
3	30500-Structures & Improvements	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167
4	31100-Liquefied Petro Gas Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	34100-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	34200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	34510-Liquefaction Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	36520-Wyoming Easement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	36560-Other Easement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	38510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	38520-Rights-Of-Way	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500
12	38600-Structures & Improvements	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483	11,483
13	38720-Mains - Cathodic Protection	1,599	1,599	1,599	1,599	1,599	3,229,608	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808	3,228,808
14	38721-Mains - Steel	3,228,249	3,228,249	3,228,249	3,228,249	3,228,249	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	38800-Meas. & Reg. Sta. Equipment	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404	83,404
16	37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	37400-Land & Land Rights	836,436	836,436	836,436	836,436	836,436	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998	943,998
18	37402-Land & Land Rights	106,552	106,552	106,552	106,552	106,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245
20	37600-Mains - Cathodic Protection	6,296,332	6,296,332	6,296,332	6,296,332	6,296,332	149,592,540	150,394,194	150,394,194	150,394,194	150,394,194	150,517,741	150,394,968	150,434,828	150,473,478	150,512,603	150,598,118	150,822,912	150,894,335	150,732,859	150,782,097	150,824,347	150,841,629	150,896,174	150,942,429	151,011,964	151,068,908	150,765,808
21	37601-Mains - Steel	48,630,556	48,630,556	48,630,556	48,630,556	48,630,556	0	0	0	0	0	4,722	8,990	15,022	14,487	21,925	28,391	31,858	38,269	40,460	45,674	46,405	50,925	54,647	59,614	65,948	69,961	44,072
22	37602-Mains - Plastic	94,778,652	94,778,652	94,778,652	94,778,652	94,778,652	-	-	-	-	-	346,575	682,436	1,102,464	1,564,585	1,609,008	2,325,641	2,321,787	2,569,995	2,668,696	3,552,107	3,625,563	3,737,415	4,060,990	4,309,951	4,439,979	5,091,983	3,234,497
23	37800-Meas. & Reg. - City Gate	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580	636,580
24	37900-Services	70,396,374	70,396,374	70,396,374	70,396,374	70,396,374	70,396,374	70,396,374	70,396,374	70,396,374	70,396,374	70,666,256	71,575,240	71,963,251	72,521,779	72,663,765	73,308,640	73,997,321	74,078,613	74,617,514	75,162,599	75,551,487	75,710,566	76,263,452	76,858,434	77,278,445	77,636,973	74,966,338
25	38100-Meters	11,167,895	11,167,895	11,167,895	11,167,895	11,167,895	11,167,895	11,174,638	11,174,638	11,174,638	11,174,638	11,263,869	11,342,277	11,457,908	11,522,684	11,586,085	11,710,015	11,771,335	11,840,093	11,937,421	12,059,636	12,106,231	12,134,940	12,223,998	12,302,979	12,418,210	12,462,988	12,056,719
26	38300-Meter Installations	12,860,308	12,860,308	12,860,308	12,860,308	12,860,308	12,860,308	12,860,308	12,860,308	12,860,308	12,860,308	12,902,556	12,960,838	12,982,252	13,018,684	13,059,101	13,083,681	13,106,005	13,129,795	13,164,821	13,200,276	13,225,542	13,235,806	13,267,603	13,296,236	13,337,890	13,361,181	13,189,421
27	38500-Heat Reclaimers	2,722,852	2,722,852	2,722,852	2,722,852	2,722,852	2,722,852	2,722,852	2,722,852	2,722,852	2,722,852	2,730,054	2,753,245	2,774,154	2,795,867	2,797,662	2,819,745	2,830,905	2,843,261	2,860,950	2,878,074	2,891,578	2,896,578	2,912,679	2,928,809	2,947,796	2,958,511	2,873,210
28	38900-Land & Land Rights	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221
29	39000-Structures & Improvements	5,864,210	5,864,210	5,864,210	5,864,210	5,864,210	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863	6,836,863
30	39001-Structure Frame	956,587	956,587	956,587	956,587	956,587	-	-	-	-	-	4,430	8,339	14,061	17,313	20,556	26,632	29,676	33,102	37,944	43,644	44,543	47,799	52,199	56,108	61,862	66,062	41,341
31	39002-Improvements	26,066	26,066	26,066	26,066	26,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	39003-Improv. to Leased Premises	68,827	68,827	68,827	68,827	68,827	68,827	68,827	68,827	68,827	68,827	69,708	70,486	71,629	72,270	72,917	74,125	74,728	75,410	76,372	77,547	78,042	78,328	79,207	78,984	81,128	81,769	77,048
33	39100-Office Furniture & Equipment	1,651,081	1,651,081	1,651,081	1,651,081	1,651,081	1,651,081	1,651,081	1,651,081	1,651,081	1,651,081	1,652,613	1,656,947	1,659,155	1,660,976	1,662,836	1,666,303	1,668,042	1,670,001	1,672,788	1,675,560	1,677,567	1,678,364	1,680,916	1,683,150	1,686,436	1,688,280	1,674,710
34	39200-Transportation Equipment	3,967,070	3,967,070	3,967,070	3,967,070	3,967,070	3,967,070	3,967,070	3,967,070	3,967,070	3,967,070	3,918,199	3,993,301	4,029,678	4,056,862	4,104,405	4,174,567	4,208,529	4,249,067	4,304,857	4,361,490	4,401,834	4,418,321	4,469,429	4,514,562	4,560,929	4,618,113	4,544,143
35	39300-Stores Equipment	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
36	39400-Tools, Shop, & Garage Equip	649,518	649,518	649,518	649,518	649,518	649,518	649,518	649,518	649,518	649,518	680,042	699,342	689,019	690,676	696,429	712,838	720,064	729,210	736,723	751,370	759,679	763,677	773,609	782,901	796,678	804,238	747,796
37	39500-Power Operated Equipment	1,646,610	1,646,610	1,646,610	1,646,610	1,646,610	1,646,610	1,646,610	1,646,610	1,646,610	1,646,610	1,656,263	1,664,791	1,677,516	1,684,357	1,691,427	1,704,644	1,711,277	1,718,744	1,729,295	1,739,974	1,747,560	1,750,709	1,760,359	1,768,678	1,781,412	1,788,434	1,736,566
38	39600-Switchers	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750	34,750
39	39625-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	39700-Communication Equipment	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208	726,208
41	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39800-Miscellaneous Equipment	921,961	921,961	921,961	921,961	921,961	921,961	921,961	921,961	921,961	921,961	925,029	927,736	931,720	933,952	936,205	940,406	942,514	944,697	948,241	951,635	954,066	956,048	958,114	960,821	964,866	967,697	950,594
43	39901-Oth Tang Prop - PC Hardware	330,705	330,705	330,705	330,705	330,705	488,008	488,008	488,008	488,008	488,008	496,742	504,450	515,791	525,144	528,559	540,518	546,518	549,276	562,822	572,484	579,576	582,194	590,929	598,627	609,978	618,333	569,529
44	39902-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39903-Oth Tang Prop - Network - HW	157,303	157,303	157,303	157,303	157,303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	39904-Oth Tang Prop - Network - SW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	39905-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	39906-Oth Tang Prop - Servers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	39907-Oth Tang Prop - Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	39908-Oth Tang Prop - Mainframe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	39909-Oth Tang Prop - Mainframe SW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	39910-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	39911-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39912-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39913-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	39914-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	39915-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	39916-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	39917-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	39918-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	39919-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	39920-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	39921-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	39922-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	39923-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	39924-Oth Tang Prop - Gen. Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	$ 281,486,212	$ 281,486,212	$ 281,486,212	$ 281,486,212	$ 281,486,212	$ 281,694,187	$ 282,360,791	$ 282,360,791	$ 296,659,862	$ 296,659,862	$ 297,481,134	$ 297,472,364	$ 294,963,319	$ 297,167,963	$ 297,695,989	$ 299,307,479	$ 300,344,824	$ 301,221,220	$ 302,483,571	$ 303,781,218	$ 304,853,364	$ 305,879,193	$ 306,170,821	$ 307,182,102	$ 308,879,912	$ 309,581,497	$ 303,362,277

Liberty Utilities (Peach State Natural Gas) Corp
Summary of Retebase Items
WP 2-1-1
Plant In Service Monthly Activity

Line No.		Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24
	Additions Placed in Service																									
1	30200-Franchise & Consents																									
2	30400-Land & Land Rights																									
3	30600-Structures & Improvements																									
4	31100-Liquefied Petro Gas Equip																									
5	36100-Structures & Improvements																									
6	36200-Gas Holders																									
7	36310-Liquefaction Equip																									
8	36320-Vaporizing Equipment																									
9	36500-Other Equipment																									
10	36510-Land & Land Rights																									
11	36520-Rights-Of-Way																									
12	37000-Structures & Improvements																									
13	37100-Mains - Cathodic Protection																									
14	37101-Mains - Steel																									
15	37200-Mains & Res. Sta. Equipment																									
16	37300-Communication Equipment																									
17	37400-Land & Land Rights																									
18	37402-Land & Land Rights																									
19	37500-Structures & Improvements																									
20	37600-Mains - Cathodic Protection						711.484				54.306	47.927	70.517	30.503	39.884	74.368	37.316	42.011	69.366	60.089	42.949	17.527	54.306	47.927	70.517	30.503
21	37601-Mains - Steel										4.799	4.227	6.219	3.484	3.517	6.559	3.291	3.705	6.236	5.299	3.779	1.546	4.799	4.227	6.219	3.484
22	37602-Mains - Plastic										351.496	310.203	456.418	255.681	258.147	481.293	241.527	271.915	394.173	388.866	277.339	113.440	351.496	310.203	456.418	255.681
23	37603-Mains & Res. Sta. Eq-General																									
24	37903-Mains & Res. - City Gate																									
25	38000-Services										502.943	443.859	653.073	305.845	369.374	688.849	345.683	389.074	549.695	556.415	396.934	162.317	502.943	443.859	653.073	305.845
26	38100-Meters						6.744				85.567	75.563	116.329	65.167	65.795	122.886	61.559	69.304	97.915	99.112	70.667	28.913	85.567	75.563	116.329	65.167
27	38200-Meter Installations										32.648	28.283	41.614	23.312	23.537	43.881	22.021	24.792	35.027	35.455	25.268	10.343	32.648	28.283	41.614	23.312
28	38300-House Regulators										16.102	14.211	20.909	11.715	11.829	22.049	11.064	12.457	17.599	17.814	12.700	5.197	16.102	14.211	20.909	11.715
29	38500-Ind. Meas. & Reg. Sta. Equip																									
30	38900-Land & Land Rights																									
31	39000-Structures & Improvements										19.955	17.611	25.912	14.516	14.666	27.323	13.712	15.437	21.810	22.077	15.745	6.440	19.955	17.611	25.912	14.516
32	3901-Structure Frame										4.430	3.909	5.752	3.222	3.253	6.065	3.044	3.427	4.841	4.901	3.496	1.430	4.430	3.909	5.752	3.222
33	3903-Improvements										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	3903-Improv to Leased Premises										691	777	1.144	641	647	1.206	606	681	965	974	696	284	691	777	1.144	641
35	39120-Office Furniture & Equipment										2.532	2.234	3.288	1.842	1.859	3.467	1.740	1.959	2.767	2.801	1.998	817	2.532	2.234	3.288	1.842
36	39200-Transportation Equipment										51.118	45.113	66.377	37.184	37.542	69.993	35.178	39.545	55.870	56.563	40.333	16.498	51.118	45.113	66.377	37.184
37	39300-Stores Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	39400-Tools, Shop, & Garage Equip										13.630	9.293	13.674	7.660	7.734	14.419	7.226	8.146	11.509	11.650	8.309	3.398	10.530	9.293	13.674	7.660
39	39500-Power Operated Equipment										9.663	8.519	12.534	7.022	7.088	13.217	6.633	7.467	10.550	10.679	7.618	3.116	9.663	8.519	12.534	7.022
40	39600-Others																									
41	39604-Backhoes																									
42	39606-Welders																									
43	39700-Communication Equipment																									
44	39701-Comm. Equip. - Mobile Radios																									
45	39800-Miscellaneous Equipment										3.068	2.708	3.984	2.232	2.253	4.201	2.108	2.373	3.353	3.394	2.421	990	3.068	2.708	3.984	2.232
46	3980-Oth Tang Prop - PC Hardware										8.734	7.708	11.341	6.353	6.415	11.959	6.002	6.757	9.548	9.665	6.891	2.819	8.734	7.708	11.341	6.353
47	3981-Oth Tang Prop - Network - HW																									
48	39807-Oth Tang Prop - PC Software																									
49	39900-Misc. Intangible Plant																									
50	39915-Misc. Intangible Plant - Software																									
51	30520-Customer First - 15 Years							0	14.289.161	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	30530-Customer First - 7 Years							0	0	0	0	0	0	1.353.345	0	0	0	0	0	0	0	0	0	0	0	0
53	39906-Oth Tang Prop - App Software																									
54	39909-Oth Tang Prop - Mainframe S/W																									
55	39934-Oth Tang Prop - Gen. Startup Costs																									
	Total	$ -	$ -	$ -	$ -	$ -	$ 718.229	$ -	$ 14.289.161	$ -	$ 1.192.173	$ 1.035.845	$ 1.589.684	$ 2.186.716	$ 853.575	$ 1.591.289	$ 791.577	$ 899.650	$ 1.279.255	$ 1.288.729	$ 898.893	$ 375.074	$ 1.192.173	$ 1.035.845	$ 1.589.684	$ 845.574

Liberty Utilities (Peach State Natural Gas) Corp
Summary of Ratebase Items
WP 3-1-1
Plant in Service Monthly Activity

Line No.		Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24
	Retirements																									
1	30200-Franchise & Consents						(1,892)																			
2	30400-Land & Land Rights																									
3	30600-Structures & Improvements																									
4	31100-Liquefied Petro Gas Equip																									
5	36100-Structures & Improvements																									
6	36200-Gas Holders																									
7	36310-Linefarction Equip																									
8	36320-Vaporizing Equipment																									
9	36330-Other Equipment																									
10	36510-Land & Land Rights																									
11	36520-Rights-Of-Way																									
12	36600-Structures & Improvements																									
13	36700-Mains - Cathodic Protection																									
14	36701-Mains - Steel																									
15	36800-Meas. & Reg. Sta. Equipment																									
16	37000-Communication Equipment																									
17	37400-Land & Land Rights																									
18	37402-Land & Land Rights																									
19	37500-Structures & Improvements																									
20	37800-Mains - Cathodic Protection						(39,850)	0	0	0	(760)	(671)	(667)	(563)	(568)	(1,041)	(822)	(588)	(831)	(941)	(606)	(245)	(765)	(671)	(667)	(563)
21	37801-Mains - Steel							0	0	0	(67)	(59)	(67)	(49)	(49)	(92)	(48)	(52)	(73)	(74)	(53)	(22)	(67)	(59)	(67)	(49)
22	37802-Mains - Plastic							0	0	0	(4,921)	(4,343)	(6,390)	(3,582)	(3,614)	(6,739)	(3,381)	(3,807)	(5,376)	(5,444)	(3,883)	(1,588)	(4,951)	(4,343)	(6,390)	(3,582)
23	37850-Mains & Rec. Sta. Eq-Canaro																									
24	37900-Mains & Rec. - City Gate																									
25	38000-Services							0	0	0	(10,068)	(8,877)	(13,061)	(7,317)	(7,367)	(13,777)	(6,912)	(7,781)	(10,994)	(11,128)	(7,937)	(3,246)	(10,068)	(8,877)	(13,061)	(7,317)
26	38100-Meters							0	0	0	(638)	(474)	(698)	(391)	(395)	(736)	(369)	(416)	(587)	(595)	(424)	(173)	(538)	(474)	(698)	(391)
27	38200-Meter Installations																									
28	38300-House Regulators																									
29	38500-Ind. Meas. & Reg. Sta. Equip																									
30	38600-Land & Land Rights																									
31	38800-Structures & Improvements																									
32	3901-Structure Frame																									
33	3903-Improvements																									
34	3903-Improv. to Leased Premises																									
35	39100-Office Furniture & Equipment																									
36	39200-Transportation Equipment																									
37	39300-Stores Equipment																									
38	39400-Tools, Shop & Garage Equip																									
39	39500-Power Operated Equipment																									
40	39600-Others																									
41	39604-Backhoes																									
42	39605-Welders																									
43	39700-Communication Equipment																									
44	39701-Comm. Equip. - Mobile Radios																									
45	39800-Miscellaneous Equipment																									
46	3980-Oth Tang Prop - PC Hardware																									
47	3981-Oth Tang Prop - Network - HW																									
48	39807-Oth Tang Prop - PC Software																									
49	30500-Misc. Intangible Plant										(443,825)															
50	30510-Misc. Intangible Plant - Software										(4,905,734)															
51	30520-Customer First - 15 Years																									
52	30530-Customer First - 7 Years																									
53	39808-Oth Tang Prop - App Software																									
54	39809-Oth Tang Prop - Mainframe SW																									
55	39824-Oth Tang Prop - Gen. Startup Costs																									
	Total	$ -	$ -	$ -	$ -	$ -	$ (41,710)	$ -	$ -	$ -	$ (5,360,951)	$ (14,429)	$ (21,224)	$ (11,889)	$ (12,806)	$ (22,369)	$ (11,270)	$ (12,644)	$ (17,884)	$ (18,082)	$ (12,899)	$ (5,275)	$ (16,345)	$ (14,429)	$ (21,224)	$ (11,889)

Liberty Utilities (Peach State Natural Gas) Corp
Summary of Rebase Items
WP 2-1-1
Plant In Service Monthly Activity

Line No.		Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Transfers/Adjustments: Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24
1	32200-Franchise & Consents	$ -	$ -	$ -	$ -	$ 187,970	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	35400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	36500-Structures & Improvements	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	31100-Liquified Petro Gas Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	36100-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	36510-Liquefaction Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	36520-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	36560-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	36520-Rights Of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	36720-Mains - Cathodic Protection	-	-	-	-	3,228,248	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	36701-Mains - Steel	-	-	-	-	(3,228,248)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	36600-Meas. & Reg. Sta. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	37402-Land & Land Rights	-	-	-	-	108,562	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	37402-Land & Land Rights	-	-	-	-	(108,562)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	37600-Mains - Cathodic Protection	-	-	-	-	143,306,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	37601-Mains - Steel	-	-	-	-	(48,530,646)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	37603-Mains - Plastic	-	-	-	-	(94,775,562)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	37800-Meas. & Reg. Sta. Eq-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	37900-Meas. & Reg. - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	38000-Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	38100-Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	38200-Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	38300-House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	38500-Ind. Meas. & Reg. Sta. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	38600-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	38800-Structures & Improvements	-	-	-	-	881,643	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	39001-Structure Frame	-	-	-	-	(866,567)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	39010-Improvements	-	-	-	-	(35,058)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	39013-Improv. to Leased Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	39120-Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	39200-Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	39320-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	39400-Tools, Shop, & Garage Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	39500-Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	39603-Others	-	-	-	-	34,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	39604-Backhoes	-	-	-	-	(34,750)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39700-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39800-Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	3980-Oth Tang Prop - PC Hardware	-	-	-	-	157,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3981-Oth Tang Prop - Network - HW	-	-	-	-	(157,503)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	39807-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	30300-Misc. Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30310-Misc. Intangible Plant - Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	30320-Customer Plat - 15 Years					-								-												
52	30330-Customer Plat - 7 Years					-								-												
53	39808-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39809-Oth Tang Prop - Mainframe SW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39824-Oth Tang Prop - Gen. Status Oper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	$ -	$ -	$ -	$ -	$ 187,970	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Liberty Utilities (Peach State Natural Gas) Corp.
Projected Capital Expenditures
WP 2-1-2

Description		Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
Growth																				
Gainesville 85 Industrial Park																				
Ga Growth Functional		175,017	124,822	51,056	158,198	139,613	205,420	115,074	116,185	216,610	108,704	122,381	172,904	175,017	124,822	51,056	158,198	139,613	205,420	115,074
Front Avenue																				
Atlanta Highway																				
Mulberry Crossing																				
Midland Commons																				
Guy Cooper Road																				
Oak Hill																				
Hughston Development																				
Meter sets																				
Other																				
Non-growth improvements																				
Gainesville transmission line		364,194	259,743	106,243	329,196	290,523	427,461	239,460	241,769	450,746	226,204	254,864	359,797	364,194	259,743	106,243	329,196	290,523	427,461	239,460
Technology Parkway																				
Warm Springs relocate																				
Regulator stations		17,814	12,705	5,197	16,102	14,211	20,909	11,713	11,826	22,048	11,064	12,457	17,599	17,814	12,705	5,197	16,102	14,211	20,909	11,713
Rectifiers		5,938	4,235	1,732	5,367	4,737	6,970	3,904	3,942	7,349	3,688	4,152	5,866	5,938	4,235	1,732	5,367	4,737	6,970	3,904
Other																				
Public improvements	(1)																			
Misc Public improvements		47,504	33,880	13,858	42,939	37,895	55,757	31,234	31,536	58,794	29,505	33,217	46,931	47,504	33,880	13,858	42,939	37,895	55,757	31,234
Misc. System Improvement		29,895	21,321	8,721	27,022	23,848	35,089	19,656	19,846	37,000	18,568	20,904	29,534	29,895	21,321	8,721	27,022	23,848	35,089	19,656
3536.Columbus.Various Bridge Crossings Total		20,783	14,822	6,063	18,786	16,579	24,393	13,665	13,797	25,722	12,909	14,533	20,532	20,783	14,822	6,063	18,786	16,579	24,393	13,665
Columbus spider web																				
Relocate main Buena Vista Rd																				
Buena Vista diverging diamond																				
Buena Vista at 185																				
Cusseta Rd at 185																				
Turnberry to Harris County																				
Bradley Park																				
Veterans Parkway																				
Other																				
Equipment																				
Vehicles		56,553	40,333	16,498	51,118	45,113	66,377	37,184	37,542	69,993	35,125	39,545	55,870	56,553	40,333	16,498	51,118	45,113	66,377	37,184
Mueller HP tapping																				
IT		5,938	4,235	1,732	5,367	4,737	6,970	3,904	3,942	7,349	3,688	4,152	5,866	5,938	4,235	1,732	5,367	4,737	6,970	3,904
Security		14,138	10,084	4,124	12,780	11,278	16,595	9,296	9,386	17,498	8,781	9,886	13,968	14,138	10,084	4,124	12,780	11,278	16,595	9,296
3534.gainesville.Bridge crossing Total		6,804	4,852	1,985	6,150	5,427	7,986	4,473	4,517	8,421	4,226	4,757	6,722	6,804	4,852	1,985	6,150	5,427	7,986	4,473
8862-0400-EQUIP15		26,685	19,032	7,785	24,121	21,287	31,321	17,546	17,715	33,027	16,575	18,660	26,353	26,685	19,032	7,785	24,121	21,287	31,321	17,546
Other																				
Corporate IT support																				
Other																				
Customer First - 15 Years			14,299,161																	
Customer First - 7 Years								1,353,345												
Functionals	(2)																			
Growth		114,141	81,405	33,297	103,172	91,052	133,989	75,048	75,772	141,267	70,894	79,813	112,762	114,141	81,405	33,297	103,172	91,052	133,989	75,048
Non-growth	(3)	187,021	133,384	54,558	169,049	149,189	219,510	122,967	124,154	231,467	116,160	130,775	184,763	187,021	133,384	54,558	169,049	149,189	219,510	122,967
Leak	(4)	213,304	152,128	62,225	192,806	170,156	250,359	140,248	141,601	263,996	132,485	149,153	210,728	213,304	152,128	62,225	192,806	170,156	250,359	140,248
		$ 1,285,729	$ 15,216,144	$ 375,074	$ 1,162,173	$ 1,025,645	$ 1,509,084	$ 2,198,719	$ 853,529	$ 1,591,289	$ 798,577	$ 899,050	$ 1,270,205	$ 1,285,729	$ 916,983	$ 375,074	$ 1,162,173	$ 1,025,645	$ 1,509,084	$ 845,374

(1) Public improvements are projects where Liberty is spending capital due to infrastructure work done by other parties, typically the DOT or a City/County.
(2) Functionals are smaller projects not accounted for on an individual project basis. The general criteria for functionals is the size (length) of a project.
(3) This is the replacement (addition) of items due to normal wear and tear that do not involve expanding the system.
(4) This is the replacement (addition) of items resulting from leaks detected. Leaks can be noted through a routine leak survey (20% of the system is surveyed annually), through leak calls from third parties, third party damages, etc. Costs can include things like clamps installed on mains and replacement of risers, plus all the labor and overhead associated with the work.

Total Above Less Items Identified to Specific FERC Account	$ 1,211,362	$ 863,944	$ 353,380	$ 1,094,952	$ 966,322	$ 1,421,798	$ 796,477	$ 804,160	$ 1,499,248	$ 752,387	$ 847,049	$ 1,196,736	$ 1,211,362	$ 863,944	$ 353,380	$ 1,094,952	$ 966,322	$ 1,421,798	$ 796,477

Liberty Utilities (Peach State Natural Gas) Corp.
Net Plant
WP 2-1-3

Line No.		Actual Dec-21	Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22
1	30200-Franchise & Consents	$ -	$ -	$ -	$ -	$ -	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970
2	30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
3	30500-Structures & Improvements	-	-	-	-	-	0	0	0	0	0	0	0	0
4	31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
5	36100-Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
6	36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-
7	36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
8	36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
9	36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
10	36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
11	36520-Rights-Of-Way	67,121	67,023	66,926	66,828	66,731	66,633	66,536	66,438	66,341	66,243	66,146	66,048	65,951
12	36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
13	36700-Mains - Cathodic Protection	642	642	641	641	640	3,229,608	95,679	94,683	93,688	92,692	91,696	90,700	89,704
14	36701-Mains - Steel	90,643	89,647	88,652	87,657	86,661	(3,132,987)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
15	36900-Meas. & Reg. Sta. Equipment	8,259	8,223	8,188	8,152	8,116	8,080	8,044	8,009	7,973	7,937	7,901	7,865	7,830
16	37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
17	37400-Land & Land Rights	814,369	814,369	814,369	814,369	814,369	817,910	817,910	817,910	817,910	817,910	817,910	817,910	817,910
18	37402-Land & Land Rights	3,541	3,541	3,541	3,541	3,541	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	302,618	301,945	301,271	300,598	299,924	299,251	298,577	297,904	297,230	296,557	295,883	295,210	294,536
20	37600-Mains - Cathodic Protection	5,125,674	5,117,292	5,108,910	5,100,528	5,092,147	115,815,516	116,327,544	116,127,191	115,926,839	115,726,487	115,580,441	115,427,944	115,297,974
21	37601-Mains - Steel	38,121,884	38,057,176	37,992,469	37,927,761	37,863,054	(0)	(0)	(0)	(0)	(0)	4,789	9,010	15,217
22	37602-Mains - Plastic	73,565,242	73,438,875	73,312,507	73,186,140	73,059,772	0	0	0	0	0	351,496	661,237	1,116,785
23	37800-Meas. & Reg. Sta. Eq-General	1,192,308	1,188,381	1,184,455	1,180,529	1,176,602	1,172,676	1,168,750	1,164,823	1,160,897	1,156,971	1,153,044	1,149,118	1,145,192
24	37900-Meas. & Reg. - City Gate	391,484	390,477	389,469	388,461	387,453	386,445	385,437	384,429	383,421	382,413	381,405	380,397	379,389
25	38000-Services	43,354,786	43,211,649	43,068,512	42,925,374	42,782,237	42,639,100	42,495,963	42,352,825	42,209,688	42,066,551	42,426,356	42,726,076	43,234,125
26	38100-Meters	5,295,327	5,268,524	5,241,721	5,214,918	5,188,115	5,161,312	5,141,253	5,114,434	5,087,615	5,060,796	5,123,564	5,175,594	5,264,702
27	38200-Meter Installations	7,291,484	7,257,110	7,222,736	7,188,362	7,153,988	7,119,613	7,085,239	7,050,865	7,016,491	6,982,117	6,979,790	6,973,614	6,980,692
28	38300-House Regulators	1,845,163	1,839,399	1,833,636	1,827,872	1,822,109	1,816,345	1,810,582	1,804,818	1,799,055	1,793,291	1,803,630	1,812,043	1,827,124
29	38500-Ind. Meas. & Reg. Sta. Equip	362,997	361,952	360,907	359,862	358,818	357,773	356,728	355,683	354,638	353,594	352,549	351,504	350,459
30	38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
31	39000-Structures & Improvements	4,751,616	4,740,493	4,729,370	4,718,247	4,707,124	5,468,046	5,455,058	5,442,070	5,429,082	5,416,094	5,423,061	5,427,646	5,440,498
32	3901-Structure Frame	758,781	756,965	755,149	753,334	751,518	0	0	0	0	0	4,430	8,331	14,067
33	3902-Improvements	22,591	22,542	22,492	22,443	22,393	0	0	0	0	0	0	0	0
34	3903-Improv. to Leased Premises	35,699	35,126	34,552	33,978	33,405	32,831	32,258	31,684	31,111	30,537	30,844	31,041	31,597
35	39100-Office Furniture & Equipment	882,235	875,356	868,476	861,597	854,717	847,838	840,958	834,079	827,199	820,320	815,972	811,316	807,705
36	39200-Transportation Equipment	2,606,039	2,575,393	2,544,746	2,514,100	2,483,453	2,452,807	2,422,160	2,391,514	2,360,867	2,330,220	2,350,692	2,364,753	2,399,721
37	39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
38	39400-Tools, Shop, & Garage Equip.	327,307	321,894	316,482	311,069	305,656	300,244	294,831	289,418	284,006	278,593	283,711	287,504	295,600
39	39600-Power Operated Equipment	1,231,203	1,224,466	1,217,728	1,210,991	1,204,254	1,182,189	1,175,452	1,168,715	1,161,977	1,155,240	1,158,155	1,159,897	1,165,620
40	39603-Ditchers	-	-	-	-	-	34,750	34,608	34,466	34,323	34,181	34,039	33,897	33,755
41	39604-Backhoes	20,134	19,991	19,849	19,707	19,565	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
42	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39700-Communication Equipment	140,848	134,805	128,762	122,718	116,675	110,631	104,588	98,545	92,501	86,458	80,414	74,371	68,328
44	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39800-Miscellaneous Equipment	412,778	407,653	402,528	397,404	392,279	387,155	382,030	376,906	371,781	366,656	364,600	362,166	360,993
46	3990-Oth Tang Prop - PC Hardware	252,097	247,503	242,909	238,315	233,721	386,430	379,651	372,872	366,092	359,313	361,268	362,075	366,409
47	3991-Oth Tang Prop - Network - H/W	10,965	8,780	6,595	4,410	2,224	(157,264)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)
48	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-
49	30300-Misc. Intangible Plant	962,374	921,666	880,958	840,251	799,543	758,835	718,128	677,420	636,712	596,005	555,297	522,105	488,914
50	30310-Misc. Intangible Plant - Software	3,505,072	3,413,773	3,322,474	3,231,175	3,139,877	3,048,578	2,957,279	2,865,980	2,774,682	2,683,383	2,592,084	2,566,741	2,541,397
51	30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	14,299,161	14,219,722	14,140,282	14,060,842	13,981,402
52	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-
53	39908-Other Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39924-Oth Tang Prop - Gen. Startup Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Total	$ 193,753,279	$ 193,122,630	$ 192,491,980	$ 191,861,330	$ 191,230,680	$ 190,798,316	$ 190,885,909	$ 190,254,348	$ 203,921,948	$ 203,210,946	$ 203,662,118	$ 204,047,623	$ 204,914,263

Liberty Utilities (Peach State Natural Gas) Cc
Net Plant
WP 2-1-3

Plant

Line No.		Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24
1	30200-Franchise & Consents	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970	$ 187,970
2	30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
3	30500-Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
4	31100-Liquefied Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
5	36100-Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
6	36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-
7	36310-Liquefaction Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
8	36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
9	36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
10	36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
11	36520-Rights-Of-Way	65,853	65,756	65,658	65,561	65,463	65,366	65,268	65,171	65,073	64,976	64,878	64,781	64,683
12	36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
13	36700-Mains - Cathodic Protection	88,709	87,713	86,717	85,721	84,725	83,730	82,734	81,738	80,742	79,746	78,751	77,755	76,759
14	36701-Mains - Steel	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
15	36900-Meas. & Reg. Sta. Equipment	7,794	7,758	7,722	7,686	7,651	7,615	7,579	7,543	7,507	7,471	7,436	7,400	7,364
16	37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
17	37400-Land & Land Rights	817,910	817,910	817,910	817,910	817,910	817,910	817,910	817,910	817,910	817,910	817,910	817,910	817,910
18	37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	293,863	293,189	292,516	291,842	291,169	290,496	289,822	289,149	288,475	287,802	287,128	286,455	285,781
20	37600-Mains - Cathodic Protection	115,136,898	114,976,150	114,849,825	114,686,359	114,527,540	114,386,009	114,245,125	114,086,931	113,903,358	113,756,542	113,603,276	113,472,536	113,310,689
21	37601-Mains - Steel	18,681	22,173	28,702	31,955	35,618	40,805	46,050	49,768	51,248	55,969	60,122	66,261	69,657
22	37602-Mains - Plastic	1,370,996	1,627,338	2,106,473	2,345,222	2,614,041	2,994,758	3,379,664	3,652,534	3,761,140	4,107,652	4,412,410	4,862,975	5,112,203
23	37800-Meas. & Reg. Sta. Eq-General	1,141,265	1,137,339	1,133,413	1,129,486	1,125,560	1,121,634	1,117,707	1,113,781	1,109,855	1,105,928	1,102,002	1,098,076	1,094,149
24	37900-Meas. & Reg. - City Gate	378,381	377,374	376,366	375,358	374,350	373,342	372,334	371,326	370,318	369,310	368,302	367,294	366,286
25	38000-Services	43,453,644	43,675,964	44,216,821	44,413,251	44,652,474	45,051,542	45,456,233	45,700,237	45,708,933	46,057,931	46,346,843	46,844,084	47,052,796
26	38100-Meters	5,302,370	5,340,510	5,435,365	5,468,820	5,509,874	5,579,373	5,649,835	5,691,635	5,691,493	5,751,957	5,801,682	5,888,485	5,923,848
27	38200-Meter Installations	6,969,358	6,958,187	6,967,296	6,954,430	6,944,275	6,944,289	6,944,637	6,934,723	6,909,798	6,906,550	6,899,451	6,905,609	6,893,353
28	38300-House Regulators	1,832,965	1,838,894	1,855,020	1,860,116	1,866,581	1,878,161	1,889,920	1,896,532	1,895,608	1,905,580	1,913,625	1,928,339	1,933,812
29	38500-Ind. Meas. & Reg. Sta. Equip	349,414	348,370	347,325	346,280	345,235	344,190	343,146	342,101	341,056	340,011	338,966	337,922	336,877
30	38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
31	39000-Structures & Improvements	5,441,905	5,443,424	5,457,584	5,458,080	5,460,275	5,468,813	5,477,577	5,479,968	5,473,023	5,479,581	5,483,757	5,496,201	5,497,199
32	3901-Structure Frame	17,262	20,483	26,509	29,502	32,873	37,651	42,480	45,894	47,235	51,574	55,384	61,030	64,134
33	3902-Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
34	3903-Improv. to Leased Premises	31,641	31,686	32,284	32,272	32,330	32,665	33,003	33,053	32,687	32,915	33,032	33,510	33,474
35	39100-Office Furniture & Equipment	802,633	797,572	794,110	788,907	783,916	779,725	775,556	770,572	764,399	759,938	755,168	751,443	746,258
36	39200-Transportation Equipment	2,404,970	2,410,282	2,447,748	2,449,791	2,455,975	2,478,171	2,500,607	2,506,376	2,487,989	2,504,092	2,513,785	2,544,384	2,545,264
37	39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
38	39400-Tools, Shop, & Garage Equip	297,568	299,546	308,145	309,441	311,586	317,027	322,513	324,560	321,628	325,800	328,646	335,796	336,818
39	39600-Power Operated Equipment	1,165,779	1,165,976	1,172,273	1,171,931	1,172,396	1,175,914	1,179,518	1,180,015	1,175,979	1,178,469	1,179,785	1,185,082	1,184,815
40	39603-Ditchers	33,612	33,470	33,328	33,186	33,044	32,902	32,759	32,617	32,475	32,333	32,191	32,048	31,906
41	39604-Backhoes	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
42	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39700-Communication Equipment	62,284	56,241	50,197	44,154	38,111	32,067	26,024	19,980	13,937	7,894	1,850	(4,193)	(4,193)
44	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39800-Miscellaneous Equipment	358,046	355,108	354,105	350,986	348,120	346,222	344,345	341,476	337,164	334,923	332,305	330,948	327,817
46	3990-Oth Tang Prop - PC Hardware	365,597	364,758	369,374	367,867	367,032	368,892	370,736	369,674	364,445	365,091	364,590	367,615	365,495
47	3991-Oth Tang Prop - Network - H/W	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)	(157,303)
48	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-
49	30300-Misc. Intangible Plant	455,722	422,531	389,339	356,147	322,956	289,764	256,572	223,381	190,189	156,998	123,806	90,614	57,423
50	30310-Misc. Intangible Plant - Software	2,516,054	2,490,710	2,465,367	2,440,023	2,414,680	2,389,336	2,363,993	2,338,649	2,313,306	2,287,962	2,262,619	2,237,275	2,211,931
51	30320-Customer First - 15 Years	13,901,962	13,822,523	13,743,083	13,663,643	13,584,203	13,504,764	13,425,324	13,345,884	13,266,444	13,187,004	13,107,565	13,028,125	12,948,685
52	30330-Customer First - 7 Years	1,353,345	1,337,234	1,321,123	1,305,011	1,288,900	1,272,789	1,256,678	1,240,566	1,224,455	1,208,344	1,192,233	1,176,121	1,160,010
53	39908-Other Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39924-Oth Tang Prop - Gen. Startup Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Total	$ 206,467,149	$ 206,656,834	$ 207,582,363	$ 207,711,605	$ 207,939,528	$ 208,536,586	$ 209,146,315	$ 209,384,410	$ 209,078,537	$ 209,558,920	$ 209,900,166	$ 210,722,546	$ 210,883,871

Liberty Utilities (Peach State Natural Gas) Corp.
AFUDC Adjustment
WP 2-1-4

Line No.	Account	Cost Adjustment [1]	Deprec. Rate	Dec-21
1	Monthly Depreciation			
2	37600-Mains - Cathodic Protection	1,192,061	1.60%	1,589
3	38000-Services	553,072	2.44%	1,125
4	38100-Meters	153,681	2.88%	369
5	39000-Structures & Improvements	196,865	2.28%	374
6	30310-Misc. Intangible Plant - Software	250,000	16.14%	3,363
7		2,345,679		6,819
8				
9				
10	Accumulated Depreciation			Dec-21
11	37600-Mains - Cathodic Protection			38,146
12	38000-Services			26,990
13	38100-Meters			8,852
14	39000-Structures & Improvements			8,977
15	30300-Misc. Intangible Plant			80,700
16				163,665
17				
18				
19	Net Adjustment Remaining			Dec-21
20	37600-Mains - Cathodic Protection			1,153,915
21	38000-Services			526,082
22	38100-Meters			144,829
23	39000-Structures & Improvements			187,888
24	30300-Misc. Intangible Plant			169,300
25				2,182,014

[1] The purpose of WP 2-1-4 is to calculate the net amount of AFUDC to be removed from rate base. Because the plant assets for which the AFUDC was recorded depreciate over time, the original adjustment must be depreciated as well. WP 2-1 removes $2,345,679 from gross plant, which is the historical amount of AFUDC determined from the 2020 rate case. WP 2-1-4 calculates the appropriate amount of accumulated depreciation to be removed based on the depreciation rate for each plant account for which AFUDC was previously recorded. The "Net Adjustment Remaining" represents the amount of net plant removed from rate base. The net adjustment decreases over time as the plant on which AFUDC was recorded depreciates consistent with the remaining useful life of the assets. This amount will eventually reduce to zero, eliminating historical AFUDC.

Source: Excel version of Exhibit A to the 2020 Rate Case Stipulation, which is the revenue requirement model corresponding to the 2020 Rate Case Stipulation approved by the Commission on July 30, 2020. Within the Exhibit, refer to WP 2-1-1 Plant Detail at cell BW61. The amounts by plant account appear in Cells BW27, BW32, BW33, BW38 and BW57.

Liberty U
AFUDC A
WP 2-1-4

Line No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	13 Month Average 1/31/2024
1																										
2	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	
3	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	
4	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	369	
5	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	374	
6	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	3,363	
7	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	
8																										
9																										
10	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
11	39,735	41,325	42,914	44,504	46,093	47,682	49,272	50,861	52,451	54,040	55,630	57,219	58,808	60,398	61,987	63,577	65,166	66,755	68,345	69,934	71,524	73,113	74,702	76,292	77,881	
12	28,114	29,239	30,364	31,488	32,613	33,737	34,862	35,987	37,111	38,236	39,360	40,485	41,609	42,734	43,859	44,983	46,108	47,232	48,357	49,482	50,606	51,731	52,855	53,980	55,104	
13	9,221	9,590	9,959	10,327	10,696	11,065	11,434	11,803	12,172	12,540	12,909	13,278	13,647	14,016	14,385	14,753	15,122	15,491	15,860	16,229	16,598	16,966	17,335	17,704	18,073	
14	9,351	9,725	10,099	10,473	10,847	11,221	11,595	11,969	12,343	12,717	13,092	13,466	13,840	14,214	14,588	14,962	15,336	15,710	16,084	16,458	16,832	17,206	17,580	17,954	18,328	
15	84,063	87,425	90,788	94,150	97,513	100,875	104,238	107,600	110,963	114,325	117,688	121,050	124,413	127,775	131,138	134,500	137,863	141,225	144,588	147,950	151,313	154,675	158,038	161,400	164,763	
16	170,484	177,304	184,123	190,942	197,762	204,581	211,401	218,220	225,039	231,858	238,678	245,497	252,317	259,136	265,956	272,775	279,594	286,414	293,233	300,052	306,872	313,691	320,510	327,330	334,149	293,233
17																										
18																										
19	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
20	1,152,326	1,150,736	1,149,147	1,147,557	1,145,968	1,144,379	1,142,789	1,141,200	1,139,610	1,138,021	1,136,431	1,134,842	1,133,253	1,131,663	1,130,074	1,128,484	1,126,895	1,125,306	1,123,716	1,122,127	1,120,537	1,118,948	1,117,359	1,115,769	1,114,180	
21	524,958	523,833	522,708	521,584	520,459	519,335	518,210	517,085	515,961	514,836	513,712	512,587	511,463	510,338	509,213	508,089	506,964	505,840	504,715	503,590	502,466	501,341	500,217	499,092	497,968	
22	144,460	144,091	143,722	143,354	142,985	142,616	142,247	141,878	141,509	141,141	140,772	140,403	140,034	139,665	139,296	138,928	138,559	138,190	137,821	137,452	137,083	136,715	136,346	135,977	135,608	
23	187,514	187,140	186,766	186,392	186,018	185,644	185,270	184,896	184,522	184,148	183,773	183,399	183,025	182,651	182,277	181,903	181,529	181,155	180,781	180,407	180,033	179,659	179,285	178,911	178,537	
24	165,938	162,575	159,213	155,850	152,488	149,125	145,763	142,400	139,038	135,675	132,313	128,950	125,588	122,225	118,863	115,500	112,138	108,775	105,413	102,050	98,688	95,325	91,963	88,600	85,238	
25	2,175,195	2,168,375	2,161,556	2,154,737	2,147,917	2,141,098	2,134,278	2,127,459	2,120,640	2,113,820	2,107,001	2,100,182	2,093,362	2,086,543	2,079,723	2,072,904	2,066,085	2,059,265	2,052,446	2,045,627	2,038,807	2,031,988	2,025,169	2,018,349	2,011,530	

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-2
Accumulated Reserves

Line No.	Acct No.	Description	Balance 12/31/2021	Balance 6/30/2022	13 Month Average 1/31/2024
1	30200	30200-Franchise & Consents	$ 20,716	$ 18,837	$ 18,837
2	30400	30400-Land & Land Rights	$ 2,635	$ 2,635	2,635
3	30500	30500-Structures & Improvements	$ 5,167	$ 5,167	5,167
4	31100	31100-Liquefied Petro Gas Equip.	$ -	$ -	-
5	36100	36100-Structures & Improvements	$ (0)	$ (0)	-
6	36200	36200-Gas Holders	$ -	$ -	-
7	36310	36310-Liquefaction Equip.	$ -	$ -	-
8	36320	36320-Vaporizing Equipment	$ -	$ -	-
9	36350	36350-Other Equipment	$ -	$ -	-
10	36510	36510-Land & Land Rights	$ -	$ -	-
11	36520	36520-Rights-Of-Way	$ 95,379	$ 95,964	97,232
12	36600	36600-Structures & Improvements	$ 11,493	$ 11,493	11,493
13	36700	36700-Mains - Cathodic Protection	$ 717	$ 3,133,929	3,146,874
14	36701	36701-Mains - Steel	$ 3,137,606	$ 0	-
15	36900	36900-Meas. & Reg. Sta. Equipment	$ 85,145	$ 85,360	85,825
16	37000	37000-Communication Equipment	$ -	$ -	-
17	37400	37400-Land & Land Rights	$ 21,067	$ 126,079	126,079
18	37402	37402-Land & Land Rights	$ 105,011	$ -	-
19	37500	37500-Structures & Improvements	$ 107,627	$ 111,668	120,423
20	37600	37600-Mains - Cathodic Protection	$ 1,160,659	$ 33,936,651	36,537,677
21	37601	37601-Mains - Steel	$ 10,408,672	$ 0	(313)
22	37602	37602-Mains - Plastic	$ 21,210,410	$ (0)	(22,996)
23	37800	37800-Meas. & Reg. Sta. Eq-General	$ 1,354,504	$ 1,378,062	1,429,104
24	37900	37900-Meas. & Reg. - City Gate	$ 245,096	$ 251,144	264,246
25	38000	38000-Services	$ 27,040,588	$ 27,899,411	29,716,049
26	38100	38100-Meters	$ 5,872,568	$ 6,033,386	6,387,623
27	38200	38200-Meter Installations	$ 5,598,824	$ 5,805,069	6,256,173
28	38300	38300-House Regulators	$ 877,769	$ 912,350	988,968
29	38500	38500-Ind. Meas. & Reg. Sta. Equip	$ 80,028	$ 86,296	99,879
30	38900	38900-Land & Land Rights	$ 153,221	$ 153,221	153,221
31	39000	39000-Structures & Improvements	$ 1,102,594	$ 1,380,795	1,551,522
32	39003	39003-Improvements	$ 196,807	$ (0)	417
33	39004	39004-Air Conditioning Equipment	$ 3,465	$ (0)	-
34	39009	39009-Improv. to Leased Premises	$ 33,128	$ 36,570	44,390
35	39100	39100-Office Furniture & Equipment	$ 768,846	$ 810,123	900,080
36	39200	39200-Transportation Equipment	$ 1,261,031	$ 1,444,910	1,863,417
37	39300	39300-Stores Equipment	$ 3,328	$ 3,328	3,328
38	39400	39400-Tools, Shop, & Garage Equip.	$ 322,211	$ 354,687	429,406
39	39600	39600-Power Operated Equipment	$ 415,406	$ 471,158	560,703
40	39603	39603-Ditchers	$ -	$ 142	1,991
41	39604	39604-Backhoes	$ 14,616	$ 0	-
42	39700	39605-Welders	$ -	$ -	-
43	39701	39700-Communication Equipment	$ 584,359	$ 620,620	698,719
44	39800	39701-Comm. Equip. - Mobile Radios	$ -	$ -	-
45	39903	39800-Miscellaneous Equipment	$ 509,183	$ 539,931	607,396
46	39900	3990-Oth Tang Prop - PC Hardware	$ 78,608	$ 108,357	202,508
47	39910	3991-Oth Tang Prop - Network - H/W	$ 146,338	$ 157,303	157,303
48	39906	39907-Oth Tang Prop - PC Software	$ -	$ -	-
49	33000	33000-Misc. Intangible Plant	$ 1,425,172	$ 1,669,418	1,690,150
50	30310	30310-Misc. Intangible Plant - Software	$ 3,282,938	$ 3,830,731	(479,716)
51	30320	30320-Customer First - 15 Years	$ -	$ -	873,838
52	30330	30330-Customer First - 7 Years	$ -	$ -	96,668
53	39908	39908-Oth Tang Prop - Appl Software	$ -	$ -	-
54	39909	39909-Oth Tang Prop - Mainframe S/W	$ -	$ -	-
55	39924	39924-Oth Tang Prop - Gen. Startup Costs	$ -	$ -	-
56		Subtotal	87,742,933	91,474,792	94,626,316
57		Cost of Removal Incurred	(5,283,525)	(5,283,525)	(5,283,525)
58		Subtotal	82,459,407	86,191,267	89,342,791
59		AFUDC Adjustment	(163,665)	(204,581)	(293,233)
60		Total	$ 82,295,742	$ 85,986,685	$ 89,049,558

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-2-1
Reserve Monthly Activity

Line No.		Actual Dec-21	Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22
1	30200-Franchise & Consents	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837
2	30400-Land & Land Rights	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635
3	30500-Structures & Improvements	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167
4	31100-Liquefied Petro Gas Equip	-	-	-	-	-	-	-	-	-	-	-	-
5	36100-Structures & Improvements	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-
7	36310-Liquefaction Equip	-	-	-	-	-	-	-	-	-	-	-	-
8	36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-
9	36330-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
10	36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
11	36520-Rights-Of-Way	95,370	95,477	95,574	95,672	95,769	95,867	95,964	96,062	96,159	96,257	96,354	96,452
12	36600-Structures & Improvements	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493
13	36700-Mains - Cathodic Protection	717	718	718	718	719	0	3,133,929	3,134,925	3,135,921	3,136,916	3,137,912	3,138,908
14	36701-Mains - Steel	3,137,606	3,138,601	3,139,597	3,140,592	3,141,588	3,132,987	0	0	0	0	0	0
15	36900-Meas. & Reg. Sta. Equipment	85,145	85,191	85,217	85,263	85,288	85,324	85,360	85,396	85,432	85,467	85,503	85,539
16	37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-
17	37400-Land & Land Rights	21,067	21,067	21,067	21,067	21,067	126,079	126,079	126,079	126,079	126,079	126,079	126,079
18	37402-Land & Land Rights	105,011	105,011	105,011	105,011	105,011	-	-	-	-	-	-	-
19	37500-Structures & Improvements	107,627	108,300	108,974	109,647	110,321	110,994	111,668	112,341	113,015	113,688	114,361	115,035
20	37600-Mains - Cathodic Protection	1,180,659	1,186,040	1,177,422	1,185,804	1,194,186	33,777,024	33,906,861	34,137,003	34,337,305	34,537,708	34,737,300	34,937,052
21	37601-Mains - Steel	10,408,672	10,473,379	10,538,087	10,602,794	10,667,502	0	0	0	0	0	(87)	(120)
22	37602-Mains - Plastic	21,210,410	21,336,778	21,463,145	21,589,513	21,715,880	(0)	(0)	(0)	(0)	(0)	(4,921)	(6,802)
23	37800-Meas. & Reg. Sta. Eq-General	1,354,504	1,358,430	1,362,356	1,366,283	1,370,209	1,374,135	1,378,062	1,381,988	1,385,914	1,389,841	1,393,767	1,397,693
24	37900-Meas. & Reg. - City Gate	245,096	246,104	247,112	248,120	249,128	250,136	251,144	252,151	253,159	254,167	255,175	256,183
25	38000-Services	27,040,568	27,183,725	27,326,882	27,470,000	27,613,137	27,756,274	27,899,411	28,042,549	28,185,686	28,328,823	28,471,902	28,597,164
26	38100-Meters	5,872,566	5,899,371	5,929,174	5,952,977	5,979,780	6,006,583	6,033,386	6,060,205	6,087,024	6,113,843	6,140,125	6,166,683
27	38200-Meter Installations	5,596,824	5,633,198	5,697,572	5,701,946	5,736,320	5,770,694	5,805,069	5,839,443	5,873,817	5,908,191	5,942,565	5,977,025
28	38300-House Regulators	877,769	883,533	889,296	895,060	900,823	906,587	912,350	918,114	923,877	929,641	935,405	941,200
29	38500-Ind. Meas. & Reg. Sta. Equip	80,028	81,072	82,117	83,162	84,207	85,252	86,296	87,341	88,386	89,431	90,476	91,520
30	38900-Land & Land Rights	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221
31	39000-Structures & Improvements	1,102,594	1,113,717	1,124,840	1,135,963	1,147,086	1,367,807	1,380,795	1,393,783	1,406,771	1,419,759	1,432,748	1,445,774
32	3901-Structure Frame	196,807	198,622	200,438	202,253	204,069	(0)	(0)	(0)	(0)	(0)	(0)	8
33	3902-Improvements	3,465	3,514	3,564	3,613	3,663	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34	3903-Improv. to Leased Premises	33,128	33,702	34,275	34,849	35,422	35,996	36,570	37,143	37,717	38,290	38,864	39,445
35	39100-Office Furniture & Equipment	788,846	775,725	782,605	789,484	796,364	803,243	810,123	817,002	823,882	830,761	837,641	844,531
36	39200-Transportation Equipment	1,261,031	1,291,678	1,322,324	1,352,971	1,383,617	1,414,264	1,444,910	1,475,557	1,506,203	1,536,850	1,567,496	1,598,548
37	39300-Stores Equipment	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
38	39400-Tools, Shop, & Garage Equip	322,211	327,624	333,036	338,449	343,862	349,274	354,687	360,100	365,512	370,925	376,338	381,838
39	39500-Power Operated Equipment	415,406	422,144	428,881	435,619	442,356	464,420	471,159	477,895	484,632	491,370	498,107	504,884
40	39503-Others	-	-	-	-	-	-	142	284	427	569	711	853
41	39504-Backhoes	14,618	14,759	14,901	15,043	15,185	0	0	0	0	0	0	0
42	39505-Welders	-	-	-	-	-	-	-	-	-	-	-	-
43	39700-Communication Equipment	584,359	590,403	596,446	602,490	608,533	614,576	620,620	626,663	632,707	638,750	644,793	650,837
44	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-
45	39800-Miscellaneous Equipment	509,183	514,308	519,432	524,557	529,682	534,806	539,931	545,055	550,180	555,304	560,429	565,571
46	3990-Oth Tang Prop - PC Hardware	78,606	83,202	87,798	92,394	96,994	101,578	106,357	115,138	121,915	128,695	135,474	142,375
47	3991-Oth Tang Prop - Network - HW	146,338	148,523	150,708	152,893	155,079	157,264	157,303	157,303	157,303	157,303	157,303	157,303
48	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-
49	30300-Misc. Intangible Plant	1,425,172	1,465,680	1,506,587	1,547,295	1,588,003	1,628,710	1,669,418	1,710,126	1,750,833	1,791,541	1,391,429	1,424,617
50	30310-Misc. Intangible Plant - Software	3,282,838	3,374,237	3,465,636	3,556,834	3,648,133	3,738,432	3,830,731	3,922,029	4,013,328	4,104,627	(707,808)	(682,464)
51	30330-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	79,440	158,880	238,319
52	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-
53	39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-
54	39909-Oth Tang Prop - Mainframe SW	-	-	-	-	-	-	-	-	-	-	-	-
55	39924-Oth Tang Prop - Gen. Startup Cos	-	-	-	-	-	-	-	-	-	-	-	-
56	COR Incurred	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)
	Total	$ 82,459,407	$ 83,090,067	$ 83,720,707	$ 84,351,337	$ 84,982,007	$ 85,602,341	$ 86,191,267	$ 86,822,828	$ 87,454,389	$ 88,165,351	$ 83,515,491	$ 84,141,207

Liberty Utilities (Peach State Natural Gas) C
Summary of Ratebase Items
WP 2-2-1
Reserve Monthly Activity

Line No.		Accumulated Reserves														Projected
		Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24	13-Month Average
1	30200-Franchise & Consents	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837
2	30400-Land & Land Rights	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635
3	30500-Structures & Improvements	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167
4	31100-Liquefied Petro Gas Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	36100-Structures & Improvements	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
6	36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	36310-Liquefaction Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	36520-Rights-Of-Wer	96,549	96,647	96,744	96,842	96,939	97,037	97,134	97,232	97,329	97,427	97,524	97,622	97,719	97,817	97,232
12	36600-Structures & Improvements	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493
13	36700-Mains - Cathodic Protection	3,139,904	3,140,900	3,141,895	3,142,891	3,143,887	3,144,883	3,145,879	3,146,874	3,147,870	3,148,866	3,149,862	3,150,858	3,151,853	3,152,849	3,146,874
14	36701-Mains - Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	36900-Meas. & Reg. Sta. Equipment	85,575	85,611	85,646	85,682	85,718	85,754	85,790	85,825	85,861	85,897	85,933	85,969	86,004	86,040	85,825
16	37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	37400-Land & Land Rights	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079
18	37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	115,706	116,382	117,065	117,729	118,402	119,076	119,749	120,423	121,096	121,770	122,443	123,117	123,790	124,464	120,423
20	37600-Mains - Cathodic Protection	35,136,552	35,336,578	35,536,651	35,736,294	35,936,553	36,136,795	36,336,850	36,536,973	36,737,416	36,938,269	37,138,631	37,339,154	37,539,423	37,740,219	36,537,677
21	37601-Mains - Steel	(195)	(224)	(249)	(311)	(319)	(329)	(355)	(375)	(367)	(329)	(322)	(307)	(315)	(275)	(313)
22	37602-Mains - Plastic	(14,322)	(18,431)	(18,239)	(22,832)	(23,435)	(24,146)	(26,071)	(27,567)	(29,970)	(23,725)	(23,662)	(22,560)	(23,006)	(20,223)	(22,996)
23	37800-Meas. & Reg. Sta. Eq-General	1,401,620	1,406,546	1,409,472	1,413,399	1,417,325	1,421,251	1,425,178	1,429,104	1,433,030	1,436,957	1,440,883	1,444,809	1,448,736	1,452,662	1,425,104
24	37900-Meas. & Reg. - City Gate	257,191	258,199	259,207	260,215	261,223	262,231	263,239	264,246	265,254	266,262	267,270	268,278	269,286	270,294	264,246
25	38000-Services	28,729,128	28,868,135	29,007,801	29,141,819	29,284,070	29,426,139	29,565,772	29,706,366	29,851,259	30,001,634	30,145,526	30,291,500	30,434,360	30,564,178	29,716,049
26	38100-Meters	6,199,207	6,220,315	6,247,574	6,274,650	6,302,384	6,330,219	6,358,046	6,386,103	6,414,565	6,443,447	6,472,033	6,500,696	6,529,725	6,559,137	6,387,623
27	38200-Meter Installations	6,011,560	6,046,206	6,080,914	6,115,885	6,150,573	6,185,530	6,220,532	6,255,639	6,290,839	6,326,107	6,361,433	6,396,784	6,432,241	6,467,809	6,256,173
28	38300-House Regulators	947,030	952,602	958,799	964,720	970,669	976,691	982,999	989,754	994,848	1,000,968	1,007,099	1,013,264	1,019,459	1,025,689	988,968
29	38500-Ind. Meas. & Reg. Sta. Equip	92,585	93,610	94,655	95,700	96,744	97,789	98,834	99,879	100,924	101,968	103,013	104,058	105,103	106,148	99,879
30	38900-Land & Land Rights	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221	153,221
31	39000-Structures & Improvements	1,458,833	1,471,942	1,485,078	1,498,242	1,511,458	1,524,701	1,537,972	1,551,285	1,564,640	1,578,024	1,591,421	1,604,856	1,618,325	1,631,840	1,551,522
32	39001-Structure Frame	24	51	84	123	173	230	293	365	448	534	625	724	831	948	417
33	39002-Improvements	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
34	39003-Improv. to Leased Premises	40,032	40,629	41,231	41,839	42,457	43,079	43,708	44,344	44,989	45,639	46,292	46,952	47,616	48,284	44,390
35	39100-Office Furniture & Equipment	851,430	858,343	865,264	872,192	879,135	886,065	893,044	900,014	906,995	913,969	920,979	927,992	934,995	942,022	900,660
36	39200-Transportation Equipment	1,629,957	1,661,692	1,694,122	1,726,650	1,759,732	1,793,092	1,826,766	1,860,693	1,895,447	1,930,332	1,965,347	2,000,767	2,036,545	2,072,849	1,863,417
37	39300-Stores Equipment	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
38	39400-Tools, Shop & Garage Equip	387,418	393,108	398,883	404,683	410,624	416,624	422,992	428,857	435,115	441,449	447,808	454,255	460,779	467,417	428,405
39	39500-Power Operated Equipment	511,606	518,559	525,451	532,371	539,348	546,348	553,361	560,456	567,576	574,726	581,890	589,092	596,330	603,619	560,703
40	39603-Ditchers	985	1,137	1,280	1,422	1,564	1,706	1,848	1,991	2,133	2,275	2,417	2,559	2,702	2,844	1,991
41	39604-Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39700-Communication Equipment	656,680	662,824	668,967	675,010	681,054	687,097	693,141	699,184	705,227	711,271	717,314	723,358	729,401	729,401	699,719
44	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39800-Miscellaneous Equipment	570,727	575,906	581,097	586,301	591,526	596,767	602,019	607,286	612,579	617,892	623,190	628,518	633,856	639,218	607,396
46	3990-Oth Tang Prop - PC Hardware	149,382	150,547	153,801	171,143	178,652	186,244	193,930	201,749	209,701	217,750	225,837	234,048	242,363	250,836	202,508
47	3991-Oth Tang Prop - Network - HW	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303	157,303
48	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	30300-Misc. Intangible Plant	1,457,809	1,491,000	1,524,192	1,557,384	1,590,575	1,623,767	1,656,958	1,690,150	1,723,342	1,756,533	1,789,725	1,822,917	1,856,108	1,889,300	1,690,150
50	30310-Misc. Intangible Plant - Software	(657,121)	(631,777)	(606,434)	(581,090)	(555,747)	(530,403)	(505,060)	(479,716)	(454,373)	(429,029)	(403,686)	(378,342)	(352,999)	(327,655)	(479,716)
51	30320-Customer First - 15 Years	317,759	397,199	476,639	556,078	635,518	714,958	794,398	873,838	953,277	1,032,717	1,112,157	1,191,597	1,271,037	1,350,476	873,838
52	30330-Customer First - 7 Years	-	-	16,111	32,223	48,334	64,445	80,556	96,668	112,779	128,890	145,001	161,113	177,224	193,335	96,668
53	39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39909-Oth Tang Prop - Mainframe SW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39924-Oth Tang Prop - Gen. Startup Cos	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	COR Incurred	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)	(5,283,525)
	Total	$ 84,762,427	$ 85,396,371	$ 86,048,218	$ 86,691,590	$ 87,349,694	$ 88,008,177	$ 88,663,480	$ 89,321,378	$ 89,987,369	$ 90,663,041	$ 91,328,488	$ 91,998,461	$ 92,663,841	$ 93,336,101	$ 89,342,791

Liberty Utilities (Peach State Natural Gas) C
Summary of Ratebase Items
WP 2-2-1
Reserve Monthly Activity

Line No.		Current Rates	Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24	Total Exp Feb to Jan
			Depreciation																									
1	30200-Franchise & Consents	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	30400-Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	30900-Structures & Improvements	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	31100-Liquefied Petro Gas Equip	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	36100-Structures & Improvements	2.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	36200-Gas Holders	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	36310-Liquefaction Equip	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	36320-Vaporizing Equipment	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	36350-Other Equipment	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	36510-Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	36520-Rights-Of-Way	0.72%	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98	1,170
12	36600-Structures & Improvements	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	36700-Mains - Cathodic Protection	0.37%	0	0	0	0	0	996	996	996	996	996	996	996	996	996	996	996	996	996	996	996	996	996	996	996	996	11,950
14	36701-Mains - Steel	0.37%	995	995	995	995	995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas & Reg Sta Equipment	0.46%	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	430
16	37000-Communication Equipment	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	37400-Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	37402-Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	1.97%	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	673	8,082
20	37600-Mains - Cathodic Protection	1.80%	8,382	8,382	8,382	8,382	8,382	199,457	200,362	200,362	200,362	200,362	200,424	200,487	200,579	200,631	200,684	200,781	200,831	200,888	200,964	201,043	201,099	201,122	201,194	201,257	201,349	2,411,840
21	37601-Mains - Steel	1.80%	64,707	64,707	64,707	64,707	64,707	-	-	-	-	-	6	12	20	25	29	38	42	47	54	61	66	68	74	80	88	671
22	37602-Mains - Plastic	1.80%	126,368	126,368	126,368	126,368	126,368	-	-	-	-	-	462	870	1,470	1,806	2,149	2,778	3,006	3,453	3,956	4,499	4,834	4,883	5,445	5,853	6,453	49,275
23	37800-Meas & Reg Sta Eq-General	1.85%	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	3,926	47,118
24	37900-Meas & Reg - City Gate	1.90%	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	12,095
25	38000-Services	2.44%	143,137	143,137	143,137	143,137	143,137	143,137	143,137	143,137	143,137	143,137	144,139	145,024	146,325	147,054	147,790	149,183	149,851	150,627	151,722	152,831	153,621	153,945	154,947	155,831	157,133	1,824,515
26	38100-Meters	2.88%	26,803	26,803	26,803	26,803	26,803	26,803	26,819	26,819	26,819	26,819	27,033	27,221	27,499	27,654	27,811	28,104	28,251	28,419	28,650	28,866	29,055	29,124	29,308	29,526	29,804	344,619
27	38200-Meter Installations	3.20%	34,374	34,374	34,374	34,374	34,374	34,374	34,374	34,374	34,374	34,374	34,460	34,535	34,646	34,708	34,771	34,868	34,947	35,013	35,100	35,201	35,268	35,296	35,381	35,457	35,598	421,603
28	38300-House Regulators	2.54%	5,784	5,784	5,784	5,784	5,784	5,784	5,784	5,784	5,784	5,784	5,798	5,828	5,872	5,897	5,922	5,968	5,992	6,019	6,055	6,093	6,120	6,131	6,165	6,195	6,240	72,797
29	38500-Ind. Meas. & Reg. Sta. Equip	2.83%	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	12,538
30	38800-Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	39000-Structures & Improvements	2.28%	11,123	11,123	11,123	11,123	11,123	12,968	12,968	12,968	12,968	12,968	13,026	13,059	13,109	13,136	13,164	13,216	13,242	13,271	13,313	13,355	13,385	13,397	13,435	13,468	13,518	159,900
32	39001-Structure Frame	2.28%	1,816	1,816	1,816	1,816	1,816	-	-	-	-	-	8	16	27	33	39	51	56	63	72	81	88	91	99	107	118	867
33	39002-Improvements	2.28%	50	50	50	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	39003-Improv. to Leased Premises	10.00%	574	574	574	574	574	574	574	574	574	574	581	587	597	602	608	616	623	629	639	645	650	653	660	667	676	7,865
35	39100-Office Furniture & Equipment	5.00%	6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,899	6,919	6,943	6,955	6,968	6,988	6,998	7,009	7,024	7,039	7,049	7,054	7,065	7,075	7,089	83,679
36	39200-Transportation Equipment	9.51%	30,647	30,647	30,647	30,647	30,647	30,647	30,647	30,647	30,647	30,647	31,052	31,409	31,935	32,230	32,527	33,062	33,360	33,674	34,117	34,585	34,884	35,015	35,420	35,778	36,304	410,997
37	39300-Stores Equipment	5.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	39400-Tools, Shop & Garage Equip	10.00%	5,413	5,413	5,413	5,413	5,413	5,413	5,413	5,413	5,413	5,413	5,500	5,578	5,692	5,759	5,826	5,940	6,001	6,068	6,164	6,261	6,331	6,359	6,447	6,524	6,636	74,309
39	39500-Power Operated Equipment	4.91%	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,777	6,812	6,863	6,892	6,921	6,975	7,002	7,033	7,078	7,119	7,151	7,163	7,203	7,238	7,289	85,060
40	39603-Ditchers	4.91%	-	-	-	-	-	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	1,706
41	39604-Backhoes	4.91%	142	142	142	142	142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39605-Welders	4.91%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39700-Communication Equipment	10.00%	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	-	-
44	39701-Comm. Equip. - Mobile Radios	10.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39800-Miscellaneous Equipment	6.67%	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,142	5,157	5,179	5,191	5,204	5,227	5,239	5,252	5,271	5,290	5,303	5,308	5,326	5,341	5,363	63,313
46	39900-Oth Tang Prop - PC Hardware	16.67%	4,594	4,594	4,594	4,594	4,594	6,779	6,779	6,779	6,779	6,779	6,901	7,008	7,165	7,253	7,343	7,509	7,592	7,686	7,819	7,953	8,048	8,088	8,209	8,316	8,474	94,289
47	39901-Oth Tang Prop - Network - H/W	16.67%	2,185	2,185	2,185	2,185	2,185	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	39907-Oth Tang Prop - PC Software	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	30300-Misc Intangible Plant	20.46%	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	398,299
50	30310-Misc Intangible Plant - Software	16.14%	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299	91,299	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	304,122
51	30320-Customer First - 10 Years	6.67%	-	-	-	-	-	-	-	-	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	79,440	953,277
52	30330-Customer First - 7 Years	14.29%	-	-	-	-	-	-	-	-	-	-	-	-	16,111	16,111	16,111	16,111	16,111	16,111	16,111	16,111	16,111	16,111	16,111	16,111	16,111	193,335
53	39908-Oth Tang Prop - App Software	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39909-Oth Tang Prop - Mainframe SW	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	30924-Oth Tang Prop - Gen. Startup Cos	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	COR Incurred		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		$ 630,650	$ 630,650	$ 630,650	$ 630,650	$ 630,650	$ 639,689	$ 631,562	$ 631,562	$ 711,001	$ 711,001	$ 640,140	$ 642,444	$ 645,833	$ 663,843	$ 665,760	$ 669,334	$ 671,129	$ 673,147	$ 676,000	$ 678,889	$ 680,947	$ 681,790	$ 684,400	$ 686,703	$ 694,048	$ 8,113,989

Liberty Utilities (Peach State Natural Gas) C
Summary of Ratebase Items
WP 2-2-1
Reserve Monthly Activity

Line No.		Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24
	Retirements																									
1	30200-Franchise & Consents	-	-	-	-	-	(1,680)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	30500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	31100-Liquefied Petro Gas Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	36100-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	36310-Liquefaction Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	36520-Rights-Of-Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	36700-Mains - Cathodic Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas. & Reg. Sta. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	37400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	37600-Mains - Cathodic Protection	-	-	-	-	-	(30,830)	-	-	-	(760)	(671)	(567)	(553)	(506)	(1,041)	(522)	(568)	(831)	(841)	(800)	(245)	(780)	(671)	(967)	(553)
21	37601-Mains - Steel	-	-	-	-	-	-	-	-	-	(67)	(59)	(67)	(49)	(49)	(92)	(46)	(52)	(73)	(74)	(53)	(22)	(67)	(59)	(87)	(49)
22	37602-Mains - Plastic	-	-	-	-	-	-	-	-	-	(4,921)	(4,343)	(6,390)	(3,580)	(3,614)	(6,735)	(3,381)	(3,807)	(5,378)	(5,444)	(5,583)	(1,588)	(4,921)	(4,343)	(6,390)	(3,580)
23	37800-Meas. & Reg. Sta. Eq-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	37900-Meas. & Reg. - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	38000-Services	-	-	-	-	-	-	-	-	-	(10,050)	(8,877)	(13,061)	(7,317)	(7,387)	(13,773)	(6,912)	(7,781)	(10,994)	(11,128)	(7,937)	(3,248)	(10,059)	(8,877)	(13,061)	(7,317)
26	38100-Meters	-	-	-	-	-	-	-	-	-	(536)	(474)	(698)	(391)	(395)	(736)	(369)	(416)	(587)	(595)	(424)	(173)	(536)	(474)	(698)	(391)
27	38200-Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	38300-House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	38500-Ind. Meas. & Reg. Sta. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	39000-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3903-Improv. to Leased Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	39100-Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	39200-Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	39400-Tools, Shop & Garage Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	39500-Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39700-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39800-Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	3990-Oth Tang Prop - PC Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3991-Oth Tang Prop - Network - HW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	30300-Misc. Intangible Plant	-	-	-	-	-	-	-	-	-	(440,823)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30310-Misc. Intangible Plant - Software	-	-	-	-	-	-	-	-	-	(4,903,734)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39909-Oth Tang Prop - Mainframe SW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39924-Oth Tang Prop - Gen. Startup Cos	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	COR Insurred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	$ -	$ -	$ -	$ -	$ -	$ (41,710)	$ -	$ -	$ -	$ (5,360,901)	$ (14,425)	$ (21,224)	$ (11,889)	$ (12,004)	$ (22,380)	$ (11,231)	$ (12,644)	$ (17,864)	$ (18,082)	$ (12,896)	$ (5,275)	$ (16,345)	$ (14,425)	$ (21,224)	$ (11,889)

Liberty Utilities (Peach State Natural Gas) C
Summary of Ratebase Items
WP 3-2-1
Reserve Monthly Activity

Line No.		Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Transfers/Adjustments: Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24
1	30200-Franchise & Consents																									
2	30400-Land & Land Rights																									
3	30500-Structures & Improvements																									
4	31100-Liquified Petro Gas Equip																									
5	36100-Structures & Improvements																									
6	36200-Gas Holders																									
7	36310-Liquefaction Equip																									
8	36320-Vaporizing Equipment																									
9	36350-Other Equipment																									
10	36510-Land & Land Rights																									
11	36520-Rights-Of-Way																									
12	36600-Structures & Improvements																									
13	36700-Mains - Cathodic Protection					(719)	3,132,933																			
14	36701-Mains - Steel					(9,596)	(3,132,967)																			
15	36900-Meas. & Reg. Sta. Equipment																									
16	37000-Communication Equipment																									
17	37400-Land & Land Rights					105,011																				
18	37402-Land & Land Rights					(105,011)																				
19	37500-Structures & Improvements																									
20	37600-Mains - Cathodic Protection					32,574,457																				
21	37601-Mains - Steel					(10,732,209)																				
22	37602-Mains - Plastic					(21,842,248)																				
23	37800-Meas. & Reg. Sta. Eq-General																									
24	37900-Meas. & Reg. - City Gate																									
25	38000-Services																									
26	38100-Meters																									
27	38200-Meter Installations																									
28	38300-House Regulators																									
29	38500-Ind. Meas. & Reg. Sta. Equip																									
30	38900-Land & Land Rights																									
31	39000-Structures & Improvements					209,566																				
32	3901-Structure Frame					(205,885)																				
33	3902-Improvements					(3,713)																				
34	3903-Improv. to Leased Premises																									
35	39100-Office Furniture & Equipment																									
36	39200-Transportation Equipment																									
37	39300-Stores Equipment																									
38	39400-Tools, Shop, & Garage Equip																									
39	39500-Power Operated Equipment					15,327																				
40	39903-Ditchers																									
41	39904-Backhoes					(15,327)																				
42	39905-Welders																									
43	39700-Communication Equipment																									
44	39701-Comm. Equip. - Mobile Radios																									
45	39800-Miscellaneous Equipment																									
46	3990-Oth Tang Prop - PC Hardware																									
47	3991-Oth Tang Prop - Network - HW																									
48	39907-Oth Tang Prop - PC Software																									
49	30300-Misc. Intangible Plant																									
50	30310-Misc. Intangible Plant - Software																									
51	30320-Customer First - 15 Years																									
52	30330-Customer First - 7 Years																									
53	39908-Oth Tang Prop - App Software																									
54	39909-Oth Tang Prop - Mainframe SW																									
55	39924-Oth Tang Prop - Gen. Startup Cos																									
56	COR Incurred																									
	Total	$ -	$ -	$ -	$ -	$ (10,315)	$ (54)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Liberty Utilities (Peach State Natural Gas) C
Summary of Rebase Items
WP 2-2-1
Reserve Monthly Activity

Line No.		Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Projected Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24
		Salvage/Rec																								
1	30200-Franchise & Consents																									
2	30400-Land & Land Rights																									
3	30500-Structures & Improvements																									
4	31100-Liquefied Petro Gas Equip																									
5	36100-Structures & Improvements																									
6	36200-Gas Holders																									
7	36310-Liquefaction Equip																									
8	36320-Vaporizing Equipment																									
9	36350-Other Equipment																									
10	36510-Land & Land Rights																									
11	36520-Rights-Of-Way																									
12	36600-Structures & Improvements																									
13	36700-Mains - Cathodic Protection																									
14	36701-Mains - Steel																									
15	36900-Meas. & Reg. Sta. Equipment																									
16	37000-Communication Equipment																									
17	37400-Land & Land Rights																									
18	37402-Land & Land Rights																									
19	37500-Structures & Improvements																									
20	37600-Mains - Cathodic Protection																									
21	37601-Mains - Steel																									
22	37602-Mains - Plastic																									
23	37800-Meas. & Reg. Sta. Eq-General																									
24	37900-Meas. & Reg. - City Gate																									
25	38000-Services																									
26	38100-Meters																									
27	38200-Meter Installations																									
28	38300-House Regulators																									
29	38500-Ind. Meas. & Reg. Sta. Equip																									
30	38900-Land & Land Rights																									
31	39000-Structures & Improvements																									
32	3901-Structure Frame																									
33	3902-Improvements																									
34	3903-Improv. to Leased Premises																									
35	39100-Office Furniture & Equipment																									
36	39200-Transportation Equipment																									
37	39300-Stores Equipment																									
38	39400-Tools, Shop, & Garage Equip																									
39	39600-Power Operated Equipment																									
40	39603-Ditchers																									
41	39604-Backhoes																									
42	39605-Welders																									
43	39700-Communication Equipment																									
44	39701-Comm. Equip. - Mobile Radios																									
45	39800-Miscellaneous Equipment																									
46	3990-Oth Tang Prop - PC Hardware																									
47	3991-Oth Tang Prop - Network - HW																									
48	39907-Oth Tang Prop - PC Software																									
49	30300-Misc. Intangible Plant																									
50	30310-Misc. Intangible Plant - Software																									
51	30320-Customer First - 15 Years																									
52	30330-Customer First - 7 Years																									
53	39908-Oth Tang Prop - App Software																									
54	39909-Oth Tang Prop - Mainframe SW																									
55	39924-Oth Tang Prop - Gen. Startup Cos																									
56	COR Incurred																									
	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-3
Construction Work in Progress

Line No.	Month	Beginning Balance	Plus Capital Spending	Less Amounts Transferred to Assets Placed in Service	Ending Balance		Amounts per Trial Balance CWIP	Accrued CWIP	Total CWIP
1	Dec-21				12,964,877	Actual	12,837,037	127,840	12,964,877
2	Jan-22	12,964,877	554,655	-	13,519,532	Actual	13,363,530	156,001	13,519,532
3	Feb-22	13,519,532	1,089,721	-	14,609,253	Actual	14,456,313	152,940	14,609,253
4	Mar-22	14,609,253	1,819,122	-	16,428,375	Actual	16,279,631	148,745	16,428,375
5	Apr-22	16,428,375	806,056	-	17,234,431	Actual	17,095,139	139,292	17,234,431
6	May-22	17,234,431	259,033	-	17,493,463	Actual	17,493,463		17,493,463
7	Jun-22	17,493,463	718,651	(718,229)	17,493,885	Actual	17,493,463	422	17,493,885
8	Jul-22	17,493,885	1,285,729	-	18,779,614	Projected			
9	Aug-22	18,779,614	15,216,144	(14,299,161)	19,696,597	Projected			
10	Sep-22	19,696,597	375,074	-	20,071,671	Projected			
11	Oct-22	20,071,671	1,162,173	(1,162,173)	20,071,671	Projected			
12	Nov-22	20,071,671	1,025,645	(1,025,645)	20,071,671	Projected			
13	Dec-22	20,071,671	1,509,084	(1,509,084)	20,071,671	Projected			
14	Jan-23	20,071,671	2,198,719	(2,198,719)	20,071,671	Projected			
15	Feb-23	20,071,671	853,529	(853,529)	20,071,671	Projected			
16	Mar-23	20,071,671	1,591,289	(1,591,289)	20,071,671	Projected			
17	Apr-23	20,071,671	798,577	(798,577)	20,071,671	Projected			
18	May-23	20,071,671	899,050	(899,050)	20,071,671	Projected			
19	Jun-23	20,071,671	1,270,205	(1,270,205)	20,071,671	Projected			
20	Jul-23	20,071,671	1,285,729	(1,285,729)	20,071,671	Projected			
21	Aug-23	20,071,671	916,983	(916,983)	20,071,671	Projected			
22	Sep-23	20,071,671	375,074	(375,074)	20,071,671	Projected			
23	Oct-23	20,071,671	1,162,173	(1,162,173)	20,071,671	Projected			
24	Nov-23	20,071,671	1,025,645	(1,025,645)	20,071,671	Projected			
25	Dec-23	20,071,671	1,509,084	(1,509,084)	20,071,671	Projected			
26	Jan-24	20,071,671	845,374	(845,374)	20,071,671	Projected			
27									
28	13 Month Average				20,071,671				

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-4
Injuries and Damages Reserve

Line No.	Description	Georgia
1	Reserve Balances	
2	Jul-21	-
3	Aug-21	-
4	Sep-21	-
5	Oct-21	-
6	Nov-21	-
7	Dec-21	-
8	Jan-22	-
9	Feb-22	-
10	Mar-22	-
11	Apr-22	-
12	May-22	-
13	Jun-22	-
14	Jul-22	-
15		
16	13 Month Average	-

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-5
Investment Value of Gas Inventory
Unit of Measure: MMBTU (DTH)

Line No.	Date	Transco WSS	Transco GSS	Transco ESS	SONAT CSS	Total
1	**Storage Volumes:**					
2						
3	Jun-21	192,967	62,876	11,282	646,740	913,865
4	Jul-21	225,483	73,395	13,219	757,168	1,069,265
5	Aug-21	279,468	90,835	13,541	903,927	1,287,771
6	Sep-21	363,176	117,846	17,679	1,142,446	1,641,147
7	Oct-21	381,994	123,911	18,626	1,390,827	1,915,358
8	Nov-21	312,464	101,546	15,238	1,125,990	1,555,238
9	Dec-21	381,107	123,037	19,072	1,059,026	1,582,242
10	Jan-22	282,205	92,080	10,554	629,404	1,014,243
11	Feb-22	368,521	119,100	15,371	423,676	926,668
12	Mar-22	401,303	110,171	15,371	189,546	716,391
13	Apr-22	426,711	118,091	16,809	258,731	820,342
14	May-22	488,349	137,294	20,306	463,158	1,109,107
15	Jun-22	566,319	161,595	24,727	625,027	1,377,668
16						
17	13 Month Average Volumes					1,225,331
18						
19	Average Price per Unit					$5.747
20						
21	Total Average Projected Value					$ 7,041,403
22						
23	**Projected Injections and prices:**					
24		Volume		Unit Cost		
25	Jun-22	1,377,668		$2.552		3,516,073
26	Jul-22	513,579		$6.940		3,564,240
27	Aug-22	520,292		$13.215		6,875,658
28	Sep-22	531,523		$9.915		5,270,050
29	Oct-22	322,845		$7.895		2,548,862
30		3,265,907		$6.667		21,774,882
31						
32	Apr-23	554,647		$5.589		3,099,924
33	May-23	532,216		$5.465		2,908,560
34	Jun-23	512,981		$5.521		2,832,169
35	Jul-23	504,317		$5.582		2,815,095
36	Aug-23	513,436		$5.596		2,873,188
37	Sep-23	504,225		$5.575		2,811,055
38	Oct-23	322,845		$5.639		1,820,523
39	Totals	3,444,667		$5.562		19,160,514
40						
41	Average Price per Unit			$5.747		

Unit of Measure: CCF

Date	Transco WSS	Transco GSS	Transco ESS	SONAT CSS	Total
Storage Volumes:					
Jun-21	1,873,466	610,447	109,534	6,279,029	8,872,476
Jul-21	2,189,155	712,573	128,340	7,351,146	10,381,214
Aug-21	2,713,282	881,893	131,466	8,775,990	12,502,631
Sep-21	3,525,981	1,144,136	171,641	11,091,709	15,933,466
Oct-21	3,708,680	1,203,019	180,835	13,503,175	18,595,709
Nov-21	3,033,631	985,883	147,942	10,931,942	15,099,398
Dec-21	3,700,068	1,194,534	185,165	10,281,806	15,361,573
Jan-22	2,739,854	893,981	102,466	6,110,718	9,847,019
Feb-22	3,577,874	1,156,311	149,233	4,113,359	8,996,777
Mar-22	3,896,146	1,069,621	149,233	1,840,252	6,955,252
Apr-22	4,142,825	1,146,515	163,194	2,511,951	7,964,485
May-22	4,741,252	1,332,951	197,146	4,496,680	10,768,029
Jun-22	5,498,243	1,568,883	240,068	6,068,223	13,375,417
13 Month Average Volumes					11,896,419
Average Price per Unit					$0.592
Total Average Projected Value					$ 7,041,403
Projected Injections and prices:					
	Volume		Unit Cost		
Jun-22	13,375,417		$0.263		3,516,073
Jul-22	4,986,206		$0.715		3,564,240
Aug-22	5,051,378		$1.361		6,875,658
Sep-22	5,160,417		$1.021		5,270,050
Oct-22	3,134,418		$0.813		2,548,862
	31,707,836		$0.687		21,774,882
Apr-23	5,384,925		$0.576		3,099,924
May-23	5,167,145		$0.563		2,908,560
Jun-23	4,980,400		$0.569		2,832,169
Jul-23	4,896,277		$0.575		2,815,095
Aug-23	4,984,816		$0.576		2,873,188
Sep-23	4,895,389		$0.574		2,811,055
Oct-23	3,134,418		$0.581		1,820,523
Totals	33,443,370		$0.573		19,160,514
Average Price per Unit			$0.592		

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6
Cash Working Capital
Twelve Months Ending January 31, 2024

Line No.	Description	Test Year Expenses	Average Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2	Gas Supply Expense						
3	Purchased Gas	43,765,921	119,907	38.54	36.27	2.26	271,571
4							
5	Operation and Maintenance Expense						
6	O&M, Labor	8,115,707	22,235	38.54	13.00	25.54	567,785
7	O&M, Non-Labor	8,218,931	22,518	38.54	40.50	(1.96)	(44,182)
8	O&M, Pension Expense	240,473	659	38.54	49.50	(10.96)	(7,224)
9	O&M, OPEB Expense	241,243	661	38.54	40.50	(1.96)	(1,297)
10	Total O&M Expense	16,816,353	46,072				515,082
11							
12	Taxes Other Than Income						
13	Ad Valorem	1,164,142	3,189	38.54	188.21	(149.67)	(477,373)
14	Payroll Taxes	380,686	1,043	38.54	13.00	25.54	26,633
15	State Franchise Tax	0	0	38.54		38.54	0
16	DOT	0	0	38.54		38.54	0
17							
18	Current Income Tax - Fed & State	3,555,356	9,741	38.54	37.50	1.04	10,090
19							
20	Interest on Customer Deposits	268,777	736	38.54		38.54	28,377
21							
22	Interest Expense - STD	737,442	2,020	38.54	27.25	11.29	22,802
23							
24	Interest Expense - LTD	2,807,812	7,693	38.54	91.25	(52.71)	(405,511)
25							
26							
27	TOTAL						(8,329)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-1
Cash Working Capital - Gas Cost
Twelve Months Ending January 31, 2024

Line No.	Description	Projected Volume	Projected Gas Rate	Projected Cost of Gas
1	810 Residential	20,872,363	$0.9144	$ 19,085,277
2				
3	820 General Gas Service - Commercial	12,937,743	$0.9144	11,830,017.20
4	820 General Gas Service - Industrial	1,439,676	$0.9144	1,316,411.10
5				
6	822 Res and Com HVAC	165,248	$0.9144	151,099.84
7				
8	830 Large Volume Service	7,141,926	$0.9144	6,530,436.34
9				
10	840 CNG Service	-	$0.9144	-
11				
12	850 Optional Gas Service	5,413,320	$0.7984	4,322,192.33
13				
14	Cogen 892	6,960	$0.7984	5,557.02
15				
16	Lrg Tonnage 893	657,448	$0.7984	524,930.46
17				
18				$ 43,765,921

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-2
Estimate of Gas Costs
(From 2022-2023 Gas Supply Plan)
Twelve Months Ending January 31, 2024

Line No.			Therm/CCF Conversion Factor	Cost per CCF
1	Transport + peaking costs per GSP Ex. III, page 1	$ 5,186,663		
2	Firm sales volumes (DTH) per GSP Ex. III, page 3	4,607,633		
3	Transport cost per therm	$ 0.1126		
4	Storage costs per GSP Ex. III, page 1	$ 1,234,713		
5	Total sales volumes (DTH) per GSP Ex. III, page 3	5,204,641		
6	Storage cost per therm	$ 0.0237		
7	Gas costs per GSP Ex. III, page 1	$ 39,986,609		
8	Purchase volumes (DTH) per GSP Ex. III, page 4	5,321,205		
9	Gas cost per therm	$ 0.7515		
10	**Firm gas rate**	$ 0.8877	1.03	**$ 0.9144**
11	**Optional gas rate**	$ 0.7752	1.03	**$ 0.7984**

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-3
Current Income Tax for CWC
Twelve Months Ending January 31, 2024

Line No.			
1	Income before tax on Schedule 3	Schedule 3	$ 15,268,117
2	Add back projected book depreciation	Schedule 6	8,115,989
3	Deduct projected tax depreciation per WP 2-7-2		(9,464,734)
4	Estimated current taxable income		13,919,372
5	Projected income tax rate	Schedule 9	25.54%
6	Projected current income tax expense for CWC		3,555,356

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7
Accumulated Deferred Income Tax Summary

Line No.	Month	Regular ADIT	Protected EDIT	Unprotected EDIT	Protected EDIT Amortization	Unprotected EDIT Amortization	Cumulative Protected Amort.	Cumulative Unprotected Amort.	Total
1	Dec-21	(22,198,596)	(6,847,754)	(1,336,740)	13,662	10,767	478,157	227,727	(29,677,206)
2	Jan-22	(22,206,453)	(6,847,754)	(1,336,740)	13,662	10,767	491,819	238,494	(29,660,634)
3	Feb-22	(22,214,310)	(6,847,754)	(1,336,740)	13,662	10,767	505,480	249,261	(29,644,062)
4	Mar-22	(22,222,167)	(6,847,754)	(1,336,740)	13,662	10,767	519,142	260,029	(29,627,490)
5	Apr-22	(22,230,024)	(6,847,754)	(1,336,740)	13,662	10,767	532,803	270,796	(29,610,918)
6	May-22	(22,288,528)	(6,847,754)	(1,336,740)	13,662	10,767	546,465	281,563	(29,644,994)
7	Jun-22	(22,381,264)	(6,847,754)	(1,336,740)	13,662	10,767	560,127	292,330	(29,713,301)
8	Jul-22	(22,389,419)	(6,847,754)	(1,336,740)	13,662	10,767	573,788	303,097	(29,697,028)
9	Aug-22	(22,499,028)	(6,847,754)	(1,336,740)	13,662	10,767	587,450	313,864	(29,782,208)
10	Sep-22	(22,588,347)	(6,847,754)	(1,336,740)	13,662	10,767	601,112	324,631	(29,847,098)
11	Oct-22	(22,816,149)	(6,847,754)	(1,336,740)	13,662	10,767	614,773	335,398	(30,050,472)
12	Nov-22	(23,048,672)	(6,847,754)	(1,336,740)	13,662	10,767	628,435	346,165	(30,258,565)
13	Dec-22	(23,345,187)	(6,847,754)	(1,336,740)	13,662	10,767	642,096	356,933	(30,530,652)
14	Jan-23	(23,458,990)	(6,847,754)	(1,336,740)	13,662	10,767	655,758	367,700	(30,620,026)
15	Feb-23	(23,569,552)	(6,847,754)	(1,336,740)	13,662	10,767	669,420	378,467	(30,706,159)
16	Mar-23	(23,767,086)	(6,847,754)	(1,336,740)	13,662	10,767	683,081	389,234	(30,879,264)
17	Apr-23	(23,871,074)	(6,847,754)	(1,336,740)	13,662	10,767	696,743	400,001	(30,958,824)
18	May-23	(23,986,985)	(6,847,754)	(1,336,740)	13,662	10,767	710,405	410,768	(31,050,306)
19	Jun-23	(24,146,906)	(6,847,754)	(1,336,740)	13,662	10,767	724,066	421,535	(31,185,798)
20	Jul-23	(24,309,030)	(6,847,754)	(1,336,740)	13,662	10,767	737,728	432,302	(31,323,493)
21	Aug-23	(24,428,061)	(6,847,754)	(1,336,740)	13,662	10,767	751,390	443,069	(31,418,096)
22	Sep-23	(24,483,414)	(6,847,754)	(1,336,740)	13,662	10,767	765,051	453,837	(31,449,020)
23	Oct-23	(24,632,988)	(6,847,754)	(1,336,740)	13,662	10,767	778,713	464,604	(31,574,165)
24	Nov-23	(24,768,516)	(6,847,754)	(1,336,740)	13,662	10,767	792,374	475,371	(31,685,264)
25	Dec-23	(24,968,036)	(6,847,754)	(1,336,740)	13,662	10,767	806,036	486,138	(31,860,357)
26	Jan-24	(25,079,815)	(6,847,754)	(1,336,740)	13,662	10,767	819,698	496,905	(31,947,706)
27									
28	13 month Average								$ (31,281,422)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7-1
ADIT Calculation

	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23
Cumulative Federal Tax Basis	184,919,732	184,919,732	184,919,732	184,919,732	184,919,732	184,919,732	185,307,748	185,307,748	199,606,909	199,606,909	200,234,761	200,788,855	201,604,123	203,414,172
Accumulated Federal Tax Depreciation	(78,261,873)	(78,986,685)	(79,711,498)	(80,436,311)	(81,161,123)	(81,885,936)	(82,612,827)	(83,339,719)	(84,463,809)	(85,587,899)	(86,719,838)	(87,862,165)	(89,035,066)	(89,801,599)
Federal Tax NBV	106,657,859	105,933,047	105,208,234	104,483,421	103,758,608	103,033,796	102,694,920	101,968,029	115,143,100	114,019,010	113,514,923	112,926,690	112,569,057	113,612,573
Cumulative State Tax Basis	209,919,125	209,919,125	209,919,125	209,919,125	209,919,125	209,919,125	210,307,141	210,307,141	224,606,303	224,606,303	225,234,154	225,788,249	226,603,516	228,413,566
Accumulated State MACRS Depreciation	(84,770,229)	(85,100,183)	(85,430,137)	(85,760,092)	(86,090,046)	(86,420,000)	(86,752,033)	(87,084,066)	(87,813,298)	(88,542,530)	(89,279,610)	(90,027,079)	(90,805,121)	(91,174,414)
State Tax NBV	125,148,897	124,818,942	124,488,988	124,159,034	123,829,080	123,499,125	123,555,108	123,223,075	136,793,005	136,063,773	135,954,545	135,761,170	135,798,395	137,239,152
Cumulative Book Cost	281,496,212	281,496,212	281,496,212	281,496,212	281,496,212	281,684,182	282,360,701	282,360,701	296,659,862	296,659,862	292,461,134	293,472,354	294,960,215	297,147,045
Accumulated Book Depreciation	(82,459,407)	(83,090,057)	(83,720,707)	(84,351,357)	(84,982,007)	(85,602,341)	(86,191,267)	(86,822,828)	(87,454,390)	(88,165,391)	(83,515,491)	(84,141,207)	(84,762,427)	(85,396,371)
AFUDC adjustment [1]	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)
AFUDC adjustment depreciation	163,665	170,484	177,304	184,123	190,942	197,762	204,581	211,401	218,220	225,039	231,859	238,678	245,497	252,317
Net Book Value	196,854,791	196,230,960	195,607,130	194,983,299	194,359,469	193,933,924	194,028,337	193,403,595	207,078,014	206,373,832	206,831,822	207,224,147	208,097,607	209,657,312
Federal Basis Difference	90,196,931	90,297,914	90,398,896	90,499,878	90,600,860	90,900,128	91,333,416	91,435,566	91,934,914	92,354,822	93,316,899	94,297,457	95,528,550	96,044,738
Tax Rate	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
Federal ADIT	18,941,356	18,962,562	18,983,768	19,004,974	19,026,181	19,089,027	19,180,017	19,201,469	19,306,332	19,394,513	19,596,549	19,802,466	20,060,995	20,169,395
State Basis Difference	71,705,894	71,412,018	71,118,142	70,824,265	70,530,389	70,434,799	70,473,229	70,180,519	70,285,009	70,310,059	70,877,278	71,462,977	72,299,211	72,418,159
Tax Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
State ADIT	3,257,240	3,243,891	3,230,542	3,217,192	3,203,843	3,199,501	3,201,246	3,187,950	3,192,697	3,193,834	3,219,600	3,246,206	3,284,192	3,289,595
Total ADIT	**22,198,596**	**22,206,453**	**22,214,310**	**22,222,167**	**22,230,024**	**22,288,528**	**22,381,264**	**22,389,419**	**22,499,028**	**22,588,347**	**22,816,149**	**23,048,672**	**23,345,187**	**23,458,990**

[1] Because the plant adjustment of $2,345,679 depreciates over time, it creates deferred taxes as book depreciation differs from tax depreciation. In order to properly remove the plant balance of $2,345,679 from rate base, it is necessary to remove its impact on ADIT as well. Rows 17 and 18 in WP 2-7-1 accomplish this by first removing the AFUDC adjustment from Cumulative Book Cost and then adjusting for cumulative depreciation associated with respective assets place in service under historical AFUDC. WP 2-7-1 removes only the ADIT impact of the $2,345,679 adjustment on WP 2-1 as the net adjustment is multiplied by the tax rate on rows 22 and 26.

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7-1
ADIT Calculation

	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
Cumulative Federal Tax Basis	203,875,282	204,734,960	205,166,383	205,652,086	206,338,301	207,032,903	207,528,294	207,730,924	208,358,775	208,912,870	209,728,137	210,184,842
Accumulated Federal Tax Depreciation	(90,569,704)	(91,341,033)	(92,114,160)	(92,889,563)	(93,668,642)	(94,452,063)	(95,239,199)	(96,028,235)	(96,825,119)	(97,632,392)	(98,470,238)	(99,266,333)
Federal Tax NBV	113,305,578	113,393,927	113,052,223	112,762,523	112,669,659	112,580,840	112,289,095	111,702,689	111,533,657	111,280,478	111,257,899	110,918,509
Cumulative State Tax Basis	228,874,676	229,734,354	230,165,777	230,651,479	231,337,694	232,032,296	232,527,687	232,730,317	233,358,169	233,912,263	234,727,531	235,184,235
Accumulated State MACRS Depreciation	(91,545,278)	(91,919,366)	(92,295,252)	(92,673,415)	(93,055,254)	(93,441,434)	(93,831,329)	(94,223,124)	(94,622,767)	(95,032,800)	(95,473,405)	(95,876,350)
State Tax NBV	137,329,398	137,814,987	137,870,524	137,978,064	138,282,441	138,590,863	138,696,358	138,507,193	138,735,402	138,879,463	139,254,126	139,307,886
Cumulative Book Cost	297,988,569	299,557,478	300,344,824	301,231,230	302,483,571	303,751,218	304,655,304	305,025,103	306,170,931	307,182,152	308,670,012	309,503,497
Accumulated Book Depreciation	(86,048,210)	(86,691,590)	(87,349,694)	(88,008,177)	(88,663,460)	(89,321,378)	(89,987,369)	(90,663,041)	(91,328,486)	(91,998,461)	(92,663,941)	(93,336,101)
AFUDC adjustment [1]	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)	(2,345,679)
AFUDC adjustment depreciation	259,136	265,956	272,775	279,594	286,414	293,233	300,052	306,872	313,691	320,510	327,330	334,149
Net Book Value	209,853,817	210,786,164	210,922,226	211,156,968	211,760,845	212,377,394	212,622,309	212,323,255	212,810,457	213,158,522	213,987,722	214,155,866
Federal Basis Difference	96,548,238	97,392,237	97,870,003	98,394,445	99,091,187	99,796,554	100,333,214	100,620,566	101,276,801	101,878,044	102,729,823	103,237,357
Tax Rate	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
Federal ADIT	20,275,130	20,452,370	20,552,701	20,662,834	20,809,149	20,957,276	21,069,975	21,130,319	21,268,128	21,394,389	21,573,263	21,679,845
State Basis Difference	72,524,419	72,971,177	73,051,702	73,178,904	73,478,405	73,786,531	73,925,951	73,816,062	74,075,056	74,279,059	74,733,597	74,847,981
Tax Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
State ADIT	3,294,422	3,314,716	3,318,374	3,324,152	3,337,757	3,351,753	3,358,086	3,353,095	3,364,859	3,374,126	3,394,774	3,399,970
Total ADIT	**23,569,552**	**23,767,086**	**23,871,074**	**23,986,985**	**24,146,906**	**24,309,030**	**24,428,061**	**24,483,414**	**24,632,988**	**24,768,516**	**24,968,036**	**25,079,815**

[1] Because the plant adjustment of $2,345,679 depreciates over time, it creates deferred taxes as book depreciation differs from tax depreciation. In order to properly remove the plant balance of $2,345,679 from rate base, it is necessary to remove its impact on ADIT as well. Rows 17 and 18 in WP 2-7-1 accomplish this by first removing the AFUDC adjustment from Cumulative Book Cost and then adjusting for cumulative depreciation associated with respective assets place in service under historical AFUDC. WP 2-7-1 removes only the ADIT impact of the $2,345,679 adjustment on WP 2-1 as the net adjustment is multiplied by the tax rate on rows 22 and 26.

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7-2
Federal Tax Basis

	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	1	12	11	10	9	8	7	6	5
NBV of Assets Acquired from Atmos									
Book additions	286,534	-	-	-	-	-	-	-	2,631,082
Gross up for CIAC									
Repair deductions for tax	(94,775)	-	-	-	-	-	-	-	(1,400,368)
Gross tax additions	191,759	-	-	-	-	-	-	-	1,230,714
Bonus depreciation									
Net tax additions by month	191,759	-	-	-	-	-	-	-	1,230,714
Cumulative Tax Cost of MACRS Assets	**169,369,399**	**169,369,399**	**169,369,399**	**169,369,399**	**169,369,399**	**169,369,399**	**169,369,399**	**169,369,399**	**170,600,113**
Tax Depreciation Calculations									
Asset Acquired from Atmos	538,907	498,555	498,555	498,555	498,555	498,555	498,555	498,555	498,555
September 2013 Additions	15,051	13,924	13,924	13,924	13,924	13,924	13,924	13,924	13,924
October 2013 Additions	4,522	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183
November 2013 Additions	11,638	10,767	10,767	10,767	10,767	10,767	10,767	10,767	10,767
December 2013 Additions	3,880	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589
January 2014 Additions	242	223	223	223	223	223	223	223	223
February 2014 Additions	101	94	94	94	94	94	94	94	94
March 2014 Additions	2,581	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387
April 2014 Additions	20	19	19	19	19	19	19	19	19
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	7,271	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725
July 2014 Additions	204	189	189	189	189	189	189	189	189
August 2014 Additions	8,046	7,441	7,441	7,441	7,441	7,441	7,441	7,441	7,441
September 2014 Additions	3,079	2,848	2,848	2,848	2,848	2,848	2,848	2,848	2,848
October 2014 Additions	468	432	432	432	432	432	432	432	432
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	8,244	7,624	7,624	7,624	7,624	7,624	7,624	7,624	7,624
January 2015 Additions	8	7	7	7	7	7	7	7	7
February 2015 Additions	234	217	217	217	217	217	217	217	217
March 2015 Additions	1,564	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
April 2015 Additions	1,708	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580
May 2015 Additions	535	495	495	495	495	495	495	495	495
June 2015 Additions	1,918	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775
September 2015 Additions	2,140	1,979	1,979	1,979	1,979	1,979	1,979	1,979	1,979
November 2015 Additions	2,187	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023
December 2015 Additions	3,636	3,364	3,364	3,364	3,364	3,364	3,364	3,364	3,364
March 2016 Additions	3,164	2,927	2,927	2,927	2,927	2,927	2,927	2,927	2,927
April 2016 Additions	135	125	125	125	125	125	125	125	125
May 2016 Additions	179	165	165	165	165	165	165	165	165
June 2016 Additions	2,026	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873
July 2016 Additions	423	391	391	391	391	391	391	391	391
August 2016 Additions	46	42	42	42	42	42	42	42	42
September 2016 Additions	5,354	4,952	4,952	4,952	4,952	4,952	4,952	4,952	4,952
November 2016 Additions	1,755	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623
December 2016 Additions	3,569	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,301

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7-2
Federal Tax Basis

	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
February 2017 Additions	2,090	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934
March 2017 Additions	1,580	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462
April 2017 Additions	116	108	108	108	108	108	108	108	108
May 2017 Additions	834	772	772	772	772	772	772	772	772
June 2017 Additions	1,743	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612
August 2017 Additions	1,002	927	927	927	927	927	927	927	927
September 2017 Additions	2,615	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419
October 2017 Additions	215	199	199	199	199	199	199	199	199
November 2017 Additions	519	480	480	480	480	480	480	480	480
December 2017 Additions	1,286	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189
April 2018 Additions	10,808	9,996	9,996	9,996	9,996	9,996	9,996	9,996	9,996
June 2018 Additions	1,258	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164
December 2018 Additions	20,901	19,332	19,332	19,332	19,332	19,332	19,332	19,332	19,332
March 2019 Additions	320	513	513	513	513	513	513	513	513
May 2019 Additions	12,856	16,499	16,499	16,499	16,499	16,499	16,499	16,499	16,499
June 2019 Additions	12,342	13,859	13,859	13,859	13,859	13,859	13,859	13,859	13,859
July 2019 Additions	2,459	789	789	789	789	789	789	789	789
October 2019 Additions	6,126	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948
November 2019 Additions	34,536	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081
December 2019 Additions	7,191	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154
August 2020 Additions									9,230
April 2021 Additions									
May 2021 Additions									
July 2021 Additions									
August 2021 Additions									
September 2021 Additions									
October 2021 Additions									
November 2021 Additions									
December 2021 Additions									
January 2022 Additions									
February 2022 Additions									
March 2022 Additions									
April 2022 Additions									
May 2022 Additions									
June 2022 Additions									
July 2022 Additions									
August 2022 Additions									
September 2022 Additions									
October 2022 Additions									
November 2022 Additions									
December 2022 Additions									
January 2023 Additions									
February 2023 Additions									
March 2023 Additions									
April 2023 Additions									
May 2023 Additions									
June 2023 Additions									
July 2023 Additions									
August 2023 Additions									

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7-2
Federal Tax Basis

	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additons									
January 2024 Additions									
Regular MACRS Depreciation	755,629	675,722	675,722	675,722	675,722	675,722	675,722	675,722	684,952
Accumulated MACRS Depreciation	**61,260,989**	**61,936,711**	**62,612,433**	**63,288,155**	**63,963,877**	**64,639,599**	**65,315,321**	**65,991,043**	**66,675,996**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**264,352**	**273,963**	**283,574**	**293,184**	**302,795**	**312,406**	**322,017**	**331,628**	**341,239**
3 Year tax life assets									
2022 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated 3 Year Depreciation									
Cumulative Federal Tax Basis	**173,867,473**	**173,867,473**	**173,867,473**	**173,867,473**	**173,867,473**	**173,867,473**	**173,867,473**	**173,867,473**	**175,098,187**
Cumulative Federal Tax Depreciation	**61,525,341**	**62,210,674**	**62,896,007**	**63,581,340**	**64,266,673**	**64,952,006**	**65,637,338**	**66,322,671**	**67,017,235**

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
20 Year MACRS Rates										
20 Year MACRS - annual rate										
Months left in year	4	3	2	1	12	11	10	9	8	7
NBV of Assets Acquired from Atmos										
Book additions	-	-	-	-	-	-	-	4,745,976	2,262,952	-
Gross up for CIAC										
Repair deductions for tax	-	-	-	-	-	-	-	(2,450,233)	(1,168,308)	-
Gross tax additions	-	-	-	-	-	-	-	2,295,743	1,094,645	-
Bonus depreciation										
Net tax additions by month	-	-	-	-	-	-	-	2,295,743	1,094,645	-
Cumulative Tax Cost of MACRS Assets	**170,600,113**	**170,600,113**	**170,600,113**	**170,600,113**	**170,600,113**	**170,600,113**	**170,600,113**	**172,895,856**	**173,990,500**	**173,990,500**
Tax Depreciation Calculations										
Asset Acquired from Atmos	498,555	498,555	498,555	498,555	491,940	491,940	491,940	491,940	491,940	491,940
September 2013 Additions	13,924	13,924	13,924	13,924	13,740	13,740	13,740	13,740	13,740	13,740
October 2013 Additions	4,183	4,183	4,183	4,183	4,127	4,127	4,127	4,127	4,127	4,127
November 2013 Additions	10,767	10,767	10,767	10,767	10,624	10,624	10,624	10,624	10,624	10,624
December 2013 Additions	3,589	3,589	3,589	3,589	3,542	3,542	3,542	3,542	3,542	3,542
January 2014 Additions	223	223	223	223	207	207	207	207	207	207
February 2014 Additions	94	94	94	94	87	87	87	87	87	87
March 2014 Additions	2,387	2,387	2,387	2,387	2,209	2,209	2,209	2,209	2,209	2,209
April 2014 Additions	19	19	19	19	17	17	17	17	17	17
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	6,725	6,725	6,725	6,725	6,221	6,221	6,221	6,221	6,221	6,221
July 2014 Additions	189	189	189	189	174	174	174	174	174	174
August 2014 Additions	7,441	7,441	7,441	7,441	6,884	6,884	6,884	6,884	6,884	6,884
September 2014 Additions	2,848	2,848	2,848	2,848	2,635	2,635	2,635	2,635	2,635	2,635
October 2014 Additions	432	432	432	432	400	400	400	400	400	400
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	7,624	7,624	7,624	7,624	7,054	7,054	7,054	7,054	7,054	7,054
January 2015 Additions	7	7	7	7	7	7	7	7	7	7
February 2015 Additions	217	217	217	217	200	200	200	200	200	200
March 2015 Additions	1,447	1,447	1,447	1,447	1,338	1,338	1,338	1,338	1,338	1,338
April 2015 Additions	1,580	1,580	1,580	1,580	1,462	1,462	1,462	1,462	1,462	1,462
May 2015 Additions	495	495	495	495	458	458	458	458	458	458
June 2015 Additions	1,775	1,775	1,775	1,775	1,641	1,641	1,641	1,641	1,641	1,641
September 2015 Additions	1,979	1,979	1,979	1,979	1,831	1,831	1,831	1,831	1,831	1,831
November 2015 Additions	2,023	2,023	2,023	2,023	1,871	1,871	1,871	1,871	1,871	1,871
December 2015 Additions	3,364	3,364	3,364	3,364	3,111	3,111	3,111	3,111	3,111	3,111
March 2016 Additions	2,927	2,927	2,927	2,927	2,707	2,707	2,707	2,707	2,707	2,707
April 2016 Additions	125	125	125	125	116	116	116	116	116	116
May 2016 Additions	165	165	165	165	153	153	153	153	153	153
June 2016 Additions	1,873	1,873	1,873	1,873	1,733	1,733	1,733	1,733	1,733	1,733
July 2016 Additions	391	391	391	391	362	362	362	362	362	362
August 2016 Additions	42	42	42	42	39	39	39	39	39	39
September 2016 Additions	4,952	4,952	4,952	4,952	4,581	4,581	4,581	4,581	4,581	4,581
November 2016 Additions	1,623	1,623	1,623	1,623	1,502	1,502	1,502	1,502	1,502	1,502
December 2016 Additions	3,301	3,301	3,301	3,301	3,054	3,054	3,054	3,054	3,054	3,054

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
February 2017 Additions	1,934	1,934	1,934	1,934	1,788	1,788	1,788	1,788	1,788	1,788
March 2017 Additions	1,462	1,462	1,462	1,462	1,352	1,352	1,352	1,352	1,352	1,352
April 2017 Additions	108	108	108	108	99	99	99	99	99	99
May 2017 Additions	772	772	772	772	714	714	714	714	714	714
June 2017 Additions	1,612	1,612	1,612	1,612	1,491	1,491	1,491	1,491	1,491	1,491
August 2017 Additions	927	927	927	927	857	857	857	857	857	857
September 2017 Additions	2,419	2,419	2,419	2,419	2,237	2,237	2,237	2,237	2,237	2,237
October 2017 Additions	199	199	199	199	184	184	184	184	184	184
November 2017 Additions	480	480	480	480	444	444	444	444	444	444
December 2017 Additions	1,189	1,189	1,189	1,189	1,100	1,100	1,100	1,100	1,100	1,100
April 2018 Additions	9,996	9,996	9,996	9,996	9,248	9,248	9,248	9,248	9,248	9,248
June 2018 Additions	1,164	1,164	1,164	1,164	1,077	1,077	1,077	1,077	1,077	1,077
December 2018 Additions	19,332	19,332	19,332	19,332	17,884	17,884	17,884	17,884	17,884	17,884
March 2019 Additions	513	513	513	513	474	474	474	474	474	474
May 2019 Additions	16,499	16,499	16,499	16,499	15,260	15,260	15,260	15,260	15,260	15,260
June 2019 Additions	13,859	13,859	13,859	13,859	12,819	12,819	12,819	12,819	12,819	12,819
July 2019 Additions	789	789	789	789	730	730	730	730	730	730
October 2019 Additions	2,948	2,948	2,948	2,948	2,727	2,727	2,727	2,727	2,727	2,727
November 2019 Additions	11,081	11,081	11,081	11,081	10,249	10,249	10,249	10,249	10,249	10,249
December 2019 Additions	1,154	1,154	1,154	1,154	1,067	1,067	1,067	1,067	1,067	1,067
August 2020 Additions	9,230	9,230	9,230	9,230	7,404	7,404	7,404	7,404	7,404	7,404
April 2021 Additions								9,566	9,566	9,566
May 2021 Additions									5,131	5,131
July 2021 Additions										
August 2021 Additions										
September 2021 Additions										
October 2021 Additions										
November 2021 Additions										
December 2021 Additions										
January 2022 Additions										
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
February 2023 Additions										
March 2023 Additions										
April 2023 Additions										
May 2023 Additions										
June 2023 Additions										
July 2023 Additions										
August 2023 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
September 2023 Additions										
October 2023 Additions										
November 2023 Additions										
December 2023 Additons										
January 2024 Additions										
Regular MACRS Depreciation	684,952	684,952	684,952	684,952	665,229	665,229	665,229	674,794	679,926	679,926
Accumulated MACRS Depreciation	**67,360,948**	**68,045,900**	**68,730,853**	**69,415,805**	**70,081,034**	**70,746,263**	**71,411,492**	**72,086,286**	**72,766,212**	**73,446,137**
Gainesville building										
2017 Addition										
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**350,850**	**360,461**	**370,072**	**379,682**	**389,293**	**398,904**	**408,515**	**418,126**	**427,737**	**437,348**
3 Year tax life assets										
2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative Federal Tax Basis	**175,098,187**	**175,098,187**	**175,098,187**	**175,098,187**	**175,098,187**	**175,098,187**	**175,098,187**	**177,393,930**	**178,488,574**	**178,488,574**
Cumulative Federal Tax Depreciation	**67,711,798**	**68,406,361**	**69,100,924**	**69,795,487**	**70,470,327**	**71,145,167**	**71,820,007**	**72,504,412**	**73,193,949**	**73,883,485**

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	6	5	4	3	2	1	12	11	10
NBV of Assets Acquired from Atmos									
Book additions	-	-	5,352,837	-	3,544,405	4,397,852	-	-	-
Gross up for CIAC									
Repair deductions for tax	-	-	(2,763,541)	-	(1,829,891)	(2,270,505)	-	-	-
Gross tax additions	-	-	2,589,296	-	1,714,514	2,127,347	-	-	-
Bonus depreciation									
Net tax additions by month	-	-	2,589,296	-	1,714,514	2,127,347	-	-	-
Cumulative Tax Cost of MACRS Assets	**173,990,500**	**173,990,500**	**176,579,796**	**176,579,796**	**178,294,311**	**180,421,658**	**180,421,658**	**180,421,658**	**180,421,658**
Tax Depreciation Calculations									
Asset Acquired from Atmos	491,940	491,940	491,940	491,940	491,940	491,940	491,829	491,829	491,829
September 2013 Additions	13,740	13,740	13,740	13,740	13,740	13,740	13,737	13,737	13,737
October 2013 Additions	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127
November 2013 Additions	10,624	10,624	10,624	10,624	10,624	10,624	10,622	10,622	10,622
December 2013 Additions	3,542	3,542	3,542	3,542	3,542	3,542	3,541	3,541	3,541
January 2014 Additions	207	207	207	207	207	207	204	204	204
February 2014 Additions	87	87	87	87	87	87	85	85	85
March 2014 Additions	2,209	2,209	2,209	2,209	2,209	2,209	2,179	2,179	2,179
April 2014 Additions	17	17	17	17	17	17	17	17	17
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	6,221	6,221	6,221	6,221	6,221	6,221	6,139	6,139	6,139
July 2014 Additions	174	174	174	174	174	174	172	172	172
August 2014 Additions	6,884	6,884	6,884	6,884	6,884	6,884	6,793	6,793	6,793
September 2014 Additions	2,635	2,635	2,635	2,635	2,635	2,635	2,600	2,600	2,600
October 2014 Additions	400	400	400	400	400	400	395	395	395
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	7,054	7,054	7,054	7,054	7,054	7,054	6,960	6,960	6,960
January 2015 Additions	7	7	7	7	7	7	6	6	6
February 2015 Additions	200	200	200	200	200	200	185	185	185
March 2015 Additions	1,338	1,338	1,338	1,338	1,338	1,338	1,238	1,238	1,238
April 2015 Additions	1,462	1,462	1,462	1,462	1,462	1,462	1,352	1,352	1,352
May 2015 Additions	458	458	458	458	458	458	424	424	424
June 2015 Additions	1,641	1,641	1,641	1,641	1,641	1,641	1,518	1,518	1,518
September 2015 Additions	1,831	1,831	1,831	1,831	1,831	1,831	1,694	1,694	1,694
November 2015 Additions	1,871	1,871	1,871	1,871	1,871	1,871	1,731	1,731	1,731
December 2015 Additions	3,111	3,111	3,111	3,111	3,111	3,111	2,878	2,878	2,878
March 2016 Additions	2,707	2,707	2,707	2,707	2,707	2,707	2,504	2,504	2,504
April 2016 Additions	116	116	116	116	116	116	107	107	107
May 2016 Additions	153	153	153	153	153	153	141	141	141
June 2016 Additions	1,733	1,733	1,733	1,733	1,733	1,733	1,603	1,603	1,603
July 2016 Additions	362	362	362	362	362	362	335	335	335
August 2016 Additions	39	39	39	39	39	39	36	36	36
September 2016 Additions	4,581	4,581	4,581	4,581	4,581	4,581	4,237	4,237	4,237
November 2016 Additions	1,502	1,502	1,502	1,502	1,502	1,502	1,389	1,389	1,389
December 2016 Additions	3,054	3,054	3,054	3,054	3,054	3,054	2,824	2,824	2,824

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
February 2017 Additions	1,788	1,788	1,788	1,788	1,788	1,788	1,654	1,654	1,654
March 2017 Additions	1,352	1,352	1,352	1,352	1,352	1,352	1,250	1,250	1,250
April 2017 Additions	99	99	99	99	99	99	92	92	92
May 2017 Additions	714	714	714	714	714	714	660	660	660
June 2017 Additions	1,491	1,491	1,491	1,491	1,491	1,491	1,379	1,379	1,379
August 2017 Additions	857	857	857	857	857	857	793	793	793
September 2017 Additions	2,237	2,237	2,237	2,237	2,237	2,237	2,070	2,070	2,070
October 2017 Additions	184	184	184	184	184	184	170	170	170
November 2017 Additions	444	444	444	444	444	444	410	410	410
December 2017 Additions	1,100	1,100	1,100	1,100	1,100	1,100	1,018	1,018	1,018
April 2018 Additions	9,248	9,248	9,248	9,248	9,248	9,248	8,553	8,553	8,553
June 2018 Additions	1,077	1,077	1,077	1,077	1,077	1,077	996	996	996
December 2018 Additions	17,884	17,884	17,884	17,884	17,884	17,884	16,541	16,541	16,541
March 2019 Additions	474	474	474	474	474	474	439	439	439
May 2019 Additions	15,260	15,260	15,260	15,260	15,260	15,260	14,118	14,118	14,118
June 2019 Additions	12,819	12,819	12,819	12,819	12,819	12,819	11,859	11,859	11,859
July 2019 Additions	730	730	730	730	730	730	675	675	675
October 2019 Additions	2,727	2,727	2,727	2,727	2,727	2,727	2,522	2,522	2,522
November 2019 Additions	10,249	10,249	10,249	10,249	10,249	10,249	9,481	9,481	9,481
December 2019 Additions	1,067	1,067	1,067	1,067	1,067	1,067	987	987	987
August 2020 Additions	7,404	7,404	7,404	7,404	7,404	7,404	6,848	6,848	6,848
April 2021 Additions	9,566	9,566	9,566	9,566	9,566	9,566	13,811	13,811	13,811
May 2021 Additions	5,131	5,131	5,131	5,131	5,131	5,131	6,585	6,585	6,585
July 2021 Additions	-	-	-	-	-	-	-	-	-
August 2021 Additions		-	-	-	-	-	-	-	-
September 2021 Additions			24,275	24,275	24,275	24,275	15,577	15,577	15,577
October 2021 Additions				-	-	-	-	-	-
November 2021 Additions					32,147	32,147	10,314	10,314	10,314
December 2021 Additions						79,776	12,798	12,798	12,798
January 2022 Additions							-	-	-
February 2022 Additions								-	-
March 2022 Additions									-
April 2022 Additions									
May 2022 Additions									
June 2022 Additions									
July 2022 Additions									
August 2022 Additions									
September 2022 Additions									
October 2022 Additions									
November 2022 Additions									
December 2022 Additions									
January 2023 Additions									
February 2023 Additions									
March 2023 Additions									
April 2023 Additions									
May 2023 Additions									
June 2023 Additions									
July 2023 Additions									
August 2023 Additions									

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additons									
January 2024 Additions									
Regular MACRS Depreciation	679,926	679,926	704,200	704,200	736,347	816,123	715,202	715,202	715,202
Accumulated MACRS Depreciation	**74,126,063**	**74,805,989**	**75,510,189**	**76,214,389**	**76,950,737**	**77,766,859**	**78,482,061**	**79,197,263**	**79,912,465**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**446,959**	**456,570**	**466,180**	**475,791**	**485,402**	**495,013**	**504,624**	**514,235**	**523,846**
3 Year tax life assets									
2022 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated 3 Year Depreciation									
Cumulative Federal Tax Basis	**178,488,574**	**178,488,574**	**181,077,870**	**181,077,870**	**182,792,385**	**184,919,732**	**184,919,732**	**184,919,732**	**184,919,732**
Cumulative Federal Tax Depreciation	**74,573,022**	**75,262,558**	**75,976,369**	**76,690,180**	**77,436,139**	**78,261,873**	**78,986,685**	**79,711,498**	**80,436,311**

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	9	8	7	6	5	4	3	2	1
NBV of Assets Acquired from Atmos									
Book additions	-	-	718,229	-	-	-	1,162,173	1,025,645	1,509,084
Gross up for CIAC									
Repair deductions for tax	-	-	(330,213)	-	-	-	(534,321)	(471,551)	(693,817)
Gross tax additions	-	-	388,016	-	-	-	627,852	554,094	815,267
Bonus depreciation									
Net tax additions by month	-	-	388,016	-	-	-	627,852	554,094	815,267
Cumulative Tax Cost of MACRS Assets	**180,421,658**	**180,421,658**	**180,809,674**	**180,809,674**	**180,809,674**	**180,809,674**	**181,437,525**	**181,991,620**	**182,806,887**
Tax Depreciation Calculations									
Asset Acquired from Atmos	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,829
September 2013 Additions	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,737
October 2013 Additions	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127
November 2013 Additions	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622
December 2013 Additions	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541
January 2014 Additions	204	204	204	204	204	204	204	204	204
February 2014 Additions	85	85	85	85	85	85	85	85	85
March 2014 Additions	2,179	2,179	2,179	2,179	2,179	2,179	2,179	2,179	2,179
April 2014 Additions	17	17	17	17	17	17	17	17	17
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,139
July 2014 Additions	172	172	172	172	172	172	172	172	172
August 2014 Additions	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793
September 2014 Additions	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
October 2014 Additions	395	395	395	395	395	395	395	395	395
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960
January 2015 Additions	6	6	6	6	6	6	6	6	6
February 2015 Additions	185	185	185	185	185	185	185	185	185
March 2015 Additions	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238
April 2015 Additions	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352
May 2015 Additions	424	424	424	424	424	424	424	424	424
June 2015 Additions	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518
September 2015 Additions	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694
November 2015 Additions	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731
December 2015 Additions	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878
March 2016 Additions	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504
April 2016 Additions	107	107	107	107	107	107	107	107	107
May 2016 Additions	141	141	141	141	141	141	141	141	141
June 2016 Additions	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603
July 2016 Additions	335	335	335	335	335	335	335	335	335
August 2016 Additions	36	36	36	36	36	36	36	36	36
September 2016 Additions	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237
November 2016 Additions	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389
December 2016 Additions	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
February 2017 Additions	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654
March 2017 Additions	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
April 2017 Additions	92	92	92	92	92	92	92	92	92
May 2017 Additions	660	660	660	660	660	660	660	660	660
June 2017 Additions	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379
August 2017 Additions	793	793	793	793	793	793	793	793	793
September 2017 Additions	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070
October 2017 Additions	170	170	170	170	170	170	170	170	170
November 2017 Additions	410	410	410	410	410	410	410	410	410
December 2017 Additions	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
April 2018 Additions	8,553	8,553	8,553	8,553	8,553	8,553	8,553	8,553	8,553
June 2018 Additions	996	996	996	996	996	996	996	996	996
December 2018 Additions	16,541	16,541	16,541	16,541	16,541	16,541	16,541	16,541	16,541
March 2019 Additions	439	439	439	439	439	439	439	439	439
May 2019 Additions	14,118	14,118	14,118	14,118	14,118	14,118	14,118	14,118	14,118
June 2019 Additions	11,859	11,859	11,859	11,859	11,859	11,859	11,859	11,859	11,859
July 2019 Additions	675	675	675	675	675	675	675	675	675
October 2019 Additions	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522
November 2019 Additions	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481
December 2019 Additions	987	987	987	987	987	987	987	987	987
August 2020 Additions	6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,848
April 2021 Additions	13,811	13,811	13,811	13,811	13,811	13,811	13,811	13,811	13,811
May 2021 Additions	6,585	6,585	6,585	6,585	6,585	6,585	6,585	6,585	6,585
July 2021 Additions	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-
September 2021 Additions	15,577	15,577	15,577	15,577	15,577	15,577	15,577	15,577	15,577
October 2021 Additions	-	-	-	-	-	-	-	-	-
November 2021 Additions	10,314	10,314	10,314	10,314	10,314	10,314	10,314	10,314	10,314
December 2021 Additions	12,798	12,798	12,798	12,798	12,798	12,798	12,798	12,798	12,798
January 2022 Additions	-	-	-	-	-	-	-	-	-
February 2022 Additions	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-
May 2022 Additions		-	-	-	-	-	-	-	-
June 2022 Additions			2,079	2,079	2,079	2,079	2,079	2,079	2,079
July 2022 Additions				-	-	-	-	-	-
August 2022 Additions					-	-	-	-	-
September 2022 Additions						-	-	-	-
October 2022 Additions							7,848	7,848	7,848
November 2022 Additions								10,389	10,389
December 2022 Additions									30,573
January 2023 Additions									
February 2023 Additions									
March 2023 Additions									
April 2023 Additions									
May 2023 Additions									
June 2023 Additions									
July 2023 Additions									
August 2023 Additions									

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additons									
January 2024 Additions									
Regular MACRS Depreciation	715,202	715,202	717,280	717,280	717,280	717,280	725,129	735,518	766,090
Accumulated MACRS Depreciation	**80,627,667**	**81,342,869**	**82,060,149**	**82,777,430**	**83,494,710**	**84,211,990**	**84,937,119**	**85,672,637**	**86,438,727**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**533,457**	**543,067**	**552,678**	**562,289**	**571,900**	**581,511**	**591,122**	**600,733**	**610,344**
3 Year tax life assets									
2022 Addition			-	-	14,299,161	-	-	-	-
Cumulative cost			**0**	**0**	**14,299,161**	**14,299,161**	**14,299,161**	**14,299,161**	**14,299,161**
Tax Depreciaton			-	-	397,199	397,199	397,199	397,199	397,199
Accumulated 3 Year Depreciation			-	-	397,199	794,398	1,191,597	1,588,796	1,985,995
Cumulative Federal Tax Basis	**184,919,732**	**184,919,732**	**185,307,748**	**185,307,748**	**199,606,909**	**199,606,909**	**200,234,761**	**200,788,855**	**201,604,123**
Cumulative Federal Tax Depreciation	**81,161,123**	**81,885,936**	**82,612,827**	**83,339,719**	**84,463,809**	**85,587,899**	**86,719,838**	**87,862,165**	**89,035,066**

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	12	11	10	9	8	7	6	5	4
NBV of Assets Acquired from Atmos									
Book additions	845,374	853,529	1,591,289	798,577	899,050	1,270,205	1,285,729	916,983	375,074
Gross up for CIAC									
Repair deductions for tax	(388,669)	(392,419)	(731,611)	(367,154)	(413,347)	(583,990)	(591,127)	(421,592)	(172,444)
Gross tax additions	456,705	461,110	859,678	431,423	485,703	686,215	694,602	495,391	202,630
Bonus depreciation									
Net tax additions by month	456,705	461,110	859,678	431,423	485,703	686,215	694,602	495,391	202,630
Cumulative Tax Cost of MACRS Assets	**183,263,592**	**183,724,702**	**184,584,380**	**185,015,803**	**185,501,505**	**186,187,721**	**186,882,322**	**187,377,713**	**187,580,343**
Tax Depreciation Calculations									
Asset Acquired from Atmos	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940
September 2013 Additions	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740
October 2013 Additions	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127
November 2013 Additions	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624
December 2013 Additions	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542
January 2014 Additions	204	204	204	204	204	204	204	204	204
February 2014 Additions	85	85	85	85	85	85	85	85	85
March 2014 Additions	2,179	2,179	2,179	2,179	2,179	2,179	2,179	2,179	2,179
April 2014 Additions	17	17	17	17	17	17	17	17	17
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137
July 2014 Additions	172	172	172	172	172	172	172	172	172
August 2014 Additions	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791
September 2014 Additions	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
October 2014 Additions	395	395	395	395	395	395	395	395	395
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958
January 2015 Additions	6	6	6	6	6	6	6	6	6
February 2015 Additions	183	183	183	183	183	183	183	183	183
March 2015 Additions	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221
April 2015 Additions	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334
May 2015 Additions	418	418	418	418	418	418	418	418	418
June 2015 Additions	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498
September 2015 Additions	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671
November 2015 Additions	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708
December 2015 Additions	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840
March 2016 Additions	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317
April 2016 Additions	99	99	99	99	99	99	99	99	99
May 2016 Additions	131	131	131	131	131	131	131	131	131
June 2016 Additions	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483
July 2016 Additions	310	310	310	310	310	310	310	310	310
August 2016 Additions	34	34	34	34	34	34	34	34	34
September 2016 Additions	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920
November 2016 Additions	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285
December 2016 Additions	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
February 2017 Additions	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530
March 2017 Additions	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157
April 2017 Additions	85	85	85	85	85	85	85	85	85
May 2017 Additions	611	611	611	611	611	611	611	611	611
June 2017 Additions	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276
August 2017 Additions	733	733	733	733	733	733	733	733	733
September 2017 Additions	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914
October 2017 Additions	157	157	157	157	157	157	157	157	157
November 2017 Additions	380	380	380	380	380	380	380	380	380
December 2017 Additions	941	941	941	941	941	941	941	941	941
April 2018 Additions	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912
June 2018 Additions	921	921	921	921	921	921	921	921	921
December 2018 Additions	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302
March 2019 Additions	406	406	406	406	406	406	406	406	406
May 2019 Additions	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057
June 2019 Additions	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968
July 2019 Additions	624	624	624	624	624	624	624	624	624
October 2019 Additions	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333
November 2019 Additions	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769
December 2019 Additions	913	913	913	913	913	913	913	913	913
August 2020 Additions	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335
April 2021 Additions	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774
May 2021 Additions	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091
July 2021 Additions	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-
September 2021 Additions	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407
October 2021 Additions	-	-	-	-	-	-	-	-	-
November 2021 Additions	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540
December 2021 Additions	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837
January 2022 Additions	-	-	-	-	-	-	-	-	-
February 2022 Additions	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-
May 2022 Additions	-	-	-	-	-	-	-	-	-
June 2022 Additions	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334
July 2022 Additions	-	-	-	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-	-	-	-
September 2022 Additions	-	-	-	-	-	-	-	-	-
October 2022 Additions	3,777	3,777	3,777	3,777	3,777	3,777	3,777	3,777	3,777
November 2022 Additions	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333
December 2022 Additions	4,905	4,905	4,905	4,905	4,905	4,905	4,905	4,905	4,905
January 2023 Additions	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427
February 2023 Additions		1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572
March 2023 Additions			3,224	3,224	3,224	3,224	3,224	3,224	3,224
April 2023 Additions				1,798	1,798	1,798	1,798	1,798	1,798
May 2023 Additions					2,277	2,277	2,277	2,277	2,277
June 2023 Additions						3,676	3,676	3,676	3,676
July 2023 Additions							4,341	4,341	4,341
August 2023 Additions								3,715	3,715

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
September 2023 Additions									1,900
October 2023 Additions									
November 2023 Additions									
December 2023 Additons									
January 2024 Additions									
Regular MACRS Depreciation	719,329	720,901	724,125	725,923	728,199	731,876	736,217	739,932	741,832
Accumulated MACRS Depreciation	**87,158,057**	**87,878,958**	**88,603,083**	**89,329,006**	**90,057,206**	**90,789,081**	**91,525,298**	**92,265,230**	**93,007,062**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**619,955**	**629,565**	**639,176**	**648,787**	**658,398**	**668,009**	**677,620**	**687,231**	**696,842**
3 Year tax life assets									
2022 Addition	1,353,345	-	-	-	-	-	-	-	-
Cumulative cost	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**
Tax Depreciaton	37,593	37,593	37,593	37,593	37,593	37,593	37,593	37,593	37,593
Accumulated 3 Year Depreciation	2,023,588	2,061,180	2,098,773	2,136,366	2,173,959	2,211,552	2,249,145	2,286,738	2,324,331
Cumulative Federal Tax Basis	**203,414,172**	**203,875,282**	**204,734,960**	**205,166,383**	**205,652,086**	**206,338,301**	**207,032,903**	**207,528,294**	**207,730,924**
Cumulative Federal Tax Depreciation	**89,801,599**	**90,569,704**	**91,341,033**	**92,114,160**	**92,889,563**	**93,668,642**	**94,452,063**	**95,239,199**	**96,028,235**

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Oct-23	Nov-23	Dec-23	Jan-24
20 Year MACRS Rates				
20 Year MACRS - annual rate				
Months left in year	3	2	1	12
NBV of Assets Acquired from Atmos				
Book additions	1,162,173	1,025,645	1,509,084	845,374
Gross up for CIAC				
Repair deductions for tax	(534,321)	(471,551)	(693,817)	(388,669)
Gross tax additions	627,852	554,094	815,267	456,705
Bonus depreciation				
Net tax additions by month	627,852	554,094	815,267	456,705
Cumulative Tax Cost of MACRS Assets	**188,208,195**	**188,762,289**	**189,577,557**	**190,034,261**
Tax Depreciation Calculations				
Asset Acquired from Atmos	491,940	491,940	491,940	491,829
September 2013 Additions	13,740	13,740	13,740	13,737
October 2013 Additions	4,127	4,127	4,127	4,127
November 2013 Additions	10,624	10,624	10,624	10,622
December 2013 Additions	3,542	3,542	3,542	3,541
January 2014 Additions	204	204	204	204
February 2014 Additions	85	85	85	85
March 2014 Additions	2,179	2,179	2,179	2,179
April 2014 Additions	17	17	17	17
May 2014 Additions	-	-	-	-
June 2014 Additions	6,137	6,137	6,137	6,139
July 2014 Additions	172	172	172	172
August 2014 Additions	6,791	6,791	6,791	6,793
September 2014 Additions	2,599	2,599	2,599	2,600
October 2014 Additions	395	395	395	395
November 2014 Additions	-	-	-	-
December 2014 Additions	6,958	6,958	6,958	6,960
January 2015 Additions	6	6	6	6
February 2015 Additions	183	183	183	183
March 2015 Additions	1,221	1,221	1,221	1,221
April 2015 Additions	1,334	1,334	1,334	1,334
May 2015 Additions	418	418	418	418
June 2015 Additions	1,498	1,498	1,498	1,498
September 2015 Additions	1,671	1,671	1,671	1,671
November 2015 Additions	1,708	1,708	1,708	1,707
December 2015 Additions	2,840	2,840	2,840	2,839
March 2016 Additions	2,317	2,317	2,317	2,286
April 2016 Additions	99	99	99	98
May 2016 Additions	131	131	131	129
June 2016 Additions	1,483	1,483	1,483	1,463
July 2016 Additions	310	310	310	305
August 2016 Additions	34	34	34	33
September 2016 Additions	3,920	3,920	3,920	3,868
November 2016 Additions	1,285	1,285	1,285	1,268
December 2016 Additions	2,613	2,613	2,613	2,578

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Oct-23	Nov-23	Dec-23	Jan-24
February 2017 Additions	1,530	1,530	1,530	1,416
March 2017 Additions	1,157	1,157	1,157	1,070
April 2017 Additions	85	85	85	79
May 2017 Additions	611	611	611	565
June 2017 Additions	1,276	1,276	1,276	1,180
August 2017 Additions	733	733	733	678
September 2017 Additions	1,914	1,914	1,914	1,771
October 2017 Additions	157	157	157	145
November 2017 Additions	380	380	380	351
December 2017 Additions	941	941	941	871
April 2018 Additions	7,912	7,912	7,912	7,318
June 2018 Additions	921	921	921	852
December 2018 Additions	15,302	15,302	15,302	14,152
March 2019 Additions	406	406	406	375
May 2019 Additions	13,057	13,057	13,057	12,079
June 2019 Additions	10,968	10,968	10,968	10,146
July 2019 Additions	624	624	624	578
October 2019 Additions	2,333	2,333	2,333	2,158
November 2019 Additions	8,769	8,769	8,769	8,112
December 2019 Additions	913	913	913	845
August 2020 Additions	6,335	6,335	6,335	5,859
April 2021 Additions	12,774	12,774	12,774	11,817
May 2021 Additions	6,091	6,091	6,091	5,635
July 2021 Additions	-	-	-	-
August 2021 Additions	-	-	-	-
September 2021 Additions	14,407	14,407	14,407	13,328
October 2021 Additions	-	-	-	-
November 2021 Additions	9,540	9,540	9,540	8,825
December 2021 Additions	11,837	11,837	11,837	10,951
January 2022 Additions	-	-	-	-
February 2022 Additions	-	-	-	-
March 2022 Additions	-	-	-	-
April 2022 Additions	-	-	-	-
May 2022 Additions	-	-	-	-
June 2022 Additions	2,334	2,334	2,334	2,159
July 2022 Additions	-	-	-	-
August 2022 Additions	-	-	-	-
September 2022 Additions	-	-	-	-
October 2022 Additions	3,777	3,777	3,777	3,493
November 2022 Additions	3,333	3,333	3,333	3,083
December 2022 Additions	4,905	4,905	4,905	4,536
January 2023 Additions	1,427	1,427	1,427	2,747
February 2023 Additions	1,572	1,572	1,572	2,774
March 2023 Additions	3,224	3,224	3,224	5,172
April 2023 Additions	1,798	1,798	1,798	2,595
May 2023 Additions	2,277	2,277	2,277	2,922
June 2023 Additions	3,676	3,676	3,676	4,128
July 2023 Additions	4,341	4,341	4,341	4,179
August 2023 Additions	3,715	3,715	3,715	2,980

Liberty Utilities (Peach State Natural Ga
WP 2-7-2
Federal Tax Basis

	Oct-23	Nov-23	Dec-23	Jan-24
September 2023 Additions	1,900	1,900	1,900	1,219
October 2023 Additions	7,848	7,848	7,848	3,777
November 2023 Additions		10,389	10,389	3,333
December 2023 Additons			30,573	4,905
January 2024 Additions				1,427
Regular MACRS Depreciation	749,680	760,069	790,642	748,891
Accumulated MACRS Depreciation	**93,756,742**	**94,516,812**	**95,307,454**	**96,056,345**
Gainesville building				
2017 Addition				
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**706,453**	**716,063**	**725,674**	**735,285**
3 Year tax life assets				
2022 Addition	-	-	-	-
Cumulative cost	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**
Tax Depreciaton	37,593	37,593	37,593	37,593
Accumulated 3 Year Depreciation	2,361,924	2,399,517	2,437,110	2,474,703
Cumulative Federal Tax Basis	**208,358,775**	**208,912,870**	**209,728,137**	**210,184,842**
Cumulative Federal Tax Depreciation	**96,825,119**	**97,632,392**	**98,470,238**	**99,266,333**

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7-3
State Tax Basis

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
20 Year MACRS Rates	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9
20 Year MACRS - annual rate	3.750%	7.219%	6.677%	6.177%	5.713%	5.285%	4.888%	4.522%	4.462%
Months left in year	9	8	7	6	5	4	3	2	1
NBV of Assets Acquired from Atmos	132,301,117								
Book additions						7,390,247	2,220,071	5,714,347	1,905,023
Gross up for CIAC						-	-	-	-
Repair deductions for tax						-	-	-	-
Gross tax additions	-	-	-	-	-	7,390,247	2,220,071	5,714,347	1,905,023
Bonus depreciation									
Net tax additions by month	-	-	-	-	-	7,390,247	2,220,071	5,714,347	1,905,023
Cumulative Tax Cost of MACRS Assets	**132,301,117**	**132,301,117**	**132,301,117**	**132,301,117**	**132,301,117**	**139,691,364**	**141,911,435**	**147,625,782**	**149,530,805**
Tax Depreciation Calculations									
Asset Acquired from Atmos	551,254.65	551,254.65	551,254.65	551,254.65	551,254.65	551,254.65	551,254.65	551,254.65	551,254.65
September 2013 Additions						69,283.56	69,283.56	69,283.56	69,283.56
October 2013 Additions							27,750.88	27,750.88	27,750.88
November 2013 Additions								107,144.01	107,144.01
December 2013 Additions									71,438.36
January 2014 Additions									
February 2014 Additions									
March 2014 Additions									
April 2014 Additions									
May 2014 Additions									
June 2014 Additions									
July 2014 Additions									
August 2014 Additions									
September 2014 Additions									
October 2014 Additions									
November 2014 Additions									
December 2014 Additions									
January 2015 Additions									
February 2015 Additions									
March 2015 Additions									
April 2015 Additions									
May 2015 Additions									
June 2015 Additions									
September 2015 Additions									
November 2015 Additions									
December 2015 Additions									
March 2016 Additions									
April 2016 Additions									

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7-3
State Tax Basis

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
May 2016 Additions									
June 2016 Additions									
July 2016 Additions									
August 2016 Additions									
September 2016 Additions									
November 2016 Additions									
December 2016 Additions									
February 2017 Additions									
March 2017 Additions									
April 2017 Additions									
May 2017 Additions									
June 2017 Additions									
August 2017 Additions									
September 2017 Additions									
October 2017 Additions									
November 2017 Additions									
December 2017 Additions									
April 2018 Additions									
June 2018 Additions									
December 2018 Additions									
March 2019 Additions									
May 2019 Additions									
June 2019 Additions									
July 2019 Additions									
October 2019 Additions									
November 2019 Additions									
December 2019 Additions									
August 2020 Additions									
April 2021 Additions									
May 2021 Additions									
July 2021 Additions									
August 2021 Additions									
September 2021 Additions									
October 2021 Additions									
November 2021 Additions									
December 2021 Additions									
January 2022 Additions									

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-7-3
State Tax Basis

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
February 2022 Additions									
March 2022 Additions									
April 2022 Additions									
May 2022 Additions									
June 2022 Additions									
July 2022 Additions									
August 2022 Additions									
September 2022 Additions									
October 2022 Additions									
November 2022 Additions									
December 2022 Additions									
January 2023 Additions									
February 2023 Additions									
March 2023 Additions									
April 2023 Additions									
May 2023 Additions									
June 2023 Additions									
July 2023 Additions									
August 2023 Additions									
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additions									
January 2024 Additions									
Regular MACRS Depreciation	551,255	551,255	551,255	551,255	551,255	620,538	648,289	755,433	826,871
Accumulated MACRS Depreciation	**551,255**	**1,102,509**	**1,653,764**	**2,205,019**	**2,756,273**	**3,376,811**	**4,025,101**	**4,780,534**	**5,607,405**
Gainesville building									
2017 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated Bldg Depreciation									
3 Year tax life assets									
June 2022 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated 3 Year Depreciation									
Cumulative State Tax Basis	**132,301,117**	**132,301,117**	**132,301,117**	**132,301,117**	**132,301,117**	**139,691,364**	**141,911,435**	**147,625,782**	**149,530,805**
Cumulative State Tax Depreciation	**551,255**	**1,102,509**	**1,653,764**	**2,205,019**	**2,756,273**	**3,376,811**	**4,025,101**	**4,780,534**	**5,607,405**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14
20 Year MACRS Rates	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19
20 Year MACRS - annual rate	4.461%	4.462%	4.461%	4.462%	4.461%	4.462%	4.461%	4.462%	4.461%	4.462%
Months left in year	12	11	10	9	8	7	6	5	4	3
NBV of Assets Acquired from Atmos										
Book additions	267,504	96,044	1,256,944	120,061	-	3,268,828	92,571	1,933,212	1,903,817	-
Gross up for CIAC	-	-	-	-	-	33,000	-	1,750,000	18,000	212,331
Repair deductions for tax	(157,781)	(50,122)	(84,728)	(110,855)	-	-	-	(29,593)	(523,456)	-
Gross tax additions	109,722	45,922	1,172,216	9,206	-	3,301,828	92,571	3,653,618	1,398,361	212,331
Bonus depreciation										
Net tax additions by month	109,722	45,922	1,172,216	9,206	-	3,301,828	92,571	3,653,618	1,398,361	212,331
Cumulative Tax Cost of MACRS Assets	**149,640,527**	**149,686,449**	**150,858,665**	**150,867,871**	**150,867,871**	**154,169,699**	**154,262,270**	**157,915,889**	**159,314,250**	**159,526,580**
Tax Depreciation Calculations										
Asset Acquired from Atmos	795,901.47	795,901.47	795,901.47	795,901.47	795,901.47	795,901.47	795,901.47	795,901.47	795,901.47	795,901.47
September 2013 Additions	44,458.49	44,458.49	44,458.49	44,458.49	44,458.49	44,458.49	44,458.49	44,458.49	44,458.49	44,458.49
October 2013 Additions	13,355.58	13,355.58	13,355.58	13,355.58	13,355.58	13,355.58	13,355.58	13,355.58	13,355.58	13,355.58
November 2013 Additions	34,376.56	34,376.56	34,376.56	34,376.56	34,376.56	34,376.56	34,376.56	34,376.56	34,376.56	34,376.56
December 2013 Additions	11,460.30	11,460.30	11,460.30	11,460.30	11,460.30	11,460.30	11,460.30	11,460.30	11,460.30	11,460.30
January 2014 Additions	342.88	342.88	342.88	342.88	342.88	342.88	342.88	342.88	342.88	342.88
February 2014 Additions		156.55	156.55	156.55	156.55	156.55	156.55	156.55	156.55	156.55
March 2014 Additions			4,395.81	4,395.81	4,395.81	4,395.81	4,395.81	4,395.81	4,395.81	4,395.81
April 2014 Additions				38.36	38.36	38.36	38.36	38.36	38.36	38.36
May 2014 Additions					-	-	-	-	-	-
June 2014 Additions						17,688.36	17,688.36	17,688.36	17,688.36	17,688.36
July 2014 Additions							578.57	578.57	578.57	578.57
August 2014 Additions								27,402.14	27,402.14	27,402.14
September 2014 Additions									13,109.63	13,109.63
October 2014 Additions										2,654.13
November 2014 Additions										
December 2014 Additions										
January 2015 Additions										
February 2015 Additions										
March 2015 Additions										
April 2015 Additions										
May 2015 Additions										
June 2015 Additions										
September 2015 Additions										
November 2015 Additions										
December 2015 Additions										
March 2016 Additions										
April 2016 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14
May 2016 Additions										
June 2016 Additions										
July 2016 Additions										
August 2016 Additions										
September 2016 Additions										
November 2016 Additions										
December 2016 Additions										
February 2017 Additions										
March 2017 Additions										
April 2017 Additions										
May 2017 Additions										
June 2017 Additions										
August 2017 Additions										
September 2017 Additions										
October 2017 Additions										
November 2017 Additions										
December 2017 Additions										
April 2018 Additions										
June 2018 Additions										
December 2018 Additions										
March 2019 Additions										
May 2019 Additions										
June 2019 Additions										
July 2019 Additions										
October 2019 Additions										
November 2019 Additions										
December 2019 Additions										
August 2020 Additions										
April 2021 Additions										
May 2021 Additions										
July 2021 Additions										
August 2021 Additions										
September 2021 Additions										
October 2021 Additions										
November 2021 Additions										
December 2021 Additions										
January 2022 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
February 2023 Additions										
March 2023 Additions										
April 2023 Additions										
May 2023 Additions										
June 2023 Additions										
July 2023 Additions										
August 2023 Additions										
September 2023 Additions										
October 2023 Additions										
November 2023 Additions										
December 2023 Additions										
January 2024 Additions										
Regular MACRS Depreciation	899,895	900,052	904,448	904,486	904,486	922,174	922,753	950,155	963,265	965,919
Accumulated MACRS Depreciation	**6,507,300**	**7,407,352**	**8,311,800**	**9,216,286**	**10,120,772**	**11,042,946**	**11,965,699**	**12,915,854**	**13,879,119**	**14,845,038**
Gainesville building										
2017 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated Bldg Depreciation										
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	**149,640,527**	**149,686,449**	**150,858,665**	**150,867,871**	**150,867,871**	**154,169,699**	**154,262,270**	**157,915,889**	**159,314,250**	**159,526,580**
Cumulative State Tax Depreciation	**6,507,300**	**7,407,352**	**8,311,800**	**9,216,286**	**10,120,772**	**11,042,946**	**11,965,699**	**12,915,854**	**13,879,119**	**14,845,038**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
20 Year MACRS Rates	Year 20	Year 21	Total							
20 Year MACRS - annual rate	4.461%	2.231%	100.000%							
Months left in year	2	1	12	11	10	9	8	7	6	5
NBV of Assets Acquired from Atmos										
Book additions	-	4,499,703	60,660	98,364	1,328,649	947,033	278,311	1,692,518	-	-
Gross up for CIAC	-	19,000	-	-	4,000	-	-	-	-	-
Repair deductions for tax	-	(775,107)	(57,298)	-	(675,658)	(229,333)	(53,456)	(886,628)	-	-
Gross tax additions	-	3,743,596	3,361	98,364	656,991	717,701	224,855	805,890	-	-
Bonus depreciation										
Net tax additions by month	-	3,743,596	3,361	98,364	656,991	717,701	224,855	805,890	-	-
Cumulative Tax Cost of MACRS Assets	**159,526,580**	**163,270,176**	**163,273,537**	**163,371,901**	**164,028,892**	**164,746,593**	**164,971,448**	**165,777,338**	**165,777,338**	**165,777,338**
Tax Depreciation Calculations										
Asset Acquired from Atmos	795,901.47	795,901.47	736,145.47	736,145.47	736,145.47	736,145.47	736,145.47	736,145.47	736,145.47	736,145.47
September 2013 Additions	44,458.49	44,458.49	41,120.57	41,120.57	41,120.57	41,120.57	41,120.57	41,120.57	41,120.57	41,120.57
October 2013 Additions	13,355.58	13,355.58	12,352.84	12,352.84	12,352.84	12,352.84	12,352.84	12,352.84	12,352.84	12,352.84
November 2013 Additions	34,376.56	34,376.56	31,795.58	31,795.58	31,795.58	31,795.58	31,795.58	31,795.58	31,795.58	31,795.58
December 2013 Additions	11,460.30	11,460.30	10,599.87	10,599.87	10,599.87	10,599.87	10,599.87	10,599.87	10,599.87	10,599.87
January 2014 Additions	342.88	342.88	660.07	660.07	660.07	660.07	660.07	660.07	660.07	660.07
February 2014 Additions	156.55	156.55	276.26	276.26	276.26	276.26	276.26	276.26	276.26	276.26
March 2014 Additions	4,395.81	4,395.81	7,051.86	7,051.86	7,051.86	7,051.86	7,051.86	7,051.86	7,051.86	7,051.86
April 2014 Additions	38.36	38.36	55.38	55.38	55.38	55.38	55.38	55.38	55.38	55.38
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	17,688.36	17,688.36	19,863.25	19,863.25	19,863.25	19,863.25	19,863.25	19,863.25	19,863.25	19,863.25
July 2014 Additions	578.57	578.57	556.89	556.89	556.89	556.89	556.89	556.89	556.89	556.89
August 2014 Additions	27,402.14	27,402.14	21,979.56	21,979.56	21,979.56	21,979.56	21,979.56	21,979.56	21,979.56	21,979.56
September 2014 Additions	13,109.63	13,109.63	8,412.31	8,412.31	8,412.31	8,412.31	8,412.31	8,412.31	8,412.31	8,412.31
October 2014 Additions	2,654.13	2,654.13	1,277.35	1,277.35	1,277.35	1,277.35	1,277.35	1,277.35	1,277.35	1,277.35
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions		140,384.84	22,520.85	22,520.85	22,520.85	22,520.85	22,520.85	22,520.85	22,520.85	22,520.85
January 2015 Additions			10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
February 2015 Additions				335.33	335.33	335.33	335.33	335.33	335.33	335.33
March 2015 Additions					2,463.72	2,463.72	2,463.72	2,463.72	2,463.72	2,463.72
April 2015 Additions						2,990.42	2,990.42	2,990.42	2,990.42	2,990.42
May 2015 Additions							1,054.01	1,054.01	1,054.01	1,054.01
June 2015 Additions								4,317.27	4,317.27	4,317.27
September 2015 Additions										
November 2015 Additions										
December 2015 Additions										
March 2016 Additions										
April 2016 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
May 2016 Additions										
June 2016 Additions										
July 2016 Additions										
August 2016 Additions										
September 2016 Additions										
November 2016 Additions										
December 2016 Additions										
February 2017 Additions										
March 2017 Additions										
April 2017 Additions										
May 2017 Additions										
June 2017 Additions										
August 2017 Additions										
September 2017 Additions										
October 2017 Additions										
November 2017 Additions										
December 2017 Additions										
April 2018 Additions										
June 2018 Additions										
December 2018 Additions										
March 2019 Additions										
May 2019 Additions										
June 2019 Additions										
July 2019 Additions										
October 2019 Additions										
November 2019 Additions										
December 2019 Additions										
August 2020 Additions										
April 2021 Additions										
May 2021 Additions										
July 2021 Additions										
August 2021 Additions										
September 2021 Additions										
October 2021 Additions										
November 2021 Additions										
December 2021 Additions										
January 2022 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
February 2023 Additions										
March 2023 Additions										
April 2023 Additions										
May 2023 Additions										
June 2023 Additions										
July 2023 Additions										
August 2023 Additions										
September 2023 Additions										
October 2023 Additions										
November 2023 Additions										
December 2023 Additions										
January 2024 Additions										
Regular MACRS Depreciation	965,919	1,106,304	914,679	915,014	917,478	920,468	921,522	925,839	925,839	925,839
Accumulated MACRS Depreciation	**15,810,957**	**16,917,260**	**17,831,939**	**18,746,953**	**19,664,431**	**20,584,899**	**21,506,421**	**22,432,260**	**23,358,099**	**24,283,939**
Gainesville building										
2017 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated Bldg Depreciation										
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	**159,526,580**	**163,270,176**	**163,273,537**	**163,371,901**	**164,028,892**	**164,746,593**	**164,971,448**	**165,777,338**	**165,777,338**	**165,777,338**
Cumulative State Tax Depreciation	**15,810,957**	**16,917,260**	**17,831,939**	**18,746,953**	**19,664,431**	**20,584,899**	**21,506,421**	**22,432,260**	**23,358,099**	**24,283,939**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
20 Year MACRS Rates										
20 Year MACRS - annual rate										
Months left in year	4	3	2	1	12	11	10	9	8	7
NBV of Assets Acquired from Atmos										
Book additions	2,413,930	-	918,619	2,361,836	-	-	2,020,657	86,338	114,093	1,293,400
Gross up for CIAC	500	-	-	-	-	-	-	-	-	-
Repair deductions for tax	(1,515,524)	-	-	(834,275)	-	-	(791,140)	(33,804)	(44,670)	(506,400)
Gross tax additions	898,907	-	918,619	1,527,562	-	-	1,229,517	52,535	69,423	787,000
Bonus depreciation										
Net tax additions by month	898,907	-	918,619	1,527,562	-	-	1,229,517	52,535	69,423	787,000
Cumulative Tax Cost of MACRS Assets	**166,676,244**	**166,676,244**	**167,594,863**	**169,122,425**	**169,122,425**	**169,122,425**	**170,351,943**	**170,404,477**	**170,473,900**	**171,260,900**
Tax Depreciation Calculations										
Asset Acquired from Atmos	736,145.47	736,145.47	736,145.47	736,145.47	681,020.00	681,020.00	681,020.00	681,020.00	681,020.00	681,020.00
September 2013 Additions	41,120.57	41,120.57	41,120.57	41,120.57	38,041.30	38,041.30	38,041.30	38,041.30	38,041.30	38,041.30
October 2013 Additions	12,352.84	12,352.84	12,352.84	12,352.84	11,427.81	11,427.81	11,427.81	11,427.81	11,427.81	11,427.81
November 2013 Additions	31,795.58	31,795.58	31,795.58	31,795.58	29,414.60	29,414.60	29,414.60	29,414.60	29,414.60	29,414.60
December 2013 Additions	10,599.87	10,599.87	10,599.87	10,599.87	9,806.11	9,806.11	9,806.11	9,806.11	9,806.11	9,806.11
January 2014 Additions	660.07	660.07	660.07	660.07	610.51	610.51	610.51	610.51	610.51	610.51
February 2014 Additions	276.26	276.26	276.26	276.26	255.52	255.52	255.52	255.52	255.52	255.52
March 2014 Additions	7,051.86	7,051.86	7,051.86	7,051.86	6,522.40	6,522.40	6,522.40	6,522.40	6,522.40	6,522.40
April 2014 Additions	55.38	55.38	55.38	55.38	51.22	51.22	51.22	51.22	51.22	51.22
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	19,863.25	19,863.25	19,863.25	19,863.25	18,371.92	18,371.92	18,371.92	18,371.92	18,371.92	18,371.92
July 2014 Additions	556.89	556.89	556.89	556.89	515.08	515.08	515.08	515.08	515.08	515.08
August 2014 Additions	21,979.56	21,979.56	21,979.56	21,979.56	20,329.34	20,329.34	20,329.34	20,329.34	20,329.34	20,329.34
September 2014 Additions	8,412.31	8,412.31	8,412.31	8,412.31	7,780.71	7,780.71	7,780.71	7,780.71	7,780.71	7,780.71
October 2014 Additions	1,277.35	1,277.35	1,277.35	1,277.35	1,181.44	1,181.44	1,181.44	1,181.44	1,181.44	1,181.44
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	22,520.85	22,520.85	22,520.85	22,520.85	20,829.99	20,829.99	20,829.99	20,829.99	20,829.99	20,829.99
January 2015 Additions	10.50	10.50	10.50	10.50	20.22	20.22	20.22	20.22	20.22	20.22
February 2015 Additions	335.33	335.33	335.33	335.33	591.74	591.74	591.74	591.74	591.74	591.74
March 2015 Additions	2,463.72	2,463.72	2,463.72	2,463.72	3,952.35	3,952.35	3,952.35	3,952.35	3,952.35	3,952.35
April 2015 Additions	2,990.42	2,990.42	2,990.42	2,990.42	4,317.57	4,317.57	4,317.57	4,317.57	4,317.57	4,317.57
May 2015 Additions	1,054.01	1,054.01	1,054.01	1,054.01	1,352.69	1,352.69	1,352.69	1,352.69	1,352.69	1,352.69
June 2015 Additions	4,317.27	4,317.27	4,317.27	4,317.27	4,848.10	4,848.10	4,848.10	4,848.10	4,848.10	4,848.10
September 2015 Additions	8,427.25	8,427.25	8,427.25	8,427.25	5,407.67	5,407.67	5,407.67	5,407.67	5,407.67	5,407.67
November 2015 Additions			17,224.11	17,224.11	5,526.26	5,526.26	5,526.26	5,526.26	5,526.26	5,526.26
December 2015 Additions				57,283.56	9,189.56	9,189.56	9,189.56	9,189.56	9,189.56	9,189.56
March 2016 Additions							4,610.69	4,610.69	4,610.69	4,610.69
April 2016 Additions								218.89	218.89	218.89

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
May 2016 Additions									325.42	325.42
June 2016 Additions										4,216.07
July 2016 Additions										
August 2016 Additions										
September 2016 Additions										
November 2016 Additions										
December 2016 Additions										
February 2017 Additions										
March 2017 Additions										
April 2017 Additions										
May 2017 Additions										
June 2017 Additions										
August 2017 Additions										
September 2017 Additions										
October 2017 Additions										
November 2017 Additions										
December 2017 Additions										
April 2018 Additions										
June 2018 Additions										
December 2018 Additions										
March 2019 Additions										
May 2019 Additions										
June 2019 Additions										
July 2019 Additions										
October 2019 Additions										
November 2019 Additions										
December 2019 Additions										
August 2020 Additions										
April 2021 Additions										
May 2021 Additions										
July 2021 Additions										
August 2021 Additions										
September 2021 Additions										
October 2021 Additions										
November 2021 Additions										
December 2021 Additions										
January 2022 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
February 2023 Additions										
March 2023 Additions										
April 2023 Additions										
May 2023 Additions										
June 2023 Additions										
July 2023 Additions										
August 2023 Additions										
September 2023 Additions										
October 2023 Additions										
November 2023 Additions										
December 2023 Additions										
January 2024 Additions										
Regular MACRS Depreciation	934,267	934,267	951,491	1,008,774	881,364	881,364	885,975	886,194	886,519	890,735
Accumulated MACRS Depreciation	**25,218,205**	**26,152,472**	**27,103,963**	**28,112,737**	**28,994,101**	**29,875,465**	**30,761,440**	**31,647,634**	**32,534,153**	**33,424,888**
Gainesville building										
2017 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated Bldg Depreciation										
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	**166,676,244**	**166,676,244**	**167,594,863**	**169,122,425**	**169,122,425**	**169,122,425**	**170,351,943**	**170,404,477**	**170,473,900**	**171,260,900**
Cumulative State Tax Depreciation	**25,218,205**	**26,152,472**	**27,103,963**	**28,112,737**	**28,994,101**	**29,875,465**	**30,761,440**	**31,647,634**	**32,534,153**	**33,424,888**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
20 Year MACRS Rates										
20 Year MACRS - annual rate										
Months left in year	6	5	4	3	2	1	12	11	10	9
NBV of Assets Acquired from Atmos										
Book additions	215,810	29,246	3,417,304	-	1,120,757	2,241,652	-	1,719,539	1,299,667	95,613
Gross up for CIAC	33,000	-	950	-	-	22,720	-	-	-	-
Repair deductions for tax	(84,495)	(11,451)	(1,337,963)	-	(438,805)	(877,665)	-	(968,238)	(731,816)	(53,838)
Gross tax additions	164,315	17,796	2,080,291	-	681,951	1,386,707	-	751,301	567,851	41,775
Bonus depreciation										
Net tax additions by month	164,315	17,796	2,080,291	-	681,951	1,386,707	-	751,301	567,851	41,775
Cumulative Tax Cost of MACRS Assets	**171,425,215**	**171,443,010**	**173,523,301**	**173,523,301**	**174,205,252**	**175,591,959**	**175,591,959**	**176,343,260**	**176,911,111**	**176,952,886**
Tax Depreciation Calculations										
Asset Acquired from Atmos	681,020.00	681,020.00	681,020.00	681,020.00	681,020.00	681,020.00	629,863.57	629,863.57	629,863.57	629,863.57
September 2013 Additions	38,041.30	38,041.30	38,041.30	38,041.30	38,041.30	38,041.30	35,183.73	35,183.73	35,183.73	35,183.73
October 2013 Additions	11,427.81	11,427.81	11,427.81	11,427.81	11,427.81	11,427.81	10,569.39	10,569.39	10,569.39	10,569.39
November 2013 Additions	29,414.60	29,414.60	29,414.60	29,414.60	29,414.60	29,414.60	27,205.05	27,205.05	27,205.05	27,205.05
December 2013 Additions	9,806.11	9,806.11	9,806.11	9,806.11	9,806.11	9,806.11	9,069.50	9,069.50	9,069.50	9,069.50
January 2014 Additions	610.51	610.51	610.51	610.51	610.51	610.51	564.80	564.80	564.80	564.80
February 2014 Additions	255.52	255.52	255.52	255.52	255.52	255.52	236.38	236.38	236.38	236.38
March 2014 Additions	6,522.40	6,522.40	6,522.40	6,522.40	6,522.40	6,522.40	6,033.98	6,033.98	6,033.98	6,033.98
April 2014 Additions	51.22	51.22	51.22	51.22	51.22	51.22	47.39	47.39	47.39	47.39
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	18,371.92	18,371.92	18,371.92	18,371.92	18,371.92	18,371.92	16,996.16	16,996.16	16,996.16	16,996.16
July 2014 Additions	515.08	515.08	515.08	515.08	515.08	515.08	476.51	476.51	476.51	476.51
August 2014 Additions	20,329.34	20,329.34	20,329.34	20,329.34	20,329.34	20,329.34	18,807.00	18,807.00	18,807.00	18,807.00
September 2014 Additions	7,780.71	7,780.71	7,780.71	7,780.71	7,780.71	7,780.71	7,198.06	7,198.06	7,198.06	7,198.06
October 2014 Additions	1,181.44	1,181.44	1,181.44	1,181.44	1,181.44	1,181.44	1,092.97	1,092.97	1,092.97	1,092.97
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	20,829.99	20,829.99	20,829.99	20,829.99	20,829.99	20,829.99	19,270.16	19,270.16	19,270.16	19,270.16
January 2015 Additions	20.22	20.22	20.22	20.22	20.22	20.22	18.70	18.70	18.70	18.70
February 2015 Additions	591.74	591.74	591.74	591.74	591.74	591.74	547.31	547.31	547.31	547.31
March 2015 Additions	3,952.35	3,952.35	3,952.35	3,952.35	3,952.35	3,952.35	3,655.61	3,655.61	3,655.61	3,655.61
April 2015 Additions	4,317.57	4,317.57	4,317.57	4,317.57	4,317.57	4,317.57	3,993.41	3,993.41	3,993.41	3,993.41
May 2015 Additions	1,352.69	1,352.69	1,352.69	1,352.69	1,352.69	1,352.69	1,251.13	1,251.13	1,251.13	1,251.13
June 2015 Additions	4,848.10	4,848.10	4,848.10	4,848.10	4,848.10	4,848.10	4,484.11	4,484.11	4,484.11	4,484.11
September 2015 Additions	5,407.67	5,407.67	5,407.67	5,407.67	5,407.67	5,407.67	5,001.67	5,001.67	5,001.67	5,001.67
November 2015 Additions	5,526.26	5,526.26	5,526.26	5,526.26	5,526.26	5,526.26	5,111.35	5,111.35	5,111.35	5,111.35
December 2015 Additions	9,189.56	9,189.56	9,189.56	9,189.56	9,189.56	9,189.56	8,499.61	8,499.61	8,499.61	8,499.61
March 2016 Additions	4,610.69	4,610.69	4,610.69	4,610.69	4,610.69	4,610.69	7,396.57	7,396.57	7,396.57	7,396.57
April 2016 Additions	218.89	218.89	218.89	218.89	218.89	218.89	316.04	316.04	316.04	316.04

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
May 2016 Additions	325.42	325.42	325.42	325.42	325.42	325.42	417.64	417.64	417.64	417.64
June 2016 Additions	4,216.07	4,216.07	4,216.07	4,216.07	4,216.07	4,216.07	4,734.46	4,734.46	4,734.46	4,734.46
July 2016 Additions	1,026.97	1,026.97	1,026.97	1,026.97	1,026.97	1,026.97	988.49	988.49	988.49	988.49
August 2016 Additions		133.47	133.47	133.47	133.47	133.47	107.06	107.06	107.06	107.06
September 2016 Additions			19,502.73	19,502.73	19,502.73	19,502.73	12,514.68	12,514.68	12,514.68	12,514.68
November 2016 Additions					12,786.59	12,786.59	4,102.50	4,102.50	4,102.50	4,102.50
December 2016 Additions						52,001.51	8,342.20	8,342.20	8,342.20	8,342.20
February 2017 Additions								2,561.25	2,561.25	2,561.25
March 2017 Additions									2,129.44	2,129.44
April 2017 Additions										174.06
May 2017 Additions										
June 2017 Additions										
August 2017 Additions										
September 2017 Additions										
October 2017 Additions										
November 2017 Additions										
December 2017 Additions										
April 2018 Additions										
June 2018 Additions										
December 2018 Additions										
March 2019 Additions										
May 2019 Additions										
June 2019 Additions										
July 2019 Additions										
October 2019 Additions										
November 2019 Additions										
December 2019 Additions										
August 2020 Additions										
April 2021 Additions										
May 2021 Additions										
July 2021 Additions										
August 2021 Additions										
September 2021 Additions										
October 2021 Additions										
November 2021 Additions										
December 2021 Additions										
January 2022 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
February 2023 Additions										
March 2023 Additions										
April 2023 Additions										
May 2023 Additions										
June 2023 Additions										
July 2023 Additions										
August 2023 Additions										
September 2023 Additions										
October 2023 Additions										
November 2023 Additions										
December 2023 Additions										
January 2024 Additions										
Regular MACRS Depreciation	891,762	891,896	911,398	911,398	924,185	976,186	854,097	856,658	858,788	858,962
Accumulated MACRS Depreciation	**34,316,650**	**35,208,546**	**36,119,944**	**37,031,342**	**37,955,527**	**38,931,714**	**39,785,811**	**40,642,469**	**41,501,257**	**42,360,219**
Gainesville building										
2017 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated Bldg Depreciation										
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	**171,425,215**	**171,443,010**	**173,523,301**	**173,523,301**	**174,205,252**	**175,591,959**	**175,591,959**	**176,343,260**	**176,911,111**	**176,952,886**
Cumulative State Tax Depreciation	**34,316,650**	**35,208,546**	**36,119,944**	**37,031,342**	**37,955,527**	**38,931,714**	**39,785,811**	**40,642,469**	**41,501,257**	**42,360,219**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18
20 Year MACRS Rates										
20 Year MACRS - annual rate										
Months left in year	8	7	6	5	4	3	2	1	12	11
NBV of Assets Acquired from Atmos										
Book additions	686,174	1,433,526	-	823,963	2,150,950	176,587	426,581	1,057,655	-	-
Gross up for CIAC	-	-	-	-	-	-	-	-	-	-
Repair deductions for tax	(386,371)	(807,190)	-	(463,957)	(1,211,157)	(99,433)	(240,199)	(595,544)	-	-
Gross tax additions	299,803	626,336	-	360,006	939,793	77,155	186,382	462,111	-	-
Bonus depreciation										
Net tax additions by month	299,803	626,336	-	360,006	939,793	77,155	186,382	462,111	-	-
Cumulative Tax Cost of MACRS Assets	**177,252,689**	**177,879,025**	**177,879,025**	**178,239,031**	**179,178,824**	**179,255,979**	**179,442,360**	**179,904,471**	**179,904,471**	**179,904,471**
Tax Depreciation Calculations										
Asset Acquired from Atmos	629,863.57	629,863.57	629,863.57	629,863.57	629,863.57	629,863.57	629,863.57	629,863.57	582,676.17	582,676.17
September 2013 Additions	35,183.73	35,183.73	35,183.73	35,183.73	35,183.73	35,183.73	35,183.73	35,183.73	32,547.88	32,547.88
October 2013 Additions	10,569.39	10,569.39	10,569.39	10,569.39	10,569.39	10,569.39	10,569.39	10,569.39	9,777.56	9,777.56
November 2013 Additions	27,205.05	27,205.05	27,205.05	27,205.05	27,205.05	27,205.05	27,205.05	27,205.05	25,166.94	25,166.94
December 2013 Additions	9,069.50	9,069.50	9,069.50	9,069.50	9,069.50	9,069.50	9,069.50	9,069.50	8,390.04	8,390.04
January 2014 Additions	564.80	564.80	564.80	564.80	564.80	564.80	564.80	564.80	522.37	522.37
February 2014 Additions	236.38	236.38	236.38	236.38	236.38	236.38	236.38	236.38	218.63	218.63
March 2014 Additions	6,033.98	6,033.98	6,033.98	6,033.98	6,033.98	6,033.98	6,033.98	6,033.98	5,580.72	5,580.72
April 2014 Additions	47.39	47.39	47.39	47.39	47.39	47.39	47.39	47.39	43.83	43.83
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	16,996.16	16,996.16	16,996.16	16,996.16	16,996.16	16,996.16	16,996.16	16,996.16	15,719.45	15,719.45
July 2014 Additions	476.51	476.51	476.51	476.51	476.51	476.51	476.51	476.51	440.72	440.72
August 2014 Additions	18,807.00	18,807.00	18,807.00	18,807.00	18,807.00	18,807.00	18,807.00	18,807.00	17,394.27	17,394.27
September 2014 Additions	7,198.06	7,198.06	7,198.06	7,198.06	7,198.06	7,198.06	7,198.06	7,198.06	6,657.36	6,657.36
October 2014 Additions	1,092.97	1,092.97	1,092.97	1,092.97	1,092.97	1,092.97	1,092.97	1,092.97	1,010.87	1,010.87
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	19,270.16	19,270.16	19,270.16	19,270.16	19,270.16	19,270.16	19,270.16	19,270.16	17,822.64	17,822.64
January 2015 Additions	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	17.30	17.30
February 2015 Additions	547.31	547.31	547.31	547.31	547.31	547.31	547.31	547.31	506.33	506.33
March 2015 Additions	3,655.61	3,655.61	3,655.61	3,655.61	3,655.61	3,655.61	3,655.61	3,655.61	3,381.86	3,381.86
April 2015 Additions	3,993.41	3,993.41	3,993.41	3,993.41	3,993.41	3,993.41	3,993.41	3,993.41	3,694.36	3,694.36
May 2015 Additions	1,251.13	1,251.13	1,251.13	1,251.13	1,251.13	1,251.13	1,251.13	1,251.13	1,157.44	1,157.44
June 2015 Additions	4,484.11	4,484.11	4,484.11	4,484.11	4,484.11	4,484.11	4,484.11	4,484.11	4,148.32	4,148.32
September 2015 Additions	5,001.67	5,001.67	5,001.67	5,001.67	5,001.67	5,001.67	5,001.67	5,001.67	4,627.12	4,627.12
November 2015 Additions	5,111.35	5,111.35	5,111.35	5,111.35	5,111.35	5,111.35	5,111.35	5,111.35	4,728.59	4,728.59
December 2015 Additions	8,499.61	8,499.61	8,499.61	8,499.61	8,499.61	8,499.61	8,499.61	8,499.61	7,863.12	7,863.12
March 2016 Additions	7,396.57	7,396.57	7,396.57	7,396.57	7,396.57	7,396.57	7,396.57	7,396.57	6,841.24	6,841.24
April 2016 Additions	316.04	316.04	316.04	316.04	316.04	316.04	316.04	316.04	292.31	292.31

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18
May 2016 Additions	417.64	417.64	417.64	417.64	417.64	417.64	417.64	417.64	386.28	386.28
June 2016 Additions	4,734.46	4,734.46	4,734.46	4,734.46	4,734.46	4,734.46	4,734.46	4,734.46	4,379.00	4,379.00
July 2016 Additions	988.49	988.49	988.49	988.49	988.49	988.49	988.49	988.49	914.27	914.27
August 2016 Additions	107.06	107.06	107.06	107.06	107.06	107.06	107.06	107.06	99.02	99.02
September 2016 Additions	12,514.68	12,514.68	12,514.68	12,514.68	12,514.68	12,514.68	12,514.68	12,514.68	11,575.08	11,575.08
November 2016 Additions	4,102.50	4,102.50	4,102.50	4,102.50	4,102.50	4,102.50	4,102.50	4,102.50	3,794.49	3,794.49
December 2016 Additions	8,342.20	8,342.20	8,342.20	8,342.20	8,342.20	8,342.20	8,342.20	8,342.20	7,715.87	7,715.87
February 2017 Additions	2,561.25	2,561.25	2,561.25	2,561.25	2,561.25	2,561.25	2,561.25	2,561.25	4,519.70	4,519.70
March 2017 Additions	2,129.44	2,129.44	2,129.44	2,129.44	2,129.44	2,129.44	2,129.44	2,129.44	3,416.09	3,416.09
April 2017 Additions	174.06	174.06	174.06	174.06	174.06	174.06	174.06	174.06	251.31	251.31
May 2017 Additions	1,405.33	1,405.33	1,405.33	1,405.33	1,405.33	1,405.33	1,405.33	1,405.33	1,803.57	1,803.57
June 2017 Additions		3,355.37	3,355.37	3,355.37	3,355.37	3,355.37	3,355.37	3,355.37	3,767.93	3,767.93
August 2017 Additions				2,700.04	2,700.04	2,700.04	2,700.04	2,700.04	2,165.74	2,165.74
September 2017 Additions					8,810.56	8,810.56	8,810.56	8,810.56	5,653.64	5,653.64
October 2017 Additions						964.43	964.43	964.43	464.15	464.15
November 2017 Additions							3,494.66	3,494.66	1,121.24	1,121.24
December 2017 Additions								17,329.15	2,779.98	2,779.98
April 2018 Additions										
June 2018 Additions										
December 2018 Additions										
March 2019 Additions										
May 2019 Additions										
June 2019 Additions										
July 2019 Additions										
October 2019 Additions										
November 2019 Additions										
December 2019 Additions										
August 2020 Additions										
April 2021 Additions										
May 2021 Additions										
July 2021 Additions										
August 2021 Additions										
September 2021 Additions										
October 2021 Additions										
November 2021 Additions										
December 2021 Additions										
January 2022 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
February 2023 Additions										
March 2023 Additions										
April 2023 Additions										
May 2023 Additions										
June 2023 Additions										
July 2023 Additions										
August 2023 Additions										
September 2023 Additions										
October 2023 Additions										
November 2023 Additions										
December 2023 Additions										
January 2024 Additions										
Regular MACRS Depreciation	860,367	863,723	863,723	866,423	875,233	876,198	879,692	897,021	816,035	816,035
Accumulated MACRS Depreciation	**43,220,587**	**44,084,309**	**44,948,032**	**45,814,454**	**46,689,688**	**47,565,885**	**48,445,578**	**49,342,599**	**50,158,634**	**50,974,669**
Gainesville building										
2017 Addition					4,498,074					
Cumulative cost					**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton					8,423	8,423	8,423	8,423	9,611	9,611
Accumulated Bldg Depreciation					**8,423**	**16,845**	**25,268**	**33,691**	**43,301**	**52,912**
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	**177,252,689**	**177,879,025**	**177,879,025**	**178,239,031**	**183,676,898**	**183,754,053**	**183,940,434**	**184,402,545**	**184,402,545**	**184,402,545**
Cumulative State Tax Depreciation	**43,220,587**	**44,084,309**	**44,948,032**	**45,814,454**	**46,698,110**	**47,582,731**	**48,470,846**	**49,376,290**	**50,201,935**	**51,027,581**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
20 Year MACRS Rates										
20 Year MACRS - annual rate										
Months left in year	10	9	8	7	6	5	4	3	2	1
NBV of Assets Acquired from Atmos										
Book additions	-	3,144,604	-	219,692	-	-	-	-	-	3,543,337
Gross up for CIAC	-	-	-	-	-	-	-	-	-	-
Repair deductions for tax	-	(150,312)	-	(10,501)	-	-	-	-	-	(68,992)
Gross tax additions	-	2,994,292	-	209,190	-	-	-	-	-	3,474,346
Bonus depreciation										
Net tax additions by month	-	2,994,292	-	209,190	-	-	-	-	-	3,474,346
Cumulative Tax Cost of MACRS Assets	**179,904,471**	**182,898,763**	**182,898,763**	**183,107,953**	**183,107,953**	**183,107,953**	**183,107,953**	**183,107,953**	**183,107,953**	**186,582,299**
Tax Depreciation Calculations										
Asset Acquired from Atmos	582,676.17	582,676.17	582,676.17	582,676.17	582,676.17	582,676.17	582,676.17	582,676.17	582,676.17	582,676.17
September 2013 Additions	32,547.88	32,547.88	32,547.88	32,547.88	32,547.88	32,547.88	32,547.88	32,547.88	32,547.88	32,547.88
October 2013 Additions	9,777.56	9,777.56	9,777.56	9,777.56	9,777.56	9,777.56	9,777.56	9,777.56	9,777.56	9,777.56
November 2013 Additions	25,166.94	25,166.94	25,166.94	25,166.94	25,166.94	25,166.94	25,166.94	25,166.94	25,166.94	25,166.94
December 2013 Additions	8,390.04	8,390.04	8,390.04	8,390.04	8,390.04	8,390.04	8,390.04	8,390.04	8,390.04	8,390.04
January 2014 Additions	522.37	522.37	522.37	522.37	522.37	522.37	522.37	522.37	522.37	522.37
February 2014 Additions	218.63	218.63	218.63	218.63	218.63	218.63	218.63	218.63	218.63	218.63
March 2014 Additions	5,580.72	5,580.72	5,580.72	5,580.72	5,580.72	5,580.72	5,580.72	5,580.72	5,580.72	5,580.72
April 2014 Additions	43.83	43.83	43.83	43.83	43.83	43.83	43.83	43.83	43.83	43.83
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	15,719.45	15,719.45	15,719.45	15,719.45	15,719.45	15,719.45	15,719.45	15,719.45	15,719.45	15,719.45
July 2014 Additions	440.72	440.72	440.72	440.72	440.72	440.72	440.72	440.72	440.72	440.72
August 2014 Additions	17,394.27	17,394.27	17,394.27	17,394.27	17,394.27	17,394.27	17,394.27	17,394.27	17,394.27	17,394.27
September 2014 Additions	6,657.36	6,657.36	6,657.36	6,657.36	6,657.36	6,657.36	6,657.36	6,657.36	6,657.36	6,657.36
October 2014 Additions	1,010.87	1,010.87	1,010.87	1,010.87	1,010.87	1,010.87	1,010.87	1,010.87	1,010.87	1,010.87
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	17,822.64	17,822.64	17,822.64	17,822.64	17,822.64	17,822.64	17,822.64	17,822.64	17,822.64	17,822.64
January 2015 Additions	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
February 2015 Additions	506.33	506.33	506.33	506.33	506.33	506.33	506.33	506.33	506.33	506.33
March 2015 Additions	3,381.86	3,381.86	3,381.86	3,381.86	3,381.86	3,381.86	3,381.86	3,381.86	3,381.86	3,381.86
April 2015 Additions	3,694.36	3,694.36	3,694.36	3,694.36	3,694.36	3,694.36	3,694.36	3,694.36	3,694.36	3,694.36
May 2015 Additions	1,157.44	1,157.44	1,157.44	1,157.44	1,157.44	1,157.44	1,157.44	1,157.44	1,157.44	1,157.44
June 2015 Additions	4,148.32	4,148.32	4,148.32	4,148.32	4,148.32	4,148.32	4,148.32	4,148.32	4,148.32	4,148.32
September 2015 Additions	4,627.12	4,627.12	4,627.12	4,627.12	4,627.12	4,627.12	4,627.12	4,627.12	4,627.12	4,627.12
November 2015 Additions	4,728.59	4,728.59	4,728.59	4,728.59	4,728.59	4,728.59	4,728.59	4,728.59	4,728.59	4,728.59
December 2015 Additions	7,863.12	7,863.12	7,863.12	7,863.12	7,863.12	7,863.12	7,863.12	7,863.12	7,863.12	7,863.12
March 2016 Additions	6,841.24	6,841.24	6,841.24	6,841.24	6,841.24	6,841.24	6,841.24	6,841.24	6,841.24	6,841.24
April 2016 Additions	292.31	292.31	292.31	292.31	292.31	292.31	292.31	292.31	292.31	292.31

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
May 2016 Additions	386.28	386.28	386.28	386.28	386.28	386.28	386.28	386.28	386.28	386.28
June 2016 Additions	4,379.00	4,379.00	4,379.00	4,379.00	4,379.00	4,379.00	4,379.00	4,379.00	4,379.00	4,379.00
July 2016 Additions	914.27	914.27	914.27	914.27	914.27	914.27	914.27	914.27	914.27	914.27
August 2016 Additions	99.02	99.02	99.02	99.02	99.02	99.02	99.02	99.02	99.02	99.02
September 2016 Additions	11,575.08	11,575.08	11,575.08	11,575.08	11,575.08	11,575.08	11,575.08	11,575.08	11,575.08	11,575.08
November 2016 Additions	3,794.49	3,794.49	3,794.49	3,794.49	3,794.49	3,794.49	3,794.49	3,794.49	3,794.49	3,794.49
December 2016 Additions	7,715.87	7,715.87	7,715.87	7,715.87	7,715.87	7,715.87	7,715.87	7,715.87	7,715.87	7,715.87
February 2017 Additions	4,519.70	4,519.70	4,519.70	4,519.70	4,519.70	4,519.70	4,519.70	4,519.70	4,519.70	4,519.70
March 2017 Additions	3,416.09	3,416.09	3,416.09	3,416.09	3,416.09	3,416.09	3,416.09	3,416.09	3,416.09	3,416.09
April 2017 Additions	251.31	251.31	251.31	251.31	251.31	251.31	251.31	251.31	251.31	251.31
May 2017 Additions	1,803.57	1,803.57	1,803.57	1,803.57	1,803.57	1,803.57	1,803.57	1,803.57	1,803.57	1,803.57
June 2017 Additions	3,767.93	3,767.93	3,767.93	3,767.93	3,767.93	3,767.93	3,767.93	3,767.93	3,767.93	3,767.93
August 2017 Additions	2,165.74	2,165.74	2,165.74	2,165.74	2,165.74	2,165.74	2,165.74	2,165.74	2,165.74	2,165.74
September 2017 Additions	5,653.64	5,653.64	5,653.64	5,653.64	5,653.64	5,653.64	5,653.64	5,653.64	5,653.64	5,653.64
October 2017 Additions	464.15	464.15	464.15	464.15	464.15	464.15	464.15	464.15	464.15	464.15
November 2017 Additions	1,121.24	1,121.24	1,121.24	1,121.24	1,121.24	1,121.24	1,121.24	1,121.24	1,121.24	1,121.24
December 2017 Additions	2,779.98	2,779.98	2,779.98	2,779.98	2,779.98	2,779.98	2,779.98	2,779.98	2,779.98	2,779.98
April 2018 Additions		12,476.22	12,476.22	12,476.22	12,476.22	12,476.22	12,476.22	12,476.22	12,476.22	12,476.22
June 2018 Additions				1,120.66	1,120.66	1,120.66	1,120.66	1,120.66	1,120.66	1,120.66
December 2018 Additions										130,287.96
March 2019 Additions										
May 2019 Additions										
June 2019 Additions										
July 2019 Additions										
October 2019 Additions										
November 2019 Additions										
December 2019 Additions										
August 2020 Additions										
April 2021 Additions										
May 2021 Additions										
July 2021 Additions										
August 2021 Additions										
September 2021 Additions										
October 2021 Additions										
November 2021 Additions										
December 2021 Additions										
January 2022 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
February 2023 Additions										
March 2023 Additions										
April 2023 Additions										
May 2023 Additions										
June 2023 Additions										
July 2023 Additions										
August 2023 Additions										
September 2023 Additions										
October 2023 Additions										
November 2023 Additions										
December 2023 Additions										
January 2024 Additions										
Regular MACRS Depreciation	816,035	828,511	828,511	829,632	829,632	829,632	829,632	829,632	829,632	959,920
Accumulated MACRS Depreciation	**51,790,704**	**52,619,215**	**53,447,726**	**54,277,357**	**55,106,989**	**55,936,621**	**56,766,252**	**57,595,884**	**58,425,516**	**59,385,435**
Gainesville building										
2017 Addition										
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**62,523**	**72,134**	**81,745**	**91,356**	**100,967**	**110,578**	**120,189**	**129,799**	**139,410**	**149,021**
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	**184,402,545**	**187,396,837**	**187,396,837**	**187,606,027**	**187,606,027**	**187,606,027**	**187,606,027**	**187,606,027**	**187,606,027**	**191,080,373**
Cumulative State Tax Depreciation	**51,853,227**	**52,691,349**	**53,529,471**	**54,368,713**	**55,207,956**	**56,047,198**	**56,886,441**	**57,725,684**	**58,564,926**	**59,534,457**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19
20 Year MACRS Rates										
20 Year MACRS - annual rate										
Months left in year	12	11	10	9	8	7	6	5	4	3
NBV of Assets Acquired from Atmos										
Book additions	-	-	127,344	-	4,098,142	3,442,390	195,983	-	-	732,242
Gross up for CIAC	-	-	-	-	-	-	-	-	-	-
Repair deductions for tax	-	-	(42,121)	-	(1,355,519)	(1,138,620)	(64,824)	-	-	(242,199)
Gross tax additions	-	-	85,223	-	2,742,623	2,303,771	131,159	-	-	490,042
Bonus depreciation										
Net tax additions by month	-	-	85,223	-	2,742,623	2,303,771	131,159	-	-	490,042
Cumulative Tax Cost of MACRS Assets	**186,582,299**	**186,582,299**	**186,667,521**	**186,667,521**	**189,410,144**	**191,713,915**	**191,845,074**	**191,845,074**	**191,845,074**	**192,335,116**
Tax Depreciation Calculations										
Asset Acquired from Atmos	538,906.55	538,906.55	538,906.55	538,906.55	538,906.55	538,906.55	538,906.55	538,906.55	538,906.55	538,906.55
September 2013 Additions	30,102.94	30,102.94	30,102.94	30,102.94	30,102.94	30,102.94	30,102.94	30,102.94	30,102.94	30,102.94
October 2013 Additions	9,043.09	9,043.09	9,043.09	9,043.09	9,043.09	9,043.09	9,043.09	9,043.09	9,043.09	9,043.09
November 2013 Additions	23,276.44	23,276.44	23,276.44	23,276.44	23,276.44	23,276.44	23,276.44	23,276.44	23,276.44	23,276.44
December 2013 Additions	7,759.79	7,759.79	7,759.79	7,759.79	7,759.79	7,759.79	7,759.79	7,759.79	7,759.79	7,759.79
January 2014 Additions	483.24	483.24	483.24	483.24	483.24	483.24	483.24	483.24	483.24	483.24
February 2014 Additions	202.25	202.25	202.25	202.25	202.25	202.25	202.25	202.25	202.25	202.25
March 2014 Additions	5,162.63	5,162.63	5,162.63	5,162.63	5,162.63	5,162.63	5,162.63	5,162.63	5,162.63	5,162.63
April 2014 Additions	40.54	40.54	40.54	40.54	40.54	40.54	40.54	40.54	40.54	40.54
May 2014 Additions	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	14,541.80	14,541.80	14,541.80	14,541.80	14,541.80	14,541.80	14,541.80	14,541.80	14,541.80	14,541.80
July 2014 Additions	407.70	407.70	407.70	407.70	407.70	407.70	407.70	407.70	407.70	407.70
August 2014 Additions	16,091.14	16,091.14	16,091.14	16,091.14	16,091.14	16,091.14	16,091.14	16,091.14	16,091.14	16,091.14
September 2014 Additions	6,158.61	6,158.61	6,158.61	6,158.61	6,158.61	6,158.61	6,158.61	6,158.61	6,158.61	6,158.61
October 2014 Additions	935.14	935.14	935.14	935.14	935.14	935.14	935.14	935.14	935.14	935.14
November 2014 Additions	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	16,487.42	16,487.42	16,487.42	16,487.42	16,487.42	16,487.42	16,487.42	16,487.42	16,487.42	16,487.42
January 2015 Additions	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
February 2015 Additions	468.29	468.29	468.29	468.29	468.29	468.29	468.29	468.29	468.29	468.29
March 2015 Additions	3,127.83	3,127.83	3,127.83	3,127.83	3,127.83	3,127.83	3,127.83	3,127.83	3,127.83	3,127.83
April 2015 Additions	3,416.85	3,416.85	3,416.85	3,416.85	3,416.85	3,416.85	3,416.85	3,416.85	3,416.85	3,416.85
May 2015 Additions	1,070.50	1,070.50	1,070.50	1,070.50	1,070.50	1,070.50	1,070.50	1,070.50	1,070.50	1,070.50
June 2015 Additions	3,836.71	3,836.71	3,836.71	3,836.71	3,836.71	3,836.71	3,836.71	3,836.71	3,836.71	3,836.71
September 2015 Additions	4,279.54	4,279.54	4,279.54	4,279.54	4,279.54	4,279.54	4,279.54	4,279.54	4,279.54	4,279.54
November 2015 Additions	4,373.39	4,373.39	4,373.39	4,373.39	4,373.39	4,373.39	4,373.39	4,373.39	4,373.39	4,373.39
December 2015 Additions	7,272.47	7,272.47	7,272.47	7,272.47	7,272.47	7,272.47	7,272.47	7,272.47	7,272.47	7,272.47
March 2016 Additions	6,328.94	6,328.94	6,328.94	6,328.94	6,328.94	6,328.94	6,328.94	6,328.94	6,328.94	6,328.94
April 2016 Additions	270.42	270.42	270.42	270.42	270.42	270.42	270.42	270.42	270.42	270.42

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19
May 2016 Additions	357.35	357.35	357.35	357.35	357.35	357.35	357.35	357.35	357.35	357.35
June 2016 Additions	4,051.08	4,051.08	4,051.08	4,051.08	4,051.08	4,051.08	4,051.08	4,051.08	4,051.08	4,051.08
July 2016 Additions	845.81	845.81	845.81	845.81	845.81	845.81	845.81	845.81	845.81	845.81
August 2016 Additions	91.60	91.60	91.60	91.60	91.60	91.60	91.60	91.60	91.60	91.60
September 2016 Additions	10,708.30	10,708.30	10,708.30	10,708.30	10,708.30	10,708.30	10,708.30	10,708.30	10,708.30	10,708.30
November 2016 Additions	3,510.34	3,510.34	3,510.34	3,510.34	3,510.34	3,510.34	3,510.34	3,510.34	3,510.34	3,510.34
December 2016 Additions	7,138.07	7,138.07	7,138.07	7,138.07	7,138.07	7,138.07	7,138.07	7,138.07	7,138.07	7,138.07
February 2017 Additions	4,180.36	4,180.36	4,180.36	4,180.36	4,180.36	4,180.36	4,180.36	4,180.36	4,180.36	4,180.36
March 2017 Additions	3,159.61	3,159.61	3,159.61	3,159.61	3,159.61	3,159.61	3,159.61	3,159.61	3,159.61	3,159.61
April 2017 Additions	232.44	232.44	232.44	232.44	232.44	232.44	232.44	232.44	232.44	232.44
May 2017 Additions	1,668.16	1,668.16	1,668.16	1,668.16	1,668.16	1,668.16	1,668.16	1,668.16	1,668.16	1,668.16
June 2017 Additions	3,485.04	3,485.04	3,485.04	3,485.04	3,485.04	3,485.04	3,485.04	3,485.04	3,485.04	3,485.04
August 2017 Additions	2,003.13	2,003.13	2,003.13	2,003.13	2,003.13	2,003.13	2,003.13	2,003.13	2,003.13	2,003.13
September 2017 Additions	5,229.17	5,229.17	5,229.17	5,229.17	5,229.17	5,229.17	5,229.17	5,229.17	5,229.17	5,229.17
October 2017 Additions	429.30	429.30	429.30	429.30	429.30	429.30	429.30	429.30	429.30	429.30
November 2017 Additions	1,037.06	1,037.06	1,037.06	1,037.06	1,037.06	1,037.06	1,037.06	1,037.06	1,037.06	1,037.06
December 2017 Additions	2,571.26	2,571.26	2,571.26	2,571.26	2,571.26	2,571.26	2,571.26	2,571.26	2,571.26	2,571.26
April 2018 Additions	18,013.16	18,013.16	18,013.16	18,013.16	18,013.16	18,013.16	18,013.16	18,013.16	18,013.16	18,013.16
June 2018 Additions	1,258.45	1,258.45	1,258.45	1,258.45	1,258.45	1,258.45	1,258.45	1,258.45	1,258.45	1,258.45
December 2018 Additions	20,901.08	20,901.08	20,901.08	20,901.08	20,901.08	20,901.08	20,901.08	20,901.08	20,901.08	20,901.08
March 2019 Additions			319.59	319.59	319.59	319.59	319.59	319.59	319.59	319.59
May 2019 Additions					12,856.05	12,856.05	12,856.05	12,856.05	12,856.05	12,856.05
June 2019 Additions						12,341.63	12,341.63	12,341.63	12,341.63	12,341.63
July 2019 Additions							819.74	819.74	1,229.61	1,229.61
October 2019 Additions										6,125.53
November 2019 Additions										
December 2019 Additions										
August 2020 Additions										
April 2021 Additions										
May 2021 Additions										
July 2021 Additions										
August 2021 Additions										
September 2021 Additions										
October 2021 Additions										
November 2021 Additions										
December 2021 Additions										
January 2022 Additions										

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19
February 2022 Additions										
March 2022 Additions										
April 2022 Additions										
May 2022 Additions										
June 2022 Additions										
July 2022 Additions										
August 2022 Additions										
September 2022 Additions										
October 2022 Additions										
November 2022 Additions										
December 2022 Additions										
January 2023 Additions										
February 2023 Additions										
March 2023 Additions										
April 2023 Additions										
May 2023 Additions										
June 2023 Additions										
July 2023 Additions										
August 2023 Additions										
September 2023 Additions										
October 2023 Additions										
November 2023 Additions										
December 2023 Additions										
January 2024 Additions										
Regular MACRS Depreciation	794,931	794,931	795,251	795,251	808,107	820,448	821,268	821,268	821,678	827,803
Accumulated MACRS Depreciation	**60,180,366**	**60,975,298**	**61,770,548**	**62,565,799**	**63,373,905**	**64,194,354**	**65,015,622**	**65,836,890**	**66,658,568**	**67,486,371**
Gainesville building										
2017 Addition										
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**158,632**	**168,243**	**177,854**	**187,465**	**197,076**	**206,687**	**216,297**	**225,908**	**235,519**	**245,130**
3 Year tax life assets										
June 2022 Addition										
Cumulative cost										
Tax Depreciaton										
Accumulated 3 Year Depreciation										
Cumulative State Tax Basis	**191,080,373**	**191,080,373**	**191,165,595**	**191,165,595**	**193,908,218**	**196,211,989**	**196,343,148**	**196,343,148**	**196,343,148**	**196,833,190**
Cumulative State Tax Depreciation	**60,338,999**	**61,143,540**	**61,948,402**	**62,753,263**	**63,570,981**	**64,401,040**	**65,231,919**	**66,062,798**	**66,894,087**	**67,731,501**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	2	1	12	11	10	9	8	7	6
NBV of Assets Acquired from Atmos									
Book additions	2,752,270	286,534	-	-	-	-	-	-	-
Gross up for CIAC	-	-	-	-	-	-	-	-	-
Repair deductions for tax	(910,353)	(94,775)	-	-	-	-	-	-	-
Gross tax additions	1,841,917	191,759	-	-	-	-	-	-	-
Bonus depreciation									
Net tax additions by month	1,841,917	191,759	-	-	-	-	-	-	-
Cumulative Tax Cost of MACRS Assets	**194,177,034**	**194,368,792**	**194,368,792**	**194,368,792**	**194,368,792**	**194,368,792**	**194,368,792**	**194,368,792**	**194,368,792**
Tax Depreciation Calculations									
Asset Acquired from Atmos	538,906.55	538,906.55	498,554.71	498,554.71	498,554.71	498,554.71	498,554.71	498,554.71	498,554.71
September 2013 Additions	30,102.94	30,103	27,849	27,849	27,849	27,849	27,849	27,849	27,849
October 2013 Additions	9,043.09	9,043	8,366	8,366	8,366	8,366	8,366	8,366	8,366
November 2013 Additions	23,276.44	23,276	21,534	21,534	21,534	21,534	21,534	21,534	21,534
December 2013 Additions	7,759.79	7,760	7,179	7,179	7,179	7,179	7,179	7,179	7,179
January 2014 Additions	483.24	483	447	447	447	447	447	447	447
February 2014 Additions	202.25	202	187	187	187	187	187	187	187
March 2014 Additions	5,162.63	5,163	4,775	4,775	4,775	4,775	4,775	4,775	4,775
April 2014 Additions	40.54	41	37	37	37	37	37	37	37
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	14,541.80	14,542	13,449	13,449	13,449	13,449	13,449	13,449	13,449
July 2014 Additions	407.70	408	377	377	377	377	377	377	377
August 2014 Additions	16,091.14	16,091	14,882	14,882	14,882	14,882	14,882	14,882	14,882
September 2014 Additions	6,158.61	6,159	5,696	5,696	5,696	5,696	5,696	5,696	5,696
October 2014 Additions	935.14	935	865	865	865	865	865	865	865
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	16,487.42	16,487	15,249	15,249	15,249	15,249	15,249	15,249	15,249
January 2015 Additions	16.00	16	15	15	15	15	15	15	15
February 2015 Additions	468.29	468	433	433	433	433	433	433	433
March 2015 Additions	3,127.83	3,128	2,893	2,893	2,893	2,893	2,893	2,893	2,893
April 2015 Additions	3,416.85	3,417	3,161	3,161	3,161	3,161	3,161	3,161	3,161
May 2015 Additions	1,070.50	1,070	990	990	990	990	990	990	990
June 2015 Additions	3,836.71	3,837	3,549	3,549	3,549	3,549	3,549	3,549	3,549
September 2015 Additions	4,279.54	4,280	3,959	3,959	3,959	3,959	3,959	3,959	3,959
November 2015 Additions	4,373.39	4,373	4,046	4,046	4,046	4,046	4,046	4,046	4,046
December 2015 Additions	7,272.47	7,272	6,728	6,728	6,728	6,728	6,728	6,728	6,728
March 2016 Additions	6,328.94	6,329	5,854	5,854	5,854	5,854	5,854	5,854	5,854
April 2016 Additions	270.42	270	250	250	250	250	250	250	250

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
May 2016 Additions	357.35	357	331	331	331	331	331	331	331
June 2016 Additions	4,051.08	4,051	3,747	3,747	3,747	3,747	3,747	3,747	3,747
July 2016 Additions	845.81	846	782	782	782	782	782	782	782
August 2016 Additions	91.60	92	85	85	85	85	85	85	85
September 2016 Additions	10,708.30	10,708	9,904	9,904	9,904	9,904	9,904	9,904	9,904
November 2016 Additions	3,510.34	3,510	3,247	3,247	3,247	3,247	3,247	3,247	3,247
December 2016 Additions	7,138.07	7,138	6,602	6,602	6,602	6,602	6,602	6,602	6,602
February 2017 Additions	4,180.36	4,180	3,867	3,867	3,867	3,867	3,867	3,867	3,867
March 2017 Additions	3,159.61	3,160	2,923	2,923	2,923	2,923	2,923	2,923	2,923
April 2017 Additions	232.44	232	215	215	215	215	215	215	215
May 2017 Additions	1,668.16	1,668	1,543	1,543	1,543	1,543	1,543	1,543	1,543
June 2017 Additions	3,485.04	3,485	3,224	3,224	3,224	3,224	3,224	3,224	3,224
August 2017 Additions	2,003.13	2,003	1,853	1,853	1,853	1,853	1,853	1,853	1,853
September 2017 Additions	5,229.17	5,229	4,838	4,838	4,838	4,838	4,838	4,838	4,838
October 2017 Additions	429.30	429	397	397	397	397	397	397	397
November 2017 Additions	1,037.06	1,037	959	959	959	959	959	959	959
December 2017 Additions	2,571.26	2,571	2,379	2,379	2,379	2,379	2,379	2,379	2,379
April 2018 Additions	18,013.16	18,013	16,661	16,661	16,661	16,661	16,661	16,661	16,661
June 2018 Additions	1,258.45	1,258	1,164	1,164	1,164	1,164	1,164	1,164	1,164
December 2018 Additions	20,901.08	20,901	19,332	19,332	19,332	19,332	19,332	19,332	19,332
March 2019 Additions	319.59	320	513	513	513	513	513	513	513
May 2019 Additions	12,856.05	12,856	16,499	16,499	16,499	16,499	16,499	16,499	16,499
June 2019 Additions	12,341.63	12,342	13,859	13,859	13,859	13,859	13,859	13,859	13,859
July 2019 Additions	2,459.23	2,459	789	789	789	789	789	789	789
October 2019 Additions	6,125.53	6,126	2,948	2,948	2,948	2,948	2,948	2,948	2,948
November 2019 Additions	34,535.95	34,536	11,081	11,081	11,081	11,081	11,081	11,081	11,081
December 2019 Additions		7,191	1,154	1,154	1,154	1,154	1,154	1,154	1,154
August 2020 Additions									
April 2021 Additions									
May 2021 Additions									
July 2021 Additions									
August 2021 Additions									
September 2021 Additions									
October 2021 Additions									
November 2021 Additions									
December 2021 Additions									
January 2022 Additions									

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
February 2022 Additions									
March 2022 Additions									
April 2022 Additions									
May 2022 Additions									
June 2022 Additions									
July 2022 Additions									
August 2022 Additions									
September 2022 Additions									
October 2022 Additions									
November 2022 Additions									
December 2022 Additions									
January 2023 Additions									
February 2023 Additions									
March 2023 Additions									
April 2023 Additions									
May 2023 Additions									
June 2023 Additions									
July 2023 Additions									
August 2023 Additions									
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additions									
January 2024 Additions									
Regular MACRS Depreciation	863,569	870,760	782,219	782,219	782,219	782,219	782,219	782,219	782,219
Accumulated MACRS Depreciation	**68,349,940**	**69,220,700**	**70,002,919**	**70,785,138**	**71,567,357**	**72,349,576**	**73,131,795**	**73,914,014**	**74,696,234**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**254,741**	**264,352**	**273,963**	**283,574**	**293,184**	**302,795**	**312,406**	**322,017**	**331,628**
3 Year tax life assets									
June 2022 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated 3 Year Depreciation									
Cumulative State Tax Basis	**198,675,108**	**198,866,866**	**198,866,866**	**198,866,866**	**198,866,866**	**198,866,866**	**198,866,866**	**198,866,866**	**198,866,866**
Cumulative State Tax Depreciation	**68,604,681**	**69,485,052**	**70,276,882**	**71,068,712**	**71,860,542**	**72,652,372**	**73,444,202**	**74,236,032**	**75,027,862**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	5	4	3	2	1	12	11	10	9
NBV of Assets Acquired from Atmos									
Book additions	2,631,082	-	-	-	-	-	-	-	4,745,976
Gross up for CIAC	-	-	-	-	-	-	-	-	-
Repair deductions for tax	(1,400,368)	-	-	-	-	-	-	-	(2,450,233)
Gross tax additions	1,230,714	-	-	-	-	-	-	-	2,295,743
Bonus depreciation									
Net tax additions by month	1,230,714	-	-	-	-	-	-	-	2,295,743
Cumulative Tax Cost of MACRS Assets	**195,599,506**	**195,599,506**	**195,599,506**	**195,599,506**	**195,599,506**	**195,599,506**	**195,599,506**	**195,599,506**	**197,895,249**
Tax Depreciation Calculations									
Asset Acquired from Atmos	498,554.71	498,554.71	498,554.71	498,554.71	498,554.71	491,939.65	491,939.65	491,939.65	491,939.65
September 2013 Additions	27,849	27,849	27,849	27,849	27,849	27,479	27,479	27,479	27,479
October 2013 Additions	8,366	8,366	8,366	8,366	8,366	8,255	8,255	8,255	8,255
November 2013 Additions	21,534	21,534	21,534	21,534	21,534	21,248	21,248	21,248	21,248
December 2013 Additions	7,179	7,179	7,179	7,179	7,179	7,084	7,084	7,084	7,084
January 2014 Additions	447	447	447	447	447	413	413	413	413
February 2014 Additions	187	187	187	187	187	173	173	173	173
March 2014 Additions	4,775	4,775	4,775	4,775	4,775	4,417	4,417	4,417	4,417
April 2014 Additions	37	37	37	37	37	35	35	35	35
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	13,449	13,449	13,449	13,449	13,449	12,442	12,442	12,442	12,442
July 2014 Additions	377	377	377	377	377	349	349	349	349
August 2014 Additions	14,882	14,882	14,882	14,882	14,882	13,768	13,768	13,768	13,768
September 2014 Additions	5,696	5,696	5,696	5,696	5,696	5,269	5,269	5,269	5,269
October 2014 Additions	865	865	865	865	865	800	800	800	800
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	15,249	15,249	15,249	15,249	15,249	14,107	14,107	14,107	14,107
January 2015 Additions	15	15	15	15	15	14	14	14	14
February 2015 Additions	433	433	433	433	433	401	401	401	401
March 2015 Additions	2,893	2,893	2,893	2,893	2,893	2,676	2,676	2,676	2,676
April 2015 Additions	3,161	3,161	3,161	3,161	3,161	2,923	2,923	2,923	2,923
May 2015 Additions	990	990	990	990	990	916	916	916	916
June 2015 Additions	3,549	3,549	3,549	3,549	3,549	3,283	3,283	3,283	3,283
September 2015 Additions	3,959	3,959	3,959	3,959	3,959	3,662	3,662	3,662	3,662
November 2015 Additions	4,046	4,046	4,046	4,046	4,046	3,742	3,742	3,742	3,742
December 2015 Additions	6,728	6,728	6,728	6,728	6,728	6,222	6,222	6,222	6,222
March 2016 Additions	5,854	5,854	5,854	5,854	5,854	5,415	5,415	5,415	5,415
April 2016 Additions	250	250	250	250	250	231	231	231	231

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21
May 2016 Additions	331	331	331	331	331	306	306	306	306
June 2016 Additions	3,747	3,747	3,747	3,747	3,747	3,466	3,466	3,466	3,466
July 2016 Additions	782	782	782	782	782	724	724	724	724
August 2016 Additions	85	85	85	85	85	78	78	78	78
September 2016 Additions	9,904	9,904	9,904	9,904	9,904	9,162	9,162	9,162	9,162
November 2016 Additions	3,247	3,247	3,247	3,247	3,247	3,003	3,003	3,003	3,003
December 2016 Additions	6,602	6,602	6,602	6,602	6,602	6,107	6,107	6,107	6,107
February 2017 Additions	3,867	3,867	3,867	3,867	3,867	3,577	3,577	3,577	3,577
March 2017 Additions	2,923	2,923	2,923	2,923	2,923	2,703	2,703	2,703	2,703
April 2017 Additions	215	215	215	215	215	199	199	199	199
May 2017 Additions	1,543	1,543	1,543	1,543	1,543	1,427	1,427	1,427	1,427
June 2017 Additions	3,224	3,224	3,224	3,224	3,224	2,982	2,982	2,982	2,982
August 2017 Additions	1,853	1,853	1,853	1,853	1,853	1,714	1,714	1,714	1,714
September 2017 Additions	4,838	4,838	4,838	4,838	4,838	4,474	4,474	4,474	4,474
October 2017 Additions	397	397	397	397	397	367	367	367	367
November 2017 Additions	959	959	959	959	959	887	887	887	887
December 2017 Additions	2,379	2,379	2,379	2,379	2,379	2,200	2,200	2,200	2,200
April 2018 Additions	16,661	16,661	16,661	16,661	16,661	15,413	15,413	15,413	15,413
June 2018 Additions	1,164	1,164	1,164	1,164	1,164	1,077	1,077	1,077	1,077
December 2018 Additions	19,332	19,332	19,332	19,332	19,332	17,884	17,884	17,884	17,884
March 2019 Additions	513	513	513	513	513	474	474	474	474
May 2019 Additions	16,499	16,499	16,499	16,499	16,499	15,260	15,260	15,260	15,260
June 2019 Additions	13,859	13,859	13,859	13,859	13,859	12,819	12,819	12,819	12,819
July 2019 Additions	789	789	789	789	789	730	730	730	730
October 2019 Additions	2,948	2,948	2,948	2,948	2,948	2,727	2,727	2,727	2,727
November 2019 Additions	11,081	11,081	11,081	11,081	11,081	10,249	10,249	10,249	10,249
December 2019 Additions	1,154	1,154	1,154	1,154	1,154	1,067	1,067	1,067	1,067
August 2020 Additions	9,230	9,230	9,230	9,230	9,230	7,404	7,404	7,404	7,404
April 2021 Additions									9,566
May 2021 Additions									
July 2021 Additions									
August 2021 Additions									
September 2021 Additions									
October 2021 Additions									
November 2021 Additions									
December 2021 Additions									
January 2022 Additions									

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21
February 2022 Additions									
March 2022 Additions									
April 2022 Additions									
May 2022 Additions									
June 2022 Additions									
July 2022 Additions									
August 2022 Additions									
September 2022 Additions									
October 2022 Additions									
November 2022 Additions									
December 2022 Additions									
January 2023 Additions									
February 2023 Additions									
March 2023 Additions									
April 2023 Additions									
May 2023 Additions									
June 2023 Additions									
July 2023 Additions									
August 2023 Additions									
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additions									
January 2024 Additions									
Regular MACRS Depreciation	791,449	791,449	791,449	791,449	791,449	765,745	765,745	765,745	775,311
Accumulated MACRS Depreciation	**75,487,683**	**76,279,132**	**77,070,582**	**77,862,031**	**78,653,481**	**79,419,226**	**80,184,971**	**80,950,717**	**81,726,028**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**341,239**	**350,850**	**360,461**	**370,072**	**379,682**	**389,293**	**398,904**	**408,515**	**418,126**
3 Year tax life assets									
June 2022 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated 3 Year Depreciation									
Cumulative State Tax Basis	**200,097,580**	**200,097,580**	**200,097,580**	**200,097,580**	**200,097,580**	**200,097,580**	**200,097,580**	**200,097,580**	**202,393,323**
Cumulative State Tax Depreciation	**75,828,922**	**76,629,982**	**77,431,042**	**78,232,103**	**79,033,163**	**79,808,519**	**80,583,875**	**81,359,232**	**82,144,154**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	8	7	6	5	4	3	2	1	12
NBV of Assets Acquired from Atmos									
Book additions	2,262,952	-	-	-	5,352,837	-	3,544,405	4,397,852	-
Gross up for CIAC	-	-	-	-	-	-	-	-	-
Repair deductions for tax	(1,168,308)	-	-	-	(2,763,541)	-	(1,829,891)	(2,270,505)	-
Gross tax additions	1,094,645	-	-	-	2,589,296	-	1,714,514	2,127,347	-
Bonus depreciation									
Net tax additions by month	1,094,645	-	-	-	2,589,296	-	1,714,514	2,127,347	-
Cumulative Tax Cost of MACRS Assets	**198,989,894**	**198,989,894**	**198,989,894**	**198,989,894**	**201,579,190**	**201,579,190**	**203,293,704**	**205,421,051**	**205,421,051**
Tax Depreciation Calculations									
Asset Acquired from Atmos									
September 2013 Additions	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,473
October 2013 Additions	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,253
November 2013 Additions	21,248	21,248	21,248	21,248	21,248	21,248	21,248	21,248	21,243
December 2013 Additions	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,082
January 2014 Additions	413	413	413	413	413	413	413	413	408
February 2014 Additions	173	173	173	173	173	173	173	173	171
March 2014 Additions	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,359
April 2014 Additions	35	35	35	35	35	35	35	35	34
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	12,442	12,442	12,442	12,442	12,442	12,442	12,442	12,442	12,277
July 2014 Additions	349	349	349	349	349	349	349	349	344
August 2014 Additions	13,768	13,768	13,768	13,768	13,768	13,768	13,768	13,768	13,585
September 2014 Additions	5,269	5,269	5,269	5,269	5,269	5,269	5,269	5,269	5,200
October 2014 Additions	800	800	800	800	800	800	800	800	790
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	14,107	14,107	14,107	14,107	14,107	14,107	14,107	14,107	13,920
January 2015 Additions	14	14	14	14	14	14	14	14	13
February 2015 Additions	401	401	401	401	401	401	401	401	371
March 2015 Additions	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,476
April 2015 Additions	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,705
May 2015 Additions	916	916	916	916	916	916	916	916	847
June 2015 Additions	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,037
September 2015 Additions	3,662	3,662	3,662	3,662	3,662	3,662	3,662	3,662	3,387
November 2015 Additions	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,462
December 2015 Additions	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	5,756
March 2016 Additions	5,415	5,415	5,415	5,415	5,415	5,415	5,415	5,415	5,008
April 2016 Additions	231	231	231	231	231	231	231	231	214

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
May 2016 Additions	306	306	306	306	306	306	306	306	283
June 2016 Additions	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,206
July 2016 Additions	724	724	724	724	724	724	724	724	669
August 2016 Additions	78	78	78	78	78	78	78	78	72
September 2016 Additions	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	8,474
November 2016 Additions	3,003	3,003	3,003	3,003	3,003	3,003	3,003	3,003	2,778
December 2016 Additions	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	5,649
February 2017 Additions	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,309
March 2017 Additions	2,703	2,703	2,703	2,703	2,703	2,703	2,703	2,703	2,501
April 2017 Additions	199	199	199	199	199	199	199	199	184
May 2017 Additions	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,320
June 2017 Additions	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,758
August 2017 Additions	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,586
September 2017 Additions	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,474	4,139
October 2017 Additions	367	367	367	367	367	367	367	367	340
November 2017 Additions	887	887	887	887	887	887	887	887	821
December 2017 Additions	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,035
April 2018 Additions	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	14,255
June 2018 Additions	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	996
December 2018 Additions	17,884	17,884	17,884	17,884	17,884	17,884	17,884	17,884	16,541
March 2019 Additions	474	474	474	474	474	474	474	474	439
May 2019 Additions	15,260	15,260	15,260	15,260	15,260	15,260	15,260	15,260	14,118
June 2019 Additions	12,819	12,819	12,819	12,819	12,819	12,819	12,819	12,819	11,859
July 2019 Additions	730	730	730	730	730	730	730	730	675
October 2019 Additions	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,522
November 2019 Additions	10,249	10,249	10,249	10,249	10,249	10,249	10,249	10,249	9,481
December 2019 Additions	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	987
August 2020 Additions	7,404	7,404	7,404	7,404	7,404	7,404	7,404	7,404	6,848
April 2021 Additions	9,566	9,566	9,566	9,566	9,566	9,566	9,566	9,566	13,811
May 2021 Additions	5,131	5,131	5,131	5,131	5,131	5,131	5,131	5,131	6,585
July 2021 Additions			-	-	-	-	-	-	-
August 2021 Additions				-	-	-	-	-	-
September 2021 Additions					24,275	24,275	24,275	24,275	15,577
October 2021 Additions						-	-	-	-
November 2021 Additions							32,147	32,147	10,314
December 2021 Additions								79,776	12,798
January 2022 Additions									-

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
February 2022 Additions									
March 2022 Additions									
April 2022 Additions									
May 2022 Additions									
June 2022 Additions									
July 2022 Additions									
August 2022 Additions									
September 2022 Additions									
October 2022 Additions									
November 2022 Additions									
December 2022 Additions									
January 2023 Additions									
February 2023 Additions									
March 2023 Additions									
April 2023 Additions									
May 2023 Additions									
June 2023 Additions									
July 2023 Additions									
August 2023 Additions									
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additions									
January 2024 Additions									
Regular MACRS Depreciation	288,502	288,502	288,502	288,502	312,777	312,777	344,924	424,700	320,343
Accumulated MACRS Depreciation	**82,014,530**	**82,303,032**	**82,591,535**	**82,880,037**	**83,192,814**	**83,505,592**	**83,850,516**	**84,275,216**	**84,595,559**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**427,737**	**437,348**	**446,959**	**456,570**	**466,180**	**475,791**	**485,402**	**495,013**	**504,624**
3 Year tax life assets									
June 2022 Addition									
Cumulative cost									
Tax Depreciaton									
Accumulated 3 Year Depreciation									
Cumulative State Tax Basis	**203,487,968**	**203,487,968**	**203,487,968**	**203,487,968**	**206,077,264**	**206,077,264**	**207,791,778**	**209,919,125**	**209,919,125**
Cumulative State Tax Depreciation	**82,442,267**	**82,740,380**	**83,038,494**	**83,336,607**	**83,658,995**	**83,981,383**	**84,335,918**	**84,770,229**	**85,100,183**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	11	10	9	8	7	6	5	4	3
NBV of Assets Acquired from Atmos									
Book additions	-	-	-	-	718,229	-	-	-	1,162,173
Gross up for CIAC	-	-	-	-	-	-	-	-	-
Repair deductions for tax	-	-	-	-	(330,213)	-	-	-	(534,321)
Gross tax additions	-	-	-	-	388,016	-	-	-	627,852
Bonus depreciation									
Net tax additions by month	-	-	-	-	388,016	-	-	-	627,852
Cumulative Tax Cost of MACRS Assets	**205,421,051**	**205,421,051**	**205,421,051**	**205,421,051**	**205,809,067**	**205,809,067**	**205,809,067**	**205,809,067**	**206,436,919**
Tax Depreciation Calculations									
Asset Acquired from Atmos									
September 2013 Additions	27,473	27,473	27,473	27,473	27,473	27,473	27,473	27,473	27,473
October 2013 Additions	8,253	8,253	8,253	8,253	8,253	8,253	8,253	8,253	8,253
November 2013 Additions	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,243
December 2013 Additions	7,082	7,082	7,082	7,082	7,082	7,082	7,082	7,082	7,082
January 2014 Additions	408	408	408	408	408	408	408	408	408
February 2014 Additions	171	171	171	171	171	171	171	171	171
March 2014 Additions	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359
April 2014 Additions	34	34	34	34	34	34	34	34	34
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	12,277	12,277	12,277	12,277	12,277	12,277	12,277	12,277	12,277
July 2014 Additions	344	344	344	344	344	344	344	344	344
August 2014 Additions	13,585	13,585	13,585	13,585	13,585	13,585	13,585	13,585	13,585
September 2014 Additions	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200
October 2014 Additions	790	790	790	790	790	790	790	790	790
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	13,920	13,920	13,920	13,920	13,920	13,920	13,920	13,920	13,920
January 2015 Additions	13	13	13	13	13	13	13	13	13
February 2015 Additions	371	371	371	371	371	371	371	371	371
March 2015 Additions	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476
April 2015 Additions	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705
May 2015 Additions	847	847	847	847	847	847	847	847	847
June 2015 Additions	3,037	3,037	3,037	3,037	3,037	3,037	3,037	3,037	3,037
September 2015 Additions	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387
November 2015 Additions	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462
December 2015 Additions	5,756	5,756	5,756	5,756	5,756	5,756	5,756	5,756	5,756
March 2016 Additions	5,008	5,008	5,008	5,008	5,008	5,008	5,008	5,008	5,008
April 2016 Additions	214	214	214	214	214	214	214	214	214

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
May 2016 Additions	283	283	283	283	283	283	283	283	283
June 2016 Additions	3,206	3,206	3,206	3,206	3,206	3,206	3,206	3,206	3,206
July 2016 Additions	669	669	669	669	669	669	669	669	669
August 2016 Additions	72	72	72	72	72	72	72	72	72
September 2016 Additions	8,474	8,474	8,474	8,474	8,474	8,474	8,474	8,474	8,474
November 2016 Additions	2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,778
December 2016 Additions	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649
February 2017 Additions	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309
March 2017 Additions	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
April 2017 Additions	184	184	184	184	184	184	184	184	184
May 2017 Additions	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320
June 2017 Additions	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758
August 2017 Additions	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586
September 2017 Additions	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139
October 2017 Additions	340	340	340	340	340	340	340	340	340
November 2017 Additions	821	821	821	821	821	821	821	821	821
December 2017 Additions	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035
April 2018 Additions	14,255	14,255	14,255	14,255	14,255	14,255	14,255	14,255	14,255
June 2018 Additions	996	996	996	996	996	996	996	996	996
December 2018 Additions	16,541	16,541	16,541	16,541	16,541	16,541	16,541	16,541	16,541
March 2019 Additions	439	439	439	439	439	439	439	439	439
May 2019 Additions	14,118	14,118	14,118	14,118	14,118	14,118	14,118	14,118	14,118
June 2019 Additions	11,859	11,859	11,859	11,859	11,859	11,859	11,859	11,859	11,859
July 2019 Additions	675	675	675	675	675	675	675	675	675
October 2019 Additions	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522
November 2019 Additions	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481
December 2019 Additions	987	987	987	987	987	987	987	987	987
August 2020 Additions	6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,848
April 2021 Additions	13,811	13,811	13,811	13,811	13,811	13,811	13,811	13,811	13,811
May 2021 Additions	6,585	6,585	6,585	6,585	6,585	6,585	6,585	6,585	6,585
July 2021 Additions	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-
September 2021 Additions	15,577	15,577	15,577	15,577	15,577	15,577	15,577	15,577	15,577
October 2021 Additions	-	-	-	-	-	-	-	-	-
November 2021 Additions	10,314	10,314	10,314	10,314	10,314	10,314	10,314	10,314	10,314
December 2021 Additions	12,798	12,798	12,798	12,798	12,798	12,798	12,798	12,798	12,798
January 2022 Additions	-	-	-	-	-	-	-	-	-

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
February 2022 Additions	-	-	-	-	-	-	-	-	-
March 2022 Additions		-	-	-	-	-	-	-	-
April 2022 Additions			-	-	-	-	-	-	-
May 2022 Additions				-	-	-	-	-	-
June 2022 Additions					2,079	2,079	2,079	2,079	2,079
July 2022 Additions						-	-	-	-
August 2022 Additions							-	-	-
September 2022 Additions								-	-
October 2022 Additions									7,848
November 2022 Additions									
December 2022 Additions									
January 2023 Additions									
February 2023 Additions									
March 2023 Additions									
April 2023 Additions									
May 2023 Additions									
June 2023 Additions									
July 2023 Additions									
August 2023 Additions									
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additions									
January 2024 Additions									
Regular MACRS Depreciation	320,343	320,343	320,343	320,343	322,422	322,422	322,422	322,422	330,270
Accumulated MACRS Depreciation	**84,915,902**	**85,236,246**	**85,556,589**	**85,876,933**	**86,199,355**	**86,521,777**	**86,844,199**	**87,166,621**	**87,496,891**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**514,235**	**523,846**	**533,457**	**543,067**	**552,678**	**562,289**	**571,900**	**581,511**	**591,122**
3 Year tax life assets									
June 2022 Addition					-	-	14,299,161	-	-
Cumulative cost					**0**	**0**	**14,299,161**	**14,299,161**	**14,299,161**
Tax Depreciaton					-	-	397,199	397,199	397,199
Accumulated 3 Year Depreciation					-	-	397,199	794,398	1,191,597
Cumulative State Tax Basis	**209,919,125**	**209,919,125**	**209,919,125**	**209,919,125**	**210,307,141**	**210,307,141**	**224,606,303**	**224,606,303**	**225,234,154**
Cumulative State Tax Depreciation	**85,430,137**	**85,760,092**	**86,090,046**	**86,420,000**	**86,752,033**	**87,084,066**	**87,813,298**	**88,542,530**	**89,279,610**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23
20 Year MACRS Rates									
20 Year MACRS - annual rate									
Months left in year	2	1	12	11	10	9	8	7	6
NBV of Assets Acquired from Atmos									
Book additions	1,025,645	1,509,084	845,374	853,529	1,591,289	798,577	899,050	1,270,205	1,285,729
Gross up for CIAC	-	-	-	-	-	-	-	-	-
Repair deductions for tax	(471,551)	(693,817)	(388,669)	(392,419)	(731,611)	(367,154)	(413,347)	(583,990)	(591,127)
Gross tax additions	554,094	815,267	456,705	461,110	859,678	431,423	485,703	686,215	694,602
Bonus depreciation									
Net tax additions by month	554,094	815,267	456,705	461,110	859,678	431,423	485,703	686,215	694,602
Cumulative Tax Cost of MACRS Assets	**206,991,013**	**207,806,281**	**208,262,985**	**208,724,096**	**209,583,773**	**210,015,196**	**210,500,899**	**211,187,114**	**211,881,716**
Tax Depreciation Calculations									
Asset Acquired from Atmos									
September 2013 Additions	27,473	27,473	27,479	27,479	27,479	27,479	27,479	27,479	27,479
October 2013 Additions	8,253	8,253	8,255	8,255	8,255	8,255	8,255	8,255	8,255
November 2013 Additions	21,243	21,243	21,248	21,248	21,248	21,248	21,248	21,248	21,248
December 2013 Additions	7,082	7,082	7,084	7,084	7,084	7,084	7,084	7,084	7,084
January 2014 Additions	408	408	408	408	408	408	408	408	408
February 2014 Additions	171	171	171	171	171	171	171	171	171
March 2014 Additions	4,359	4,359	4,358	4,358	4,358	4,358	4,358	4,358	4,358
April 2014 Additions	34	34	34	34	34	34	34	34	34
May 2014 Additions	-	-	-	-	-	-	-	-	-
June 2014 Additions	12,277	12,277	12,275	12,275	12,275	12,275	12,275	12,275	12,275
July 2014 Additions	344	344	344	344	344	344	344	344	344
August 2014 Additions	13,585	13,585	13,582	13,582	13,582	13,582	13,582	13,582	13,582
September 2014 Additions	5,200	5,200	5,198	5,198	5,198	5,198	5,198	5,198	5,198
October 2014 Additions	790	790	789	789	789	789	789	789	789
November 2014 Additions	-	-	-	-	-	-	-	-	-
December 2014 Additions	13,920	13,920	13,917	13,917	13,917	13,917	13,917	13,917	13,917
January 2015 Additions	13	13	12	12	12	12	12	12	12
February 2015 Additions	371	371	366	366	366	366	366	366	366
March 2015 Additions	2,476	2,476	2,443	2,443	2,443	2,443	2,443	2,443	2,443
April 2015 Additions	2,705	2,705	2,669	2,669	2,669	2,669	2,669	2,669	2,669
May 2015 Additions	847	847	836	836	836	836	836	836	836
June 2015 Additions	3,037	3,037	2,997	2,997	2,997	2,997	2,997	2,997	2,997
September 2015 Additions	3,387	3,387	3,342	3,342	3,342	3,342	3,342	3,342	3,342
November 2015 Additions	3,462	3,462	3,416	3,416	3,416	3,416	3,416	3,416	3,416
December 2015 Additions	5,756	5,756	5,680	5,680	5,680	5,680	5,680	5,680	5,680
March 2016 Additions	5,008	5,008	4,633	4,633	4,633	4,633	4,633	4,633	4,633
April 2016 Additions	214	214	198	198	198	198	198	198	198

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23
May 2016 Additions	283	283	262	262	262	262	262	262	262
June 2016 Additions	3,206	3,206	2,966	2,966	2,966	2,966	2,966	2,966	2,966
July 2016 Additions	669	669	619	619	619	619	619	619	619
August 2016 Additions	72	72	67	67	67	67	67	67	67
September 2016 Additions	8,474	8,474	7,839	7,839	7,839	7,839	7,839	7,839	7,839
November 2016 Additions	2,778	2,778	2,570	2,570	2,570	2,570	2,570	2,570	2,570
December 2016 Additions	5,649	5,649	5,226	5,226	5,226	5,226	5,226	5,226	5,226
February 2017 Additions	3,309	3,309	3,060	3,060	3,060	3,060	3,060	3,060	3,060
March 2017 Additions	2,501	2,501	2,313	2,313	2,313	2,313	2,313	2,313	2,313
April 2017 Additions	184	184	170	170	170	170	170	170	170
May 2017 Additions	1,320	1,320	1,221	1,221	1,221	1,221	1,221	1,221	1,221
June 2017 Additions	2,758	2,758	2,551	2,551	2,551	2,551	2,551	2,551	2,551
August 2017 Additions	1,586	1,586	1,466	1,466	1,466	1,466	1,466	1,466	1,466
September 2017 Additions	4,139	4,139	3,828	3,828	3,828	3,828	3,828	3,828	3,828
October 2017 Additions	340	340	314	314	314	314	314	314	314
November 2017 Additions	821	821	759	759	759	759	759	759	759
December 2017 Additions	2,035	2,035	1,882	1,882	1,882	1,882	1,882	1,882	1,882
April 2018 Additions	14,255	14,255	13,187	13,187	13,187	13,187	13,187	13,187	13,187
June 2018 Additions	996	996	921	921	921	921	921	921	921
December 2018 Additions	16,541	16,541	15,302	15,302	15,302	15,302	15,302	15,302	15,302
March 2019 Additions	439	439	406	406	406	406	406	406	406
May 2019 Additions	14,118	14,118	13,057	13,057	13,057	13,057	13,057	13,057	13,057
June 2019 Additions	11,859	11,859	10,968	10,968	10,968	10,968	10,968	10,968	10,968
July 2019 Additions	675	675	624	624	624	624	624	624	624
October 2019 Additions	2,522	2,522	2,333	2,333	2,333	2,333	2,333	2,333	2,333
November 2019 Additions	9,481	9,481	8,769	8,769	8,769	8,769	8,769	8,769	8,769
December 2019 Additions	987	987	913	913	913	913	913	913	913
August 2020 Additions	6,848	6,848	6,335	6,335	6,335	6,335	6,335	6,335	6,335
April 2021 Additions	13,811	13,811	12,774	12,774	12,774	12,774	12,774	12,774	12,774
May 2021 Additions	6,585	6,585	6,091	6,091	6,091	6,091	6,091	6,091	6,091
July 2021 Additions	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-
September 2021 Additions	15,577	15,577	14,407	14,407	14,407	14,407	14,407	14,407	14,407
October 2021 Additions	-	-	-	-	-	-	-	-	-
November 2021 Additions	10,314	10,314	9,540	9,540	9,540	9,540	9,540	9,540	9,540
December 2021 Additions	12,798	12,798	11,837	11,837	11,837	11,837	11,837	11,837	11,837
January 2022 Additions	-	-	-	-	-	-	-	-	-

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23
February 2022 Additions	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-
May 2022 Additions	-	-	-	-	-	-	-	-	-
June 2022 Additions	2,079	2,079	2,334	2,334	2,334	2,334	2,334	2,334	2,334
July 2022 Additions	-	-	-	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-	-	-	-
September 2022 Additions	-	-	-	-	-	-	-	-	-
October 2022 Additions	7,848	7,848	3,777	3,777	3,777	3,777	3,777	3,777	3,777
November 2022 Additions	10,389	10,389	3,333	3,333	3,333	3,333	3,333	3,333	3,333
December 2022 Additions		30,573	4,905	4,905	4,905	4,905	4,905	4,905	4,905
January 2023 Additions			1,427	1,427	1,427	1,427	1,427	1,427	1,427
February 2023 Additions				1,572	1,572	1,572	1,572	1,572	1,572
March 2023 Additions					3,224	3,224	3,224	3,224	3,224
April 2023 Additions						1,798	1,798	1,798	1,798
May 2023 Additions							2,277	2,277	2,277
June 2023 Additions								3,676	3,676
July 2023 Additions									4,341
August 2023 Additions									
September 2023 Additions									
October 2023 Additions									
November 2023 Additions									
December 2023 Additions									
January 2024 Additions									
Regular MACRS Depreciation	340,659	371,232	322,089	323,661	326,884	328,682	330,959	334,635	338,976
Accumulated MACRS Depreciation	**87,837,551**	**88,208,783**	**88,530,871**	**88,854,532**	**89,181,417**	**89,510,099**	**89,841,058**	**90,175,692**	**90,514,669**
Gainesville building									
2017 Addition									
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**600,733**	**610,344**	**619,955**	**629,565**	**639,176**	**648,787**	**658,398**	**668,009**	**677,620**
3 Year tax life assets									
June 2022 Addition	-	-	1,353,345	-	-	-	-	-	-
Cumulative cost	**14,299,161**	**14,299,161**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**
Tax Depreciaton	397,199	397,199	37,593	37,593	37,593	37,593	37,593	37,593	37,593
Accumulated 3 Year Depreciation	1,588,796	1,985,995	2,023,588	2,061,180	2,098,773	2,136,366	2,173,959	2,211,552	2,249,145
Cumulative State Tax Basis	**225,788,249**	**226,603,516**	**228,413,566**	**228,874,676**	**229,734,354**	**230,165,777**	**230,651,479**	**231,337,694**	**232,032,296**
Cumulative State Tax Depreciation	**90,027,079**	**90,805,121**	**91,174,414**	**91,545,278**	**91,919,366**	**92,295,252**	**92,673,415**	**93,055,254**	**93,441,434**

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
20 Year MACRS Rates						
20 Year MACRS - annual rate						
Months left in year	5	4	3	2	1	12
NBV of Assets Acquired from Atmos						
Book additions	916,983	375,074	1,162,173	1,025,645	1,509,084	845,374
Gross up for CIAC	-	-	-	-	-	-
Repair deductions for tax	(421,592)	(172,444)	(534,321)	(471,551)	(693,817)	(388,669)
Gross tax additions	495,391	202,630	627,852	554,094	815,267	456,705
Bonus depreciation						
Net tax additions by month	495,391	202,630	627,852	554,094	815,267	456,705
Cumulative Tax Cost of MACRS Assets	**212,377,107**	**212,579,737**	**213,207,589**	**213,761,683**	**214,576,950**	**215,033,655**
Tax Depreciation Calculations						
Asset Acquired from Atmos						
September 2013 Additions	27,479	27,479	27,479	27,479	27,479	27,473
October 2013 Additions	8,255	8,255	8,255	8,255	8,255	8,253
November 2013 Additions	21,248	21,248	21,248	21,248	21,248	21,243
December 2013 Additions	7,084	7,084	7,084	7,084	7,084	7,082
January 2014 Additions	408	408	408	408	408	408
February 2014 Additions	171	171	171	171	171	171
March 2014 Additions	4,358	4,358	4,358	4,358	4,358	4,359
April 2014 Additions	34	34	34	34	34	34
May 2014 Additions	-	-	-	-	-	-
June 2014 Additions	12,275	12,275	12,275	12,275	12,275	12,277
July 2014 Additions	344	344	344	344	344	344
August 2014 Additions	13,582	13,582	13,582	13,582	13,582	13,585
September 2014 Additions	5,198	5,198	5,198	5,198	5,198	5,200
October 2014 Additions	789	789	789	789	789	790
November 2014 Additions	-	-	-	-	-	-
December 2014 Additions	13,917	13,917	13,917	13,917	13,917	13,920
January 2015 Additions	12	12	12	12	12	12
February 2015 Additions	366	366	366	366	366	366
March 2015 Additions	2,443	2,443	2,443	2,443	2,443	2,442
April 2015 Additions	2,669	2,669	2,669	2,669	2,669	2,668
May 2015 Additions	836	836	836	836	836	836
June 2015 Additions	2,997	2,997	2,997	2,997	2,997	2,996
September 2015 Additions	3,342	3,342	3,342	3,342	3,342	3,342
November 2015 Additions	3,416	3,416	3,416	3,416	3,416	3,415
December 2015 Additions	5,680	5,680	5,680	5,680	5,680	5,679
March 2016 Additions	4,633	4,633	4,633	4,633	4,633	4,572
April 2016 Additions	198	198	198	198	198	195

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
May 2016 Additions	262	262	262	262	262	258
June 2016 Additions	2,966	2,966	2,966	2,966	2,966	2,926
July 2016 Additions	619	619	619	619	619	611
August 2016 Additions	67	67	67	67	67	66
September 2016 Additions	7,839	7,839	7,839	7,839	7,839	7,735
November 2016 Additions	2,570	2,570	2,570	2,570	2,570	7,735
December 2016 Additions	5,226	5,226	5,226	5,226	5,226	5,156
February 2017 Additions	3,060	3,060	3,060	3,060	3,060	2,831
March 2017 Additions	2,313	2,313	2,313	2,313	2,313	2,140
April 2017 Additions	170	170	170	170	170	157
May 2017 Additions	1,221	1,221	1,221	1,221	1,221	1,130
June 2017 Additions	2,551	2,551	2,551	2,551	2,551	2,360
August 2017 Additions	1,466	1,466	1,466	1,466	1,466	1,357
September 2017 Additions	3,828	3,828	3,828	3,828	3,828	3,541
October 2017 Additions	314	314	314	314	314	291
November 2017 Additions	759	759	759	759	759	702
December 2017 Additions	1,882	1,882	1,882	1,882	1,882	1,741
April 2018 Additions	13,187	13,187	13,187	13,187	13,187	12,197
June 2018 Additions	921	921	921	921	921	852
December 2018 Additions	15,302	15,302	15,302	15,302	15,302	14,152
March 2019 Additions	406	406	406	406	406	375
May 2019 Additions	13,057	13,057	13,057	13,057	13,057	12,079
June 2019 Additions	10,968	10,968	10,968	10,968	10,968	10,146
July 2019 Additions	624	624	624	624	624	578
October 2019 Additions	2,333	2,333	2,333	2,333	2,333	2,158
November 2019 Additions	8,769	8,769	8,769	8,769	8,769	8,112
December 2019 Additions	913	913	913	913	913	845
August 2020 Additions	6,335	6,335	6,335	6,335	6,335	5,859
April 2021 Additions	12,774	12,774	12,774	12,774	12,774	11,817
May 2021 Additions	6,091	6,091	6,091	6,091	6,091	5,635
July 2021 Additions	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-
September 2021 Additions	14,407	14,407	14,407	14,407	14,407	13,328
October 2021 Additions	-	-	-	-	-	-
November 2021 Additions	9,540	9,540	9,540	9,540	9,540	8,825
December 2021 Additions	11,837	11,837	11,837	11,837	11,837	10,951
January 2022 Additions	-	-	-	-	-	-

Liberty Utilities (Peach State Natural Ga
WP 2-7-3
State Tax Basis

	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
February 2022 Additions	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-
May 2022 Additions	-	-	-	-	-	-
June 2022 Additions	2,334	2,334	2,334	2,334	2,334	2,159
July 2022 Additions	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-
September 2022 Additions	-	-	-	-	-	-
October 2022 Additions	3,777	3,777	3,777	3,777	3,777	3,493
November 2022 Additions	3,333	3,333	3,333	3,333	3,333	3,083
December 2022 Additions	4,905	4,905	4,905	4,905	4,905	4,536
January 2023 Additions	1,427	1,427	1,427	1,427	1,427	2,747
February 2023 Additions	1,572	1,572	1,572	1,572	1,572	2,774
March 2023 Additions	3,224	3,224	3,224	3,224	3,224	5,172
April 2023 Additions	1,798	1,798	1,798	1,798	1,798	2,595
May 2023 Additions	2,277	2,277	2,277	2,277	2,277	2,922
June 2023 Additions	3,676	3,676	3,676	3,676	3,676	4,128
July 2023 Additions	4,341	4,341	4,341	4,341	4,341	4,179
August 2023 Additions	3,715	3,715	3,715	3,715	3,715	2,980
September 2023 Additions		1,900	1,900	1,900	1,900	1,219
October 2023 Additions			7,848	7,848	7,848	3,777
November 2023 Additions				10,389	10,389	3,333
December 2023 Additions					30,573	4,905
January 2024 Additions						1,427
Regular MACRS Depreciation	342,692	344,591	352,439	362,829	393,401	355,741
Accumulated MACRS Depreciation	**90,857,360**	**91,201,952**	**91,554,391**	**91,917,220**	**92,310,621**	**92,666,362**
Gainesville building						
2017 Addition						
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciaton	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**687,231**	**696,842**	**706,453**	**716,063**	**725,674**	**735,285**
3 Year tax life assets						
June 2022 Addition	-	-	-	-	-	-
Cumulative cost	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**	**15,652,506**
Tax Depreciaton	37,593	37,593	37,593	37,593	37,593	37,593
Accumulated 3 Year Depreciation	2,286,738	2,324,331	2,361,924	2,399,517	2,437,110	2,474,703
Cumulative State Tax Basis	**232,527,687**	**232,730,317**	**233,358,169**	**233,912,263**	**234,727,531**	**235,184,235**
Cumulative State Tax Depreciation	**93,831,329**	**94,223,124**	**94,622,767**	**95,032,800**	**95,473,405**	**95,876,350**

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-9
Customer Deposits

Line No.	Description	Amounts	
	(a)	(b)	
1	Jun-21	$ (3,767,428)	**Actual**
2	Jul-21	$ (3,743,605)	**Actual**
3	Aug-21	$ (3,726,430)	**Actual**
4	Sep-21	$ (3,725,871)	**Actual**
5	Oct-21	$ (3,763,698)	**Actual**
6	Nov-21	$ (3,840,521)	**Actual**
7	Dec-21	$ (3,875,704)	**Actual**
8	Jan-22	$ (3,914,810)	**Actual**
9	Feb-22	$ (3,929,350)	**Actual**
10	Mar-22	$ (3,921,513)	**Actual**
11	Apr-22	$ (3,908,480)	**Actual**
12	May-22	$ (3,899,188)	**Actual**
13	Jun-22	$ (3,899,188)	**Actual**
14			
15	13 Month Average	$ (3,839,676)	
16			
17	Interest Rate	7.0%	
18			
19	Interest on Customer Deposits	$ 268,777	

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Ratebase Items
WP 2-10
Deferred Rate Case Costs

Line No.	Description	Deferred Cost	Monthly Amortization	Accum. Amortization	Net Deferred Cost	ADIT Effect	Net of Tax
	(a)	(b)				(c)	(d)
1	Jul-21	$ 708,259	$ (13,038)	$ (156,456)	$ 551,803	$ (140,944)	$ 410,859
2	Aug-21	$ 708,259	$ (11,496)	$ (167,952)	$ 540,307	$ (138,008)	$ 402,299
3	Sep-21	$ 708,259	$ (11,496)	$ (179,448)	$ 528,811	$ (135,072)	$ 393,740
4	Oct-21	$ 708,259	$ (11,496)	$ (190,944)	$ 517,315	$ (132,135)	$ 385,180
5	Nov-21	$ 708,259	$ (11,496)	$ (202,440)	$ 505,819	$ (129,199)	$ 376,621
6	Dec-21	$ 708,259	$ (11,496)	$ (213,935)	$ 494,324	$ (126,263)	$ 368,061
7	Jan-22	$ 708,259	$ (11,496)	$ (225,431)	$ 482,828	$ (123,326)	$ 359,501
8	Feb-22	$ 708,259	$ (11,496)	$ (236,927)	$ 471,332	$ (120,390)	$ 350,942
9	Mar-22	$ 708,259	$ (11,496)	$ (248,423)	$ 459,836	$ (117,454)	$ 342,382
10	Apr-22	$ 708,259	$ (11,496)	$ (259,919)	$ 448,340	$ (114,517)	$ 333,823
11	May-22	$ 708,259	$ (11,496)	$ (271,415)	$ 436,844	$ (111,581)	$ 325,263
12	Jun-22	$ 708,259	$ (11,496)	$ (282,911)	$ 425,348	$ (108,645)	$ 316,704
13	Jul-22	$ 708,259	$ (11,496)	$ (294,407)	$ 413,852	$ (105,708)	$ 308,144
14	Aug-22	$ 708,259	$ (11,496)	$ (305,903)	$ 402,356	$ (102,772)	$ 299,585
15	Sep-22	$ 708,259	$ (11,496)	$ (317,398)	$ 390,861	$ (99,836)	$ 291,025
16	Oct-22	$ 708,259	$ (11,496)	$ (328,894)	$ 379,365	$ (96,899)	$ 282,465
17	Nov-22	$ 708,259	$ (11,496)	$ (340,390)	$ 367,869	$ (93,963)	$ 273,906
18	Dec-22	$ 708,259	$ (11,496)	$ (351,886)	$ 356,373	$ (91,027)	$ 265,346
19	Jan-23	$ 708,259	$ (11,496)	$ (363,382)	$ 344,877	$ (88,090)	$ 256,787
20	Feb-23	$ 708,259	$ (11,496)	$ (374,878)	$ 333,381	$ (85,154)	$ 248,227
21	Mar-23	$ 708,259	$ (11,496)	$ (386,374)	$ 321,885	$ (82,218)	$ 239,668
22	Apr-23	$ 708,259	$ (11,496)	$ (397,870)	$ 310,389	$ (79,281)	$ 231,108
23	May-23	$ 708,259	$ (11,496)	$ (409,366)	$ 298,893	$ (76,345)	$ 222,549
24	Jun-23	$ 708,259	$ (11,496)	$ (420,861)	$ 287,398	$ (73,409)	$ 213,989
25	Jul-23	$ 708,259	$ (11,496)	$ (432,357)	$ 275,902	$ (70,472)	$ 205,429
26	Aug-23	$ 708,259	$ (11,496)	$ (443,853)	$ 264,406	$ (67,536)	$ 196,870
27	Sep-23	$ 708,259	$ (11,496)	$ (455,349)	$ 252,910	$ (64,600)	$ 188,310
28	Oct-23	$ 708,259	$ (11,496)	$ (466,845)	$ 241,414	$ (61,663)	$ 179,751
29	Nov-23	$ 708,259	$ (11,496)	$ (478,341)	$ 229,918	$ (58,727)	$ 171,191
30	Dec-23	$ 708,259	$ (11,496)	$ (489,837)	$ 218,422	$ (55,790)	$ 162,632
31	Jan-24	$ 708,259	$ (11,496)	$ (501,333)	$ 206,926	$ (52,854)	$ 154,072
32	Feb-24	$ 708,259	$ (11,496)	$ (512,829)	$ 195,430	$ (49,918)	$ 145,513
33	Mar-24	$ 708,259	$ (11,496)	$ (524,324)	$ 183,935	$ (46,981)	$ 136,953
34	Apr-24	$ 708,259	$ (11,496)	$ (535,820)	$ 172,439	$ (44,045)	$ 128,393
35	May-24	$ 708,259	$ (11,496)	$ (547,316)	$ 160,943	$ (41,109)	$ 119,834
36	Jun-24	$ 708,259	$ (11,496)	$ (558,812)	$ 149,447	$ (38,172)	$ 111,274
37	Jul-24	$ 708,259	$ (11,496)	$ (570,308)	$ 137,951	$ (35,236)	$ 102,715
38	Aug-24	$ 708,259	$ (11,496)	$ (581,804)	$ 126,455	$ (32,300)	$ 94,155
39	Sep-24	$ 708,259	$ (11,496)	$ (593,300)	$ 114,959	$ (29,363)	$ 85,596
40	Oct-24	$ 708,259	$ (11,496)	$ (604,796)	$ 103,463	$ (26,427)	$ 77,036
41	Nov-24	$ 708,259	$ (11,496)	$ (616,292)	$ 91,967	$ (23,491)	$ 68,477
42	Dec-24	$ 708,259	$ (11,496)	$ (627,787)	$ 80,472	$ (20,554)	$ 59,917
43	Jan-25	$ 708,259	$ (11,496)	$ (639,283)	$ 68,976	$ (17,618)	$ 51,358
44	Feb-25	$ 708,259	$ (11,496)	$ (650,779)	$ 57,480	$ (14,682)	$ 42,798
45	Mar-25	$ 708,259	$ (11,496)	$ (662,275)	$ 45,984	$ (11,745)	$ 34,238
46	Apr-25	$ 708,259	$ (11,496)	$ (673,771)	$ 34,488	$ (8,809)	$ 25,679
47	May-25	$ 708,259	$ (11,496)	$ (685,267)	$ 22,992	$ (5,873)	$ 17,119
48	Jun-25	$ 708,259	$ (11,496)	$ (696,763)	$ 11,496	$ (2,936)	$ 8,560
49	Jul-25	$ 708,259	$ (11,496)	$ (708,259)	$ 0	$ (0)	$ 0
50							
51	13 Month Average (unamortized portion in rate base)						$ 205,429

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Projected Revenue at Current Rates
WP 4
Based on Twelve Months Ended June 30, 2022

Line No.	Description	HTY Number of Bills	HTY Number of Volumes CCF	FTY Adjustments to Bills	FTY Adjustments to Volumes Ccf	FTY Total Projected Bills	FTY Total Projected Volumes	FTY Customer Charge Current Rates	FTY Volumetric Charge Current Rates	FTY Projected Revenue Current Rates	Residential	Comm & Ind	Transport
1	810 Residential	600,171	20,973,277	6,768	(100,914)	606,939	20,872,363	$ 27.96	$ 0.5489	$ 28,429,609	28,429,609		
2													
3	820 General Gas Service - Commercial	51,411	12,335,108	708	602,635	52,119	12,937,743	$ 55.93	$ 0.3314	$ 7,203,047		7,203,047	
4	820 General Gas Service - Industrial	532	1,439,676			532	1,439,676	$ 184.57	$ 0.3314	$ 575,343		575,343	
5													
6	822 Res and Com HVAC	601	165,248			601	165,248	$ 27.96	$ 0.2573	$ 59,329		59,329	
7													
8	830 Large Volume Service - Commercial	95	1,779,640	0	13,863	95	1,793,503	$ 83.89	$ 0.2483	$ 453,296		453,296	
9	830 Large Volume Service - Industrial	288	5,348,423	0	0	288	5,348,423	$ 83.89	$ 0.2483	$ 1,352,139		1,352,139	
10													
11	830 Large Volume Service - Transportation	11	105,880	12	2,404,608	23	2,510,488	$ 553.70	$ 0.1991	$ 512,573			512,573
12													
13	840 CNG Service	0	0			0	0	$ 83.89	$ 0.2483	$ -		-	
14													
15	850 Optional Gas Service	90		0		90		$ 553.70		$ 49,833		49,833	
16	1 - 20,000 Ccf		1,888,370		0		1,888,370		$ 0.1991	$ 375,974		375,974	
17	20,000 - 100,000 Ccf		3,503,930		0		3,503,930		$ 0.1678	$ 587,959		587,959	
18	Over 100,000 Ccf		21,020		0		21,020		$ 0.1398	$ 2,939		2,939	
19	Demand Volumes		0				0		$ 0.7936	$ -		-	
20	Total Optional Gas Service	90	5,413,320	0	0	90	5,413,320			1,016,706			
21													
22	860 Transportation - Comm & Ind	229		0		229		$ 553.70		$ 126,539			126,539
23	1 - 20,000 Ccf		4,246,850		0		4,246,850		$ 0.1991	$ 845,548			845,548
24	20,000 - 100,000 Ccf		10,417,830		0		10,417,830		$ 0.1678	$ 1,748,112			1,748,112
25	Over 100,000 Ccf		8,943,160		0		8,943,160		$ 0.1398	$ 1,250,254			1,250,254
26	Total Transportation	229	23,607,840	0	0	229	23,607,840			3,970,452			
27													
28	880 Econ Dev (Transportation)	0	0			0		$ 553.70		$ -			-
29	1 - 20,000 Ccf		0				0		$ 0.1991	$ -			-
30	20,000 - 61,000 Ccf		0				0		$ 0.1678	$ -			-
31	61,000 - 100,000 Ccf		0				0		$ 0.1678	$ -			-
32	Over 100,000 Ccf		0				0		$ 0.1398	$ -			-
33	Total	0	0	0	0	0	0			0			
34													
35	880 Econ Dev (Firm Gas)	11	1,118,630	(11)	(1,118,630)	(0)	0	$ 83.89	$ 0.2483	$ (25)		(25)	
36													
37	Cogen 892	12	6,960			12	6,960	$ 553.70	$ 0.3300	$ 8,886		8,886	
38													
39	Lrg Tonnage 893	24	657,448			24	657,448	$ 553.70	$ 0.2601	$ 184,236		184,236	
40													
41	**Projected Rate Revenue (at present rates)**	653,474	72,951,450	7,477	1,801,563	660,951	74,753,012			$ 43,765,591	28,429,609	10,852,956	4,483,026
42													
43	Non-Rate Revenue:												
44	Special Contracts - Transportation									287,603			
45	Special Contracts - Meriwether									45,151			
46	Forfeited Discounts									197,518			
47	Miscellaneous Revenues									405,649			
48	**Total Projected Revenue (at present rates)**									**$ 44,701,512**			

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Customer Adjustments
WP 4-1
Twelve Months Ending January 31, 2024

Line No.	Description	Number of Bills			Volume					
		Customer Growth WP 4-1-1	Other Adjustments WP 4-1-A	Total	Customer Growth WP 4-1-1	Weather Columbus WP 4-1-2	Weather Gainesville WP 4-1-2	Customer Usage WP 4-1-3	Other Adjustments WP 4-1-A	Total
1	810 Residential	6,768		6,768	230,727	(304,582)	312,559	(339,618)		(100,914)
2	820 General Gas Service - Commercial	708		708	173,615	(53,688)	272,735	209,974		602,635
3	830 General Gas Service - Commercial			-		(9,881)	23,744			13,863
4	830 Large Volume Service - Industrial			-						0
5	830 Large Volume Service (Transportation)		12	12					2,404,608	2,404,608
6	850 Optional Gas Service			-						
7	1 - 20,000 Ccf								0	0
8	20,000 - 100,000 Ccf								0	0
9	Over 100,000 Ccf									0
10	860 Transportation			-						
11	1 - 20,000 Ccf								0	0
12	20,000 - 100,000 Ccf								0	0
13	Over 100,000 Ccf								0	0
14	880 Econ Development (Firm Gas)		(11)	(11)					(1,118,630)	(1,118,630)
15	Total	7,476	1	7,477	404,342	(368,151)	609,038	(129,644)	1,285,978	1,801,563

16	Revenue Adjustment	
17	Fort Benning revenue historic test year	$ 287,603
18	Effect of lower volumetric rate	
19	Projected revenue future test year	$ 287,603

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-1-A
Summary of Individual Customer Adjustments

Line No.	Description	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
1	Customer 1 - Move from 880 to 830T													
2	actual volume billed - 880	110,260	97,180	136,620	116,930	125,770	135,140		135,350	124,480	136,900			1,118,630
3	adjust for projected volume	90,124	103,204	63,764	83,454	74,614	65,244	200,384	65,034	75,904	63,484	200,384	200,384	1,285,978
4	Projected volume - 830T	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	2,404,608
5														-
6														
7	Net volume projected	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	200,384	2,404,608
8														-
9														-
10														-
11														
12														
13														-
14														-
15														-
16														
17														
18														-
19														-
20														-
21														
22	Net change													1,285,978

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-1-1
Customer Growth Adjustment

Line No.	Fiscal Year	Customers	Change Per Year	Totals
1	**Residential**			
2				
3	Jun-17	50,140		
4	Jun-18	50,232	92	
5	Jun-19	50,565	333	
6	Jun-20	51,458	893	
7	Jun-21	51,509	51	
8	Jun-22	51,951	441	
9				
10				
11	Compounded Growth Rate		0.71%	
12				
13	Months from Hist period to end of Test period			19
14				
15	Historical Bills excluding Senior/Low Income			600,171
16				
17	Monthly Adjustment to Customers			564
18				
19	Annual Usage per Customer			409
20				
21	Adjustment to Volumes			230,727
22				
23				
24	**Commercial**			
25				
26	Jun-17	4,145		
27	Jun-18	4,167	22	
28	Jun-19	4,244	77	
29	Jun-20	4,244	0	
30	Jun-21	4,292	48	
31	Jun-22	4,329	37	
32				
33	Compounded Growth Rate		0.87%	
34				
35	Months from Hist period to end of Test period			19
36				
37	Historical Bills			51,506
38				
39	Adjustment to Customers			59
40				
41	Annual Usage per Customer			2,943
42				
43	Adjustment to Volumes			173,615

NOTE: Customer count change due to 820 customers, so customer adjustment applied only to estimated 820 average usage.

Liberty Utilities (Peach State Natural Gas) Corp.
Columbus Weather Station
Columbus Residential
Rate Codes:
810

WP 4-1-2

Month	No. of Bills	Ccf	Sales per Bill	Cycle Actual HDD	Cycle Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
July-21	43,582	481,144	11.04	0	0	0	0.1377	0.00	11.04	481,149	5
August-21	43,316	441,680	10.20	0	0	0	0.1377	0.00	10.20	441,825	145
September-21	43,228	505,560	11.70	0	0	0	0.1377	0.00	11.70	505,769	209
October-21	43,120	516,251	11.97	58	15	43	0.1377	(5.92)	6.05	260,874	(255,377)
November-21	43,434	1,186,912	27.33	353	233	120	0.1377	(16.52)	10.81	469,526	(717,386)
December-21	43,902	2,618,194	59.64	256	446	(190)	0.1377	26.15	85.79	3,766,359	1,148,165
January-22	44,168	2,918,936	66.09	601	518	83	0.1377	(11.43)	54.66	2,414,243	(504,693)
February-22	44,220	3,876,237	87.66	314	355	(41)	0.1377	5.64	93.30	4,125,692	249,455
March-22	44,442	2,213,775	49.81	177	191	(14)	0.1377	1.93	51.74	2,299,438	85,663
April-22	44,270	1,316,743	29.74	69	18	51	0.1377	(7.02)	22.72	1,005,821	(310,922)
May-22	43,709	756,926	17.32	0	0	0	0.1377	0.00	17.32	757,043	117
June-22	44,105	529,224	12.00	0	0	0	0.1377	0.00	12.00	529,261	37
TOTAL	43,791	17,361,582	394.50	1,828	1,776	52		(7.17)	387.33	17,057,000	(304,582)

Columbus Commercial
Rate Codes:
820, 830

Month	No. of Bills	Ccf	Sales per Bill	Cycle Actual HDD	Cycle Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
July-21	2,710	475,083	175.33	0	0	0	0.4654	0.00	175.33	475,082	(1)
August-21	2,681	451,034	168.24	0	0	0	0.4654	0.00	168.24	451,025	(9)
September-21	2,664	510,103	191.47	0	0	0	0.4654	0.00	191.47	510,104	1
October-21	2,652	495,369	186.79	58	15	43	0.4654	(20.01)	166.78	442,308	(53,061)
November-21	2,682	646,446	240.99	353	233	120	0.4654	(55.85)	185.14	496,634	(149,812)
December-21	2,718	951,190	349.91	256	446	(190)	0.4654	88.43	438.34	1,191,575	240,385
January-22	2,757	1,030,089	373.57	601	518	83	0.4654	(38.63)	334.94	923,567	(106,522)
February-22	2,764	1,312,707	474.98	314	355	(41)	0.4654	19.08	494.06	1,365,439	52,732
March-22	2,791	942,361	337.65	177	191	(14)	0.4654	6.52	344.17	960,559	18,198
April-22	2,758	766,761	278.06	69	18	51	0.4654	(23.74)	254.32	701,291	(65,470)
May-22	2,590	518,463	200.15	0	0	0	0.4654	0.00	200.15	518,453	(10)
June-22	2,683	516,324	192.43	0	0	0	0.4654	0.00	192.43	516,323	(1)
TOTAL	2,704	8,615,930	3,169.57	1,828	1,776	52		(24.20)	3,145.37	8,552,360	(63,570)

820 Tariff Volume Columbus	7,276,675	84.5%	(53,688)
830 Tariff Volume Columbus	1,339,254	15.5%	(9,881)
	8,615,930		(63,570)

Atlanta Weather Station
Gainesville Residential
Rate Codes:
810

WP 4-1-2

Month	No. of Bills	Ccf	Sales per Bill	Cycle Actual HDD	Cycle Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
July-21	7,563	88,243	11.67	0	0	0	0.1281	0.00	11.67	88,261	18
August-21	7,526	76,428	10.15	0	0	0	0.1281	0.00	10.15	76,393	(35)
September-21	7,515	87,590	11.66	9	0	9	0.1281	(1.15)	10.51	78,985	(8,605)
October-21	7,493	97,767	13.05	106	107	(1)	0.1281	0.13	13.18	98,763	996
November-21	7,554	282,196	37.36	437	396	41	0.1281	(5.25)	32.11	242,543	(39,653)
December-21	7,666	522,428	68.15	348	625	(277)	0.1281	35.49	103.64	794,494	272,066
January-22	7,700	677,524	87.99	753	703	50	0.1281	(6.41)	81.58	628,166	(49,358)
February-22	7,709	763,309	99.01	448	543	(95)	0.1281	12.17	111.18	857,109	93,800
March-22	7,749	437,431	56.45	296	377	(81)	0.1281	10.38	66.83	517,850	80,419
April-22	7,693	308,526	40.10	148	124	24	0.1281	(3.08)	37.02	284,811	(23,715)
May-22	8,000	168,592	21.07	13	0	13	0.1281	(1.67)	19.40	155,203	(13,389)
June-22	7,845	101,661	12.96	0	0	0	0.1281	0.00	12.96	101,676	15
TOTAL	7,668	3,611,695	469.62	2,558	2,875	(317)		40.61	510.23	3,924,254	312,559

Gainesville Commercial
Rate Codes:
820, 830

Month	No. of Bills	Ccf	Sales per Bill	Cycle Actual HDD	Cycle Normal HDD [1]	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total
July-21	1,554	227,112	146.12	0	0	0	0.5850	0.00	146.12	227,117	5
August-21	1,534	208,888	136.14	0	0	0	0.5850	0.00	136.14	208,887	(1)
September-21	1,530	239,796	156.74	9	0	9	0.5850	(5.27)	151.47	231,737	(8,059)
October-21	1,525	248,792	163.17	106	107	(1)	0.5850	0.59	163.76	249,688	896
November-21	1,552	401,107	258.41	437	396	41	0.5850	(23.99)	234.42	363,872	(37,235)
December-21	1,587	642,882	404.98	348	625	(277)	0.5850	162.06	567.04	900,152	257,270
January-22	1,598	847,201	530.01	753	703	50	0.5850	(29.25)	500.76	800,441	(46,760)
February-22	1,606	957,274	596.07	448	543	(95)	0.5850	55.58	651.65	1,046,542	89,268
March-22	1,617	605,886	374.65	296	377	(81)	0.5850	47.39	422.04	682,532	76,646
April-22	1,618	465,878	287.96	148	124	24	0.5850	(14.04)	273.92	443,163	(22,715)
May-22	1,686	377,433	223.81	13	0	13	0.5850	(7.61)	216.20	364,600	(12,833)
June-22	1,646	276,569	168.00	0	0	0	0.5850	0.00	168.00	276,566	(3)
TOTAL	1,588	5,498,818	3,446.06	2,558	2,875	(317)		185.46	3,631.52	5,795,297	296,479

820 Tariff Volume Gainesville	5,058,432	92.0%	272,735
830 Tariff Volume Gainesville	440,386	8.0%	23,744
	5,498,818		296,479

[1] Normal is based on the 30 years ended 12/31/2020.

Liberty Utilities (Peach State Natural Gas) Corp.
Columbus Weather Station
Residential
Rate Codes:
810

WP 4-1-2-1

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-07	49,323	657,058	13.32	0	0.1377	14.52
August-07	48,882	743,371	15.21	0		
September-07	48,758	621,519	12.75	0		
October-07	48,648	696,897	14.33	6		
November-07	49,021	1,569,723	32.02	154		
December-07	49,428	2,943,784	59.56	283		
January-08	49,339	4,806,359	97.42	490		
February-08	49,942	4,329,770	86.70	573		
March-08	53,187	3,071,502	57.75	357		
April-08	50,225	1,816,996	36.18	148		
May-08	49,235	1,001,312	20.34	45		
June-08	49,332	709,011	14.37	0		
July-08	48,339	638,911	13.22	0		
August-08	48,426	601,853	12.43	0		
September-08	47,798	653,384	13.67	0		
October-08	47,906	751,134	15.68	0		
November-08	48,227	1,856,671	38.50	217		
December-08	48,869	3,881,529	79.43	525		
January-09	48,686	3,795,185	77.95	304		
February-09	48,718	4,442,528	91.19	588		
March-09	48,958	3,364,008	68.71	343		
April-09	50,434	1,835,699	36.40	169		
May-09	48,827	978,371	20.04	31		
June-09	48,412	705,953	14.58	4		
July-09	47,873	649,923	13.58	0		
August-09	47,594	642,568	13.50	0		
September-09	47,278	587,955	12.44	4		
October-09	47,367	761,686	16.08	119		
November-09	47,654	1,634,606	34.30	312		
December-09	47,862	3,325,782	69.49	582		
January-10	48,358	6,073,432	125.59	750		
February-10	48,415	5,156,273	106.50	635		
March-10	49,313	5,788,668	117.39	396		
April-10	49,107	2,001,634	40.76	39		
May-10	48,598	802,937	16.52	1		
June-10	48,395	682,525	14.10	0		
July-10	47,601	585,029	12.29	0		
August-10	47,148	550,721	11.68	0		
September-10	46,865	564,499	12.05	0		
October-10	47,099	653,048	13.87	9		
November-10	47,403	1,403,916	29.62	133		
December-10	47,665	3,764,973	78.99	451		
January-11	48,523	6,216,016	128.10	663		
February-11	48,599	5,246,436	107.95	625		
March-11	48,761	2,537,295	52.04	173		
April-11	48,063	1,329,353	27.66	85		
May-11	48,085	803,976	16.72	10		
June-11	47,485	669,533	14.10	10		
July-11	46,987	568,679	12.10	0		
August-11	46,466	544,898	11.73	0		
September-11	46,369	562,077	12.12	1		
October-11	46,264	713,743	15.43	9		
November-11	46,554	1,546,615	33.22	173		
December-11	46,685	2,754,265	59.00	294		
January-12	47,194	3,676,981	77.91	395		
February-12	47,235	3,009,426	63.71	360		
March-12	47,294	2,225,046	47.05	175		
April-12	46,790	920,286	19.67	19		
May-12	46,838	752,924	16.08	17		
June-12	46,543	623,183	13.39	0		
July-12	46,069	579,540	12.58	0		
August-12	45,820	542,320	11.84	0		
September-12	45,489	554,640	12.19	0		
October-12	45,605	611,930	13.42	0		
November-12	45,590	1,605,040	35.21	171		
December-12	46,079	2,472,470	53.66	242		
January-13	46,327	3,631,380	78.39	377		
February-13	46,252	3,184,520	68.85	356		
March-13	46,567	3,326,390	71.43	413		
April-13	45,769	2,197,510	48.01	190		
May-13	45,376	1,083,763	23.88	41		

Columbus Weather Station **WP 4-1-2-1**

June-13	44,944	708,741	15.77	0
July-13	44,552	547,001	12.28	0
August-13	44,440	607,933	13.68	0
September-13	44,960	578,758	12.87	0
October-13	43,788	564,027	12.88	0
November-13	43,176	1,233,650	28.57	190
December-13	44,859	2,872,083	64.02	359
January-14	45,364	4,797,974	105.77	621
February-14	44,811	5,639,986	125.86	628
March-14	45,347	3,105,266	68.48	320
April-14	45,052	1,914,859	42.50	183
May-14	44,737	1,018,027	22.76	0
June-14	43,947	634,741	14.44	0
July-14	43,342	542,902	12.53	0
August-14	42,969	523,744	12.19	0
September-14	43,024	517,768	12.03	0
October-14	42,764	550,985	12.88	67
November-14	43,003	1,488,705	34.62	426
December-14	43,770	3,296,789	75.32	397
January-15	44,071	3,943,896	89.49	580
February-15	43,941	4,346,617	98.92	572
March-15	44,392	3,573,812	80.51	171
April-15	44,074	1,330,652	30.19	21
May-15	43,589	730,442	16.76	4
June-15	43,079	540,499	12.55	0
July-15	42,864	479,019	11.18	0
August-15	42,632	458,335	10.75	0
September-15	42,517	499,500	11.75	0
October-15	42,637	577,161	13.54	41
November-15	42,778	915,787	21.41	192
December-15	43,273	1,902,878	43.97	211
January-16	43,529	3,137,720	72.08	602
February-16	43,643	3,799,312	87.05	432
March-16	43,845	2,494,017	56.88	126
April-16	43,756	1,182,251	27.02	73
May-16	43,217	641,337	14.84	10
June-16	43,054	571,246	13.27	0
July-16	42,685	485,244	11.37	0
August-16	42,409	441,698	10.42	0
September-16	42,182	434,566	10.30	0
October-16	42,157	425,400	10.09	15
November-16	42,311	689,415	16.29	177
December-16	42,828	2,006,963	46.86	395
January-17	43,322	2,839,980	65.56	357
February-17	43,338	2,484,933	57.34	216
March-17	43,273	1,963,570	45.38	224
April-17	43,246	1,277,786	29.55	30
May-17	42,985	668,224	15.55	19
June-17	42,464	575,690	13.56	0
July-17	42,051	492,889	11.72	0
August-17	42,136	467,766	11.10	0
September-17	41,891	467,378	11.16	0
October-17	41,915	500,012	11.93	73
November-17	42,092	1,077,891	25.61	192
December-17	42,731	2,457,380	57.51	453
January-18	43,173	4,440,207	102.85	632
February-18	43,287	3,683,143	85.09	146
March-18	43,164	1,657,770	38.41	265
April-18	43,075	1,760,912	40.88	99
May-18	43,004	931,498	21.66	0
June-18	42,599	558,642	13.11	0
July-18	42,303	480,539	11.36	0
August-18	42,561	444,894	10.45	0
September-18	42,490	494,423	11.64	0
October-18	42,379	488,746	11.53	52
November-18	42,582	1,148,671	26.98	358
December-18	43,265	3,208,701	74.16	417
January-19	43,746	3,281,773	75.02	506
February-19	43,771	3,381,444	77.25	187
March-19	43,865	2,170,082	49.47	246
April-19	43,694	1,470,332	33.65	54
May-19	43,361	788,693	18.19	0
June-19	43,002	536,439	12.47	0
July-19	42,697	446,251	10.45	0
August-19	42,499	451,780	10.63	0
September-19	42,516	474,482	11.16	0
October-19	42,416	472,907	11.15	39
November-19	42,510	1,232,737	29.00	310
December-19	43,485	2,729,170	62.76	378

Columbus Weather Station **WP 4-1-2-1**

January-20	43,712	2,936,094	67.17	394
February-20	43,540	3,209,819	73.72	356
March-20	43,671	2,567,040	58.78	95
April-20	43,745	1,526,512	34.90	60
May-20	43,526	239,270	5.50	17
June-20	43,814	626,852	14.31	0
July-20	43,787	492,400	11.25	0
August-20	43,654	479,541	10.99	0
September-20	43,351	510,308	11.77	6
October-20	43,235	562,168	13.00	24
November-20	43,469	788,293	18.13	162
December-20	43,957	2,679,120	60.95	520
January-21	44,442	4,199,493	94.49	503
February-21	44,398	3,583,383	80.71	396
March-21	44,410	2,550,539	57.43	170
April-21	44,470	1,295,323	29.13	98
May-21	44,221	842,700	19.06	16
June-21	43,914	595,710	13.57	0
July-21	43,582	481,144	11.04	0
August-21	43,316	441,680	10.20	0
September-21	43,228	505,560	11.70	0
October-21	43,120	516,251	11.97	58
November-21	43,434	1,186,912	27.33	353
December-21	43,902	2,618,194	59.64	256
January-22	44,168	2,918,936	66.09	601
February-22	44,220	3,876,237	87.66	314
March-22	44,442	2,213,775	49.81	177
April-22	44,270	1,316,743	29.74	69
May-22	43,709	756,926	17.32	0
June-22	44,105	529,224	12.00	0

Columbus Weather Station
Commercial
Rate Codes:
820, 830

WP 4-1-2-1

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-07	3,201	462,231	144.40	0	0.4654	181.51
August-07	3,164	504,608	159.48	0		
September-07	3,151	466,511	148.05	0		
October-07	3,148	476,649	151.41	6		
November-07	3,125	642,662	205.65	154		
December-07	3,236	932,738	288.24	283		
January-08	3,229	1,344,637	416.43	490		
February-08	3,249	1,309,008	402.90	573		
March-08	3,333	986,864	296.09	357		
April-08	3,253	829,159	254.89	148		
May-08	3,236	590,812	182.57	45		
June-08	3,195	518,074	162.15	0		
July-08	3,069	456,314	148.69	0		
August-08	3,165	463,997	146.60	0		
September-08	3,133	504,484	161.02	0		
October-08	3,099	534,844	172.59	0		
November-08	3,148	713,014	226.50	217		
December-08	3,177	1,133,579	356.81	525		
January-09	3,163	1,229,011	388.56	304		
February-09	3,156	1,251,749	396.63	588		
March-09	3,155	1,161,771	368.23	343		
April-09	3,191	730,926	229.06	169		
May-09	3,123	620,180	198.58	31		
June-09	3,102	499,169	160.92	4		
July-09	3,032	484,409	159.77	0		
August-09	3,008	499,062	165.91	0		
September-09	3,024	449,379	148.60	4		
October-09	2,982	508,500	170.52	119		
November-09	3,007	692,989	230.46	312		
December-09	3,031	946,188	312.17	582		
January-10	3,099	1,680,805	542.37	750		
February-10	3,077	1,340,388	435.62	635		
March-10	3,126	1,620,237	518.31	396		
April-10	3,113	813,358	261.28	39		
May-10	3,060	512,285	167.41	1		
June-10	3,063	471,376	153.89	0		
July-10	2,981	416,324	139.66	0		
August-10	2,958	419,361	141.77	0		
September-10	2,940	412,808	140.41	0		
October-10	2,922	459,098	157.12	9		
November-10	2,949	597,278	202.54	133		
December-10	3,009	1,046,483	347.78	451		
January-11	3,083	1,663,115	539.45	663		
February-11	3,056	1,462,907	478.70	625		
March-11	3,073	933,997	303.94	173		
April-11	3,021	620,730	205.47	85		
May-11	2,958	517,783	175.04	10		
June-11	2,982	502,948	168.66	10		
July-11	2,914	421,439	144.63	0		
August-11	2,920	427,897	146.54	0		
September-11	2,894	426,461	147.36	1		
October-11	2,871	500,799	174.43	9		
November-11	2,896	636,701	219.86	173		
December-11	2,925	859,308	293.78	294		
January-12	2,989	1,088,296	364.10	395		
February-12	2,986	940,385	314.93	360		
March-12	2,953	835,705	283.00	175		
April-12	2,929	576,029	196.66	19		
May-12	2,887	512,615	177.56	17		
June-12	2,874	477,142	166.02	0		
July-12	2,842	456,740	160.71	0		
August-12	2,830	442,180	156.25	0		
September-12	2,841	456,980	160.85	0		
October-12	2,735	458,970	167.81	0		
November-12	2,735	653,650	238.99	171		
December-12	2,804	854,970	304.91	242		
January-13	2,838	1,105,740	389.62	377		
February-13	2,821	1,012,350	358.86	356		
March-13	2,847	1,032,240	362.57	413		
April-13	2,771	812,918	293.37	190		
May-13	2,734	612,524	224.04	41		
June-13	2,691	489,066	181.74	0		

Columbus Weather Station **WP 4-1-2-1**

July-13	2,677	408,999	152.78	0
August-13	2,673	429,981	160.86	0
September-13	2,680	460,436	171.80	0
October-13	2,652	420,257	158.47	0
November-13	2,647	582,378	220.01	190
December-13	2,709	897,893	331.45	359
January-14	2,752	1,305,298	474.31	621
February-14	2,754	1,694,952	615.45	628
March-14	2,754	1,053,059	382.37	320
April-14	2,716	801,178	294.98	183
May-14	2,729	643,488	235.80	0
June-14	2,683	481,646	179.52	0
July-14	2,665	422,358	158.48	0
August-14	2,609	444,791	170.48	0
September-14	2,588	400,692	154.83	0
October-14	2,579	455,530	176.63	67
November-14	2,568	619,409	241.20	426
December-14	2,632	1,018,659	387.03	397
January-15	2,656	1,200,025	451.82	580
February-15	2,672	1,327,142	496.68	572
March-15	2,696	1,204,504	446.77	171
April-15	2,672	713,820	267.15	21
May-15	2,624	565,612	215.55	4
June-15	2,588	462,761	178.81	0
July-15	2,562	435,464	169.97	0
August-15	2,540	437,700	172.32	0
September-15	2,520	483,304	191.79	0
October-15	2,529	497,937	196.89	41
November-15	2,548	569,446	223.49	192
December-15	2,592	733,914	283.15	211
January-16	2,643	1,042,580	394.47	602
February-16	2,662	1,235,986	464.31	432
March-16	2,682	973,735	363.06	126
April-16	2,662	762,426	286.41	73
May-16	2,623	527,058	200.94	10
June-16	2,610	525,217	201.23	0
July-16	2,591	456,353	176.13	0
August-16	2,578	421,253	163.40	0
September-16	2,570	433,238	168.58	0
October-16	2,563	407,482	158.99	15
November-16	2,582	500,046	193.67	177
December-16	2,610	759,753	291.09	395
January-17	2,662	940,337	353.24	357
February-17	2,648	919,510	347.25	216
March-17	2,669	775,509	290.56	224
April-17	2,669	655,709	245.68	30
May-17	2,625	510,298	194.40	19
June-17	2,597	501,668	193.17	0
July-17	2,566	438,703	170.97	0
August-17	2,555	437,644	171.29	0
September-17	2,540	438,896	172.79	0
October-17	2,538	461,440	181.81	73
November-17	2,544	592,527	232.91	192
December-17	2,603	836,648	321.42	453
January-18	2,646	1,319,311	498.61	632
February-18	2,675	1,212,795	453.38	146
March-18	2,688	760,162	282.80	265
April-18	2,660	753,038	283.10	99
May-18	2,640	585,533	221.79	0
June-18	2,628	512,928	195.18	0
July-18	2,587	489,742	189.31	0
August-18	2,655	444,714	167.50	0
September-18	2,640	512,055	193.96	0
October-18	2,630	485,807	184.72	52
November-18	2,645	641,748	242.63	358
December-18	2,713	1,098,731	404.99	417
January-19	2,804	1,181,241	421.27	506
February-19	2,803	1,208,792	431.25	187
March-19	2,805	946,952	337.59	246
April-19	2,795	828,088	296.27	54
May-19	2,730	640,400	234.58	0
June-19	2,703	567,322	209.89	0
July-19	2,685	486,665	181.25	0
August-19	2,672	489,181	183.08	0
September-19	2,671	498,252	186.54	0
October-19	2,666	485,267	182.02	39
November-19	2,668	665,745	249.53	310
December-19	2,764	1,082,581	391.67	378
January-20	2,805	1,139,168	406.12	394

Columbus Weather Station **WP 4-1-2-1**

February-20	2,783	1,216,940	437.28	356
March-20	2,803	1,016,820	362.76	95
April-20	2,774	555,695	200.32	60
May-20	2,722	443,244	162.84	17
June-20	2,709	477,451	176.25	0
July-20	2,690	414,449	154.07	0
August-20	2,657	424,712	159.85	0
September-20	2,660	462,820	173.99	6
October-20	2,634	457,975	173.87	24
November-20	2,652	511,925	193.03	162
December-20	2,694	965,203	358.28	520
January-21	2,745	1,294,878	471.72	503
February-21	2,764	1,228,879	444.60	396
March-21	2,787	982,869	352.66	170
April-21	2,782	691,566	248.59	98
May-21	2,743	601,118	219.15	16
June-21	2,723	553,705	203.31	0
July-21	2,710	475,083	175.33	0
August-21	2,681	451,034	168.24	0
September-21	2,664	510,103	191.47	0
October-21	2,652	495,369	186.79	58
November-21	2,682	646,446	240.99	353
December-21	2,718	951,190	349.91	256
January-22	2,757	1,030,089	373.57	601
February-22	2,764	1,312,707	474.98	314
March-22	2,791	942,361	337.65	177
April-22	2,758	766,761	278.06	69
May-22	2,590	518,463	200.15	0
June-22	2,683	516,324	192.43	0

Liberty Utilities (Peach State Natural Gas) Corp.
Atlanta Weather Station (Gainesville)
Residential
Rate Codes:
810

WP 4-1-2-2

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-07	8,588	112,378	13.09	0	0.1281	12.62
August-07	8,604	106,149	12.34	0		
September-07	8,630	98,795	11.45	0		
October-07	8,630	111,864	12.96	15		
November-07	8,750	331,782	37.92	204		
December-07	8,888	573,603	64.54	338		
January-08	9,041	982,081	108.63	573		
February-08	8,963	805,520	89.87	662		
March-08	9,684	652,928	67.42	422		
April-08	8,996	418,816	46.56	250		
May-08	8,833	192,160	21.75	62		
June-08	8,677	120,189	13.85	4		
July-08	8,563	103,658	12.11	0		
August-08	8,493	93,408	11.00	0		
September-08	8,453	100,481	11.89	0		
October-08	8,520	138,901	16.30	3		
November-08	8,604	382,918	44.50	271		
December-08	8,719	777,300	89.15	614		
January-09	8,619	843,342	97.85	426		
February-09	8,809	872,188	99.01	653		
March-09	8,771	632,164	72.07	421		
April-09	8,754	373,690	42.69	253		
May-09	8,605	181,825	21.13	51		
June-09	8,431	113,123	13.42	15		
July-09	8,369	97,110	11.60	0		
August-09	8,262	99,227	12.01	0		
September-09	8,235	93,564	11.36	13		
October-09	8,260	148,835	18.02	210		
November-09	8,400	301,803	35.93	347		
December-09	8,432	672,452	79.75	757		
January-10	8,569	1,185,944	138.40	886		
February-10	8,584	962,684	112.15	770		
March-10	8,674	898,120	103.54	482		
April-10	8,584	339,268	39.52	89		
May-10	8,512	147,626	17.34	19		
June-10	8,393	107,586	12.82	0		
July-10	8,311	89,275	10.74	0		
August-10	8,249	89,421	10.84	0		
September-10	8,207	86,496	10.54	0		
October-10	8,262	119,612	14.48	31		
November-10	8,332	275,088	33.02	179		
December-10	8,470	809,674	95.59	557		
January-11	8,542	1,134,909	132.86	802		
February-11	8,621	962,514	111.65	705		
March-11	8,640	495,584	57.36	250		
April-11	8,576	333,699	38.91	194		
May-11	8,382	148,417	17.71	42		
June-11	8,324	117,079	14.07	27		
July-11	8,204	90,156	10.99	0		
August-11	8,178	77,988	9.54	0		
September-11	8,222	89,261	10.86	1		
October-11	8,219	122,751	14.94	23		
November-11	8,311	351,106	42.25	228		
December-11	8,400	537,983	64.05	361		
January-12	8,502	754,047	88.69	483		
February-12	8,523	666,036	78.15	471		
March-12	8,484	427,546	50.39	262		
April-12	8,350	174,792	20.93	40		
May-12	8,296	143,482	17.30	38		
June-12	8,283	102,567	12.38	0		
July-12	8,174	67,670	8.28	0		
August-12	8,180	117,560	14.37	0		
September-12	8,153	87,110	10.68	0		
October-12	8,196	123,760	15.10	20		
November-12	8,260	372,260	45.07	248		
December-12	8,375	513,780	61.35	318		
January-13	8,380	713,340	85.12	477		
February-13	8,362	756,820	90.51	519		
March-13	8,440	675,550	80.04	540		
April-13	8,271	481,820	58.25	308		
May-13	8,178	224,310	27.43	100		
June-13	8,145	128,310	15.75	0		

Atlanta Weather Station (Gainesville) **WP 4-1-2-2**

July-13	7,893	90,799	11.50	0
August-13	8,095	94,200	11.64	0
September-13	8,009	105,866	13.22	0
October-13	7,873	96,765	12.29	7
November-13	7,829	303,121	38.72	336
December-13	8,169	671,166	82.16	539
January-14	8,191	947,464	115.67	746
February-14	8,191	1,095,107	133.70	838
March-14	8,187	601,727	73.50	412
April-14	8,181	416,143	50.87	304
May-14	8,074	183,398	22.71	91
June-14	7,942	120,689	15.20	31
July-14	7,922	89,611	11.31	0
August-14	7,856	90,796	11.56	0
September-14	7,841	83,495	10.65	0
October-14	7,827	106,276	13.58	127
November-14	7,901	323,248	40.91	535
December-14	8,110	695,422	85.75	538
January-15	8,252	827,236	100.25	738
February-15	8,197	876,220	106.90	733
March-15	8,276	760,322	91.87	334
April-15	8,150	287,875	35.32	86
May-15	8,029	139,669	17.40	7
June-15	7,926	99,904	12.60	0
July-15	7,888	99,116	12.57	0
August-15	7,874	79,408	10.08	0
September-15	7,860	84,829	10.79	7
October-15	7,853	126,379	16.09	141
November-15	7,929	266,911	33.66	294
December-15	8,026	402,121	50.10	312
January-16	8,092	688,787	85.12	760
February-16	8,096	798,065	98.58	595
March-16	8,115	565,168	69.64	225
April-16	8,018	255,099	31.82	142
May-16	7,915	126,120	15.93	40
June-16	7,845	102,844	13.11	0
July-16	7,761	78,147	10.07	0
August-16	7,669	71,479	9.32	0
September-16	7,628	78,454	10.29	7
October-16	7,609	81,921	10.77	29
November-16	7,655	184,467	24.10	278
December-16	7,779	495,097	63.65	601
January-17	7,891	674,758	85.51	496
February-17	7,897	537,365	68.05	332
March-17	7,917	464,667	58.69	345
April-17	7,910	261,897	33.11	80
May-17	7,797	136,529	17.51	42
June-17	7,676	97,242	12.67	0
July-17	7,577	84,811	11.19	0
August-17	7,633	78,730	10.31	0
September-17	7,559	86,013	11.38	0
October-17	7,545	90,126	11.95	141
November-17	7,610	267,529	35.15	325
December-17	7,818	580,299	74.23	639
January-18	7,875	948,408	120.43	801
February-18	7,918	717,906	90.67	316
March-18	7,881	415,446	52.71	466
April-18	7,855	419,465	53.40	219
May-18	7,776	194,957	25.07	0
June-18	7,633	98,916	12.96	0
July-18	7,590	86,083	11.34	0
August-18	7,549	77,897	10.32	0
September-18	7,523	84,551	11.24	0
October-18	7,499	90,308	12.04	128
November-18	7,586	332,351	43.81	518
December-18	7,730	666,506	86.22	611
January-19	7,819	741,941	94.89	715
February-19	7,819	714,430	91.37	409
March-19	7,845	583,915	74.43	420
April-19	7,810	330,967	42.38	112
May-19	7,694	150,354	19.54	8
June-19	7,563	91,155	12.05	0
July-19	7,514	79,995	10.65	0
August-19	7,466	79,708	10.68	0
September-19	7,465	77,473	10.38	0
October-19	7,417	88,971	12.00	98
November-19	7,479	274,785	36.74	441
December-19	7,681	561,408	73.09	531
January-20	7,739	610,883	78.93	583
February-20	7,726	721,305	93.36	539

Atlanta Weather Station (Gainesville)

WP 4-1-2-2

March-20	7,749	565,021	72.92	264
April-20	7,726	369,390	47.81	174
May-20	7,663	71,698	9.36	92
June-20	7,644	131,240	17.17	3
July-20	7,629	85,808	11.25	0
August-20	7,597	83,018	10.93	0
September-20	7,546	90,124	11.94	37
October-20	7,529	111,588	14.82	87
November-20	7,599	209,761	27.60	284
December-20	7,715	560,450	72.64	643
January-21	7,773	862,753	110.99	674
February-21	7,738	703,178	90.88	552
March-21	7,781	532,874	68.48	275
April-21	7,750	278,297	35.91	160
May-21	7,649	174,445	22.81	42
June-21	7,595	110,977	14.61	0
July-21	7,563	88,243	11.67	0
August-21	7,526	76,428	10.15	0
September-21	7,515	87,590	11.66	9
October-21	7,493	97,767	13.05	106
November-21	7,554	282,196	37.36	437
December-21	7,666	522,428	68.15	348
January-22	7,700	677,524	87.99	753
February-22	7,709	763,309	99.01	448
March-22	7,749	437,431	56.45	296
April-22	7,693	308,526	40.10	148
May-22	8,000	168,592	21.07	13
June-22	7,845	101,661	12.96	0

Atlanta Weather Station (Gainesville)
Commercial
Rate Codes:
820, 830

WP 4-1-2-2

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-07	1,709	240,874	140.94	0	0.5850	151.74
August-07	1,700	251,546	147.97	0		
September-07	1,685	220,875	131.08	0		
October-07	1,704	261,413	153.41	15		
November-07	1,704	397,970	233.55	204		
December-07	1,734	600,187	346.13	338		
January-08	1,769	996,981	563.58	573		
February-08	1,750	850,166	485.81	662		
March-08	1,821	679,656	373.23	422		
April-08	1,748	475,518	272.04	250		
May-08	1,728	321,865	186.26	62		
June-08	1,690	227,819	134.80	4		
July-08	1,679	215,545	128.38	0		
August-08	1,664	202,029	121.41	0		
September-08	1,664	215,962	129.78	0		
October-08	1,661	251,503	151.42	3		
November-08	1,680	431,346	256.75	271		
December-08	1,708	757,041	443.23	614		
January-09	1,684	850,075	504.80	426		
February-09	1,715	902,079	525.99	653		
March-09	1,711	679,553	397.17	421		
April-09	1,700	424,333	249.61	253		
May-09	1,676	302,581	180.54	51		
June-09	1,644	232,541	141.45	15		
July-09	1,642	215,262	131.10	0		
August-09	1,617	222,473	137.58	0		
September-09	1,612	216,165	134.10	13		
October-09	1,622	270,708	166.90	210		
November-09	1,629	354,717	217.75	347		
December-09	1,644	649,126	394.85	757		
January-10	1,664	1,111,249	667.82	886		
February-10	1,672	981,252	586.87	770		
March-10	1,680	929,700	553.39	482		
April-10	1,670	449,432	269.12	89		
May-10	1,644	259,616	157.92	19		
June-10	1,635	225,404	137.86	0		
July-10	1,614	205,656	127.42	0		
August-10	1,615	210,892	130.58	0		
September-10	1,628	216,612	133.05	0		
October-10	1,633	245,973	150.63	31		
November-10	1,624	340,776	209.84	179		
December-10	1,637	787,750	481.22	557		
January-11	1,674	1,155,440	690.23	802		
February-11	1,663	986,222	593.04	705		
March-11	1,663	575,670	346.16	250		
April-11	1,634	407,302	249.27	194		
May-11	1,621	276,769	170.74	42		
June-11	1,603	241,038	150.37	27		
July-11	1,598	212,612	133.05	0		
August-11	1,599	229,541	143.55	0		
September-11	1,580	216,486	137.02	1		
October-11	1,577	251,243	159.32	23		
November-11	1,594	405,026	254.09	228		
December-11	1,608	539,960	335.80	361		
January-12	1,635	767,709	469.55	483		
February-12	1,634	689,254	421.82	471		
March-12	1,631	516,765	316.84	262		
April-12	1,600	303,392	189.62	40		
May-12	1,593	271,043	170.15	38		
June-12	1,575	240,764	152.87	0		
July-12	1,571	185,660	118.18	0		
August-12	1,574	250,300	159.02	0		
September-12	1,563	245,140	156.84	0		
October-12	1,556	246,610	158.49	20		
November-12	1,558	442,210	283.83	248		
December-12	1,597	578,740	362.39	318		
January-13	1,617	742,860	459.41	477		
February-13	1,590	770,360	484.50	519		
March-13	1,626	782,180	481.05	540		
April-13	1,574	540,599	343.46	308		
May-13	1,561	363,981	233.17	100		
June-13	1,549	248,636	160.51	0		
July-13	1,487	223,520	150.32	0		

Atlanta Weather Station (Gainesville)

August-13	1,547	221,842	143.40	0
September-13	1,517	235,503	155.24	0
October-13	1,523	233,178	153.10	7
November-13	1,535	349,926	227.96	336
December-13	1,595	714,112	447.72	539
January-14	1,618	977,624	604.22	746
February-14	1,627	1,160,638	713.36	838
March-14	1,597	669,862	419.45	412
April-14	1,587	508,118	320.18	304
May-14	1,605	319,823	199.27	91
June-14	1,564	237,681	151.97	31
July-14	1,539	219,539	142.65	0
August-14	1,530	222,399	145.36	0
September-14	1,524	205,246	134.68	0
October-14	1,520	245,346	161.41	127
November-14	1,528	410,418	268.60	535
December-14	1,566	753,560	481.20	538
January-15	1,592	896,638	563.21	738
February-15	1,592	968,692	608.47	733
March-15	1,601	891,488	556.83	334
April-15	1,600	428,923	268.08	86
May-15	1,573	277,507	176.42	7
June-15	1,548	239,241	154.55	0
July-15	1,531	245,084	160.08	0
August-15	1,525	213,824	140.21	0
September-15	1,527	225,600	147.74	7
October-15	1,531	268,184	175.17	141
November-15	1,533	382,718	249.65	294
December-15	1,570	503,027	320.40	312
January-16	1,603	786,341	490.54	760
February-16	1,606	914,100	569.18	595
March-16	1,601	725,078	452.89	225
April-16	1,596	424,823	266.18	142
May-16	1,567	264,227	168.62	40
June-16	1,552	249,315	160.64	0
July-16	1,542	234,313	151.95	0
August-16	1,537	216,356	140.77	0
September-16	1,527	240,106	157.24	7
October-16	1,530	245,051	160.16	29
November-16	1,533	336,405	219.44	278
December-16	1,549	633,690	409.10	601
January-17	1,595	784,361	491.76	496
February-17	1,610	690,841	429.09	332
March-17	1,621	597,701	368.72	345
April-17	1,593	456,493	286.56	80
May-17	1,564	323,307	206.72	42
June-17	1,548	254,736	164.56	0
July-17	1,524	234,614	153.95	0
August-17	1,529	223,449	146.14	0
September-17	1,521	249,371	163.95	0
October-17	1,515	254,310	167.86	141
November-17	1,524	401,002	263.12	325
December-17	1,575	702,042	445.74	639
January-18	1,601	1,081,883	675.75	801
February-18	1,605	959,564	597.86	316
March-18	1,596	592,763	371.41	466
April-18	1,597	569,280	356.47	219
May-18	1,575	401,482	254.91	0
June-18	1,539	280,049	181.97	0
July-18	1,518	252,121	166.09	0
August-18	1,520	240,966	158.53	0
September-18	1,505	255,921	170.05	0
October-18	1,507	274,432	182.10	128
November-18	1,521	479,293	315.12	518
December-18	1,571	823,092	523.93	611
January-19	1,602	916,059	571.82	715
February-19	1,602	920,647	574.69	409
March-19	1,606	783,067	487.59	420
April-19	1,598	489,860	306.55	112
May-19	1,574	323,065	205.25	8
June-19	1,541	251,637	163.29	0
July-19	1,532	224,080	146.27	0
August-19	1,519	238,549	157.04	0
September-19	1,520	233,413	153.56	0
October-19	1,513	252,969	167.20	98
November-19	1,532	414,652	270.66	441
December-19	1,580	712,211	450.77	531
January-20	1,592	798,414	501.58	583
February-20	1,593	908,479	570.46	539
March-20	1,598	719,495	450.26	264

Atlanta Weather Station (Gainesville)

WP 4-1-2-2

April-20	1,583	357,249	225.69	174
May-20	1,557	242,616	155.82	92
June-20	1,535	208,973	136.11	3
July-20	1,539	175,326	113.94	0
August-20	1,528	175,609	114.95	0
September-20	1,508	200,127	132.75	37
October-20	1,504	229,965	152.86	87
November-20	1,522	306,385	201.29	284
December-20	1,557	678,273	435.63	643
January-21	1,590	996,544	626.77	674
February-21	1,595	862,677	540.93	552
March-21	1,601	690,272	431.23	275
April-21	1,608	429,045	266.78	160
May-21	1,574	306,346	194.57	42
June-21	1,569	253,095	161.35	0
July-21	1,554	227,112	146.12	0
August-21	1,534	208,888	136.14	0
September-21	1,530	239,796	156.74	9
October-21	1,525	248,792	163.17	106
November-21	1,552	401,107	258.41	437
December-21	1,587	642,882	404.98	348
January-22	1,598	847,201	530.01	753
February-22	1,606	957,274	596.07	448
March-22	1,617	605,886	374.65	296
April-22	1,618	465,878	287.96	148
May-22	1,686	377,433	223.81	13
June-22	1,646	276,569	168.00	0

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-1-3
Adjustment for Customer Usage

Line No.	Description	# of Bills	Volumes
	(a)	(b)	(c)
1	Residential Usage Adjustment	606,939	(339,618)
2			
3	Commercial Usage Adjustment	52,119	209,974
4			
5	820 General Gas Service - Industrial	0	0
6			
7	830 Large Volume Service	0	0
8			
9	830 Large Volume Service (Transportation)	0	0
10			
11	880 Economic Development Firm (Based on 830)	0	
12	Year 1		
13	Year 2		
14	Year 3		
15	Year 4		0
16	Total 880		0
17			
18	Total		(129,644)

NOTE: All Commercial treated as 820 tariff; there are fewer than 10 customers on 830.

Liberty Utilities (Peach State Natural Gas) Corp.
Usage Adjustment
WP 4-1-3-1

	Volume per Customer		Heating Degree Days	
	Res	Comm	Wtd Avg Actual	Wtd Avg Normal
July-06	13.571	138.745	0	0
August-06	13.617	148.413	0	0
September-06	13.553	148.494	0	0
October-06	16.727	169.733	17	38
November-06	43.311	254.676	226	274
December-06	68.418	348.326	382	491
January-07	73.420	393.789	295	564
February-07	101.509	485.134	625	402
March-07	63.832	344.469	288	238
April-07	34.442	222.673	154	45
May-07	21.936	188.568	27	0
June-07	15.396	151.892	1	0
July-07	13.287	143.199	0	0
August-07	14.778	155.459	0	0
September-07	12.552	142.139	0	0
October-07	14.120	152.115	8	38
November-07	32.915	215.496	167	274
December-07	60.316	308.436	297	491
January-08	99.151	468.511	511	564
February-08	87.179	431.921	595	402
March-08	59.239	323.345	373	238
April-08	37.754	260.883	174	45
May-08	20.553	183.859	49	0
June-08	14.294	152.690	1	0
July-08	13.050	141.504	0	0
August-08	12.215	137.922	0	0
September-08	13.402	150.187	0	0
October-08	15.773	165.199	1	38
November-08	39.408	237.026	231	274
December-08	80.899	387.026	547	491
January-09	80.945	426.943	335	564
February-09	92.386	442.174	604	402
March-09	69.223	378.406	363	238
April-09	37.328	236.201	190	45
May-09	20.201	192.282	36	0
June-09	14.409	154.174	7	0
July-09	13.282	149.694	0	0
August-09	13.281	156.005	0	0
September-09	12.277	143.560	0	0
October-09	16.308	169.246	142	38
November-09	34.545	225.994	321	274
December-09	71.074	341.244	626	491
January-10	127.521	586.197	784	564
February-10	107.352	488.869	669	402
March-10	115.315	530.574	418	238
April-10	49.577	264.016	52	45
May-10	16.644	164.095	6	0
June-10	13.913	148.314	0	0
July-10	12.060	135.380	0	0
August-10	11.596	137.820	0	0
September-10	11.821	137.788	0	0
October-10	13.957	154.790	15	38
November-10	30.125	205.129	145	274
December-10	81.494	394.798	478	491
January-11	128.817	592.507	698	564
February-11	108.510	518.993	545	402
March-11	52.837	318.764	192	238
April-11	29.362	220.845	112	45
May-11	16.866	173.521	18	0
June-11	14.095	162.265	14	0
July-11	11.937	140.526	0	0
August-11	11.399	145.483	0	0
September-11	11.931	143.707	1	0
October-11	15.353	169.074	13	38
November-11	34.589	232.011	187	274
December-11	69.767	368.685	311	491
January-12	79.557	401.385	417	564
February-12	65.918	352.736	388	402
March-12	47.556	295.041	197	238
April-12	19.860	194.176	24	45
May-12	16.259	174.924	22	0
June-12	13.237	161.364	0	0
July-12	11.932	145.570	0	0
August-12	12.220	157.239	0	0
September-12	11.954	159.426	0	0
October-12	13.674	164.433	5	38
November-12	36.719	255.267	190	274
December-12	54.840	325.769	261	491
January-13	79.418	414.949	402	564
February-13	72.167	404.151	397	402
March-13	72.753	405.638	445	238
April-13	49.580	311.511	220	45
May-13	24.425	227.359	56	0
June-13	15.767	173.986	0	0
July-13	12.161	151.992	0	0
August-13	13.365	154.460	0	0
September-13	12.925	165.818	0	0
October-13	12.791	156.511	2	38
November-13	30.130	222.933	227	274
December-13	66.818	374.536	404	491
January-14	107.281	522.408	652	564
February-14	127.072	651.812	681	402

Residential Heat Load Factor			
Base Load per Customer prior July/Aug	Calculated Base Load	Calculated Heat Load	Heating Load per Customer per HDD
13.594	784.993	180.886	
13.594	789.153	1.725.049	
13.594	806.513	3.252.497	
13.594	807.288	3.552.663	
13.594	808.668	5.229.751	
13.594	818.640	3.025.244	
13.594	815.744	1.250.967	
13.594	804.501	493.658	
Season total		18.710.715	**0.1570**
HDD total		2.015	
Avg customers		59.175	
14.032	803.736	5.025	
14.032	810.654	1.090.851	
14.032	818.302	2.699.065	
14.032	819.200	4.969.240	
14.032	826.967	4.308.724	
14.032	882.218	2.842.212	
14.032	831.001	1.404.811	
14.032	814.822	378.651	
Season total		17.698.600	**0.1384**
HDD total		2.174	
Avg customers		58.851	
12.632	712.798	177.237	
12.632	717.914	1.521.675	
12.632	727.477	3.931.352	
12.632	723.902	3.914.625	
12.632	726.707	4.588.010	
12.632	729.258	3.266.914	
12.632	747.889	1.461.701	
12.632	725.506	434.689	
Season total		19.296.203	**0.1455**
HDD total		2.306	
Avg customers		57.503	
13.281	738.810	171.712	
13.281	744.481	1.191.928	
13.281	747.668	3.250.565	
13.281	756.076	6.503.301	
13.281	757.032	5.361.925	
13.281	770.154	5.916.634	
13.281	766.223	1.574.679	
13.281	758.506	192.057	
Season total		24.162.800	**0.1410**
HDD total		3.016	
Avg customers		56.836	
11.808	653.693	118.967	
11.808	658.109	1.020.895	
11.808	662.832	3.911.815	
11.808	673.813	6.677.112	
11.808	675.643	5.533.307	
11.808	677.781	2.355.099	
11.808	668.783	994.269	
11.808	666.752	285.641	
Season total		29.897.104	**0.1607**
HDD total		2.302	
Avg customers		56.503	
11.668	635.717	200.777	
11.668	640.174	1.257.547	
11.668	642.741	2.649.506	
11.668	649.870	3.781.158	
11.668	650.594	3.024.868	
11.668	650.827	2.001.765	
11.668	643.383	451.695	
11.668	643.313	253.093	
Season total		13.620.408	**0.1582**
HDD total		1.558	
Avg customers		55.242	
12.076	649.692	85.998	
12.076	650.284	1.327.016	
12.076	657.578	2.328.672	
12.076	660.633	3.684.087	
12.076	659.510	3.281.830	
12.076	664.256	3.337.684	
12.076	662.578	2.028.752	
12.076	646.709	661.364	
Season total		16.733.403	**0.1561**
HDD total		1.975	
Avg customers		54.253	
12.763	659.359	1.433	
12.763	660.986	885.785	
12.763	676.806	2.868.443	
12.763	683.532	5.061.906	
12.763	676.474	6.058.619	

Commercial Heat Load Factor			
Base Load per Customer prior July/Aug	Calculated Base Load	Calculated Heat Load	Heating Load per Customer per HDD
143.579	698.225	127.187	
143.579	699.230	541.044	
143.579	721.772	1.029.262	
143.579	727.084	1.267.061	
143.579	721.485	1.716.313	
143.579	728.663	1.019.516	
143.579	722.633	398.078	
143.579	713.568	223.995	
Season total		6.322.656	**0.6288**
HDD total		2.015	
Avg customers		4.991	
149.329	724.544	13.518	
149.329	721.110	319.522	
149.329	742.165	790.760	
149.329	746.348	1.595.272	
149.329	746.496	1.412.678	
149.329	769.641	896.679	
149.329	748.794	567.883	
149.329	741.269	171.409	
Season total		5.757.921	**0.6329**
HDD total		2.174	
Avg customers		4.971	
139.713	665.033	121.314	
139.713	674.534	469.826	
139.713	682.497	1.208.123	
139.713	677.188	1.401.697	
139.713	680.541	1.473.287	
139.713	679.843	1.161.481	
139.713	683.336	471.923	
139.713	670.482	252.279	
Season total		6.560.129	**0.5874**
HDD total		2.306	
Avg customers		4.843	
152.851	703.725	75.482	
152.851	708.617	339.090	
152.851	714.578	880.737	
152.851	728.029	2.064.026	
152.851	725.889	1.595.752	
152.851	734.601	1.615.336	
152.851	731.086	531.704	
152.851	719.011	52.890	
Season total		7.355.016	**0.6172**
HDD total		3.016	
Avg customers		4.716	
136.590	622.189	82.901	
136.590	624.627	313.426	
136.590	634.599	1.199.533	
136.590	649.760	2.168.794	
136.590	644.570	1.804.559	
136.590	646.892	862.775	
136.590	635.828	392.204	
136.590	625.447	169.104	
Season total		6.993.398	**0.6530**
HDD total		2.302	
Avg customers		4.653	
143.004	636.083	115.959	
143.004	642.089	399.638	
143.004	648.238	751.029	
143.004	661.252	1.194.753	
143.004	660.690	968.958	
143.004	655.532	696.938	
143.004	647.666	231.755	
143.004	640.659	142.999	
Season total		4.502.029	**0.6366**
HDD total		1.558	
Avg customers		4.539	
151.404	649.676	55.904	
151.404	649.979	445.681	
151.404	668.331	767.379	
151.404	674.507	1.174.093	
151.404	667.845	1.114.865	
151.404	677.232	1.137.188	
151.404	657.852	695.955	
151.404	650.282	326.223	
Season total		5.717.199	**0.6622**
HDD total		1.975	
Avg customers		4.371	
153.181	639.531	13.904	
153.181	640.603	291.701	
153.181	659.291	952.714	
153.181	669.401	1.613.521	
153.181	671.086	2.184.504	

Residential Usage Adjustment					
Winter Period	Base Load per Customer prior July/Aug	Heating Load per Customer per HDD	Calculated Normal Usage per Customer	Trended Normal Usage per Customer	
2006-2007	13.594	0.1570	485	473	0
2007-2008	14.032	0.1384	462	465	1
2008-2009	12.632	0.1455	459	464	2
2009-2010	13.281	0.1410	449	460	3
2010-2011	11.808	0.1607	471	456	4
2011-2012	11.668	0.1582	465	451	5
2012-2013	12.076	0.1561	465	447	6
2013-2014	12.763	0.1496	460	443	7
2014-2015	12.215	0.1434	441	439	8
2015-2016	11.019	0.1374	414	435	9
2016-2017	10.708	0.1315	398	430	10
2017-2018	11.311	0.1450	433	426	11
2018-2019	10.895	0.1411	420	422	12
2019-2020	10.559	0.1419	418	418	13
2020-2021	11.111	0.1413	423	413	14
2021-2022	10.662	0.1376	410	409	15
		Average Change		(4.24)	

Commercial Usage Adjustment					
Winter Period	Base Load per Customer prior July/Aug	Heating Load per Customer per HDD	Calculated Normal Usage per Customer	Trended Normal Usage per Customer	
2006-2007	143.579	0.6288	3.013	2.909	0
2007-2008	149.329	0.6329	2.885	2.940	1
2008-2009	139.713	0.5874	2.881	2.970	2
2009-2010	152.851	0.6172	2.895	3.001	3
2010-2011	136.590	0.6530	2.976	3.031	4
2011-2012	143.004	0.6366	3.022	3.062	5
2012-2013	151.404	0.6622	3.175	3.092	6
2013-2014	153.181	0.6455	3.162	3.123	7
2014-2015	156.942	0.6482	3.213	3.153	8
2015-2016	163.274	0.6468	3.286	3.184	9
2016-2017	161.029	0.6033	3.170	3.215	10
2017-2018	163.250	0.6737	3.341	3.245	11
2018-2019	172.478	0.6737	3.452	3.276	12
2019-2020	171.092	0.6165	3.318	3.306	13
2020-2021	141.463	0.7081	3.150	3.337	14
2021-2022	160.620	0.6543	3.270	3.367	15
		Average Change		30.53	

Liberty Utilities (Peach State Natural Gas) Corp.
Usage Adjustment
WP 4-1-3-1

	Volume per Customer	
	Res	Comm
March-14	69 246	395 983
April-14	43 789	304 275
May-14	22 750	222 266
June-14	14 559	169 373
July-14	12 338	152 887
August-14	12 091	151 196
September-14	11 821	147 358
October-14	12 992	170 987
November-14	35 595	251 423
December-14	76 951	422 158
January-15	91 186	493 565
February-15	100 173	538 423
March-15	82 292	467 780
April-15	30 992	267 496
May-15	16 857	200 896
June-15	12 556	169 730
July-15	11 391	166 271
August-15	10 647	160 277
September-15	11 599	175 168
October-15	13 934	188 700
November-15	23 324	233 316
December-15	44 933	297 199
January-16	74 127	430 740
February-16	88 857	503 769
March-16	58 876	396 641
April-16	27 762	276 828
May-16	15 009	188 851
June-16	13 244	185 096
July-16	11 168	167 110
August-16	10 248	154 948
September-16	10 300	164 351
October-16	10 194	159 427
November-16	17 490	203 269
December-16	49 441	335 043
January-17	68 630	405 144
February-17	58 989	378 194
March-17	47 436	320 096
April-17	30 098	260 958
May-17	15 847	198 999
June-17	13 421	182 486
July-17	11 641	164 625
August-17	10 981	161 874
September-17	11 191	169 482
October-17	11 932	176 598
November-17	27 070	244 230
December-17	60 094	368 284
January-18	105 560	565 386
February-18	85 950	507 561
March-18	40 615	315 809
April-18	42 811	310 622
May-18	22 183	234 167
June-18	13 090	190 299
July-18	11 357	180 722
August-18	10 433	164 235
September-18	11 576	185 278
October-18	11 809	183 766
November-18	29 521	269 093
December-18	75 992	448 605
January-19	78 032	476 010
February-19	79 393	483 414
March-19	53 258	392 206
April-19	34 974	300 011
May-19	18 393	223 853
June-19	12 412	192 959
July-19	10 481	168 543
August-19	10 637	173 641
September-19	11 043	174 580
October-19	11 275	176 654
November-19	30 157	257 237
December-19	64 312	413 166
January-20	68 938	440 660
February-20	76 680	485 751
March-20	60 912	394 530
April-20	36 835	209 538
May-20	6 075	160 285
June-20	14 732	161 726
July-20	11 246	139 470
August-20	10 977	143 457
September-20	11 797	159 072
October-20	13 272	168 233
November-20	19 543	196 043
December-20	62 695	386 609
January-21	96 950	528 590
February-21	82 220	479 845
March-21	59 979	381 324
April-21	30 135	255 251
May-21	19 610	210 183
June-21	13 720	187 975
July-21	11 133	164 661
August-21	10 190	156 558
September-21	11 689	178 800
October-21	12 132	178 167
November-21	28 813	247 374
December-21	60 903	370 212
January-22	89 338	430 980
February-22	89 344	519 482
March-22	50 798	351 223
April-22	31 277	281 722
May-22	17 898	209 482
June-22	12 144	183 142

Heating Degree Days	
Wtd Avg Actual	Wtd Avg Normal
343	238
213	45
23	0
8	0
0	0
0	0
0	0
82	38
453	274
432	491
620	564
512	402
212	238
37	45
5	0
0	0
0	0
0	0
2	0
66	38
218	274
236	491
642	564
473	402
151	238
90	45
18	0
0	0
0	0
0	0
2	0
19	38
202	274
447	491
392	564
245	402
254	238
43	45
25	0
0	0
0	0
0	0
0	0
90	38
225	274
500	491
674	564
169	402
315	238
129	45
0	0
0	0
0	0
0	0
71	38
398	274
466	491
558	564
243	402
290	238
69	45
2	0
0	0
0	0
0	0
0	0
54	38
343	274
416	491
441	564
402	402
137	238
89	45
36	0
1	0
0	0
0	0
14	0
40	38
193	274
551	491
546	564
435	402
196	238
114	45
23	0
0	0
0	0
0	0
2	0
70	38
374	274
279	491
639	564
348	402
207	238
89	45
3	0
0	0

Residential Heat Load Factor			
Base Load per Customer prior July/Aug	Calculated Base Load	Calculated Heat Load	Heating Load per Customer per HDD
12 763	683 264	3 023 729	
12 763	679 422	1 651 580	
12 763	674 036	527 389	
Season total		20 076 883	**0.1498**
HDD total		2 544	
Avg customers		52 729	
12.215	617 980	39 301	
12 215	621 783	1 190 170	
12 215	633 705	3 358 506	
12 215	639 116	4 132 016	
12 215	636 856	4 585 981	
12 215	643 330	3 690 804	
12 215	637 997	980 620	
12 215	630 505	239 896	
Season total		18 217 004	**0.1434**
HDD total		2 453	
Avg customers		51 793	
11.019	556 362	147 178	
11 019	558 753	623 945	
11 019	565 276	1 739 723	
11 019	568 824	3 257 683	
11 019	570 125	4 027 252	
11 019	572 560	2 466 625	
11 019	570 510	866 840	
11 019	563 436	204 021	
Season total		13 353 268	**0.1374**
HDD total		1 893	
Avg customers		51 340	
10.709	532 888	(25 567)	
10 708	535 030	336 852	
10 708	541 894	1 960 168	
10 708	548 382	2 966 356	
10 708	548 618	2 473 680	
10 708	548 136	1 880 101	
10 708	547 772	991 911	
10 708	543 767	269 969	
Season total		10 846 484	**0.1315**
HDD total		1 626	
Avg customers		50 739	
11.311	559 424	30 714	
11 311	562 161	783 259	
11 311	571 741	2 465 936	
11 311	577 385	4 811 230	
11 311	579 161	3 821 888	
11 311	577 351	1 495 865	
11 311	576 050	1 604 327	
11 311	574 354	562 101	
Season total		15 565 323	**0.1450**
HDD total		2 122	
Avg customers		50 590	
10.895	543 411	35 643	
10 895	548 571	934 451	
10 895	555 581	3 319 628	
10 895	561 791	3 461 923	
10 895	562 063	3 533 811	
10 895	563 370	2 190 627	
10 895	561 126	1 240 173	
10 895	556 234	382 813	
Season total		15 099 067	**0.1411**
HDD total		2 096	
Avg customers		51 058	
10.559	526 184	35 694	
10 559	527 831	979 691	
10 559	540 259	2 750 319	
10 559	543 272	3 003 705	
10 559	541 319	3 389 805	
10 559	542 937	2 589 124	
10 559	543 475	1 352 427	
10 559	540 505	(229 537)	
Season total		13 871 227	**0.1419**
HDD total		1 918	
Avg customers		50 973	
11.111	564 048	109 708	
11 111	567 426	430 628	
11 111	574 134	2 665 436	
11 111	580 166	4 482 080	
11 111	579 284	3 707 277	
11 111	579 902	2 503 511	
11 111	580 218	993 402	
11 111	576 332	440 813	
Season total		15 332 856	**0.1413**
HDD total		2 096	
Avg customers		51 767	
10.662	539 616	74 402	
10 662	543 611	925 497	
10 662	549 796	2 590 826	
10 662	552 998	3 043 462	
10 662	553 643	4 085 903	
10 662	556 437	2 094 769	
10 662	554 015	1 071 254	
10 662	551 302	374 216	
Season total		14 260 329	**0.1376**
HDD total		2 069	
Avg customers		51 604	

Commercial Heat Load Factor			
Base Load per Customer prior July/Aug	Calculated Base Load	Calculated Heat Load	Heating Load per Customer per HDD
153 181	666 491	1 058 430	
153 181	659 138	650 158	
153 181	663 887	299 424	
Season total		7 062 354	**0.6456**
HDD total		2 544	
Avg customers		4 300	
156.942	643 304	57 572	
156 942	642 833	386 994	
156 942	658 841	1 113 378	
156 942	666 688	1 429 975	
156 942	669 199	1 626 635	
156 942	674 378	1 421 614	
156 942	670 454	472 269	
156 942	658 684	184 435	
Season total		6 692 893	**0.6482**
HDD total		2 453	
Avg customers		4 209	
163.274	662 892	103 229	
163 274	666 321	285 843	
163 274	679 546	557 395	
163 274	693 261	1 135 980	
163 274	696 853	1 453 233	
163 274	699 302	999 511	
163 274	695 220	492 029	
163 274	684 117	107 168	
Season total		5 134 069	**0.6469**
HDD total		1 893	
Avg customers		4 194	
161.029	659 091	(6 556)	
161 029	662 634	173 817	
161 029	669 719	723 724	
161 029	683 500	1 039 198	
161 029	685 661	924 690	
161 029	690 814	682 396	
161 029	686 305	425 897	
161 029	674 550	159 065	
Season total		4 122 222	**0.6033**
HDD total		1 626	
Avg customers		4 203	
163.250	661 650	54 100	
163 250	664 099	329 430	
163 250	682 057	856 633	
163 250	693 321	1 707 873	
163 250	699 708	1 473 651	
163 250	699 361	853 564	
163 250	694 953	627 365	
163 250	688 097	298 918	
Season total		6 001 534	**0.6737**
HDD total		2 122	
Avg customers		4 198	
172.478	713 543	46 696	
172 478	718 544	402 497	
172 478	738 697	1 182 926	
172 478	759 639	1 337 361	
172 478	759 767	1 369 672	
172 478	760 602	969 217	
172 478	757 697	560 251	
172 478	742 346	221 119	
Season total		6 089 739	**0.6737**
HDD total		2 096	
Avg customers		4 313	
171.092	714 993	23 243	
171 092	718 586	361 811	
171 092	743 224	1 051 568	
171 092	752 257	1 185 325	
171 092	748 618	1 376 801	
171 092	752 970	983 345	
171 092	745 436	167 506	
171 092	732 103	(45 243)	
Season total		5 103 356	**0.6166**
HDD total		1 918	
Avg customers		4 317	
141.463	585 432	102 508	
141 463	590 488	227 822	
141 463	601 361	1 042 115	
141 463	613 240	1 678 182	
141 463	616 613	1 474 943	
141 463	620 702	1 052 439	
141 463	621 058	499 553	
141 463	610 768	296 696	
Season total		6 374 259	**0.7081**
HDD total		2 096	
Avg customers		4 294	
160.620	670 870	73 291	
160 620	680 175	367 378	
160 620	691 602	902 470	
160 620	699 637	1 177 653	
160 620	701 869	1 568 122	
160 620	708 038	840 209	
160 620	702 770	529 869	
160 620	686 925	208 970	
Season total		5 867 963	**0.6543**
HDD total		2 069	
Avg customers		4 313	

Residential Usage Adjustment				
Winter Period	Base Load per Customer prior July/Aug	Heating Load per Customer per HDD	Calculated Normal Usage per Customer	Trended Normal Usage per Customer

Commercial Usage Adjustment				
Winter Period	Base Load per Customer prior July/Aug	Heating Load per Customer per HDD	Calculated Normal Usage per Customer	Trended Normal Usage per Customer

Liberty Utilities (Peach State Natural Gas) Corp.
30 Year Normal HDD (1990-2020)
WP 4-1-4

	Col	Gain
January	518	703
February	355	543
March	191	377
April	18	124
May	0	0
June	0	0
July	0	0
August	0	0
September	0	0
October	15	107
November	233	396
December	446	625
	1,776	2,875

Liberty Utilities (Peach State Natural Gas) Corp.
Actual HDD
WP 4-1-5

	Actual HDD	
	Col	Gsv
July-06	-	-
August-06	-	-
September-06	-	-
October-06	12	33
November-06	201	301
December-06	363	440
January-07	270	371
February-07	594	719
March-07	270	341
April-07	136	207
May-07	23	38
June-07	-	3
July-07	-	-
August-07	-	-
September-07	-	-
October-07	6	15
November-07	154	204
December-07	283	338
January-08	490	573
February-08	573	662
March-08	357	422
April-08	148	250
May-08	45	62
June-08	-	4
July-08	-	-
August-08	-	-
September-08	-	-
October-08	-	3
November-08	217	271
December-08	525	614
January-09	304	426
February-09	588	653
March-09	343	421
April-09	169	253
May-09	31	51
June-09	4	15
July-09	-	-
August-09	-	-
September-09	4	13
October-09	119	210
November-09	312	347
December-09	582	757
January-10	750	886
February-10	635	770
March-10	396	482
April-10	39	89
May-10	1	19
June-10	-	-
July-10	-	-
August-10	-	-
September-10	-	-
October-10	9	31
November-10	133	179
December-10	451	557
January-11	663	802
February-11	625	705
March-11	173	250
April-11	85	194
May-11	10	42
June-11	10	27
July-11	-	-
August-11	-	-
September-11	1	1
October-11	9	23

Liberty Utilities (Peach State Natural Gas) Corp.
Actual HDD
WP 4-1-5

	Actual HDD	
	Col	Gsv
November-11	173	228
December-11	294	361
January-12	395	483
February-12	360	471
March-12	175	262
April-12	19	40
May-12	17	38
June-12	-	-
July-12	-	-
August-12	-	-
September-12	-	-
October-12	-	20
November-12	171	248
December-12	242	318
January-13	377	477
February-13	356	519
March-13	413	540
April-13	190	308
May-13	41	100
June-13	-	-
July-13	-	-
August-13	-	-
September-13	-	-
October-13	-	7
November-13	190	336
December-13	359	539
January-14	621	746
February-14	628	838
March-14	320	412
April-14	183	304
May-14	-	91
June-14	-	31
July-14	-	-
August-14	-	-
September-14	-	-
October-14	67	127
November-14	426	535
December-14	397	538
January-15	580	738
February-15	572	733
March-15	171	334
April-15	21	86
May-15	4	7
June-15	-	-
July-15	-	-
August-15	-	-
September-15	-	7
October-15	41	141
November-15	192	294
December-15	211	312
January-16	602	760
February-16	432	595
March-16	126	225
April-16	73	142
May-16	10	40
June-16	-	-
July-16	-	-
August-16	-	-
September-16	-	7
October-16	15	29
November-16	177	278
December-16	395	601
January-17	357	496
February-17	216	332

Liberty Utilities (Peach State Natural Gas) Corp.
Actual HDD
WP 4-1-5

	Actual HDD	
	Col	Gsv
March-17	224	345
April-17	30	80
May-17	19	42
June-17	-	-
July-17	-	-
August-17	-	-
September-17	-	-
October-17	73	141
November-17	192	325
December-17	453	639
January-18	632	801
February-18	146	316
March-18	265	466
April-18	99	219
May-18	-	-
June-18	-	-
July-18	-	-
August-18	-	-
September-18	-	-
October-18	52	128
November-18	358	518
December-18	417	611
January-19	506	715
February-19	187	409
March-19	246	420
April-19	54	112
May-19	-	8
June-19	-	-
July-19	-	-
August-19	-	-
September-19	-	-
October-19	39	98
November-19	310	441
December-19	378	531
January-20	394	583
February-20	356	539
March-20	95	264
April-20	60	174
May-20	17	92
June-20	-	3
July-20	-	-
August-20	-	-
September-20	6	37
October-20	24	87
November-20	162	284
December-20	520	643
January-21	503	674
February-21	396	552
March-21	170	275
April-21	98	160
May-21	16	42
June-21	-	-
July-21	-	-
August-21	-	-
September-21	-	9
October-21	58	106
November-21	353	437
December-21	256	348
January-22	601	753
February-22	314	448
March-22	177	296
April-22	69	148
May-22	-	13
June-22	-	-

Liberty Utilities (Peach State Natural Gas) Corp.
Customer Counts
WP 4-1-6

	Residential			Commercial		
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com
July-07	49,323	8,588	57,911	3,201	1,709	4,910
August-07	48,882	8,604	57,486	3,164	1,700	4,864
September-07	48,758	8,630	57,388	3,151	1,685	4,836
October-07	48,648	8,630	57,278	3,148	1,704	4,852
November-07	49,021	8,750	57,771	3,125	1,704	4,829
December-07	49,428	8,888	58,316	3,236	1,734	4,970
January-08	49,339	9,041	58,380	3,229	1,769	4,998
February-08	49,942	8,963	58,905	3,249	1,750	4,999
March-08	53,187	9,684	62,871	3,333	1,821	5,154
April-08	50,225	8,996	59,221	3,253	1,748	5,001
May-08	49,235	8,833	58,068	3,236	1,728	4,964
June-08	49,332	8,677	58,009	3,195	1,690	4,885
July-08	48,339	8,563	56,902	3,069	1,679	4,748
August-08	48,426	8,493	56,919	3,165	1,664	4,829
September-08	47,798	8,453	56,251	3,133	1,664	4,797
October-08	47,906	8,520	56,426	3,099	1,661	4,760
November-08	48,227	8,604	56,831	3,148	1,680	4,828
December-08	48,869	8,719	57,588	3,177	1,708	4,885
January-09	48,686	8,619	57,305	3,163	1,684	4,847
February-09	48,718	8,809	57,527	3,156	1,715	4,871
March-09	48,958	8,771	57,729	3,155	1,711	4,866
April-09	50,434	8,754	59,188	3,191	1,700	4,891
May-09	48,827	8,605	57,432	3,123	1,676	4,799
June-09	48,412	8,431	56,843	3,102	1,644	4,746
July-09	47,873	8,369	56,242	3,032	1,642	4,674
August-09	47,594	8,262	55,856	3,008	1,617	4,625
September-09	47,278	8,235	55,513	3,024	1,612	4,636
October-09	47,367	8,260	55,627	2,982	1,622	4,604
November-09	47,654	8,400	56,054	3,007	1,629	4,636
December-09	47,862	8,432	56,294	3,031	1,644	4,675
January-10	48,358	8,569	56,927	3,099	1,664	4,763
February-10	48,415	8,584	56,999	3,077	1,672	4,749
March-10	49,313	8,674	57,987	3,126	1,680	4,806
April-10	49,107	8,584	57,691	3,113	1,670	4,783
May-10	48,598	8,512	57,110	3,060	1,644	4,704
June-10	48,395	8,393	56,788	3,063	1,635	4,698
July-10	47,601	8,311	55,912	2,981	1,614	4,595
August-10	47,148	8,249	55,397	2,958	1,615	4,573
September-10	46,865	8,207	55,072	2,940	1,628	4,568
October-10	47,099	8,262	55,361	2,922	1,633	4,555
November-10	47,403	8,332	55,735	2,949	1,624	4,573
December-10	47,665	8,470	56,135	3,009	1,637	4,646
January-11	48,523	8,542	57,065	3,083	1,674	4,757
February-11	48,599	8,621	57,220	3,056	1,663	4,719
March-11	48,761	8,640	57,401	3,073	1,663	4,736
April-11	48,063	8,576	56,639	3,021	1,634	4,655
May-11	48,085	8,382	56,467	2,958	1,621	4,579
June-11	47,485	8,324	55,809	2,982	1,603	4,585
July-11	46,987	8,204	55,191	2,914	1,598	4,512
August-11	46,466	8,178	54,644	2,920	1,599	4,519
September-11	46,369	8,222	54,591	2,894	1,580	4,474
October-11	46,264	8,219	54,483	2,871	1,577	4,448
November-11	46,554	8,311	54,865	2,896	1,594	4,490
December-11	46,685	8,400	55,085	2,925	1,608	4,533
January-12	47,194	8,502	55,696	2,989	1,635	4,624
February-12	47,235	8,523	55,758	2,986	1,634	4,620
March-12	47,294	8,484	55,778	2,953	1,631	4,584
April-12	46,790	8,350	55,140	2,929	1,600	4,529
May-12	46,838	8,296	55,134	2,887	1,593	4,480
June-12	46,543	8,283	54,826	2,874	1,575	4,449
July-12	46,069	8,174	54,243	2,842	1,571	4,413
August-12	45,820	8,180	54,000	2,830	1,574	4,404
September-12	45,489	8,153	53,642	2,841	1,563	4,404
October-12	45,605	8,196	53,801	2,735	1,556	4,291
November-12	45,590	8,260	53,850	2,735	1,558	4,293
December-12	46,079	8,375	54,454	2,804	1,597	4,401
January-13	46,327	8,380	54,707	2,838	1,617	4,455

Liberty Utilities (Peach State Natural Gas) Corp.
Customer Counts
WP 4-1-6

	Residential			Commercial		
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com
February-13	46,252	8,362	54,614	2,821	1,590	4,411
March-13	46,567	8,440	55,007	2,847	1,626	4,473
April-13	45,769	8,271	54,040	2,771	1,574	4,345
May-13	45,376	8,178	53,554	2,734	1,561	4,295
June-13	44,944	8,145	53,089	2,691	1,549	4,240
July-13	44,552	7,893	52,445	2,677	1,487	4,164
August-13	44,440	8,095	52,535	2,673	1,547	4,220
September-13	44,960	8,009	52,969	2,680	1,517	4,197
October-13	43,788	7,873	51,661	2,652	1,523	4,175
November-13	43,176	7,829	51,005	2,647	1,535	4,182
December-13	44,859	8,169	53,028	2,709	1,595	4,304
January-14	45,364	8,191	53,555	2,752	1,618	4,370
February-14	44,811	8,191	53,002	2,754	1,627	4,381
March-14	45,347	8,187	53,534	2,754	1,597	4,351
April-14	45,052	8,181	53,233	2,716	1,587	4,303
May-14	44,737	8,074	52,811	2,729	1,605	4,334
June-14	43,947	7,942	51,889	2,683	1,564	4,247
July-14	43,342	7,922	51,264	2,665	1,539	4,204
August-14	42,969	7,856	50,825	2,609	1,530	4,139
September-14	43,024	7,841	50,865	2,588	1,524	4,112
October-14	42,764	7,827	50,591	2,579	1,520	4,099
November-14	43,003	7,901	50,904	2,568	1,528	4,096
December-14	43,770	8,110	51,880	2,632	1,566	4,198
January-15	44,071	8,252	52,323	2,656	1,592	4,248
February-15	43,941	8,197	52,138	2,672	1,592	4,264
March-15	44,392	8,276	52,668	2,696	1,601	4,297
April-15	44,074	8,150	52,224	2,672	1,600	4,272
May-15	43,589	8,029	51,618	2,624	1,573	4,197
June-15	43,079	7,926	51,005	2,588	1,548	4,136
July-15	42,864	7,888	50,752	2,562	1,531	4,093
August-15	42,632	7,874	50,506	2,540	1,525	4,065
September-15	42,517	7,860	50,377	2,520	1,527	4,047
October-15	42,637	7,853	50,490	2,529	1,531	4,060
November-15	42,778	7,929	50,707	2,548	1,533	4,081
December-15	43,273	8,026	51,299	2,592	1,570	4,162
January-16	43,529	8,092	51,621	2,643	1,603	4,246
February-16	43,643	8,096	51,739	2,662	1,606	4,268
March-16	43,845	8,115	51,960	2,682	1,601	4,283
April-16	43,756	8,018	51,774	2,662	1,596	4,258
May-16	43,217	7,915	51,132	2,623	1,567	4,190
June-16	43,054	7,845	50,899	2,610	1,552	4,162
July-16	42,685	7,761	50,446	2,591	1,542	4,133
August-16	42,409	7,669	50,078	2,578	1,537	4,115
September-16	42,182	7,628	49,810	2,570	1,527	4,097
October-16	42,157	7,609	49,766	2,563	1,530	4,093
November-16	42,311	7,655	49,966	2,582	1,533	4,115
December-16	42,828	7,779	50,607	2,610	1,549	4,159
January-17	43,322	7,891	51,213	2,662	1,595	4,257
February-17	43,338	7,897	51,235	2,648	1,610	4,258
March-17	43,273	7,917	51,190	2,669	1,621	4,290
April-17	43,246	7,910	51,156	2,669	1,593	4,262
May-17	42,985	7,797	50,782	2,625	1,564	4,189
June-17	42,464	7,676	50,140	2,597	1,548	4,145
July-17	42,051	7,577	49,628	2,566	1,524	4,090
August-17	42,136	7,633	49,769	2,555	1,529	4,084
September-17	41,891	7,559	49,450	2,540	1,521	4,061
October-17	41,915	7,545	49,460	2,538	1,515	4,053
November-17	42,092	7,610	49,702	2,544	1,524	4,068
December-17	42,731	7,818	50,549	2,603	1,575	4,178
January-18	43,173	7,875	51,048	2,646	1,601	4,247
February-18	43,287	7,918	51,205	2,675	1,605	4,280
March-18	43,164	7,881	51,045	2,688	1,596	4,284
April-18	43,075	7,855	50,930	2,660	1,597	4,257
May-18	43,004	7,776	50,780	2,640	1,575	4,215
June-18	42,599	7,633	50,232	2,628	1,539	4,167
July-18	42,303	7,590	49,893	2,587	1,518	4,105
August-18	42,561	7,549	50,110	2,655	1,520	4,175

Liberty Utilities (Peach State Natural Gas) Corp.
Customer Counts
WP 4-1-6

	Residential			Commercial		
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com
September-18	42,490	7,523	50,013	2,640	1,505	4,145
October-18	42,379	7,499	49,878	2,630	1,507	4,137
November-18	42,582	7,586	50,168	2,645	1,521	4,166
December-18	43,265	7,730	50,995	2,713	1,571	4,284
January-19	43,746	7,819	51,565	2,804	1,602	4,406
February-19	43,771	7,819	51,590	2,803	1,602	4,405
March-19	43,865	7,845	51,710	2,805	1,606	4,411
April-19	43,694	7,810	51,504	2,795	1,598	4,393
May-19	43,361	7,694	51,055	2,730	1,574	4,304
June-19	43,002	7,563	50,565	2,703	1,541	4,244
July-19	42,697	7,514	50,211	2,685	1,532	4,217
August-19	42,499	7,466	49,965	2,672	1,519	4,191
September-19	42,516	7,465	49,981	2,671	1,520	4,191
October-19	42,416	7,417	49,833	2,666	1,513	4,179
November-19	42,510	7,479	49,989	2,668	1,532	4,200
December-19	43,485	7,681	51,166	2,764	1,580	4,344
January-20	43,712	7,739	51,451	2,805	1,592	4,397
February-20	43,540	7,726	51,266	2,783	1,593	4,376
March-20	43,671	7,749	51,420	2,803	1,598	4,401
April-20	43,745	7,726	51,471	2,774	1,583	4,357
May-20	43,526	7,663	51,189	2,722	1,557	4,279
June-20	43,814	7,644	51,458	2,709	1,535	4,244
July-20	43,787	7,629	51,416	2,690	1,539	4,229
August-20	43,654	7,597	51,251	2,657	1,528	4,185
September-20	43,351	7,546	50,897	2,660	1,508	4,168
October-20	43,235	7,529	50,764	2,634	1,504	4,138
November-20	43,469	7,599	51,068	2,652	1,522	4,174
December-20	43,957	7,715	51,672	2,694	1,557	4,251
January-21	44,442	7,773	52,215	2,745	1,590	4,335
February-21	44,398	7,738	52,136	2,764	1,595	4,359
March-21	44,410	7,781	52,191	2,787	1,601	4,388
April-21	44,470	7,750	52,220	2,782	1,608	4,390
May-21	44,221	7,649	51,870	2,743	1,574	4,317
June-21	43,914	7,595	51,509	2,723	1,569	4,292
July-21	43,582	7,563	51,145	2,710	1,554	4,264
August-21	43,316	7,526	50,843	2,681	1,534	4,215
September-21	43,228	7,515	50,743	2,664	1,530	4,194
October-21	43,120	7,493	50,613	2,652	1,525	4,177
November-21	43,434	7,554	50,988	2,682	1,552	4,235
December-21	43,902	7,666	51,568	2,718	1,587	4,306
January-22	44,168	7,700	51,868	2,757	1,598	4,356
February-22	44,220	7,709	51,929	2,764	1,606	4,370
March-22	44,442	7,749	52,191	2,791	1,617	4,408
April-22	44,270	7,693	51,964	2,758	1,618	4,375
May-22	43,709	8,000	51,709	2,590	1,686	4,277
June-22	44,105	7,845	51,951	2,683	1,646	4,329

Liberty Utilities (Peach State Natural Gas) Corp.
Volumes
WP 4-1-7

	Residential			Commercial				
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com	Col %	Gsv %
July-07	657,058	112,378	769,436	462,231	240,874	703,105	0.76	0.24
August-07	743,371	106,149	849,521	504,608	251,546	756,154	0.78	0.22
September-07	621,519	98,795	720,315	466,511	220,875	687,386	0.77	0.23
October-07	696,897	111,864	808,761	476,649	261,413	738,062	0.76	0.24
November-07	1,569,723	331,782	1,901,505	642,662	397,970	1,040,632	0.75	0.25
December-07	2,943,784	573,603	3,517,387	932,738	600,187	1,532,925	0.77	0.23
January-08	4,806,359	982,081	5,788,440	1,344,637	996,981	2,341,618	0.76	0.24
February-08	4,329,770	805,520	5,135,290	1,309,008	850,166	2,159,174	0.77	0.23
March-08	3,071,502	652,928	3,724,430	986,864	679,656	1,666,520	0.75	0.25
April-08	1,816,996	418,816	2,235,812	829,159	475,518	1,304,677	0.75	0.25
May-08	1,001,312	192,160	1,193,473	590,812	321,865	912,678	0.76	0.24
June-08	709,011	120,189	829,200	518,074	227,819	745,892	0.78	0.22
July-08	638,911	103,658	742,569	456,314	215,545	671,859	0.77	0.23
August-08	601,853	93,408	695,261	463,997	202,029	666,026	0.78	0.22
September-08	653,384	100,481	753,864	504,484	215,962	720,445	0.79	0.21
October-08	751,134	138,901	890,035	534,844	251,503	786,347	0.77	0.23
November-08	1,856,671	382,918	2,239,589	713,014	431,346	1,144,360	0.76	0.24
December-08	3,881,529	777,300	4,658,829	1,133,579	757,041	1,890,620	0.77	0.23
January-09	3,795,185	843,342	4,638,527	1,229,011	850,075	2,079,085	0.75	0.25
February-09	4,442,528	872,188	5,314,717	1,251,749	902,079	2,153,828	0.76	0.24
March-09	3,364,008	632,164	3,996,172	1,161,771	679,553	1,841,324	0.78	0.22
April-09	1,835,699	373,690	2,209,390	730,926	424,333	1,155,258	0.76	0.24
May-09	978,371	181,825	1,160,196	620,180	302,581	922,761	0.77	0.23
June-09	705,953	113,123	819,076	499,169	232,541	731,710	0.78	0.22
July-09	649,923	97,110	747,034	484,409	215,262	699,671	0.78	0.22
August-09	642,568	99,227	741,796	499,062	222,473	721,535	0.78	0.22
September-09	587,955	93,564	681,519	449,379	216,165	665,545	0.77	0.23
October-09	761,686	148,835	910,521	508,500	270,708	779,208	0.75	0.25
November-09	1,634,606	301,803	1,936,409	692,989	354,717	1,047,706	0.78	0.22
December-09	3,325,782	672,452	3,998,234	946,188	649,126	1,595,314	0.76	0.24
January-10	6,073,432	1,185,944	7,259,377	1,680,805	1,111,249	2,792,054	0.77	0.23
February-10	5,156,273	962,684	6,118,957	1,340,388	981,252	2,321,641	0.77	0.23
March-10	5,788,668	898,120	6,686,788	1,620,237	929,700	2,549,937	0.80	0.20
April-10	2,001,634	339,268	2,340,902	813,358	449,432	1,262,790	0.78	0.22
May-10	802,937	147,626	950,563	512,285	259,616	771,901	0.76	0.24
June-10	682,525	107,586	790,111	471,376	225,404	696,780	0.78	0.22
July-10	585,029	89,275	674,304	416,324	205,656	621,980	0.77	0.23
August-10	550,721	89,421	640,142	419,361	210,892	630,253	0.76	0.24
September-10	564,499	86,496	650,995	412,808	216,612	629,420	0.76	0.24
October-10	653,048	119,612	772,659	459,098	245,973	705,070	0.75	0.25
November-10	1,403,916	275,088	1,679,004	597,278	340,776	938,054	0.76	0.24
December-10	3,764,973	809,674	4,574,647	1,046,483	787,750	1,834,232	0.75	0.25
January-11	6,216,016	1,134,909	7,350,925	1,663,115	1,155,440	2,818,554	0.77	0.23
February-11	5,246,436	962,514	6,208,950	1,462,907	986,222	2,449,128	0.77	0.23
March-11	2,537,295	495,584	3,032,879	933,997	575,670	1,509,667	0.76	0.24
April-11	1,329,353	333,699	1,663,052	620,730	407,302	1,028,032	0.72	0.28
May-11	803,976	148,417	952,393	517,783	276,769	794,551	0.76	0.24
June-11	669,533	117,079	786,612	502,948	241,038	743,986	0.77	0.23
July-11	568,679	90,156	658,835	421,439	212,612	634,051	0.77	0.23
August-11	544,898	77,988	622,886	427,897	229,541	657,438	0.76	0.24
September-11	562,077	89,261	651,338	426,461	216,486	642,947	0.76	0.24
October-11	713,743	122,751	836,494	500,799	251,243	752,042	0.76	0.24
November-11	1,546,615	351,106	1,897,721	636,701	405,026	1,041,727	0.74	0.26
December-11	2,754,265	537,983	3,292,248	859,308	539,960	1,399,268	0.77	0.23
January-12	3,676,981	754,047	4,431,028	1,088,296	767,709	1,856,005	0.76	0.24
February-12	3,009,426	666,036	3,675,462	940,385	689,254	1,629,638	0.74	0.26
March-12	2,225,046	427,546	2,652,592	835,705	516,765	1,352,470	0.76	0.24
April-12	920,286	174,792	1,095,078	576,029	303,392	879,421	0.76	0.24
May-12	752,924	143,482	896,406	512,615	271,043	783,658	0.75	0.25
June-12	623,183	102,567	725,750	477,142	240,764	717,907	0.76	0.24
July-12	579,540	67,670	647,210	456,740	185,660	642,400	0.80	0.20

Liberty Utilities (Peach State Natural Gas) Corp.
Volumes
WP 4-1-7

	Residential			Commercial				
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com	Col %	Gsv %
August-12	542,320	117,560	659,880	442,180	250,300	692,480	0.73	0.27
September-12	554,640	87,110	641,750	456,980	245,140	702,120	0.75	0.25
October-12	611,930	123,760	735,690	458,970	246,610	705,580	0.74	0.26
November-12	1,605,040	372,260	1,977,300	653,650	442,210	1,095,860	0.73	0.27
December-12	2,472,470	513,780	2,986,250	854,970	578,740	1,433,710	0.75	0.25
January-13	3,631,380	713,340	4,344,720	1,105,740	742,860	1,848,600	0.76	0.24
February-13	3,184,520	756,820	3,941,340	1,012,350	770,360	1,782,710	0.73	0.27
March-13	3,326,390	675,550	4,001,940	1,032,240	782,180	1,814,420	0.75	0.25
April-13	2,197,510	481,820	2,679,330	812,918	540,599	1,353,517	0.75	0.25
May-13	1,083,763	224,310	1,308,073	612,524	363,981	976,505	0.74	0.26
June-13	708,741	128,310	837,051	489,066	248,636	737,702	0.76	0.24
July-13	547,001	90,799	637,800	408,999	223,520	632,519	0.75	0.25
August-13	607,933	94,200	702,133	429,981	221,842	651,823	0.77	0.23
September-13	578,758	105,866	684,624	460,436	235,503	695,939	0.75	0.25
October-13	564,027	96,765	660,792	420,257	233,178	653,435	0.75	0.25
November-13	1,233,650	303,121	1,536,771	582,378	349,926	932,304	0.74	0.26
December-13	2,872,083	671,166	3,543,249	897,893	714,112	1,612,005	0.73	0.27
January-14	4,797,974	947,464	5,745,438	1,305,298	977,624	2,282,922	0.76	0.24
February-14	5,639,986	1,095,107	6,735,093	1,694,952	1,160,638	2,855,590	0.76	0.24
March-14	3,105,266	601,727	3,706,993	1,053,059	669,862	1,722,921	0.77	0.23
April-14	1,914,859	416,143	2,331,002	801,178	508,118	1,309,296	0.75	0.25
May-14	1,018,027	183,398	1,201,425	643,488	319,823	963,311	0.77	0.23
June-14	634,741	120,689	755,430	481,646	237,681	719,327	0.76	0.24
July-14	542,902	89,611	632,513	422,358	219,539	641,897	0.76	0.24
August-14	523,744	90,796	614,540	444,791	222,399	667,190	0.76	0.24
September-14	517,768	83,495	601,263	400,692	205,246	605,938	0.76	0.24
October-14	550,985	106,276	657,261	455,530	245,346	700,876	0.74	0.26
November-14	1,488,705	323,248	1,811,953	619,409	410,418	1,029,827	0.74	0.26
December-14	3,296,789	695,422	3,992,211	1,018,659	753,560	1,772,219	0.75	0.25
January-15	3,943,896	827,236	4,771,132	1,200,025	896,638	2,096,663	0.75	0.25
February-15	4,346,617	876,220	5,222,837	1,327,142	968,692	2,295,834	0.75	0.25
March-15	3,573,812	760,322	4,334,134	1,204,504	891,488	2,095,992	0.74	0.26
April-15	1,330,652	287,875	1,618,527	713,820	428,923	1,142,743	0.74	0.26
May-15	730,442	139,669	870,111	565,612	277,507	843,119	0.76	0.24
June-15	540,499	99,904	640,403	462,761	239,241	702,002	0.75	0.25
July-15	479,019	99,116	578,135	435,464	245,084	680,548	0.73	0.27
August-15	458,335	79,408	537,743	437,700	213,824	651,524	0.75	0.25
September-15	499,500	84,829	584,329	483,304	225,600	708,904	0.76	0.24
October-15	577,161	126,379	703,540	497,937	268,184	766,121	0.73	0.27
November-15	915,787	266,911	1,182,698	569,446	382,718	952,164	0.70	0.30
December-15	1,902,878	402,121	2,304,999	733,914	503,027	1,236,941	0.74	0.26
January-16	3,137,720	688,787	3,826,507	1,042,580	786,341	1,828,921	0.74	0.26
February-16	3,799,312	798,065	4,597,377	1,235,986	914,100	2,150,086	0.75	0.25
March-16	2,494,017	565,168	3,059,185	973,735	725,078	1,698,813	0.73	0.27
April-16	1,182,251	255,099	1,437,350	762,426	424,823	1,187,249	0.74	0.26
May-16	641,337	126,120	767,457	527,058	264,227	791,285	0.75	0.25
June-16	571,246	102,844	674,090	525,217	249,315	774,532	0.76	0.24
July-16	485,244	78,147	563,391	456,353	234,313	690,666	0.75	0.25
August-16	441,698	71,479	513,177	421,253	216,356	637,609	0.75	0.25
September-16	434,566	78,454	513,020	433,238	240,106	673,344	0.73	0.27
October-16	425,400	81,921	507,321	407,482	245,051	652,533	0.72	0.28
November-16	689,415	184,467	873,882	500,046	336,405	836,451	0.70	0.30
December-16	2,006,963	495,097	2,502,060	759,753	633,690	1,393,443	0.71	0.29
January-17	2,839,980	674,758	3,514,738	940,337	784,361	1,724,698	0.72	0.28
February-17	2,484,933	537,365	3,022,298	919,510	690,841	1,610,351	0.73	0.27
March-17	1,963,570	464,667	2,428,237	775,509	597,701	1,373,210	0.72	0.28
April-17	1,277,786	261,897	1,539,683	655,709	456,493	1,112,202	0.73	0.27
May-17	668,224	136,529	804,753	510,298	323,307	833,605	0.72	0.28
June-17	575,690	97,242	672,932	501,668	254,736	756,404	0.75	0.25
July-17	492,889	84,811	577,700	438,703	234,614	673,317	0.74	0.26
August-17	467,766	78,730	546,496	437,644	223,449	661,093	0.75	0.25

Liberty Utilities (Peach State Natural Gas) Corp.
Volumes
WP 4-1-7

	Residential			Commercial				
	Col Res	Gsv Res	Total Res	Col Com	Gsv Com	Total Com	Col %	Gsv %
September-17	467,378	86,013	553,391	438,896	249,371	688,267	0.73	0.27
October-17	500,012	90,126	590,138	461,440	254,310	715,750	0.74	0.26
November-17	1,077,891	267,529	1,345,420	592,527	401,002	993,529	0.71	0.29
December-17	2,457,380	580,299	3,037,679	836,648	702,042	1,538,690	0.72	0.28
January-18	4,440,207	948,408	5,388,615	1,319,311	1,081,883	2,401,194	0.74	0.26
February-18	3,683,143	717,906	4,401,049	1,212,795	959,564	2,172,359	0.74	0.26
March-18	1,657,770	415,446	2,073,216	760,162	592,763	1,352,925	0.71	0.29
April-18	1,760,912	419,465	2,180,377	753,038	569,280	1,322,318	0.72	0.28
May-18	931,498	194,957	1,126,455	585,533	401,482	987,015	0.72	0.28
June-18	558,642	98,916	657,558	512,928	280,049	792,977	0.74	0.26
July-18	480,539	86,083	566,622	489,742	252,121	741,863	0.74	0.26
August-18	444,894	77,897	522,791	444,714	240,966	685,680	0.74	0.26
September-18	494,423	84,551	578,974	512,055	255,921	767,976	0.75	0.25
October-18	488,746	90,308	579,054	485,807	274,432	760,239	0.73	0.27
November-18	1,148,671	332,351	1,481,022	641,748	479,293	1,121,041	0.69	0.31
December-18	3,208,701	666,506	3,875,207	1,098,731	823,092	1,921,823	0.74	0.26
January-19	3,281,773	741,941	4,023,714	1,181,241	916,059	2,097,300	0.73	0.27
February-19	3,381,444	714,430	4,095,874	1,208,792	920,647	2,129,439	0.74	0.26
March-19	2,170,082	583,915	2,753,997	946,952	783,067	1,730,019	0.70	0.30
April-19	1,470,332	330,967	1,801,299	828,088	489,860	1,317,948	0.74	0.26
May-19	788,693	150,354	939,047	640,400	323,065	963,465	0.75	0.25
June-19	536,439	91,155	627,594	567,322	251,637	818,959	0.76	0.24
July-19	446,251	79,995	526,246	486,665	224,080	710,745	0.75	0.25
August-19	451,780	79,708	531,488	489,181	238,549	727,730	0.75	0.25
September-19	474,482	77,473	551,955	498,252	233,413	731,665	0.76	0.24
October-19	472,907	88,971	561,878	485,267	252,969	738,236	0.74	0.26
November-19	1,232,737	274,785	1,507,522	665,745	414,652	1,080,397	0.73	0.27
December-19	2,729,170	561,408	3,290,578	1,082,581	712,211	1,794,792	0.75	0.25
January-20	2,936,094	610,883	3,546,977	1,139,168	798,414	1,937,582	0.74	0.26
February-20	3,209,819	721,305	3,931,124	1,216,940	908,479	2,125,419	0.73	0.27
March-20	2,567,040	565,021	3,132,061	1,016,820	719,495	1,736,315	0.74	0.26
April-20	1,526,512	369,390	1,895,902	555,695	357,249	912,944	0.74	0.26
May-20	239,270	71,698	310,968	443,244	242,616	685,860	0.68	0.32
June-20	626,852	131,240	758,092	477,451	208,973	686,424	0.76	0.24
July-20	492,400	85,808	578,208	414,449	175,326	589,775	0.78	0.22
August-20	479,541	83,018	562,559	424,712	175,609	600,321	0.78	0.22
September-20	510,308	90,124	600,432	462,820	200,127	662,947	0.77	0.23
October-20	562,168	111,588	673,756	457,975	229,965	687,940	0.75	0.25
November-20	788,293	209,761	998,054	511,925	306,385	818,310	0.72	0.28
December-20	2,679,120	560,450	3,239,570	965,203	678,273	1,643,476	0.75	0.25
January-21	4,199,493	862,753	5,062,246	1,294,878	996,544	2,291,422	0.75	0.25
February-21	3,583,383	703,178	4,286,561	1,228,879	862,677	2,091,556	0.75	0.25
March-21	2,550,539	532,874	3,083,413	982,869	690,272	1,673,141	0.74	0.26
April-21	1,295,323	278,297	1,573,620	691,566	429,045	1,120,611	0.74	0.26
May-21	842,700	174,445	1,017,145	601,118	306,346	907,464	0.75	0.25
June-21	595,710	110,977	706,687	553,705	253,095	806,800	0.76	0.24
July-21	481,144	88,243	569,387	475,083	227,112	702,195	0.75	0.25
August-21	441,680	76,428	518,108	451,034	208,888	659,922	0.76	0.24
September-21	505,560	87,590	593,150	510,103	239,796	749,899	0.76	0.24
October-21	516,251	97,767	614,018	495,369	248,792	744,161	0.74	0.26
November-21	1,186,912	282,196	1,469,108	646,446	401,107	1,047,553	0.73	0.27
December-21	2,618,194	522,428	3,140,622	951,190	642,882	1,594,072	0.75	0.25
January-22	2,918,936	677,524	3,596,460	1,030,089	847,201	1,877,290	0.72	0.28
February-22	3,876,237	763,309	4,639,546	1,312,707	957,274	2,269,981	0.75	0.25
March-22	2,213,775	437,431	2,651,206	942,361	605,886	1,548,247	0.75	0.25
April-22	1,316,743	308,526	1,625,269	766,761	465,878	1,232,639	0.73	0.27
May-22	756,926	168,592	925,518	518,463	377,433	895,895	0.70	0.30
June-22	529,224	101,661	630,885	516,324	276,569	792,893	0.73	0.27
					Wtd Avg Volume %'s		**0.75**	**0.25**

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-2
Summary Of Present And Proposed Rates

	Present Rates GRAM Rate	Proposed Rates GRAM Rate	RTU Rate	Total
810 Residential				
Customer Charge	$ 27.96	$ 28.84	$ 0.93	$ 29.77
Volumetric Charge	$ 0.5489	$ 0.5660		$ 0.5660
820 General Service Commercial				
Customer Charge	$ 55.93	$ 57.67	$ 2.94	$ 60.61
Volumetric Charge	$ 0.3314	$ 0.3418		$ 0.3418
820 General Service Industrial				
Customer Charge	$ 184.57	$ 190.32	$ 2.94	$ 193.26
Volumetric Charge	$ 0.3314	$ 0.3418		$ 0.3418
822 Res and Com HVAC				
Customer Charge	$ 27.96	$ 28.84	$ 0.93	$ 29.77
Volumetric Charge	$ 0.2573	$ 0.2653		$ 0.2653
830 Large Volume Service Commercial				
Customer Charge	$ 83.89	$ 86.50	$ 93.90	$ 180.41
Volumetric Charge	$ 0.2483	$ 0.2560		$ 0.2560
830 Large Volume Service Industrial				
Customer Charge	$ 83.89	$ 86.50	$ 93.90	$ 180.41
Volumetric Charge	$ 0.2483	$ 0.2560		$ 0.2560
830 Large Volume Service Industrial - Transportation				
Customer Charge	$ 553.70	$ 570.94	$ 300.22	$ 871.16
Volumetric Charge	$ 0.1991	$ 0.2053		$ 0.2053
840 CNG Service				
Customer Charge	$ 83.89	$ 86.50	$ 93.90	$ 180.41
Volumetric Charge	$ 0.2483	$ 0.2560		$ 0.2560
850 Optional Gas Service				
Customer Charge	$ 553.70	$ 570.94	$ 300.22	$ 871.16
1 - 20,000 Ccf	$ 0.1991	$ 0.2053		$ 0.21
20,000 - 100,000 Ccf	$ 0.1678	$ 0.1730		$ 0.17
Over 100,000 Ccf	$ 0.1398	$ 0.1442		$ 0.14
Demand Volumes	$ 0.7936	$ 0.8183		$ 0.82
860 Transportation - Commercial				
Customer Charge	$ 553.70	$ 570.94	$ 300.22	$ 871.16
1 - 20,000 Ccf	$ 0.1991	$ 0.2053		$ 0.2053
20,000 - 100,000 Ccf	$ 0.1678	$ 0.1730		$ 0.1730
Over 100,000 Ccf	$ 0.1398	$ 0.1442		$ 0.1442
860 Transportation - Industrial				
Customer Charge	$ 553.70	$ 570.94	$ 300.22	$ 871.16
1 - 20,000 Ccf	$ 0.1991	$ 0.2053		$ 0.2053
20,000 - 100,000 Ccf	$ 0.1678	$ 0.1730		$ 0.1730
Over 100,000 Ccf	$ 0.1398	$ 0.1442		$ 0.1442
880 Economic Development				
Customer Charge	$ 553.70	$ 570.94	$ 300.22	$ 871.16
1 - 20,000 Ccf	$ 0.1991	$ 0.2053		$ 0.2053
20,000 - 61,000 Ccf	$ 0.1678	$ 0.1730		$ 0.1730
61,000 - 100,000 Ccf	$ 0.1678	$ 0.1730		$ 0.1730
Over 100,000 Ccf	$ 0.1398	$ 0.1442		$ 0.1442
Cogen 892 Industrial				
Customer Charge	$ 553.70	$ 570.94	$ 300.22	$ 871.16
Volumetric Charge	$ 0.3300	$ 0.3403		$ 0.3403
Lrg Tonnage 893 Industrial				
Customer Charge	$ 553.70	$ 570.94	$ 300.22	$ 871.16
Volumetric Charge	$ 0.2601	$ 0.2682		$ 0.2682
Service Fees:				
Door Tags	$ -	$ -		
New Customer	$ -	$ -		
Reconnect Delq.	$ 40.00	$ 40.00		
Read and Run	$ 20.00	$ 20.00		
Turn on	$ 40.00	$ 40.00		
Turn on - seasonal	$ 40.00	$ 40.00		
NSF(Not Sufficient Funds)	$ 30.00	$ 30.00		

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-3
Calculation of Proposed Rates

Description	Billing Determinants: Projected No. of Regular Bills	Billing Determinants: Projected Volumes	Current: Volumetric Charge Rate	Current: Customer Charge	Current: Volumetric Charge Revenue	Current: Customer Charge Revenue	Current: Total Revenue	Current: Class % to Total	Proposed: GRAM Revenue Change per Class	Proposed: New Volumetric Charge Rate	Proposed: New Customer Charge	Proposed: Volumetric Charge Revenue	Proposed: Customer Charge Revenue	Proposed: Total Revenue Per Class	Proposed: Class % to Total
810 Residential	606,939	20,672,363	$0.5489	$ 27.96	$ 11,456,690	$ 16,972,919	$ 28,429,609	64.96%	$ 885,083	$ 0.5660	$ 28.84	$ 11,813,365	$ 17,501,328	$ 29,314,693	64.96%
820 General Gas Service - Commercial	52,119	12,937,743	$0.3314	$ 55.93	$ 4,288,068	$ 2,914,979	$ 7,203,047	16.46%	$ 224,248	$ 0.3418	$ 57.67	$ 4,421,566	$ 3,005,729	$ 7,427,295	16.46%
820 General Gas Service - Industrial	532	1,439,676	$0.3314	$ 184.57	$ 477,164	$ 98,179	$ 575,343	1.31%	$ 17,912	$ 0.3418	$ 190.32	$ 492,019	$ 101,236	$ 593,255	1.31%
822 Res and Com HVAC	601	165,248	$0.2573	$ 27.96	$ 42,514	$ 16,814	$ 59,329	0.14%	$ 1,847	$ 0.2653	$ 28.84	$ 43,838	$ 17,338	$ 61,176	0.14%
830 Large Volume Service - Commercial	95	1,793,503	$0.2483	$ 83.89	$ 445,327	$ 7,970	$ 453,296	1.04%	$ 14,112	$ 0.2560	$ 86.50	$ 459,191	$ 8,218	$ 467,409	1.04%
830 Large Volume Service - Industrial	288	5,348,423	$0.2483	$ 83.89	$ 1,328,013	$ 24,126	$ 1,352,139	3.09%	$ 42,095	$ 0.2560	$ 86.50	$ 1,369,358	$ 24,877	$ 1,394,235	3.09%
830 Large Volume - Industrial Transport	23	2,510,488	$0.1991	$ 553.70	$ 499,838	$ 12,735	$ 512,573	1.17%	$ 15,958	$ 0.2053	$ 570.94	$ 515,399	$ 13,132	$ 528,531	1.17%
840 CNG Service	0	0	$0.2483	$ 83.89	$ -	$ -	$ -	0.00%	$ -	$ 0.2560	$ 86.50	$ -	$ -	$ -	0.00%
850 Optional Gas Service	90			$ 553.70	$ -	$ 49,833	$ 49,833				$ 570.94		$ 51,384	$ 51,384	
1 - 20,000 Ccf		1,888,370	$0.1991		$ 375,974	$ -	$ 375,974			$ 0.2053		$ 387,679		$ 387,679	
20,000 - 100,000 Ccf		3,503,930	$0.1678		$ 587,959	$ -	$ 587,959			$ 0.1730		$ 606,264		$ 606,264	
Over 100,000 Ccf		21,020	$0.1398		$ 2,939	$ -	$ 2,939			$ 0.1442		$ 3,030		$ 3,030	
Demand Volumes		0	$0.7936		$ -	$ -	$ -			$ 0.8183		$ -		$ -	
Total Optional Gas Service	90	5,413,320			$ 966,873	$ 49,833	$ 1,016,706	2.32%	$ 31,653			$ 996,974	$ 51,384	$ 1,048,358	2.32%
860 Transportation - Comm & Ind	229			$ 553.70	$ -	$ 126,539	$ 126,539				$ 570.94		$ 130,478	$ 130,478	
1 - 20,000 Ccf		4,246,850	$0.1991		$ 845,548	$ -	$ 845,548			$ 0.2053		$ 871,872		$ 871,872	
20,000 - 100,000 Ccf		10,417,830	$0.1678		$ 1,748,112	$ -	$ 1,748,112			$ 0.1730		$ 1,802,535		$ 1,802,535	
Over 100,000 Ccf		8,943,160	$0.1398		$ 1,250,254	$ -	$ 1,250,254			$ 0.1442		$ 1,289,177		$ 1,289,177	
Total Transportation	229	23,607,840			$ 3,843,913	$ 126,539	$ 3,970,452	9.07%	$ 123,610			$ 3,963,584	$ 130,478	$ 4,094,062	9.07%
880 Econ Dev (Transportation)	0			$ 553.70	$ -	$ -	$ -				$ 570.94		$ -	$ -	
1 - 20,000 Ccf		0	$0.1991		$ -	$ -	$ -			$ 0.2053		$ -		$ -	
20,000 - 61,000 Ccf		0	$0.1678		$ -	$ -	$ -			$ 0.1730		$ -		$ -	
61,000 - 100,000 Ccf		0	$0.1678		$ -	$ -	$ -			$ 0.1730		$ -		$ -	
Over 100,000 Ccf		0	$0.1398		$ -	$ -	$ -			$ 0.1442		$ -		$ -	
Total	0	0			$ -	$ -	$ -	0.00%	$ -			$ -	$ -	$ -	0.00%
Cogen 892	12	6,960	$0.3300	$ 553.70	$ 2,297	$ 6,589	$ 8,886	0.02%	$ 277	$ 0.3403	$ 570.94	$ 2,368	$ 6,794	$ 9,162	0.02%
Lrg Tonnage 893	24	657,448	$0.2601	$ 553.70	$ 171,002	$ 13,233	$ 184,236	0.42%	$ 5,736	$ 0.2682	$ 570.94	$ 176,326	$ 13,645	$ 189,971	0.42%
Subtotal - Rate Revenue	660,951	74,753,012			$ 23,521,700	$ 20,243,916	$ 43,765,617	100.00%	$ 1,362,531			$ 24,253,988	$ 20,874,159	$ 45,128,147	100.00%

Revenue increase from Schedule 11	$ 1,362,531
% change in rate revenues	3.11%

Rate Revenue	$ 45,128,147
Forfeited Discounts from WP 4	$ 197,518
Miscellaneous Revenues from WP 4	$ 405,649
Subtotal - Revenue subject to reconciliation in future GRAM	$ 45,731,314
Special contracts from WP 4	$ 332,753
Total Authorized Revenue	$ 46,064,067

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-3-1
Calculation of RTU Rates

Description	WP 4 Projected No. of Bills	WP 4 Revenue Class % to Total	RTU Amount Per Class	RTU Customer Charge (with rounding)	RTU Revenue Per Class (with rounding)
810 Residential	606,939	65.09%	$ 566,905	$ 0.93	$ 566,344
820 General Gas Service - Commercial	52,119	17.77%	$ 154,783	$ 2.94	$ 153,219
820 General Gas Service - Industrial	532			$ 2.94	$ 1,564
	52,651				
822 Res and Com HVAC	601			$ 0.93	$ 561
830 Large Volume Service - Commercial	95	4.13%	$ 35,927	$ 93.90	$ 8,921
830 Large Volume Service - Industrial	288			$ 93.90	$ 27,006
830 Large Volume Service - Transportatio	23	13.01%	$ 113,282	$ 300.22	$ 6,905
840 CNG Service	0			$ 93.90	$ -
850 Optional Gas Service	90			$ 300.22	$ 27,020
1 - 20,000 Ccf					
20,000 - 100,000 Ccf					
Over 100,000 Ccf					
Demand Volumes					
Total Optional Gas Service	90				
860 Transportation - Comm & Ind	229			$ 300.22	$ 68,610
1 - 20,000 Ccf					
20,000 - 100,000 Ccf					
Over 100,000 Ccf					
Total Optional Gas Transportation	229				
880 Econ Dev (Transportation)	0			$ 300.22	$ -
1 - 20,000 Ccf					
20,000 - 61,000 Ccf					
61,000 - 100,000 Ccf					
Over 100,000 Ccf					
	0				
880 Econ Dev (Firm Gas)	(0)			$ 300.22	$ (90)
Cogen 892	12			$ 300.22	$ 3,573
Lrg Tonnage 893	24			$ 300.22	$ 7,175
Total	660,951	100.00%	$ 870,897		$ 870,807

Amount to be spread proportionately by rate class from Schedule 11 **$ 870,897**

Liberty Utilities (Peach State Natural Gas) Corp.

Proposed Rate Change Impact

WP 4-4

	Column I	Column II	Column III	Column IV	Column V	Column VI
Liberty Tariff	Proposed Base Tariff	2021 GRAM RTU Rate	Current GRAM Base Tariff	Variance Proposed Rates to Current Rates I + II - III	Monthly Inc (Dec) in Avg Customer Cost	Annual Inc (Dec) in Avg Customer Cost
810 Residential						
Fixed Charge	$ 28.84	$ 0.93	$ 27.96	$ 1.80	$ 1.80	$ 21.64
Volumetric Charge	$ 0.5660		$ 0.5489	$ 0.0171	$ 0.59	$ 7.06
Total					**$ 2.39**	**$ 28.71**
820 General Service Commercial						
Customer Charge	$ 57.67	$ 2.94	$ 55.93	$ 4.68	$ 4.68	$ 56.17
Commodity Charge	$ 0.3418		$ 0.3314	$ 0.0103	$ 2.56	$ 30.74
Total					**$ 7.24**	**$ 86.91**
820 General Service Industrial						
Customer Charge	$ 190.32	$ 2.94	$ 184.57	$ 8.69	$ 8.69	$ 104.23
Commodity Charge	$ 0.3418		$ 0.3314	$ 0.0103	$ 27.93	$ 335.12
Total					**$ 36.61**	**$ 439.35**
822 Res and Comm HVAC						
Fixed Charge	$ 28.84	$ 0.93	$ 27.96	$ 1.80	$ 1.80	$ 21.64
Volumetric Charge	$ 0.2653		$ 0.2573	$ 0.0080	$ 2.20	$ 26.42
Total					**$ 4.01**	**$ 48.06**
830 Large Volume Service Commercial						
Fixed Charge	$ 86.50	$ 93.90	$ 83.89	$ 96.52	$ 96.52	$ 1,158.19
Volumetric Charge	$ 0.2560		$ 0.2483	$ 0.0077	$ 145.94	$ 1,751.26
Total					**$ 242.45**	**$ 2,909.44**
830 Large Volume Service Industrial						
Fixed Charge	$ 86.50	$ 93.90	$ 83.89	$ 96.52	$ 96.52	$ 1,158.19
Volumetric Charge	$ 0.2560		$ 0.2483	$ 0.0077	$ 143.76	$ 1,725.15
Total					**$ 240.28**	**$ 2,883.33**
830 Large Volume Service Transportation						
Fixed Charge	$ 570.94		$ 553.70	$ 17.24	$ 17.24	$ 206.86
Volumetric Charge	$ 0.2053		$ 0.1991	$ 0.0062	$ 676.57	$ 8,118.88
Total					**$ 693.81**	**$ 8,325.73**
850 Optional Gas Service						
Fixed Charge	$ 570.94	$ 300.22	$ 553.70	$ 317.46	$ 317.46	$ 3,809.47
1 - 20,000 Ccf	$ 0.2053		$ 0.1991	$ 0.0062	$ 130.06	$ 1,560.67
20,000 - 100,000 Ccf	$ 0.1730		$ 0.1678	$ 0.0052	$ 203.38	$ 2,440.62
Over 100,000 Ccf	$ 0.1442		$ 0.1398	$ 0.0044	$ 1.02	$ 12.20
Demand Volumes	$ 0.8183		$ 0.7936	$ 0.0247		
Total					**$ 651.91**	**$ 7,822.95**
860 Transportation						
Fixed Charge	$ 570.94	$ 300.22	$ 553.70	$ 317.46	$ 317.46	$ 3,809.47
1 - 20,000 Ccf	$ 0.2053		$ 0.1991	$ 0.0062	$ 115.19	$ 1,382.24
20,000 - 100,000 Ccf	$ 0.1730		$ 0.1678	$ 0.0052	$ 238.14	$ 2,857.68
Over 100,000 Ccf	$ 0.1442		$ 0.1398	$ 0.0044	$ 170.32	$ 2,043.82
Total					**$ 841.10**	**$ 10,093.22**
892 Cogeneration						
Fixed Charge	$ 570.94	$ 300.22	$ 553.70	$ 317.46	$ 317.46	$ 3,809.47
Volumetric Charge	$ 0.3403		$ 0.3300	$ 0.0103	$ 6.01	$ 72.10
Total					**$ 323.46**	**$ 3,881.58**
893 Large Tonnage A/C Gas						
Fixed Charge	$ 570.94	$ 300.22	$ 553.70	$ 317.46	$ 317.46	$ 3,809.47
Volumetric Charge	$ 0.2682		$ 0.2601	$ 0.0081	$ 222.75	$ 2,673.00
Total					**$ 540.21**	**$ 6,482.47**

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5
Calculation of Test Period O&M Amounts

Line No.	Account Number and Description (Per Uniform System of Accounts)		6/30/2022 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	1/31/2024 Test Period Amount	Factor Type
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	8700	Distribution-Operation supervision and e	$ 391,413		$ 391,413	3.33%	$ 404,447	Labor
2	8700	Distribution-Operation supervision and e	$ 29,954		$ 29,954	3.33%	$ 30,952	Labor
3	8700	Distribution-Operation supervision and e	$ 79,873		$ 79,873	3.33%	$ 82,533	Labor
4	8711	Distribution - Oderization	$ 7,046		$ 7,046	15.07%	$ 8,108	General
5	8740	Mains and Services Expenses	$ 147,437		$ 147,437	15.07%	$ 169,657	General
6	8740	Mains and Services Expenses	$ 442,608		$ 442,608	15.07%	$ 509,316	General
7	8740	Mains and Services Expenses	$ 265,547		$ 265,547	3.33%	$ 274,390	Labor
8	8740	Mains and Services Expenses	$ 810,187		$ 810,187	3.33%	$ 837,166	Labor
9	8750	Distribution-Measuring and regulating st	$ 5,225		$ 5,225	15.07%	$ 6,013	General
10	8750	Distribution-Measuring and regulating st	$ 15,776		$ 15,776	15.07%	$ 18,153	General
11	8750	Distribution-Measuring and regulating st	$ 23,397		$ 23,397	3.33%	$ 24,176	Labor
12	8750	Distribution-Measuring and regulating st	$ 47,309		$ 47,309	3.33%	$ 48,885	Labor
13	8780	Meter and house regulator expenses	$ 369		$ 369	15.07%	$ 425	General
14	8780	Meter and house regulator expenses	$ 80,438		$ 80,438	15.07%	$ 92,561	General
15	8780	Meter and house regulator expenses	$ 111,061		$ 111,061	15.07%	$ 127,800	General
16	8780	Meter and house regulator expenses	$ 67,736		$ 67,736	3.33%	$ 69,992	Labor
17	8780	Meter and house regulator expenses	$ 312,390		$ 312,390	3.33%	$ 322,793	Labor
18	8800	Distribution-Other expenses	$ 10,902		$ 10,902	15.07%	$ 12,545	General
19	8800	Distribution-Other expenses	$ 25,778		$ 25,778	15.07%	$ 29,663	General
20	8800	Distribution-Other expenses	$ 78,913		$ 78,913	15.07%	$ 90,806	General
21	8800	Distribution-Other expenses	$ 16,205		$ 16,205	3.33%	$ 16,744	Labor
22	8800	Distribution-Other expenses	$ 30,448		$ 30,448	3.33%	$ 31,462	Labor
23	8810	Distribution-Rents	$ 3,148		$ 3,148	15.07%	$ 3,622	General
24	8810	Distribution-Rents	$ 37,049		$ 37,049	15.07%	$ 42,632	General
25	8860	Distribution-Maintenance of structures a	$ 22,528		$ 22,528	15.07%	$ 25,923	General
26	8860	Distribution-Maintenance of structures a	$ 15,774		$ 15,774	15.07%	$ 18,151	General
27	8870	Distribution-Maint of mains	$ 70,520		$ 70,520	3.33%	$ 72,868	Labor
28	8870	Distribution-Maint of mains	$ 790		$ 790	3.33%	$ 817	Labor
29	8890	Maintenance of measuring and regulating	$ 6,445		$ 6,445	15.07%	$ 7,416	General
30	8920	Maintenance of services	$ (47)		$ (47)	15.07%	$ (54)	General
31	8920	Maintenance of services	$ 40		$ 40	3.33%	$ 42	Labor
32	8920	Maintenance of services	$ 217		$ 217	3.33%	$ 224	Labor
33	8930	Maintenance of meters and house regulato	$ 43,005		$ 43,005	3.33%	$ 44,437	Labor
34	8930	Maintenance of meters and house regulato	$ 3,041		$ 3,041	3.33%	$ 3,142	Labor
35	9010	Customer Accounts- Operation supervision	$ 25,003		$ 25,003	3.33%	$ 25,836	Labor
36	9020	Customer accounts-Meter reading expenses	$ 89,157		$ 89,157	3.33%	$ 92,126	Labor
37	9020	Customer accounts-Meter reading expenses	$ 355,861		$ 355,861	3.33%	$ 367,711	Labor
38	9030	Customer accounts-Customer records and c	$ 744,157		$ 744,157	15.07%	$ 856,311	General
39	9030	Customer accounts-Customer records and c	$ 200,774		$ 200,774	3.33%	$ 207,459	Labor
40	9030	Customer accounts-Customer records and c	$ 14,991		$ 14,991	3.33%	$ 15,491	Labor
41	9030	Customer accounts-Customer records and c	$ 105		$ 105	3.33%	$ 109	Labor
42	9040	Customer accounts-Uncollectible accounts	$ 199,453	$ (80,232)	$ 119,221	15.07%	$ 137,189	General
43	9070	Customer accounts - Supervision	$ 21,419		$ 21,419	3.33%	$ 22,132	Labor
44	9080	Customer service-Operating assistance	$ 447,596		$ 447,596	3.33%	$ 462,501	Labor
45	9090	Customer service-Operating informational	$ 96,684		$ 96,684	15.07%	$ 111,255	General
46	9120	Sales-Demonstrating and selling expenses	$ 217,408		$ 217,408	3.33%	$ 224,648	Labor
47	9130	Sales-Advertising expenses	$ 124,082		$ 124,082	15.07%	$ 142,782	General
48	9160	Sales - Miscellaneous	$ 257,945	$ (257,945)	$ -	15.07%	$ -	General
49	920	A&G-Administrative & general Head Office	$ 1,494,712		$ 1,494,712	3.33%	$ 1,544,486	Labor
50	9200	A&G-Administrative & general salaries	$ 57,580		$ 57,580	3.33%	$ 59,497	Labor

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5
Calculation of Test Period O&M Amounts

Line No.	Account Number and Description (Per Uniform System of Accounts)		6/30/2022 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	1/31/2024 Test Period Amount	Factor Type
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
51	9200	A&G-Administrative & general salaries	$ 132,265		$ 132,265	3.33%	$ 136,669	Labor
52	9200	A&G-Administrative & general salaries	$ 189,942		$ 189,942	3.33%	$ 196,268	Labor
53	9200	A&G-Administrative & general salaries	$ 120,051		$ 120,051	3.33%	$ 124,049	Labor
54	9200	A&G-Administrative & general salaries	$ 12,049		$ 12,049	3.33%	$ 12,451	Labor
55	9200	A&G-Administrative & general salaries	$ 133,430		$ 133,430	3.33%	$ 137,874	Labor
56	9200	A&G-Administrative & general salaries	$ 31,897		$ 31,897	3.33%	$ 32,959	Labor
57	9200	A&G-Administrative & general salaries	$ 60,819		$ 60,819	3.33%	$ 62,844	Labor
58	9200	A&G-Administrative & general salaries	$ (76,054)		$ (76,054)	3.33%	$ (78,586)	Labor
59	9290	A&G-Administrative & general salaries	$ -		$ -	3.33%	$ -	Labor
60	921	A&G-Office supplies & expense	$ 1,581,991		$ 1,581,991	15.07%	$ 1,820,419	General
61	9223	A&G-Administrative expense transferred-Credit	$ (1,744,662)	$ 50,084	$ (1,694,577)	3.33%	$ (1,751,007)	Labor
62	9234	A&G-Outside services employed - Allocations	$ 3,984,968	$ (157,307)	$ 3,827,661	3.33%	$ 3,955,123	Labor
63	9230	A&G-Outside services employed	$ 105,076		$ 105,076	15.07%	$ 120,912	General
64	9230	A&G-Outside services employed	$ 40,506		$ 40,506	15.07%	$ 46,611	General
65	9230	A&G-Outside services employed	$ 14,713		$ 14,713	15.07%	$ 16,930	General
66	9230	A&G-Outside services employed	$ 173,078		$ 173,078	15.07%	$ 199,163	General
67	9230	A&G-Outside services employed	$ 28,711		$ 28,711	15.07%	$ 33,038	General
68	9230	A&G-Outside services employed	$ 1,300		$ 1,300	15.07%	$ 1,496	General

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5
Calculation of Test Period O&M Amounts

Line No.	Account Number and Description (Per Uniform System of Accounts)		6/30/2022 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	1/31/2024 Test Period Amount	Factor Type
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
69	9230	A&G-Outside services employed	$ 54		$ 54	15.07%	$ 62	General
70	9230	A&G-Outside services employed	$ (13,295)		$ (13,295)	15.07%	$ (15,298)	General
71	9230	A&G-Outside services employed	$ 45,962		$ 45,962	15.07%	$ 52,889	General
72	9230	A&G-Outside services employed	$ 48,642		$ 48,642	15.07%	$ 55,973	General
73	9230	A&G-Outside services employed	$ 162,874		$ 162,874	15.07%	$ 187,422	General
74	9240	A&G-Property insurance	$ 545,227		$ 545,227	3.33%	$ 563,383	General
75	9250	A&G-Injuries & damages	$ 3,690		$ 3,690	15.07%	$ 4,246	General
76	9269	A&G-Employee pensions and benefits	$ 142,378		$ 142,378	15.07%	$ 163,837	General
77	9262	A&G-Employee pensions and benefits	$ 9,894		$ 9,894	15.07%	$ 11,385	General
78	9260	A&G-Employee pensions and benefits	$ 462,380		$ 462,380	15.07%	$ 532,067	General
79	9268	A&G-Employee pensions and benefits	$ 37,605		$ 37,605	15.07%	$ 43,273	General
80	9264	A&G-Employee pensions and benefits	$ 1,454		$ 1,454	15.07%	$ 1,673	General
81	9263	A&G-Employee pensions and benefits	$ 7,208		$ 7,208	15.07%	$ 8,294	General
82	9260	A&G-Employee pensions and benefits	$ 112,123		$ 112,123	15.07%	$ 129,021	General
83	9267	A&G-Employee pensions and benefits	$ 128,663		$ 128,663	0.00%	$ 128,663	Medical
84	9266	A&G-Employee pensions and benefits	$ 421,289		$ 421,289	0.00%	$ 421,289	Medical
85	9262	A&G-Employee pensions and benefits	$ 241,243		$ 241,243	0.00%	$ 241,243	OPEB
86	9262	A&G-Employee pensions and benefits	$ 409,033		$ 409,033	100.00%	$ 818,065	OPEB
87	9261	A&G-Employee pensions and benefits	$ 240,473		$ 240,473	0.00%	$ 240,473	Pension
88	9261	A&G-Employee pensions and benefits	$ (176,726)		$ (176,726)	0.00%	$ (176,726)	Pension
89	4073	Amortization regulatory debits	$ 139,493	$ (1,542)	$ 137,951	0.00%	$ 137,951	
90	9302	A&G - Miscellaneous General Expense	$ 51,355		$ 51,355	15.07%	$ 59,095	General
91	9302	A&G - Miscellaneous General Expense	$ 67,121		$ 67,121	15.07%	$ 77,237	General
92	9302	A&G - Miscellaneous General Expense	$ 123		$ 123	15.07%	$ 142	General
93	9302	A&G - Miscellaneous General Expense	$ 2,070		$ 2,070	15.07%	$ 2,382	General
94	9302	A&G - Miscellaneous General Expense	$ (18,545)		$ (18,545)	15.07%	$ (21,340)	General
95	9302	A&G - Miscellaneous General Expense	$ 959		$ 959	15.07%	$ 1,104	General
96	9302	A&G - Miscellaneous General Expense	$ 99,182		$ 99,182	15.07%	$ 114,130	General
97	9310	A&G-Rents	$ 209,513		$ 209,513	15.07%	$ 241,089	General
98	9320	Maintenance of general plant	$ 25,010		$ 25,010	15.07%	$ 28,779	General
99			$ 15,745,980	$ (446,941)	$ 15,299,039		$ 16,816,353	
100		Labor	$ 7,961,385	$ (107,222)	$ 7,854,163		$ 8,115,707	
101		General	$ 6,381,128	$ (338,177)	$ 6,042,951		$ 6,889,689	
102		Regulatory debit amortization	$ 139,493	$ (1,542)	$ 137,951		$ 137,951	
103		Medical	$ 549,952	$ -	$ 549,952		$ 549,952	
104		OPEB	$ 650,275	$ -	$ 650,275		$ 1,059,308	
105		Pension	$ 63,746	$ -	$ 63,746		$ 63,746	
106		Total Gas Operations and Maintenance Expenses	$ 15,745,980	$ (446,941)	$ 15,299,039		$ 16,816,353	

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1
Summary of Adjustments to Historic Year

Line No.		Account Number and Description (Per Uniform System of Accounts)	Uncollectible Expense WP 5-1-3	Marketing Note 1	Rate Case Amort. WP 5-1-1	CAM Factors WP 5-1-2	Total Adjustments
1	904	Uncollectible Accounts	$ (80,232)				$ (80,232)
2	916	Sales - Miscellaneous		$ (257,945)			$ (257,945)
3	923	A&G-Outside service Allocations				$ (157,307)	$ (157,307)
4	922	A&G-Admin expense transferred				$ 50,084	$ 50,084
5	902	Meter reading					$ -
6	407	Amortization regulatory debits			$ (1,542)		$ (1,542)
7		O&M Expense Adjustments	$ (80,232)	$ (257,945)	$ (1,542)	$ (107,222)	$ (446,941)

Note 1 Remove marketing costs from historic figures - see adjustment for allowed amount on Schedule 5

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-1
Rate Case Costs

Line No.	Description	Amount
1	Legal	$ 263,417
2	ROE and capital structure	$ 24,188
3	Allocated cost of service/rate design	$ 121,635
4	Depreciation Study	$ 52,501
5	Other costs	$ 51,837
6	GPSC consultants	$ 194,681
7		
8		$ 708,259
9		
10	Projected amortization for test year	$ 137,951
11	Less amortization in historic year	$ 139,493
12	Adjustment	$ (1,542)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-2
Allocations Based on Latest CAM Factors

CAM Table 1 Weighting Factors

	Values				Percentages			
	APCo	LUC	Foreign	Total	APCo	LUC	Foreign	Total
Net Plant (000s)	$ 3,615,960	$ 7,199,083	$ 697,016	$ 11,512,059	31.41%	62.54%	6.05%	100.00%
Employees	274	2,524	792	3,590	7.64%	70.30%	22.06%	100.00%
O&M (000s)	$ 104,262	$ 498,213	$ 148,931	$ 751,406	13.88%	66.30%	19.82%	100.00%
Revenue	$ 249,811	$ 1,188,421	$ 262,170	$ 1,700,402	14.69%	69.89%	15.42%	100.00%
Oakville employees	162	296	-	458	35.46%	64.54%	0.00%	100.00%

CAM Table 4 Weighting Factors

	Values			Percentages		
	APCo	LUC	Total	APCo	LUC	Total
Net Plant (000s)	$ 3,615,960	$ 7,199,083	$ 10,815,043	33.43%	66.57%	100.00%
Employees	274	2,524	2,798	9.81%	90.19%	100.00%
O&M (000s)	$ 104,262	$ 498,213	$ 602,475	17.31%	82.69%	100.00%
Revenue	$ 249,811	$ 1,188,421	$ 1,438,232	17.37%	82.63%	100.00%
Oakville employees	162	296	458	35.46%	64.54%	100.00%
Capital expenditures	$ 80,746	$ 679,733	$ 760,479	10.62%	89.38%	100.00%

CAM Table 1

	Type of Cost									
	Legal	Tax	Audit	Investor Relations	Director Fees and Insurance	License, Fees and Permits	Escrow and Transfer Agent	Other Prof. Services	Office Admin	Executives
Net Plant	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%		33.33%
Employees	33.33%								50.00%	
O&M	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%		33.33%
Revenue		33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%		33.33%
Oakville employees									50.00%	
Capital expenditures										
APCo Allocation Factor	17.6%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	21.5%	20.0%
Liberty Factor	66.4%	66.2%	66.2%	66.2%	66.2%	66.2%	66.2%	66.2%	67.4%	66.2%
Foreign Factor	16.0%	13.8%	13.8%	13.8%	13.8%	13.8%	13.8%	13.8%	11.0%	13.8%

CAM Table 4

	Type of Cost															
	Risk Mgmt	IT	HR	Training	Facilities and Bldg Rent	Financial Rept and Admin	EHS&S	Legal	Treasury	Internal Audit	Procurement	External Comm.	Executive & Strategic Mgmt	Technical Services	Utility Planning	Compliance
Net Plant	33.33%					33.33%		33.33%	25.00%	25.00%			33.33%	33.33%	33.33%	33.33%
Employees		90.00%	100.00%	100.00%			100.00%	33.33%				100.00%				
O&M	33.33%	10.00%				33.33%		33.33%	50.00%	75.00%	50.00%		33.33%	33.33%	33.33%	33.33%
Revenue	33.33%					33.33%							33.33%	33.33%	33.33%	33.33%
Oakville employees					100.00%											
Capital expenditures									25.00%		50.00%					
APCo Allocation Factor	22.7%	10.6%	9.8%	9.8%	35.5%	22.7%	9.8%	20.2%	19.7%	21.3%	14.0%	9.8%	22.7%	22.7%	22.7%	22.7%
Liberty Allocation Factor	77.3%	89.4%	90.2%	90.2%	64.5%	77.3%	90.2%	79.8%	80.3%	78.7%	86.0%	90.2%	77.3%	77.3%	77.3%	77.3%

CAM Table 2

	Corporate Weighting	Region Weighting	Allocation Values: Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	New York Water	Tinker Transmission	Total
Plant	20%		251,734,896	486,958,357	217,667,579	226,293,694	551,819,984	75,022,106	223,894,880	290,485,679	3,335,602	4,550,482	271,583,918	3,143,616,497	214,634,752	49,897,511	499,245,769	11,996,031	6,524,737,737
Customers	40%		91,002	50,612	45,283	81,167	96,497	27,628	62,464	58,163	2,001	1,898	50,138	220,982	12,242	18,002	127,016	-	945,095
Non-labor expense	20%		20,928,508	20,814,029	9,555,339	7,443,671	18,973,159	8,672,523	7,854,900	12,671,257	540,706	644,358	13,033,405	143,635,497	11,565,176	7,285,613	31,331,459	791,363	315,740,962
Labor	20%		6,482,247	12,431,674	9,984,556	11,765,752	22,620,868	2,165,911	7,280,740	8,174,729	113,332	116,911	6,114,628	54,055,011	683,140	5,609,400	17,060,961	22,486	164,692,346
Corporate Allocation Factors																			
Plant			0.77%	1.49%	0.67%	0.70%	1.69%	0.23%	0.69%	0.89%	0.01%	0.01%	0.83%	9.64%	0.66%	0.15%	1.53%	0.04%	20.00%
Customers			3.85%	2.14%	1.92%	3.44%	4.08%	1.17%	2.64%	2.46%	0.08%	0.08%	2.12%	9.35%	0.52%	0.76%	5.38%	0.00%	40.00%
Non-labor expense			1.33%	1.32%	0.61%	0.47%	1.20%	0.55%	0.50%	0.80%	0.03%	0.04%	0.83%	9.10%	0.73%	0.46%	1.98%	0.05%	20.00%
Labor			0.79%	1.51%	1.21%	1.43%	2.75%	0.26%	0.88%	0.99%	0.01%	0.01%	0.74%	6.57%	0.08%	0.68%	2.07%	0.00%	20.00%
Composite Corporate Allocations			6.74%	6.46%	4.40%	6.04%	9.72%	2.21%	4.71%	5.15%	0.14%	0.15%	4.52%	34.65%	1.99%	2.06%	10.96%	0.09%	100.00%
Gas and Electric Allocation				8.60%	5.85%	8.03%	12.93%		6.27%	6.85%				46.09%	2.65%	2.74%			100.00%
Regional Allocation Factors																			
Plant		25%	0.96%	1.87%	0.83%	0.87%	2.11%	0.29%	0.86%	1.11%	0.01%	0.02%	1.04%	12.04%	0.82%	0.19%	1.91%	0.05%	25.00%
Customers		25%	2.41%	1.34%	1.20%	2.15%	2.55%	0.73%	1.65%	1.54%	0.05%	0.05%	1.33%	5.85%	0.32%	0.48%	3.36%	0.00%	25.00%
Non-labor expense		25%	1.66%	1.65%	0.76%	0.59%	1.50%	0.69%	0.62%	1.00%	0.04%	0.05%	1.03%	11.37%	0.92%	0.58%	2.48%	0.06%	25.00%
Labor		25%	0.98%	1.89%	1.52%	1.79%	3.43%	0.33%	1.11%	1.24%	0.02%	0.02%	0.93%	8.21%	0.10%	0.85%	2.59%	0.00%	25.00%
Composite Regional Allocations			6.01%	6.74%	4.30%	5.40%	9.80%	2.03%	4.24%	4.90%	0.13%	0.14%	4.33%	37.47%	2.17%	2.10%	10.34%	0.11%	100.00%
East Region Allocation					15.70%		35.03%		15.46%	17.88%					7.90%	7.64%		0.41%	100.00%

Calculation of Amounts Charged to Each Entity

APUC

	APCo	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	New York Water	Tinker Transmission	Foreign Subs	Total
Legal	301,304	76,361	73,264	49,807	68,419	110,239	25,072	53,413	58,353	1,620	1,692	51,270	392,831	22,577	23,325	124,275	1,016	272,888	1,707,815
Tax Services	83,347	18,603	17,848	12,155	16,668	26,856	6,108	13,012	14,215	395	412	12,490	95,699	5,500	5,682	30,275	248	57,383	416,895
Audit	232,263	51,840	49,737	33,874	46,448	74,838	17,021	36,261	39,614	1,100	1,149	34,806	266,683	15,327	15,835	84,367	690	159,909	1,161,760
Investor Relations	96,504	21,539	20,666	14,074	19,299	31,095	7,072	15,066	16,459	457	477	14,462	110,806	6,368	6,579	35,054	287	66,441	482,704
Director Fees and Insurance	215,789	48,163	46,210	31,471	43,153	69,530	15,813	33,689	36,804	1,022	1,067	32,337	247,767	14,240	14,712	78,383	641	148,567	1,079,357
Licenses, Fees and Permits	247,415	55,222	52,982	36,083	49,478	79,720	18,131	38,626	42,198	1,172	1,224	37,076	284,080	16,327	16,868	89,871	735	170,341	1,237,547
Escrow & Transfer Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Professional Services	374,330	83,548	80,160	54,593	74,858	120,614	27,431	58,440	63,845	1,773	1,852	56,095	429,802	24,702	25,520	135,971	1,112	257,719	1,872,363
Office Administration	101,292	21,347	20,481	13,948	19,126	30,817	7,009	14,931	16,312	453	473	14,332	109,814	6,311	6,520	34,741	284	51,848	470,040
Executives	3,212,364	716,982	687,902	468,496	642,404	1,035,065	235,407	501,513	547,892	15,213	15,891	481,386	3,688,412	211,982	219,005	1,166,853	9,540	2,211,653	16,067,963
Total USD	4,864,607	1,093,804	1,049,250	714,592	979,852	1,578,773	359,064	764,953	835,694	23,204	24,238	734,253	5,625,893	323,333	334,045	1,779,788	14,561	3,396,748	24,496,446

LABS CANADA

	APCo	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	New York Water	Tinker Transmission	Total
Risk Management	41,666	9,556	9,168	6,244	8,562	13,795	3,137	6,684	7,302	203	212	6,416	49,158	2,825	2,919	15,551	127	183,524
IT	1,003,754	572,942	549,705	374,377	513,347	827,123	188,114	400,761	437,822	12,157	12,698	384,677	2,947,419	169,395	175,007	932,435	7,623	9,509,356
Human Resources	200,848	124,448	119,400	81,318	111,503	179,658	40,860	87,048	95,098	2,641	2,758	83,555	640,203	36,794	38,013	202,533	1,656	2,048,333
Training	83,307	51,618	49,524	33,729	46,249	74,518	16,948	36,106	39,445	1,095	1,144	34,657	265,541	15,261	15,767	84,006	687	849,600
Facilities & Building Rent	159,383	19,543	18,751	12,770	17,510	28,213	6,417	13,670	14,934	415	433	13,121	100,538	5,778	5,970	31,806	260	449,512
Financial Reporting & Administration	1,662,546	381,289	365,825	249,145	341,629	550,445	125,189	266,704	291,368	8,090	8,451	256,000	1,961,489	112,731	116,468	620,530	5,073	7,322,972
Legal	495,826	132,092	126,734	86,312	118,352	190,693	43,370	92,395	100,940	2,803	2,928	88,687	679,527	39,054	40,348	214,973	1,758	2,456,791
Environment Health, Safety, Security	63,488	39,338	37,743	25,705	35,246	56,790	12,916	27,516	30,061	835	872	26,412	202,369	11,631	12,016	64,021	523	647,481
Treasury	354,630	97,581	93,624	63,762	87,431	140,873	32,039	68,256	74,568	2,071	2,163	65,517	501,993	28,851	29,807	158,809	1,298	1,803,272
Internal Audit	275,885	68,509	65,731	44,766	61,383	98,903	22,494	47,921	52,352	1,454	1,518	45,997	352,435	20,255	20,926	111,495	912	1,292,936
Procurement	83,322	34,597	33,185	22,600	30,990	49,932	11,356	24,193	26,430	734	767	23,222	177,930	10,226	10,565	56,289	460	596,789
Communications	63,829	39,549	37,945	25,843	35,436	57,095	12,985	27,664	30,222	839	877	26,554	203,456	11,693	12,080	64,365	526	650,958
Executive & Strategic Mgmt	453,451	103,995	99,777	67,953	93,178	150,131	34,145	72,742	79,469	2,207	2,305	69,823	534,987	30,747	31,766	169,247	1,384	1,997,306
Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	263,670	60,470	58,018	39,513	54,180	87,297	19,854	42,298	46,209	1,283	1,340	40,600	311,080	17,879	18,471	98,412	805	1,161,378
Total USD	5,205,803	1,735,517	1,665,128	1,134,037	1,554,996	2,505,457	569,824	1,213,957	1,326,221	36,825	38,464	1,165,238	8,928,125	513,121	530,120	2,824,472	23,093	30,970,209

LABS US

	APCo	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	New York Water	Tinker Transmission	Total
Risk Management	14,381	3,298	3,164	2,155	2,955	4,761	1,083	2,307	2,520	70	73	2,214	16,967	975	1,007	5,368	44	63,343
IT	378,102	215,820	207,067	141,023	193,371	311,567	70,860	150,962	164,922	4,579	4,783	144,903	1,110,257	63,809	65,923	351,237	2,872	3,582,056
Human Resources	19,694	12,203	11,708	7,974	10,934	17,617	4,007	8,536	9,325	259	270	8,193	62,776	3,608	3,727	19,860	162	200,853
Training	11,621	7,201	6,908	4,705	6,452	10,395	2,364	5,037	5,503	153	160	4,835	37,043	2,129	2,200	11,719	96	118,521
Facilities & Building Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Reporting & Administration	65,247	14,964	14,357	9,778	13,407	21,602	4,913	10,467	11,435	318	332	10,047	76,979	4,424	4,571	24,353	199	287,390
Legal	117,922	31,415	30,141	20,528	28,148	45,352	10,315	21,974	24,006	667	696	21,092	161,612	9,288	9,596	51,127	418	584,298
Environment Health, Safety, Security	46,716	28,946	27,772	18,914	25,935	41,787	9,504	20,247	22,119	614	642	19,434	148,908	8,558	8,842	47,108	385	476,432
Treasury	11,303	3,110	2,984	2,032	2,787	4,490	1,021	2,175	2,377	66	69	2,088	15,999	920	950	5,061	41	57,473
Internal Audit	31,169	7,740	7,426	5,058	6,935	11,174	2,541	5,414	5,915	164	172	5,197	39,817	2,288	2,364	12,596	103	146,072
Procurement	54,814	22,764	21,831	14,868	20,387	32,848	7,471	15,916	17,388	483	504	15,277	117,053	6,727	6,950	37,031	303	392,604
Communications	12,260	7,597	7,289	4,964	6,807	10,967	2,494	5,314	5,805	161	168	5,100	39,080	2,246	2,320	12,363	101	125,037
Executive & Strategic Mgmt	106,286	24,376	23,387	15,928	21,840	35,190	8,003	17,050	18,627	517	540	16,366	125,398	7,207	7,446	39,670	324	468,156
Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Planning	58	13	13	9	12	19	4	9	10	0	0	9	69	4	4	22	0	256
Compliance	280,622	64,358	61,748	42,053	57,664	92,910	21,131	45,017	49,180	1,366	1,426	43,210	331,081	19,028	19,656	104,740	856	1,236,048
Total USD	1,150,196	443,794	425,795	289,988	397,833	640,681	145,711	310,425	339,132	9,417	9,836	297,967	2,283,038	131,212	135,559	722,254	5,905	7,738,541

LUC

	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	New York Water	Tinker Transmission	Total
Administration	192,663	184,849	125,891	172,623	278,136	63,257	134,763	147,226	4,088	4,270	129,355	991,126	56,962	58,849	313,549	2,564	2,860,170
Customer Services	114,543	109,898	74,846	102,629	165,359	37,608	80,121	87,530	2,430	2,539	76,905	589,252	33,866	34,988	186,414	1,524	1,700,450
Energy Procurement	-	3,763	2,563	3,514	5,662	-	2,744	2,997	-	-	-	20,178	1,160	1,198	-	-	43,780
IT	5,171	4,961	3,379	4,633	7,465	1,698	3,617	3,951	110	115	3,472	26,600	1,529	1,579	8,415	69	76,761
Strategic Planning	625	600	409	560	903	205	437	478	13	14	420	3,217	185	191	1,018	8	9,284
Operations	9,613	9,223	6,281	8,613	13,878	3,156	6,724	7,346	204	213	6,454	49,453	2,842	2,936	15,645	128	142,710
Regulatory	32,945	31,609	21,527	29,519	47,561	10,817	23,045	25,176	699	730	22,120	169,483	9,741	10,063	53,617	438	489,090
Total USD	355,560	344,903	234,896	322,091	518,964	116,741	251,450	274,704	7,544	7,880	238,726	1,849,308	106,284	109,805	578,657	4,731	5,322,246

LU US Corp

	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	New York Water	Tinker Transmission	Total
Energy Procurement	-	92,766	63,178	86,630	139,581	-	67,630	73,885	-	-	-	497,393	28,586	29,533	-	-	1,079,183
Other charges	274,524	263,390	179,382	245,969	396,314	90,135	192,024	209,782	5,825	6,084	184,317	1,412,250	81,165	83,854	446,775	3,653	4,075,442
Total USD	274,524	356,155	242,560	332,599	535,896	90,135	259,654	283,666	5,825	6,084	184,317	1,909,642	109,752	113,388	446,775	3,653	5,154,625

LU US East

	Liberty Water	CalPeco	Granite State	Midstates	Energy North	Arkansas	Georgia	New England Gas	Whitehall Water	Whitehall Sewer	Park Water	Empire	New Brunswick	St. Lawrence	New York Water	Tinker Transmission	Total
Administration	-	-	1,043,401	-	2,327,975	-	1,027,223	1,186,842	-	-	-	-	524,997	508,054	-	27,160	6,645,651
Total USD	-	-	1,043,401	-	2,327,975	-	1,027,223	1,186,842	-	-	-	-	524,997	508,054	-	27,160	6,645,651

Amount to be Allocated from Quarterly Tab 10 Worksheets

APUC	Q3 2021	Q4 2021	Q1 2022	Q2 2022	Total
Legal	227,248	85,894	436,947	957,726	1,707,815
Tax Services	43,191	215,750	81,454	76,500	416,895
Audit	282,928	361,819	248,886	268,130	1,161,760
Investor Relations	201,874	96,120	102,992	81,719	482,704
Director Fees and Insurance	314,626	236,239	177,179	351,313	1,079,357
Licenses, Fees and Permits	185,031	585,906	338,666	127,944	1,237,547
Escrow & Transfer Agent Fees	-	-	-	-	-
Other Professional Services	215,638	503,081	212,258	941,387	1,872,363
Office Administration	126,467	193,799	109,591	40,183	470,040
Executives	2,667,952	5,274,918	3,238,337	4,886,756	16,067,963
Total USD	4,264,972	7,553,526	4,946,310	7,731,638	24,496,446

LABS Canada	Q3 2021	Q4 2021	Q1 2022	Q2 2022	Total
Risk Management	21,564	61,175	38,041	62,744	183,524
IT	1,790,087	1,754,448	2,385,505	3,579,315	9,509,356
Human Resources	519,791	270,031	257,764	1,000,747	2,048,333
Training	110,236	227,837	265,240	246,287	849,600
Facilities & Building Rent	168,163	52,837	160,025	68,487	449,512
Financial Reporting & Administration	1,006,761	1,030,407	1,571,334	3,714,471	7,322,972
Legal	668,666	302,666	590,005	895,454	2,456,791
Environment Health, Safety, Security	114,368	144,959	172,098	216,058	647,481
Treasury	307,312	593,602	363,624	538,634	1,803,272
Internal Audit	238,053	207,103	257,233	590,546	1,292,936
Procurement	135,526	87,366	112,877	261,020	596,789
Communications	145,908	181,410	155,922	167,719	650,958
Executive & Strategic Mgmt	821,665	(198,572)	374,464	999,750	1,997,306
Technical Services	-	-	-	-	-
Utility Planning	-	-	-	-	-
Compliance	587,530	(511,611)	350,398	735,061	1,161,378
Total USD	6,635,629	4,203,657	7,054,731	13,076,192	30,970,209

LABS US	Q3 2021	Q4 2021	Q1 2022	Q2 2022	Total
Risk Management	2,899	(8,197)	6,565	62,076	63,343
IT	604,182	290,061	1,006,962	1,680,853	3,582,058
Human Resources	13,614	10,219	173,912	3,109	200,853
Training	35,817	33,356	29,139	20,208	118,521
Facilities & Building Rent	-	-	-	-	-
Financial Reporting & Administration	38,969	63,800	139,831	44,789	287,390
Legal	99,496	108,443	109,617	266,741	584,296
Environment Health, Safety, Security	98,892	87,578	138,807	151,155	476,432
Treasury	(11,792)	26,423	610	42,232	57,473
Internal Audit	5,083	(56,363)	138,267	59,086	146,072
Procurement	53,931	74,617	222,044	42,013	392,604
Communications	-	-	80,642	44,395	125,037
Executive & Strategic Mgmt	57,018	71,810	84,039	275,289	488,156
Technical Services	-	-	-	-	-
Utility Planning	-	-	-	256	256
Compliance	255,172	243,984	267,605	489,287	1,236,048
Total USD	1,253,281	945,731	2,378,040	3,161,488	7,738,541

LUC	Q3 2021	Q4 2021	Q1 2022	Q2 2022	Total
Administration	732,611	785,504	941,586	400,469	2,860,170
Business Development		49,032	-	-	49,032
Customer Services	414,026	334,006	440,641	511,778	1,700,450
Energy Procurement	(5,647)	31,414	12,741	5,272	43,780
IT	20,715	20,154	8,747	27,145	76,761
Strategic Planning	8,916	110	109	149	9,284
Operations	264,680	83,281	122,959	(328,211)	142,710
Regulatory	226,338	77,191	106,581	78,980	489,090
Total USD	1,661,639	1,380,691	1,633,364	695,584	5,371,278

LU US Corp.	Q3 2021	Q4 2021	Q1 2022	Q2 2022	Total
Energy Procurement	259,705	196,292	375,909	247,277	1,079,183
Other charges	567,015	1,045,272	1,229,685	1,233,470	4,075,442
Total USD	826,720	1,241,564	1,605,594	1,480,747	5,154,625

East Region	Q3 2021	Q4 2021	Q1 2022	Q2 2022	Total
Total USD	1,506,025	1,345,535	2,147,532	1,646,560	6,645,651

Grand Total					
	16,148,267	16,670,705	19,765,571	27,792,208	80,376,750

Georgia Calculated Allocations	
APUC	764,953
LABS Canada	1,213,957
LABS US	310,425
LUC	251,450
LU US Corp.	259,654
East	1,027,223
	3,827,661
Less Georgia Actual Allocations	(3,984,968)
Adjustment to Expense	(157,307)
Capitalization factor	-31.84%
Adjustment to Amount Capitalized	50,084

Head Office Direct Charges	1,494,712
Head Office Allocations	3,984,968
	5,479,680
Head Office Costs Capitalized	(1,744,982)
Capitalization factor	-31.84%

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-3
Uncollectible Expense Adjustment
Twelve Months Ended June 30, 2022

Month	Beginning Balance	Accounts Written Off	Collection of Accounts Written Off	(Provision) for Uncollectible	Ending Balance
Jul-21	(150,131)	46,518	(3,554)	(11,676)	(118,842)
Aug-21	(118,842)	61,936	5,138	(11,399)	(63,167)
Sep-21	(63,167)	31,181	(8,198)	(5,842)	(46,025)
Oct-21	(46,025)	23,849	(18,699)	(13,046)	(53,922)
Nov-21	(53,922)	12,181	(33,597)	(17,098)	(92,436)
Dec-21	(92,436)	11,469	(6,282)	46,717	(40,532)
Jan-22	(40,532)	8,490	(12,611)	(23,347)	(68,000)
Feb-22	(68,000)	-	(8,963)	(26,548)	(103,511)
Mar-22	(103,511)	22,670	(10,366)	(59,296)	(150,503)
Apr-22	(150,503)	-	431	(16,509)	(166,580)
May-22	(166,580)	-	(5,090)	(12,579)	(184,249)
Jun-22	(184,249)	-	(1,374)	(44,740)	(230,363)
		218,295	(103,165)	(195,362)	

Write offs net of recoveries	115,130
Less expense per books	(195,362)
Adjustment to expense	(80,232)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-4
Development of General Inflation Factor

	Per Table	Qtly Change
Jun-21	261.668	
Sep-21	264.593	1.12%
Dec-21	269.263	1.76%
Mar-22	278.598	3.47%
Jun-22	287.427	3.17%

		Annualized Growth Rate
Quarterly Average	2.38%	15.07%

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-4-1
Development of General Inflation Factor

CPI for All Urban Consumers (CPI-U)
Original Data Value

Series Id: CUUR0300SA0
Not Seasonally Adjusted
Series Title: All items in South urban, all urban consumers, not seasonally adjusted
Area: South
Item: All items
Base 1982-84=100
Years: 2012 to 2022

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2012	220.497	221.802	223.314	224.275	223.356	223.004	222.667	223.919	225.052	224.504	223.404	223.109	223.242	222.708	223.776
2013	223.933	225.874	226.628	226.202	226.289	227.148	227.548	227.837	227.876	227.420	226.811	227.082	226.721	226.012	227.429
2014	227.673	228.664	230.095	231.346	231.762	232.269	232.013	231.611	231.762	231.131	229.845	228.451	230.552	230.302	230.802
2015	226.855	227.944	229.337	229.957	230.886	232.026	231.719	231.260	230.913	230.860	230.422	229.581	230.147	229.501	230.793
2016	229.469	229.646	230.977	231.975	232.906	233.838	233.292	233.561	234.069	234.337	234.029	234.204	232.692	231.469	233.915
2017	235.492	236.052	236.154	236.728	236.774	237.346	236.942	237.892	239.649	239.067	238.861	238.512	237.456	236.424	238.487
2018	239.772	241.123	241.595	242.486	243.279	243.770	243.776	243.605	243.640	244.163	243.484	242.150	242.737	242.004	243.470
2019	242.547	243.856	245.554	246.847	246.667	246.515	247.250	246.953	246.891	247.423	247.385	247.289	246.265	245.331	247.199
2020	248.005	248.412	248.136	246.254	245.696	247.223	248.619	249.639	250.193	250.542	250.255	250.693	248.639	247.288	249.990
2021	252.067	253.386	255.319	257.207	259.343	261.668	263.013	263.728	264.593	267.160	268.360	269.263	261.259	256.498	266.020
2022	271.634	274.688	278.598	279.879	283.307	287.427								279.256	

http://data.bls.gov/timeseries/CUUR0300SA0?data_tool=XGtable

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-6
Labor Inflation Factors

Description	Budget Percentage	Factors	Overall Growth Historic Period End to Test Period End	Annualized Growth Rate
2022 Labor	3.00%	2.00%		
2023 Labor	3.50%	3.21%	5.27%	3.33%

NOTE - Liberty typically makes annual pay adjustments around the end of February.

Liberty Utilities (Peach State Natural Gas) Corp.
WP 7
Other Operating Taxes
Twelve Months Ending January 31, 2024

Line No.	Type of Tax	Historic Year 6/30/2022	Adjustments	Adjusted Totals	% increase	Projected Amount 1/31/2024	Method of Estimation
1	FICA	$368,418	$0	$368,418	3.33%	$380,686	Labor
2	Federal Unemployment	0		$0	0.00%	$0	Labor
2	State Unemployment	0		$0	0.00%	$0	Labor
3	Corp/State Franchise	0		$0		$0	
3	Ad Valorem	$1,164,142		$1,164,142	0.00%	$1,164,142	Property
4	DOT			$0		$0	
4							
5	Total	$1,532,560				$1,544,828	