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EXECUTIVE SECRETARY
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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 2024 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' 2024 Annual Georgia Rate Adjustment Mechanism ("GRAM") Filing. The Commission voted at its Special Administrative Session on February 1, 2024, 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 2, 2023, Liberty Utilities filed its 2024 Annual GRAM Filing with a Rate Effective Period of February 1, 2024 through January 31, 2025. Staff reviewed Liberty Utilities' 2024 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 2024 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 2024 Annual GRAM Filing, subject to the terms and conditions described in the Stipulation. In accordance with the Stipulation, Liberty Utilities filed a Revised 2024 Annual GRAM Filing (Attachment A) on January 29, 2024, which is incorporated into the Stipulation by reference.

Commission Decision

On February 1, 2024, the Commission voted at a Special Administrative Session to adopt the Stipulation between Staff and Liberty Utilities. A copy of that Stipulation and the Revised 2024 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 2024 Annual GRAM Filing is approved, including the Attachments to the Stipulation (which are identified as Attachment A - Liberty Utilities' Revised 2024 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 1st day of February, 2024.

Sallie Tanner
Executive Secretary

2-1-24
Date

Jason Shaw
Chairman

2-1-24
Date

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 2024 GRAM STIPULATION

WHEREAS, Liberty Utilities (Peach State Natural Gas) Corp. ("Liberty Utilities" and a "Party" to this 2024 GRAM Stipulation) filed its 2024 Annual GRAM[1] Filing on October 2, 2023 (the "Initial 2024 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 2024 GRAM Stipulation) has reviewed Liberty Utilities' Initial 2024 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 2024 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 2024 Annual GRAM Filing. The agreed-to modifications are included in the Revised 2024 Annual GRAM Filing attached hereto as Attachment A and are summarized as follows:

[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.

1. Staff and Liberty Utilities identified a plant addition issue on WP 2-1-1 where additions to plant account 39700 – Communication Equipment were misassigned and should have been assigned to plant account 37900 – Meas. & Reg- City Gate. Correcting the addition reduces the 2024 GRAM deficiency by $71,290. This correction is reflected in the Revised 2024 Annual GRAM Filing attached hereto as Attachment A; and

2. The Pension Expense on WP 2-6 CWC reflected a negative balance where overheads associated with OPEB Expense were inaccurately booked in Pension Expense. Correct assignment of OPEB overheads to OPEB Expense instead of Pension Expense did not change the combined total balance of the accounts but did reduce the 2024 GRAM deficiency by $3,609, due to variance in Expense Lag Rates. This correction is reflected in the Revised 2024 Annual GRAM Filing attached hereto as Attachment A; and

3. Account 903 – Customer Records and Collections Expense on WP 5 O&M included $63,367 of non-recurring labor expense associated with enterprise software implementation. Removal of this expense reduces the 2024 GRAM deficiency by $63,367. This correction is reflected in the Revised 2024 Annual GRAM Filing attached hereto as Attachment A; and

4. WP 2-1-1 includes plant additions to account 3902 – Improvements but was intended for 39000 – Structures & Improvements. Correcting this plant addition results in a $0 impact to the 2024 GRAM deficiency, since both accounts carry the same deprecation rate. This correction is reflected in the Revised 2024 Annual GRAM Filing attached hereto as Attachment A; and

5. Historical Income Statement and Balance Sheets were included on the Index tab and have been removed in alignment with prior GRAM models.

WHEREAS, the Parties agreed to include clarifying footnotes to Schedule 10 reflective of debt cost updates and agree to include additional footnotes when debt cost changes occur in the future. These footnotes add context to future GRAM filings regarding debt cost trends and are included in the Revised 2024 Annual GRAM Filing attached hereto as Attachment A; and

WHEREAS, the Parties agree that Liberty shall continue to file Annual GRAM filings no later than October 1st of each year. Following each annual GRAM filing, the Staff will have 150 days to review the annual GRAM filing and submit a recommendation to the Commission in order for the Commission to issue an order on Staff's recommendation with the same 150-day period. Liberty shall continue to use the twelve-month period ending June 30 (the "Historic Test Year") as a basis for each Annual GRAM Filing. The period for which adjustments, if any, are determined shall be for the 12-month period of March through February (the "Rate Effective Period, which is the same as the "Forward-looking Test Year"). If the operation of the Annual GRAM Filing results in an adjustment as provided herein to Liberty's rates, Staff shall present a recommendation on the resulting rate adjustment before the Commission by the last day of February regarding any adjustment of rate that will go into effect on March 1st; and

WHEREAS, the Parties agree shifting the Rate Effective Period from the twelve-month period of January through February to March through February for the 2025 Annual GRAM filing could result in revenue loss for the rate effective month of February 2025 and a one-time Revenue True-Up is appropriate. The February 2025 revenue true-up will be determined based on the final rates approved for the 2025 Annual GRAM and will be detailed within WP 4-5 Feb 2025 RTU in the 2025 Annual GRAM filing. Any revenue loss identified in WP 4-5 Feb 2025 RTU will be included for recovery on WP 4-3-1 RTU Rate Calc as part of the 2023 RTU recovery; and

WHEREAS, the Parties agree that going forward, Liberty's filing of Quarterly GRAM Reports shall be filed as follows:

- Liberty's Quarterly GRAM Report for each Quarter 1 ending March 31 shall be due on June 15th.
- Liberty's Quarterly GRAM Report for each Quarter 2 ending June 30 shall be due on September 15th.
- Liberty's Quarterly GRAM Report for each Quarter 3 ending on September 30 shall be due on Dec 15th.
- Liberty's Quarterly GRAM Report for each Quarter 4 ending on December 31 shall be due on March 30th; and

WHEREAS, the Parties agree that the Commission's approval of this 2024 GRAM Stipulation will fully resolve all issues in the Liberty Utilities 2024 Annual GRAM Filing proceeding in Docket No. 42959, and

THEREFORE, Staff and Liberty Utilities agree as follows:

1. This 2024 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' 2024 Annual GRAM Filing and the resulting rates shall become effective for bills rendered on and after February 1, 2024.

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 has the authority to audit Liberty's books and records to verify the quarterly financial reports, the Annual GRAM Filing, or any financial data provided in support of a requested rate adjustment. Liberty will provide data requested by Staff in performance of its audit. If Staff should have to incur travel expenses to Liberty's offices, Liberty shall pay such expenses as necessary costs of providing service, and Liberty may promptly recover the full amount of all such costs paid by Liberty. In addition, for Staff development and training purposes, the Parties have agreed to provide $30,000 annually. The amounts paid by the Company for these expenses shall be deemed a necessary cost of providing service, and Liberty shall be entitled to recover the full amount of any cost charges to the utility pursuant to O.C.G.A. 46-2-33. Payments by Liberty shall be made pursuant to a Memorandum of Understanding mutually acceptable to Staff and Liberty, which is to be executed by the Parties subsequent to an Order, if any, from this Commission approving this Stipulation.

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

Agreed to this 29th day of January, 2024.

Public Interest Advocacy Staff
Georgia Public Service Commission

Name: *Nancy Tyer*

Title: *Director, Natural Gas Unit*

Liberty Utilities
(Peach State Natural Gas) Corp.

Name: *Carolyn Bermudez*

Title: *President*

Attachment A

Revised 2024 Annual GRAM Filing

Liberty Utilities (Peach State Natural Gas) Corp.
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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, 2025

Line No.	Description	Calculation		Amount	
1	Rate Base Attributed to Common Equity	Schedule 2	$	117,925,322	
2	Authorized Return on Equity	Schedule 10		10.20%	
3	Operating Income Required	lines 1 * 2	$	12,028,383	
4	Operating Income Available as Proposed	Schedule 3	$	11,224,381	
5	Operating Income Deficiency	lines 5 - 6	$	804,002	
6	Income Expansion Factor	Schedule 9		134.305%	
7	Revenue Deficiency (Sufficiency)	lines 7 / 8	**$**	**1,079,813**	*(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, 2025

Line No.	Description		Amount
1	Plant in Service	$	308,506,494
2	Less: Depreciation/Amortization Reserve		(93,516,571)
3	Construction Work in Progress		28,677,616
4	Investment Value of Gas Inventory		5,900,385
5	Working Capital Required		(169,391)
6	Accumulated Deferred Income Tax		(35,007,524)
7	Accumulated Customer Deposits		(3,912,791)
8	Deferred rate case costs		102,715
9	Rate Base	$	210,580,933
10	% Common Equity		56%
11	Rate Base Attributed to Common Equity	$	117,925,322
12	Operating Income Available For Equity After Taxes	$	11,224,381
13	Rate Of Return On Common Equity (under current rates through the Forward Looking Test Year)		9.52%

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, 2025

Line No.		Account Number and Description (Per Uniform System of Accounts)	Actual Amount for the Historical Year 6/30/2023	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	$ 42,104,144	$ 47,361,251	$ 686,106	$ 48,047,357
2		Operating Expenses:				
3	401, 402	Operation and Maintenance Expenses	18,275,936	18,161,040		18,161,040
4	403, 404	Depreciation and Amortization Expense	7,261,955	7,791,781		7,791,781
5	408.1	Taxes Other Than Income	1,569,661	1,581,381		1,581,381
6	431	Other Interest Expense	1,114,275	4,478,271		4,478,271
7	431	Interest on Customer Deposits	336,743	273,895		273,895
8		Total Operating Expenses	$ 28,558,571	$ 32,286,368	$ -	$ 32,286,368
9		Operating Income Before Income Taxes	$ 13,545,574	$ 15,074,883	$ 686,106	$ 15,760,988
10	409.1, 410.1	Income Taxes	3,459,878	3,850,502	175,249	4,025,750
11		Operating Income Available for Equity After Taxes	$ 10,085,696	$ 11,224,381	$ 510,857	$ 11,735,238
12		Rate Base Attributed to Common Equity		$ 117,925,322		117,925,322
13		Rate Of Return On Common Equity		9.52%		9.95%
14		Operating Income Available for Equity After Taxes				11,735,238
15		Add back EDIT credit included in Revenue				293,145
						12,028,383
16		ROE before EDIT Credit				10.20%

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 4
Operating Revenues
Twelve Months Ending January 31, 2025

Line No.		Account Number and Description (Per Uniform System of Accounts)	Historical Year 6/30/2023	Deduct PGA	Historical Year Adjusted	Projected Amount for the Test Year *(1)*
1		Revenues				
2	480	Residential Sales	46,027,305	(19,444,913)	26,582,392	30,186,399
3	481	Commercial and Industrial Sales	35,618,168	(25,625,222)	9,992,946	11,759,117
4	487	Forfeited Discounts	524,615		524,615	177,328
5	488	Miscellaneous Service Revenues	265,158		265,158	265,158
6	489	Transportation Revenues	4,641,865		4,641,865	4,907,975
7	495	Misc - Non operating income	97,170		97,170	65,273
8		Total Revenues	87,174,280	(45,070,136)	42,104,144	47,361,251
9		Gas Cost				
10	804	Natural Gas City Gate Purchases	32,065,712			
11	805	Purchased Gas Cost Adjustments	4,310,949			
12	808	Gas Withdrawn from storage	(240,559)			
13	8041	Demand Charges - Transportation	8,501,239			
14		Total Cost of Sales	44,637,342			
15		TOTAL MARGIN	42,536,938			

(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, 2025

Line No.	Description	Projected Amounts
1	Labor	$ 9,413,746
2	Non-Labor	8,307,294
3		
4	Total before adjustment	17,721,040
5		
6	Marketing incentives	
7	Stipulated amount	440,000
8	Adjustment	-
9		
10	Subtotal	440,000
11		
12	Total	$ 18,161,040

(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, 2025

Line No.	Description		Projected Amount
1	Depreciation Expense	WP 2-2-1	$ 7,791,781

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 7
Taxes Other Than Income
Twelve Months Ending January 31, 2025

Line No.	Type of Tax	Projected Amount for Test Year	Method of Calculation
1	FICA	$360,175	Payroll
2	Federal Unemployment	0	
3	State Unemployment	0	
4	City Franchise	0	
5	DOT Tank Fees	0	
6	Ad Valorem	1,221,207	Property
7		$1,581,381	

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 8
Calculation Of Federal And State Income Tax
Twelve Months Ending January 31, 2025

Line No.	Description			Projected Amount
1	Net Operating Income Before Income Taxes	Schedule 3	$	15,074,883
2	Application of Composite Tax Rate	Schedule 9		25.54%
3	Subtotal			$3,850,502
4	Less: Investment Tax Credit			-
5	Pro-forma Income Tax Expense			$3,850,502

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 9
Derivation Of The Income Expansion Factor
Twelve Months Ending January 31, 2025

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, 2025

Line No.	Class of Capital	% to Total (a)	Cost (b)	Weighted Cost %
1	Short-Term Debt	6%	5.00%	0.30%
2	Long-Term Debt	38%	4.81%	1.83%
3	Common Equity	56%	10.20%	5.71%
4	Total	100%		7.84%

	Long-Term Debt	Amount Outstanding	Interest Rate (b)	Weighted Cost %	Maturity
5					
6	Tranche 1	$ 13,772,053	2.08%	0.36%	1-Apr-2031
7	Tranche 2	$ 41,316,158	6.13%	3.21%	31-Jul-2033
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		4.81%	

11 **(a)** Capital structure approved in DN 42959, 2020 Rate Case.

12 **(b)** Rates approved in DN 42959. The Tranche 2 rate of 3.86% matured on 31-July 2023 and was reissued at 6.13%.

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 11
Calculation of Rate Revenue Adjustment
Twelve Months Ending January 31, 2025

Line No.	Description	Calculation		Amount
1	Projected ROE at Current Rates	Schedule 2		9.52%
2	Banding Adjustment ROE			10.20%
3	ROE Below or (Above) Earnings Band ROE	line 2 - line 1		0.68%
4	Equity portion of ratebase	Schedule 2		117,925,322
5	Operating Income Deficiency or (Sufficiency)	line 3 * line 4	$	804,002
6	EDIT amortization	WP 2-7	$	(293,145)
7	Total before gross up	line 5 + line 6	$	510,857
8	Income Expansion Factor	Schedule 9		134.30%
9	2024 GRAM Rate Revenue Adjustment	line 7 * line 8	$	686,106
10	2022 GRAM Revenue True Up Under Collection	April 2023 RTU Filing	$	238,776
11	Carrying Costs/Charges on RTU Balance	line 10 * Cost of Capital	$	18,717
12	Total Adjusted 2024 GRAM Rate Revenue Adjustment	Line 9 + Line 10 + Line 11	$	943,598

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

Line No.	Account	Description	Balance 6/30/2023	Balance 6/30/2024	13 Month Average 1/31/2025
1	30200	30200-Franchise & Consents	$ 182,371	$ 182,371	$ 182,371
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	$ 3,229,608	$ 3,229,608	$ 3,229,608
14	36701	36701-Mains - Steel	$ -	$ -	$ -
15	36900	36900-Meas. & Reg. Sta. Equipment	$ 130,759	$ 130,759	$ 130,759
16	37000	37000-Communication Equipment	$ -	$ -	$ -
17	37400	37400-Land & Land Rights	$ 943,988	$ 943,988	$ 943,988
18	37402	37402-Land & Land Rights	$ -	$ -	$ -
19	37500	37500-Structures & Improvements	$ 410,245	$ 410,245	$ 410,245
20	37600	37600-Mains - Cathodic Protection	$ 153,576,269	$ 157,501,438	$ 158,073,783
21	37601	37601-Mains - Steel	$ -	$ -	$ -
22	37602	37602-Mains - Plastic	$ -	$ -	$ -
23	37800	37800-Meas. & Reg. Sta. Eq-General	$ 2,546,811	$ 2,546,811	$ 2,595,273
24	37900	37900-Meas. & Reg. - City Gate	$ 636,580	$ 636,580	$ 1,190,427
25	38000	38000-Services	$ 72,312,846	$ 74,739,835	$ 75,015,502
26	38100	38100-Meters	$ 11,309,530	$ 13,810,011	$ 13,356,928
27	38200	38200-Meter Installations	$ 12,890,308	$ 15,397,403	$ 14,873,718
28	38300	38300-House Regulators	$ 2,722,932	$ 3,103,546	$ 3,160,958
29	38500	38500-Ind. Meas. & Reg. Sta. Equip	$ 443,024	$ 443,024	$ 443,024
30	38700	38700-Other Equipment	$ -	$ -	$ 369,231
31	38900	38900-Land & Land Rights	$ 153,221	$ 153,221	$ 153,221
32	39000	39000-Structures & Improvements	$ 6,835,853	$ 7,106,161	$ 7,025,528
33	39001	3901-Structure Frame	$ -	$ -	$ -
34	39002	3902-Improvements	$ -	$ -	$ -
35	39003	3903-Improv. to Leased Premises	$ 68,827	$ 102,415	$ 116,195
36	39100	39100-Office Furniture & Equipment	$ 1,674,868	$ 1,674,868	$ 1,674,868
37	39200	39200-Transportation Equipment	$ 3,867,070	$ 4,035,544	$ 4,104,662
38	39300	39300-Stores Equipment	$ 3,328	$ 3,328	$ 3,328
39	39400	39400-Tools, Shop, & Garage Equip.	$ 649,518	$ 709,518	$ 708,694
40	39600	39600-Power Operated Equipment	$ 1,933,846	$ 1,933,846	$ 1,933,846
41	39603	39603-Ditchers	$ -	$ -	$ -
42	39604	39604-Backhoes	$ -	$ -	$ -
43	39605	39605-Welders	$ -	$ -	$ -
44	39700	39700-Communication Equipment	$ 725,208	$ 725,208	$ 725,208
45	39701	39701-Comm. Equip. - Mobile Radios	$ -	$ -	$ -
46	39800	39800-Miscellaneous Equipment	$ 921,961	$ 921,961	$ 921,961
47	39900	3990-Oth Tang Prop - PC Hardware	$ 488,008	$ 504,215	$ 510,864
48	39910	3991-Oth Tang Prop - Network - H/W	$ -	$ 41,386	$ 36,895
49	39907	39907-Oth Tang Prop - PC Software	$ -	$ -	$ -
50	30300	30300-Misc. Intangible Plant	$ -	$ -	$ -
51	30310	30310-Misc. Intangible Plant - Software	$ -	$ 1,614,073	$ 1,438,911
52	30320	30320-Customer First - 15 Years	$ 14,446,808	$ 17,340,382	$ 17,340,382
53	30330	30330-Customer First - 7 Years	$ -	$ -	$ -
54	39908	39908-Oth Tang Prop - Appl Software	$ -	$ -	$ -
55	39909	39909-Oth Tang Prop - Mainframe S/W	$ -	$ -	$ -
56	39924	39924-Oth Tang Prop - Gen. Startup Costs	$ -	$ -	$ -
57					
58		Subtotal	$ 293,285,584	$ 310,123,542	$ 310,852,173
59		AFUDC Adjustment[1]	(2,345,679)	(2,345,679)	(2,345,679)
60		Total	$ 290,939,905	$ 307,777,863	$ 308,506,494

[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 Retebase Items
WP 2-1-1
Plant in Service Monthly Activity

Line No.		Actual Dec-22	Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Proiected Jul-23	Proiected Aug-23	Proiected Sep-23	Proiected Oct-23	Proiected Nov-23	Proiected Dec-23	Proiected Jan-24	Proiected Feb-24	Proiected Mar-24	Proiected Apr-24	Proiected Mar-24	Proiected Jun-24	Proiected Jul-24	Proiected Aug-24	Proiected Sep-24	Proiected Oct-24	Proiected Nov-24	Proiected Dec-24	Proiected Jan-25	13-Month Average
		Gross Plant Balance																										**Projected**
1	30200-Franchise & Consents	$ 193.649	$ 191.769	$ 189.889	$ 188.010	$ 186.130	$ 184.250	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371	$ 182.371
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	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	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-Structuries & 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	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	162.500	$ 162.500
12	36600-Structuries & 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	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	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	3.229.608	$ 3.229.608
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
15	36900-Meas. & Reg. Sta. Equipment	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	130.759	$ 130.759
16	37000-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
17	37400-Land & Land Rights	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	943.988	$ 943.988
18	37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
19	37500-Structuries & 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	153.576.258	153.576.269	153.576.269	153.576.269	153.576.269	153.576.269	153.576.269	153.576.269	153.576.269	153.576.269	154.120.393	154.230.242	154.340.091	154.892.315	155.444.539	155.996.764	156.498.322	156.999.880	157.501.438	159.110.024	159.207.565	159.305.106	159.573.526	159.841.945	160.110.365	160.477.394	$ 158.073.783
21	37601-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
22	37602-Mains - Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
23	37800-Meas. & Reg. Sta. Eq-General	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.546.811	2.570.145	2.593.478	2.616.811	2.640.145	2.663.478	2.686.811	2.686.811	$ 2.595.273
24	37900-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	1.536.580	1.536.580	1.536.580	1.536.580	1.536.580	1.536.580	2.436.580	$ 1.190.427
25	38000-Services	72.312.846	72.312.846	72.312.846	72.312.846	72.312.846	72.312.846	72.312.846	72.312.846	72.312.846	72.312.846	72.312.846	72.595.259	72.877.671	73.160.084	73.400.459	73.640.833	73.881.208	74.167.417	74.453.626	74.739.835	75.022.417	75.305.000	75.587.583	75.853.179	76.118.775	76.384.371	76.646.830	$ 75.015.502
26	38100-Meters	11.309.530	11.309.530	11.309.530	11.309.530	11.309.530	11.309.530	11.309.530	11.309.530	11.309.530	11.309.530	11.340.780	11.372.029	11.403.279	11.429.566	11.455.852	11.482.139	11.525.095	11.568.051	11.810.011	13.860.257	13.910.502	13.960.747	14.994.008	15.038.621	15.083.233	15.521.980	$ 13.356.928
27	38200-Meter Installations	12.890.308	12.890.308	12.890.308	12.890.308	12.890.308	12.890.308	12.890.308	12.890.308	12.890.308	12.890.308	12.937.473	12.984.638	13.031.803	13.035.257	13.038.712	13.042.167	13.046.614	13.051.060	15.397.403	15.413.514	15.429.626	15.445.737	16.503.073	16.507.517	16.511.962	16.995.696	$ 14.673.718
28	38300-House Regulators	2.722.932	2.722.932	2.722.932	2.722.932	2.722.932	2.722.932	2.722.932	2.722.932	2.722.932	2.722.932	2.796.619	2.870.305	2.943.992	2.968.976	2.993.959	3.018.943	3.047.144	3.075.345	3.103.546	3.152.412	3.201.278	3.250.144	3.278.343	3.306.543	3.334.742	3.361.074	$ 3.160.958
29	38500-Ind. Meas. & Reg. Sta. Equip	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	443.024	$ 443.024
30	38700-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.200.000	1.200.000	1.200.000	1.200.000	$ 369.231
31	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
32	39000-Structures & Improvements	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.835.853	6.839.520	6.843.187	6.846.853	6.933.289	7.019.725	7.106.161	7.106.161	7.106.161	7.106.161	7.106.161	7.106.161	7.106.161	7.106.161	7.025.528
33	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
34	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
35	3903-Improv. to Leased Premises	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	68.827	80.023	91.219	102.415	113.611	124.807	136.003	147.199	158.395	169.591	180.787	$ 116.195
36	39100-Office Furniture & Equipment	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	1.674.868	$ 1.674.868
37	39200-Transportation Equipment	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.867.070	3.923.228	3.979.386	4.035.544	4.091.702	4.147.860	4.204.018	4.260.176	4.316.334	4.372.492	4.428.650	$ 4.104.662
38	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
39	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	659.518	669.518	679.518	689.518	699.518	709.518	709.518	709.518	709.518	709.518	709.518	709.518	709.518	709.518	709.518	728.812	$ 708.694
40	39600-Power Operated Equipment	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	1.933.846	$ 1.933.846
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
44	39700-Communication Equipment	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	725.208	$ 725.208
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
46	39900-Miscellaneous Equipment	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	921.961	$ 921.961
47	3990-Oth Tang Proo - PC Hardware	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	488.008	493.410	498.812	504.215	509.617	515.019	520.422	525.824	531.226	536.629	542.031	$ 510.864
48	3991-Oth Tang Proo - Network - HW	-	-	-	-	-	-	-	8.888	8.888	8.888	10.511	10.511	10.511	12.408	27.764	27.764	36.801	41.386	41.386	41.386	41.386	41.386	41.386	41.386	42.194	42.194	42.194	$ 36.895
49	39907-Oth Tang Proo - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
50	30300-Misc. Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
51	30310-Misc. Intangible Plant - Software	-	-	-	-	-	-	-	346.651	346.651	346.651	409.916	409.916	409.916	483.908	1.082.789	1.082.789	1.435.233	1.614.073	1.614.073	1.614.073	1.614.073	1.614.073	1.614.073	1.645.562	1.645.562	1.645.562	$ 1.438.911
52	30320-Customer First - 15 Years	14.442.968	14.446.808	14.446.808	14.446.808	14.446.808	14.446.808	14.446.808	14.446.808	14.446.808	14.446.808	14.446.808	14.446.808	14.446.808	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	17.340.382	$ 17.340.382
53	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
54	39908-Oth Tang Proo - Aeo Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
55	39909-Oth Tang Proo - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
56	39924-Oth Tang Proo - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
	Total	**$ 293.293.011**	**$ 293.294.982**	**$ 293.293.102**	**$ 293.291.223**	**$ 293.289.343**	**$ 293.287.463**	**$ 293.285.584**	**$ 293.641.123**	**$ 293.641.123**	**$ 293.641.123**	**$ 294.694.647**	**$ 295.249.010**	**$ 295.803.373**	**$ 299.633.827**	**$ 301.109.058**	**$ 301.970.047**	**$ 303.354.090**	**$ 304.560.077**	**$ 310.123.542**	**$ 313.126.023**	**$ 313.717.458**	**$ 314.308.894**	**$ 318.257.795**	**$ 318.997.453**	**$ 319.784.815**	**$ 322.215.158**	**$ 310.852.173**

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

Line No.		Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Proiected Jul-23	Proiected Aug-23	Proiected Sep-23	Additions Placed in Service: Proiected Oct-23	Proiected Nov-23	Proiected Dec-23	Proiected Jan-24	Proiected Feb-24	Proiected Mar-24	Proiected Apr-24	Proiected May-24	Proiected Jun-24	Proiected Jul-24	Proiected Aug-24	Proiected Sep-24	Proiected Oct-24	Proiected Nov-24	Proiected Dec-24	Proiected Jan-25
1	30200-Franchise & Consents										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	30400-Land & Land Rights										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	30500-Structures & Improvements										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	31100-Liquefied Petro Gas Equip.										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	36100-Structuries & Improvements										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	36200-Gas Holders										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	36310-Liquefaction Equip.										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	36320-Vaporizing Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	36350-Other Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	36510-Land & Land Rights										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	36520-Rights-Of-Way										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	36600-Structuries & Improvements										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	36700-Mains - Cathodic Protection										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	36701-Mains - Steel										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	36900-Meas. & Reg. Sta. Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	37000-Communication Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	37400-Land & Land Rights										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	37402-Land & Land Rights										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	37500-Structuries & Improvements										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	37600-Mains - Cathodic Protection	11									551.849	111.409	111.409	560.065	560.065	560.065	508.680	508.680	508.680	1.631.426	98.926	98.926	272.231	272.231	272.231	372.231
21	37601-Mains - Steel										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	37602-Mains - Plastic										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	37800-Meas. & Reg. Sta. Eq-General										0	0	0	0	0	0	0	0	0	23.333	23.333	23.333	23.333	23.333	23.333	0
24	37900-Meas. & Reg. - City Gate										0	0	0	0	0	0	0	0	0	900.000	0	0	0	0	0	900.000
25	38000-Services										288.176	288.176	288.176	245.280	245.280	245.280	292.050	292.050	292.050	288.350	288.350	288.350	271.016	271.016	271.016	267.816
26	38100-Meters										31.438	31.438	31.438	26.445	26.445	26.445	43.215	43.215	2.255.494	50.549	50.549	50.549	1.039.498	44.882	44.882	441.395
27	38200-Meter Installations										47.165	47.165	47.165	3.455	3.455	3.455	4.446	4.446	2.346.344	16.111	16.111	16.111	1.057.336	4.444	4.444	423.734
28	38300-House Regulators										73.687	73.687	73.687	24.984	24.984	24.984	28.201	28.201	28.201	48.866	48.866	48.866	28.199	28.199	28.199	26.333
29	38500-Ind. Meas. & Reg. Sta. Equip										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	38700-Other Equipment										0	0	0	0	0	0	0	0	0	0	0	0	1.200.000	0	0	0
31	38900-Land & Land Rights										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	39000-Structures & Improvements										0	0	0	3.667	3.667	3.667	86.436	86.436	86.436	0	0	0	0	0	0	0
33	3901-Structure Frame										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	3902-Improvements										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	3903-Improv. to Leased Premises										0	0	0	0	0	0	11.196	11.196	11.196	11.196	11.196	11.196	11.196	11.196	11.196	11.196
36	39100-Office Furniture & Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	39200-Transportation Equipment										0	0	0	0	0	0	56.158	56.158	56.158	56.158	56.158	56.158	56.158	56.158	56.158	56.158
38	39300-Stores Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	39400-Tools, Shop, & Garage Equip.										10.000	10.000	10.000	10.000	10.000	10.000	0	0	0	0	0	0	0	0	0	19.294
40	39600-Power Operated Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	39603-Ditchers										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	39604-Backhoes										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	39605-Welders										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	39700-Communication Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	39701-Comm. Equip. - Mobile Radios										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	39800-Miscellaneous Equipment										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	3990-Oth Tang Proo - PC Hardware										0	0	0	0	0	0	5.402	5.402	5.402	5.402	5.402	5.402	5.402	5.402	5.402	5.402
48	3991-Oth Tang Proo - Network - HW							8.888			1.622	0	0	1.897	15.356	0	9.037	4.586	0	0	0	0	0	807	0	0
49	39907-Oth Tang Proo - PC Software										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	30300-Misc. Intangible Plant										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	30310-Misc. Intangible Plant - Software							346.651			63.264	0	0	73.992	598.881	0	352.444	178.839	0	0	0	0	0	31.489	0	0
52	30320-Customer First - 15 Years	3.840									0	0	0	2.893.574	0	0	0	0	0	0	0	0	0	0	0	0
53	30330-Customer First - 7 Years										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	39908-Oth Tang Proo - Aeo Software										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	39909-Oth Tang Proo - Mainframe S/W										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	39924-Oth Tang Proo - Gen. Startup Costs										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	$ 3.851	$ -	$ -	$ -	$ -	$ -	$ 355.540	$ -	$ -	$ 1.067.202	$ 561.875	$ 561.875	$ 3.843.360	$ 1.488.133	$ 873.696	$ 1.397.265	$ 1.219.209	$ 5.589.960	$ 3.031.391	$ 598.891	$ 598.891	$ 3.964.370	$ 749.159	$ 716.862	$ 2.523.559

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

Line No.		Actual Jan-22	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Proiected Jul-23	Proiected Aug-23	Proiected Sep-23	Proiected Oct-23	Proiected Nov-23	Proiected Dec-23	Proiected Jan-24	Proiected Feb-24	Proiected Mar-24	Proiected Apr-24	Proiected May-24	Proiected Jun-24	Proiected Jul-24	Proiected Aug-24	Proiected Sep-24	Proiected Oct-24	Proiected Nov-24	Proiected Dec-24	Proiected Jan-25
		Retirements																								
1	30200-Franchise & Consents	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)																			
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							0	0	0	(7,726)	(1,560)	(1,560)	(7,841)	(7,841)	(7,841)	(7,122)	(7,122)	(7,122)	(22,840)	(1,385)	(1,385)	(3,811)	(3,811)	(3,811)	(5,211)
21	37601-Mains - Steel							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	37602-Mains - Plastic							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	37800-Meas. & Reg. Sta. Eq-General																									
24	37900-Meas. & Reg. - City Gate																									
25	38000-Services							0	0	0	(5,764)	(5,764)	(5,764)	(4,906)	(4,906)	(4,906)	(5,841)	(5,841)	(5,841)	(5,767)	(5,767)	(5,767)	(5,420)	(5,420)	(5,420)	(5,356)
26	38100-Meters							0	0	0	(189)	(189)	(189)	(159)	(159)	(159)	(259)	(259)	(13,533)	(303)	(303)	(303)	(6,237)	(269)	(269)	(2,648)
27	38200-Meter Installations																									
28	38300-House Regulators																									
29	38500-Ind. Meas. & Reg. Sta. Equip																									
30	38700-Other Equipment																									
31	38900-Land & Land Rights																									
32	39000-Structures & Improvements																									
33	3901-Structure Frame																									
34	3902-Improvements																									
35	3903-Improv. to Leased Premises																									
36	39100-Office Furniture & Equipment																									
37	39200-Transportation Equipment																									
38	39300-Stores Equipment																									
39	39400-Tools, Shop, & Garage Equip.																									
40	39600-Power Operated Equipment																									
41	39603-Ditchers																									
42	39604-Backhoes																									
43	39605-Welders																									
44	39700-Communication Equipment																									
45	39701-Comm. Equip. - Mobile Radios																									
46	39800-Miscellaneous Equipment																									
47	3990-Oth Tang Prop - PC Hardware																									
48	3991-Oth Tang Prop - Network - HW																									
49	39907-Oth Tang Prop - PC Software																									
50	30300-Misc. Intangible Plant																									
51	30310-Misc. Intangible Plant - Software																									
52	30320-Customer First - 15 Years																									
53	30330-Customer First - 7 Years																									
54	39908-Oth Tang Prop - Aeo Software																									
55	39909-Oth Tang Prop - Mainframe S/W																									
56	39924-Oth Tang Prop - Gen. Startup Costs																									
	Total	$ (1,880)	$ (1,880)	$ (1,880)	$ (1,880)	$ (1,880)	$ (1,880)	$ -	$ -	$ -	$ (13,678)	$ (7,512)	$ (7,512)	$ (12,905)	$ (12,905)	$ (12,909)	$ (13,222)	$ (13,222)	$ (26,495)	$ (28,910)	$ (7,455)	$ (7,455)	$ (15,468)	$ (9,501)	$ (9,501)	$ (13,216)

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

Line No.		Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Proiected Jun-23	Proiected Jul-23	Proiected Aug-23	Proiected Sep-23	Proiected Oct-23	Proiected Nov-23	Proiected Dec-23	Proiected Jan-24	Proiected Feb-24	Proiected Mar-24	Proiected Apr-24	Proiected May-24	Proiected Jun-24	Proiected Jul-24	Proiected Aug-24	Proiected Sep-24	Proiected Oct-24	Proiected Nov-24	Proiected Dec-24	Proiected Jan-25
		Transfers/Adjustments																								
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	38700-Other Equipment																									
31	38900-Land & Land Rights																									
32	39000-Structures & Improvements																									
33	3901-Structure Frame																									
34	3902-Improvements																									
35	3903-Improv. to Leased Premises																									
36	39100-Office Furniture & Equipment																									
37	39200-Transportation Equipment																									
38	39300-Stores Equipment																									
39	39400-Tools, Shop, & Garage Equip.																									
40	39600-Power Operated Equipment																									
41	39603-Ditchers																									
42	39604-Backhoes																									
43	39605-Welders																									
44	39700-Communication Equipment																									
45	39701-Comm. Equip. - Mobile Radios																									
46	39800-Miscellaneous Equipment																									
47	3990-Oth Tang Proo - PC Hardware																									
48	3991-Oth Tang Proo - Network - HW																									
49	39907-Oth Tang Proo - PC Software																									
50	30300-Misc. Intangible Plant																									
51	30310-Misc. Intangible Plant - Software																									
52	30320-Customer First - 15 Years																									
53	30330-Customer First - 7 Years																									
54	39908-Oth Tang Proo - Aeo Software																									
55	39909-Oth Tang Proo - Mainframe S/W																									
56	39924-Oth Tang Proo - Gen. Startup Costs																									
	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Description		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
Growth																				
Ga Growth Functional		141,495	141,495	141,495	10,365	10,365	10,365	13,338	13,338	13,338	48,333	48,333	48,333	13,333	13,333	13,333	7,733	7,733	7,733	163,333
North Georgia Medical Center Main Extension		45,733	45,733	45,733	184,933	184,933	184,933	202,667	202,667	202,667	-	-	-	-	-	-	-	-	-	-
85 Business Park PH II (6" PE Main Ext)		-	-	-	-	-	-	-	-	-	200,000	200,000	200,000	-	-	-	-	-	-	-
Gainesville Township Main Extension		-	-	-	-	-	-	-	-	-	173,833	173,833	173,833	-	-	-	-	-	-	-
85 Business Park PH III (ST Trans line tie-in)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	373,333
Rotary Meters & Service Lines		-	-	-	-	-	-	25,000	25,000	25,000	21,667	21,667	21,667	28,333	28,333	28,333	25,667	25,667	25,667	25,000
Orchards Phase 3		-	-	-	-	-	-	-	-	-	103,667	103,667	103,667	-	-	-	-	-	-	-
West Central Georgia Regional Hospital		99,428	99,428	99,428	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cottrell 85 Business Park Service line		30,260	30,260	30,260	36,067	36,067	36,067	22,699	22,699	22,699	-	-	-	-	-	-	-	-	-	-
Shallowford		2,622	2,622	2,622	11,072	11,072	11,072	33,290	33,290	33,290	21,203	21,203	21,203	-	-	-	-	-	-	-
85 Business Park		47,386	47,386	47,386	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-growth improvements																				
Other		26,166	26,166	26,166	6,194	6,194	6,194	-	-	-	36,000	36,000	36,000	-	-	-	-	-	-	-
Public improvements	(1)																			
Misc Public Improvements		-	-	-	3,667	3,667	3,667	-	-	-	-	-	-	-	-	-	-	-	-	122,427
Misc. System Improvement		-	-	-	-	-	-	-	-	-	23,333	23,333	23,333	23,333	23,333	23,333	-	-	-	-
Old Cusseta Rd GDOT Relocation (CUSERD)		-	-	-	306,000	306,000	306,000	204,000	204,000	204,000	-	-	-	-	-	-	-	-	-	-
US 27 Widening Relocation		-	-	-	-	-	-	-	-	-	-	-	-	203,507	203,507	203,507	203,507	203,507	203,507	-
Columbus City Projects		-	-	-	-	-	-	43,218	43,218	43,218	-	-	-	-	-	-	-	-	-	-
Gainesville City Projects		-	-	-	-	-	-	43,218	43,218	43,218	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	13,075	13,075	13,075	13,075	13,075	13,075	13,075	13,075	13,075	13,075	13,075	13,075	14,905
Equipment																				
Vehicles		-	-	-	-	-	-	43,083	43,083	43,083	43,083	43,083	43,083	43,083	43,083	43,083	43,083	43,083	43,083	64,667
AMR		378,031	378,031	378,031	457,525	457,525	457,525	409,502	409,502	409,502	409,502	409,502	409,502	409,502	409,502	409,502	409,502	409,502	409,502	-
IT		-	-	-	-	-	-	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	6,158
Security		-	-	-	-	-	-	11,196	11,196	11,196	11,196	11,196	11,196	11,196	11,196	11,196	11,196	11,196	11,196	14,664
Advanced Leak Detection		-	-	-	-	-	-	-	-	-	-	-	-	500,000	500,000	200,000	-	-	-	-
Tool replacement		10,000	10,000	10,000	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	19,294	19,294	19,294	-
RNG Interconnect Columbus		-	-	-	-	-	-	-	-	-	333,333	333,333	333,333	-	-	-	-	-	-	-
RNG Interconnect Gainesville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	333,333	333,333	333,333	-
RNG Interconnect + Decom Skid Gainesville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	333,333
Functionals	(2)																			
Growth		213,949	213,949	213,949	213,949	213,949	213,949	263,949	263,949	263,949	263,949	263,949	263,949	263,949	263,949	263,949	263,949	263,949	263,949	263,949
Non-growth	(3)	54,468	54,468	54,468	54,468	54,468	54,468	64,468	64,468	64,468	64,468	64,468	64,468	64,468	64,468	64,468	64,468	64,468	64,468	64,468
Leak	(4)	37,182	37,182	37,182	37,182	37,182	37,182	47,182	47,182	47,182	47,182	47,182	47,182	47,182	47,182	47,182	47,182	47,182	47,182	47,182
Customer First 15 Years					2,893,574															
Cyber Security		355,540	64,887	-	-	75,890	614,237	-	361,481	183,425	-	-	-	-	-	32,297	-	-	1,347,165	3,535
		$ 1,442,259	$ 1,151,606	$ 1,086,719	$ 4,224,995	$ 1,407,311	$ 1,945,658	$ 1,445,286	$ 1,806,767	$ 1,628,711	$ 1,819,226	$ 1,819,226	$ 1,819,226	$ 1,626,364	$ 1,626,364	$ 1,358,660	$ 1,447,391	$ 1,447,391	$ 2,794,556	$ 1,496,955

(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.

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

Net F

Line No.		Actual Dec-22	Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23
1	30200-Franchise & Consents	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932
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	66,048	65,951	65,853	65,756	65,658	65,561	65,463	65,366	65,268	65,171	65,073	64,976	64,878
12	36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
13	36700-Mains - Cathodic Protection	90,028	89,032	88,036	87,040	86,044	85,049	84,053	83,057	82,061	81,065	80,070	79,074	78,078
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas. & Reg. Sta. Equipment	45,220	45,170	45,120	45,070	45,020	44,970	44,920	44,870	44,819	44,769	44,719	44,669	44,619
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	295,210	294,536	293,863	293,189	292,516	291,842	291,169	290,495	289,822	289,148	288,475	287,801	287,128
20	37600-Mains - Cathodic Protection	124,340,614	124,147,865	123,946,342	123,834,996	123,607,473	123,404,145	123,201,400	123,002,645	122,797,876	122,593,108	122,940,189	122,846,104	122,751,872
21	37601-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-
22	37602-Mains - Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-
23	37800-Meas. & Reg. Sta. Eq-General	1,187,812	1,201,933	1,197,812	1,195,240	1,226,959	1,223,098	1,220,061	1,229,406	1,225,479	1,221,553	1,217,627	1,213,700	1,209,774
24	37900-Meas. & Reg. - City Gate	380,397	379,389	378,381	377,374	376,366	375,358	374,350	373,342	372,334	371,326	370,318	369,310	368,302
25	38000-Services	51,866,294	51,757,612	51,609,718	51,471,866	51,369,826	51,235,110	51,096,237	50,967,437	50,820,401	50,673,364	50,814,504	50,955,070	51,095,062
26	38100-Meters	6,340,817	6,317,427	6,290,225	6,263,967	6,239,146	6,212,267	6,185,443	6,158,560	6,131,417	6,104,275	6,108,570	6,112,791	6,116,936
27	38200-Meter Installations	8,606,953	8,572,579	8,538,205	8,503,831	8,469,456	8,435,082	8,400,708	8,366,334	8,331,960	8,297,586	8,310,376	8,323,041	8,335,580
28	38300-House Regulators	2,022,075	2,016,440	2,010,677	2,004,913	1,999,150	1,993,386	1,987,623	1,981,859	1,976,096	1,970,332	2,038,255	2,106,022	2,173,633
29	38500-Ind. Meas. & Reg. Sta. Equip	356,564	355,519	354,474	353,430	352,385	351,340	350,295	349,250	348,206	347,161	346,116	345,071	344,026
30	38700-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
31	38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
32	39000-Structures & Improvements	5,382,077	5,369,089	5,356,100	5,343,112	5,330,124	5,317,136	5,304,148	5,291,160	5,278,172	5,265,184	5,252,195	5,239,207	5,226,219
33	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3903-Improv. to Leased Premises	28,498	27,925	27,351	26,778	26,204	25,630	25,057	24,483	23,910	23,336	22,763	22,189	21,616
36	39100-Office Furniture & Equipment	828,065	821,086	814,108	807,129	800,150	793,172	786,193	779,215	772,236	765,257	758,279	751,300	744,322
37	39200-Transportation Equipment	1,984,499	1,953,852	1,923,206	1,892,559	1,861,913	1,831,266	1,800,620	1,769,973	1,739,327	1,708,680	1,678,034	1,647,387	1,616,740
38	39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
39	39400-Tools, Shop, & Garage Equip.	254,171	248,758	243,346	237,933	232,520	227,108	221,695	216,282	210,870	205,457	210,044	214,548	218,969
40	39600-Power Operated Equipment	1,419,743	1,411,830	1,403,917	1,396,005	1,388,092	1,380,180	1,372,267	1,364,354	1,356,442	1,348,529	1,340,616	1,332,704	1,324,791
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	74,371	68,328	62,284	56,241	50,197	44,154	38,111	32,067	26,024	19,980	13,937	7,894	1,850
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	352,111	346,986	341,861	336,737	331,612	326,488	321,363	316,239	311,114	305,989	300,865	295,740	290,616
47	3990-Oth Tang Prop - PC Hardware	169,438	162,659	155,880	149,100	142,321	135,542	128,763	121,983	115,204	108,425	101,646	94,866	88,087
48	3991-Oth Tang Prop - Network - H/W	-	-	-	-	-	-	(39)	8,849	8,726	8,602	10,101	9,955	9,809
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)
51	30310-Misc. Intangible Plant - Software	-	-	-	-	-	-	-	346,651	341,989	337,326	395,928	390,415	384,902
52	30320-Customer First - 15 Years	14,442,968	14,366,569	14,286,309	14,206,049	14,125,789	14,045,529	13,965,269	13,885,009	13,804,749	13,724,489	13,644,229	13,563,969	13,483,709
53	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39908-Other Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-
56	39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
57	**Total**	**$ 221,286,483**	**$ 220,773,048**	**$ 220,185,580**	**$ 219,700,825**	**$ 219,171,434**	**$ 218,595,924**	**$ 218,017,678**	**$ 217,821,397**	**$ 217,227,011**	**$ 216,632,625**	**$ 217,105,440**	**$ 217,070,315**	**$ 217,034,030**

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

Plant

Line No.		Projected Jan-24	Projected Feb-24	Projected Mar-24	Projected Apr-24	Projected May-24	Projected Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25
1	30200-Franchise & Consents	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932	172,932
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	64,781	64,683	64,586	64,488	64,391	64,293	64,196	64,098	64,001	63,903	63,806	63,708	63,611
12	36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
13	36700-Mains - Cathodic Protection	77,082	76,086	75,091	74,095	73,099	72,103	71,107	70,112	69,116	68,120	67,124	66,128	65,133
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas. & Reg. Sta. Equipment	44,569	44,519	44,469	44,418	44,368	44,318	44,268	44,218	44,168	44,118	44,068	44,017	43,967
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	286,455	285,781	285,108	284,434	283,761	283,087	282,414	281,740	281,067	280,393	279,720	279,046	278,373
20	37600-Mains - Cathodic Protection	123,106,151	123,459,693	123,812,499	124,113,183	124,413,198	124,712,544	126,133,969	126,020,748	125,907,397	125,967,221	126,026,687	126,085,795	126,244,545
21	37601-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-
22	37602-Mains - Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-
23	37800-Meas. & Reg. Sta. Eq-General	1,205,848	1,201,921	1,197,995	1,194,069	1,190,142	1,186,216	1,205,623	1,224,994	1,244,329	1,263,628	1,282,891	1,302,118	1,297,976
24	37900-Meas. & Reg. - City Gate	367,294	366,286	365,279	364,271	363,263	362,255	1,261,247	1,258,814	1,256,381	1,253,948	1,251,515	1,249,082	2,146,649
25	38000-Services	51,191,583	51,287,616	51,383,160	51,524,985	51,666,227	51,806,888	51,943,267	52,079,071	52,214,300	52,331,622	52,448,403	52,564,645	52,677,146
26	38100-Meters	6,116,014	6,115,028	6,113,979	6,129,637	6,145,192	8,372,922	8,390,327	8,407,611	8,424,774	9,430,766	9,439,663	9,448,452	9,853,647
27	38200-Meter Installations	8,304,284	8,272,978	8,241,663	8,211,330	8,180,985	10,492,526	10,467,578	10,442,586	10,417,551	11,433,699	11,394,135	11,354,560	11,734,262
28	38300-House Regulators	2,192,386	2,211,085	2,229,732	2,251,542	2,273,294	2,294,985	2,337,282	2,379,475	2,421,565	2,442,885	2,464,145	2,485,346	2,504,620
29	38500-Ind. Meas. & Reg. Sta. Equip	342,982	341,937	340,892	339,847	338,802	337,758	336,713	335,668	334,623	333,578	332,534	331,489	330,444
30	38700-Other Equipment	-	-	-	-	-	-	-	-	-	1,200,000	1,180,000	1,160,000	1,140,000
31	38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
32	39000-Structures & Improvements	5,216,898	5,207,569	5,198,234	5,271,661	5,344,924	5,418,022	5,404,521	5,391,019	5,377,517	5,364,015	5,350,514	5,337,012	5,323,510
33	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3903-Improv. to Leased Premises	21,042	20,468	19,895	30,517	41,046	51,482	61,825	72,074	82,230	92,293	102,262	112,138	121,921
36	39100-Office Furniture & Equipment	737,343	730,364	723,386	716,407	709,428	702,450	695,471	688,493	681,514	674,535	667,557	660,578	653,600
37	39200-Transportation Equipment	1,586,094	1,555,447	1,524,801	1,550,312	1,575,379	1,600,000	1,624,176	1,647,908	1,671,194	1,694,035	1,716,431	1,738,382	1,759,888
38	39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
39	39400-Tools, Shop, & Garage Equip.	223,307	227,561	231,731	225,819	219,906	213,993	208,081	202,168	196,255	190,343	184,430	178,517	191,898
40	39600-Power Operated Equipment	1,316,878	1,308,966	1,301,053	1,293,140	1,285,228	1,277,315	1,269,402	1,261,490	1,253,577	1,245,664	1,237,752	1,229,839	1,221,926
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)	(4,193)
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	285,491	280,367	275,242	270,118	264,993	259,868	254,744	249,619	244,495	239,370	234,246	229,121	223,996
47	3990-Oth Tang Prop - PC Hardware	81,308	74,529	67,749	66,373	64,921	63,394	61,791	60,114	58,362	56,535	54,633	52,656	50,603
48	3991-Oth Tang Prop - Network - H/W	11,560	26,744	26,358	35,009	39,084	38,509	37,934	37,359	36,784	36,209	36,441	35,855	35,269
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)	(238,331)
51	30310-Misc. Intangible Plant - Software	453,381	1,045,753	1,031,190	1,369,070	1,528,606	1,506,896	1,485,187	1,463,478	1,441,768	1,420,059	1,429,839	1,407,706	1,385,573
52	30320-Customer First - 15 Years	16,297,023	16,200,687	16,104,352	16,008,016	15,911,681	15,815,346	15,719,010	15,622,675	15,526,339	15,430,004	15,333,668	15,237,333	15,140,997
53	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39908-Other Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-
56	39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
57	**Total**	**$ 220,278,069**	**$ 221,154,387**	**$ 221,406,759**	**$ 222,181,059**	**$ 222,770,235**	**$ 227,725,490**	**$ 230,108,449**	**$ 230,053,848**	**$ 229,997,626**	**$ 233,305,262**	**$ 233,370,781**	**$ 233,401,842**	**$ 235,237,874**

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

Line No.	Account	Cost Adjustment [1]	Deprec. Rate
1	**Monthly Depreciation**		
2	37600-Mains - Cathodic Protection	1,192,061	1.60%
3	38000-Services	553,072	2.44%
4	38100-Meters	153,681	2.88%
5	39000-Structures & Improvements	196,865	2.28%
6	30310-Misc. Intangible Plant - Software	250,000	16.14%
7		2,345,679	
8			
9			
10	**Accumulated Depreciation**		
11	37600-Mains - Cathodic Protection		
12	38000-Services		
13	38100-Meters		
14	39000-Structures & Improvements		
15	30300-Misc. Intangible Plant		
16			
17			
18			
19	**Net Adjustment Remaining**		
20	37600-Mains - Cathodic Protection		
21	38000-Services		
22	38100-Meters		
23	39000-Structures & Improvements		
24	30300-Misc. Intangible Plant		
25			

[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 remaing useful life of the assets. This account 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

13 Month
Average

Line No.	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	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	1/31/2025
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	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	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	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	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	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	6,819	6,819	6,819	6,819	6,819	6,819	6,819	
8																																	
9																																	
10	**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**	**Feb-24**	**Mar-24**	**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	
11	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	79,471	81,060	82,650	84,239	85,828	87,418	89,007	90,597	92,186	93,775	95,365	96,954	
12	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	56,229	57,354	58,478	59,603	60,727	61,852	62,976	64,101	65,226	66,350	67,475	68,599	
13	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	18,442	18,811	19,179	19,548	19,917	20,286	20,655	21,024	21,392	21,761	22,130	22,499	
14	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	18,702	19,076	19,450	19,824	20,198	20,572	20,946	21,320	21,695	22,069	22,443	22,817	
15	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	168,125	171,488	174,850	178,213	181,575	184,938	188,300	191,663	195,025	198,388	201,750	205,113	
16	204,581	211,401	218,220	225,039	231,859	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	340,969	347,788	354,607	361,427	368,246	375,065	381,885	388,704	395,524	402,343	409,162	415,982	375,065
17																																	
18																																	
19	**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**	**Feb-24**	**Mar-24**	**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	
20	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	1,112,590	1,111,001	1,109,411	1,107,822	1,106,233	1,104,643	1,103,054	1,101,464	1,099,875	1,098,286	1,096,696	1,095,107	
21	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	496,843	495,718	494,594	493,469	492,345	491,220	490,096	488,971	487,846	486,722	485,597	484,473	
22	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	135,239	134,870	134,502	134,133	133,764	133,395	133,026	132,657	132,289	131,920	131,551	131,182	
23	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	178,163	177,789	177,415	177,041	176,667	176,293	175,919	175,545	175,170	174,796	174,422	174,048	
24	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	81,875	78,513	75,150	71,788	68,425	65,063	61,700	58,338	54,975	51,613	48,250	44,888	
25	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	2,004,710	1,997,891	1,991,072	1,984,252	1,977,433	1,970,614	1,963,794	1,956,975	1,950,155	1,943,336	1,936,517	1,929,697	

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

Line No.	Acct No.	Description	Balance 6/30/2023	Balance 6/30/2024	13 Month Average 1/31/2025
1	30200	30200-Franchise & Consents	$ 9,438	$ 9,438	$ 9,438
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	$ 97,037	$ 98,207	98,304
12	36600	36600-Structures & Improvements	$ 11,493	$ 11,493	11,493
13	36700	36700-Mains - Cathodic Protection	$ 3,145,555	$ 3,157,505	3,158,501
14	36701	36701-Mains - Steel	$ -	$ -	-
15	36900	36900-Meas. & Reg. Sta. Equipment	$ 85,840	$ 86,441	86,491
16	37000	37000-Communication Equipment	$ -	$ -	-
17	37400	37400-Land & Land Rights	$ 126,079	$ 126,079	126,079
18	37402	37402-Land & Land Rights	$ -	$ -	-
19	37500	37500-Structures & Improvements	$ 119,076	$ 127,158	127,831
20	37600	37600-Mains - Cathodic Protection	$ 30,374,869	$ 32,788,894	32,996,580
21	37601	37601-Mains - Steel	$ -	$ -	-
22	37602	37602-Mains - Plastic	$ -	$ -	-
23	37800	37800-Meas. & Reg. Sta. Eq-General	$ 1,326,751	$ 1,360,595	1,364,676
24	37900	37900-Meas. & Reg. - City Gate	$ 262,231	$ 274,326	277,636
25	38000	38000-Services	$ 21,216,609	$ 22,932,946	23,083,278
26	38100	38100-Meters	$ 5,124,086	$ 5,437,089	5,480,927
27	38200	38200-Meter Installations	$ 4,489,600	$ 4,904,877	4,954,631
28	38300	38300-House Regulators	$ 735,309	$ 808,561	815,701
29	38500	38500-Ind. Meas. & Reg. Sta. Equip	$ 92,729	$ 105,267	106,311
30	38700	38700-Other Equipment	$ -	$ -	9,231
31	38900	38900-Land & Land Rights	$ 153,221	$ 153,221	153,221
32	39000	39000-Structures & Improvements	$ 1,531,705	$ 1,688,139	1,702,035
33	39003	39003-Improvements	$ -	$ -	-
34	39004	39004-Air Conditioning Equipment	$ -	$ -	-
35	39009	39009-Improv. to Leased Premises	$ 43,770	$ 50,933	52,411
36	39100	39100-Office Furniture & Equipment	$ 888,675	$ 972,418	979,397
37	39200	39200-Transportation Equipment	$ 2,066,451	$ 2,435,544	2,470,504
38	39300	39300-Stores Equipment	$ 3,328	$ 3,328	3,328
39	39400	39400-Tools, Shop, & Garage Equip.	$ 427,823	$ 495,525	501,463
40	39600	39600-Power Operated Equipment	$ 561,579	$ 656,530	664,443
41	39603	39603-Ditchers	$ -	$ -	-
42	39604	39604-Backhoes	$ -	$ -	-
43	39700	39605-Welders	$ -	$ -	-
44	39701	39700-Communication Equipment	$ 687,097	$ 729,401	729,401
45	39800	39701-Comm. Equip. - Mobile Radios	$ -	$ -	-
46	39903	39800-Miscellaneous Equipment	$ 600,598	$ 662,092	667,217
47	39900	3990-Oth Tang Prop - PC Hardware	$ 359,245	$ 440,821	448,328
48	39910	3991-Oth Tang Prop - Network - H/W	$ 39	$ 2,878	3,579
49	39906	39907-Oth Tang Prop - PC Software	$ -	$ -	-
50	33000	33000-Misc. Intangible Plant	$ 238,331	$ 238,331	238,331
51	30310	30310-Misc. Intangible Plant - Software	$ -	$ 107,176	133,641
52	30320	30320-Customer First - 15 Years	$ 481,539	$ 1,525,037	1,621,372
53	30330	30330-Customer First - 7 Years	$ -	$ -	-
54	39908	39908-Oth Tang Prop - Appl Software	$ -	$ -	-
55	39909	39909-Oth Tang Prop - Mainframe S/W	$ -	$ -	-
56	39924	39924-Oth Tang Prop - Gen. Startup Costs	$ -	$ -	-
57		Subtotal	75,267,905	82,398,052	83,083,581
58		Cost of Removal Incurred	10,808,055	10,808,055	10,808,055
59		Subtotal	86,075,961	93,206,108	93,891,636
60		AFUDC Adjustment	(286,414)	(368,246)	(375,065)
61		Total	$ 85,789,547	$ 92,837,862	$ 93,516,571

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

Line No.		Actual Dec-22	Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23
1	30200-Franchise & Consents	$ 20.716	$ 18.837	$ 16.957	$ 15.077	$ 13.198	$ 11.318	$ 9.438	$ 9.438	$ 9.438	$ 9.438	$ 9.438	$ 9.438
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	36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
10	36510-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
11	36520-Rights-Of-Way	96,452	96,549	96,647	96,744	96,842	96,939	97,037	97,134	97,232	97,329	97,427	97,524
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	3,139,581	3,140,576	3,141,572	3,142,568	3,143,564	3,144,560	3,145,555	3,146,551	3,147,547	3,148,543	3,149,539	3,150,534
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas. & Reg. Sta. Equipment	85,539	85,589	85,639	85,689	85,740	85,790	85,840	85,890	85,940	85,990	86,040	86,090
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
18	37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	115,035	115,709	116,382	117,055	117,729	118,402	119,076	119,749	120,423	121,096	121,770	122,443
20	37600-Mains - Cathodic Protection	29,235,644	29,428,404	29,629,927	29,741,274	29,968,797	30,172,125	30,374,869	30,573,625	30,778,393	30,983,161	31,180,204	31,384,138
21	37601-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-
22	37602-Mains - Plastic	-	-	-	-	-	-	-	-	-	-	-	-
23	37800-Meas. & Reg. Sta. Eq-General	1,358,999	1,344,878	1,348,999	1,351,571	1,319,852	1,323,713	1,326,751	1,317,406	1,321,332	1,325,258	1,329,185	1,333,111
24	37900-Meas. & Reg. - City Gate	256,183	257,191	258,199	259,207	260,215	261,223	262,231	263,239	264,246	265,254	266,262	267,270
25	38000-Services	20,446,553	20,565,234	20,703,128	20,840,981	20,943,020	21,077,736	21,216,609	21,345,409	21,492,446	21,639,482	21,780,754	21,922,601
26	38100-Meters	4,968,713	4,992,103	5,019,305	5,045,562	5,070,384	5,097,263	5,124,086	5,150,970	5,178,112	5,205,255	5,232,209	5,259,239
27	38200-Meter Installations	4,283,355	4,317,729	4,352,103	4,386,477	4,420,852	4,455,226	4,489,600	4,523,974	4,558,348	4,592,722	4,627,096	4,661,596
28	38300-House Regulators	700,857	706,492	712,255	718,019	723,782	729,546	735,309	741,073	746,837	752,600	758,364	764,283
29	38500-Ind. Meas. & Reg. Sta. Equip	86,460	87,505	88,550	89,595	90,639	91,684	92,729	93,774	94,819	95,863	96,908	97,953
30	38700-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
31	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
32	39000-Structures & Improvements	1,453,777	1,466,765	1,479,753	1,492,741	1,505,729	1,518,717	1,531,705	1,544,693	1,557,682	1,570,670	1,583,658	1,596,646
33	39001-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-
34	39002-Improvements	-	-	-	-	-	-	-	-	-	-	-	-
35	39003-Improv. to Leased Premises	40,329	40,903	41,476	42,050	42,623	43,197	43,770	44,344	44,918	45,491	46,065	46,638
36	39100-Office Furniture & Equipment	846,803	853,782	860,760	867,739	874,717	881,696	888,675	895,653	902,632	909,610	916,589	923,568
37	39200-Transportation Equipment	1,882,571	1,913,218	1,943,864	1,974,511	2,005,157	2,035,804	2,066,451	2,097,097	2,127,744	2,158,390	2,189,037	2,219,683
38	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
39	39400-Tools, Shop, & Garage Equip.	395,347	400,760	406,172	411,585	416,998	422,410	427,823	433,236	438,648	444,061	449,474	454,970
40	39600-Power Operated Equipment	514,103	522,015	529,928	537,841	545,753	553,666	561,579	569,491	577,404	585,317	593,229	601,142
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	650,837	656,880	662,924	668,967	675,010	681,054	687,097	693,141	699,184	705,227	711,271	717,314
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	569,850	574,975	580,099	585,224	590,348	595,473	600,598	605,722	610,847	615,971	621,096	626,220
47	3990-Oth Tang Prop - PC Hardware	318,570	325,349	332,128	338,907	345,687	352,466	359,245	366,024	372,804	379,583	386,362	393,141
48	3991-Oth Tang Prop - Network - H/W	-	-	-	-	-	-	39	39	163	286	410	556
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331
51	30310-Misc. Intangible Plant - Software	-	-	-	-	-	-	-	-	4,662	9,325	13,987	19,501
52	30320-Customer First - 15 Years	-	80,239	160,499	240,759	321,019	401,279	481,539	561,799	642,059	722,319	802,579	882,839
53	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-
54	39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-
55	39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-
56	39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-
57	COR Incurred	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055
	Total	**$ 82,814,583**	**$ 83,329,989**	**$ 83,915,577**	**$ 84,398,453**	**$ 84,925,965**	**$ 85,499,595**	**$ 86,075,961**	**$ 86,627,781**	**$ 87,222,168**	**$ 87,816,554**	**$ 88,397,262**	**$ 88,986,750**

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

Accumulated Reserves

Line No.		Projected Dec-23	Projected Jan-24	Projected Feb-24	Projected Mar-24	Projected Apr-24	Projected May-24	Projected Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	Projected 13-Month Average
1	30200-Franchise & Consents	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 9,438	**$ 9,438**
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-Way	97,622	97,719	97,817	97,914	98,012	98,109	98,207	98,304	98,402	98,499	98,597	98,694	98,792	98,889	**$ 98,304**
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	3,151,530	3,152,526	3,153,522	3,154,518	3,155,513	3,156,509	3,157,505	3,158,501	3,159,497	3,160,492	3,161,488	3,162,484	3,163,480	3,164,476	**$ 3,158,501**
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
15	36900-Meas. & Reg. Sta. Equipment	86,141	86,191	86,241	86,291	86,341	86,391	86,441	86,491	86,541	86,592	86,642	86,692	86,742	86,792	**$ 86,491**
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	123,117	123,790	124,464	125,137	125,811	126,484	127,158	127,831	128,505	129,178	129,852	130,525	131,199	131,872	**$ 127,831**
20	37600-Mains - Cathodic Protection	31,588,219	31,786,164	31,984,847	32,184,265	32,385,139	32,586,682	32,788,894	32,976,056	33,186,817	33,397,709	33,606,305	33,815,258	34,024,570	34,232,839	**$ 32,996,580**
21	37601-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
22	37602-Mains - Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
23	37800-Meas. & Reg. Sta. Eq-General	1,337,037	1,340,964	1,344,890	1,348,816	1,352,743	1,356,669	1,360,595	1,364,522	1,368,484	1,372,482	1,376,516	1,380,587	1,384,693	1,388,835	**$ 1,364,676**
24	37900-Meas. & Reg. - City Gate	268,278	269,286	270,294	271,302	272,310	273,318	274,326	275,334	277,767	280,199	282,632	285,065	287,498	289,931	**$ 277,636**
25	38000-Services	22,065,022	22,208,875	22,353,217	22,498,048	22,642,432	22,787,398	22,932,946	23,079,150	23,225,929	23,373,282	23,521,557	23,670,371	23,819,726	23,969,684	**$ 23,083,278**
26	38100-Meters	5,286,343	5,313,552	5,340,824	5,368,160	5,395,458	5,422,859	5,437,089	5,469,930	5,502,891	5,535,973	5,563,242	5,598,958	5,634,781	5,668,333	**$ 5,480,927**
27	38200-Meter Installations	4,696,222	4,730,974	4,765,734	4,800,504	4,835,283	4,870,074	4,904,877	4,945,937	4,987,040	5,028,185	5,069,374	5,113,382	5,157,402	5,201,434	**$ 4,954,631**
28	38300-House Regulators	770,359	776,590	782,874	789,212	795,602	802,051	808,561	815,130	821,803	828,579	835,458	842,397	849,396	856,455	**$ 815,701**
29	38500-Ind. Meas. & Reg. Sta. Equip	98,998	100,043	101,087	102,132	103,177	104,222	105,267	106,311	107,356	108,401	109,446	110,491	111,535	112,580	**$ 106,311**
30	38700-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	20,000	40,000	60,000	**$ 9,231**
31	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**
32	39000-Structures & Improvements	1,609,634	1,622,622	1,635,617	1,648,619	1,661,628	1,674,802	1,688,139	1,701,641	1,715,143	1,728,644	1,742,146	1,755,648	1,769,149	1,782,651	**$ 1,702,035**
33	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
34	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
35	3903-Improv. to Leased Premises	47,212	47,785	48,359	48,932	49,506	50,173	50,933	51,786	52,733	53,773	54,907	56,133	57,453	58,867	**$ 52,411**
36	39100-Office Furniture & Equipment	930,546	937,525	944,504	951,482	958,461	965,439	972,418	979,397	986,375	993,354	1,000,332	1,007,311	1,014,290	1,021,268	**$ 979,397**
37	39200-Transportation Equipment	2,250,330	2,280,976	2,311,623	2,342,269	2,372,916	2,404,007	2,435,544	2,467,526	2,499,953	2,532,824	2,566,141	2,599,903	2,634,110	2,668,762	**$ 2,470,504**
38	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**
39	39400-Tools, Shop, & Garage Equip.	460,549	466,212	471,958	477,787	483,699	489,612	495,525	501,437	507,350	513,263	519,175	525,088	531,001	536,913	**$ 501,463**
40	39600-Power Operated Equipment	609,055	616,967	624,880	632,793	640,705	648,618	656,530	664,443	672,356	680,268	688,181	696,094	704,006	711,919	**$ 664,443**
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
44	39700-Communication Equipment	723,358	729,401	729,401	729,401	729,401	729,401	729,401	729,401	729,401	729,401	729,401	729,401	729,401	729,401	**$ 729,401**
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
46	39800-Miscellaneous Equipment	631,345	636,470	641,594	646,719	651,843	656,968	662,092	667,217	672,342	677,466	682,591	687,715	692,840	697,964	**$ 667,217**
47	3990-Oth Tang Prop - PC Hardware	399,921	406,700	413,479	420,258	427,038	433,892	440,821	447,826	454,905	462,060	469,289	476,594	483,973	491,428	**$ 448,328**
48	3991-Oth Tang Prop - Network - H/W	702	848	1,020	1,406	1,792	2,303	2,878	3,453	4,028	4,603	5,178	5,752	6,339	6,925	**$ 3,579**
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
50	30300-Misc. Intangible Plant	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	238,331	**$ 238,331**
51	30310-Misc. Intangible Plant - Software	25,014	30,527	37,036	51,600	66,163	85,467	107,176	128,886	150,595	172,304	194,013	215,723	237,855	259,988	**$ 133,641**
52	30320-Customer First - 15 Years	963,099	1,043,359	1,139,695	1,236,030	1,332,366	1,428,701	1,525,037	1,621,372	1,717,707	1,814,043	1,910,378	2,006,714	2,103,049	2,199,385	**$ 1,621,372**
53	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
54	39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
55	39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
56	39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
57	COR Incurred	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	10,808,055	**$ 10,808,055**
	Total	**$ 89,577,398**	**$ 90,163,814**	**$ 90,762,724**	**$ 91,371,343**	**$ 91,981,086**	**$ 92,597,898**	**$ 93,206,108**	**$ 93,825,629**	**$ 94,471,665**	**$ 95,119,323**	**$ 95,760,588**	**$ 96,434,728**	**$ 97,111,028**	**$ 97,785,339**	**$ 93,891,636**

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

Line No.		Current Rates	Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24	Projected Feb-24	Projected Mar-24	Projected Apr-24	Projected May-24	Projected Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	12-Month sum
													Depreciation															
1	30200-Franchise & Consents	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	30400-Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	30500-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%	996	996	996	996	996	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%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas. & Reg. Sta. Equipment	0.46%	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	601
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	1.60%	204,768	204,768	204,768	204,768	204,768	204,768	204,768	204,768	204,768	204,768	205,494	205,640	205,787	206,523	207,259	207,996	208,664	209,333	210,002	212,147	212,277	212,407	212,765	213,123	213,480	2,525,976
21	37601-Mains - Steel	1.60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	37602-Mains - Plastic	1.60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3,962	3,998	4,034	4,070	4,106	4,142	47,871
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	2,433	2,433	2,433	2,433	2,433	2,433	20,645
25	38000-Services	2.44%	147,036	147,036	147,036	147,036	147,036	147,036	147,036	147,036	147,036	147,036	147,610	148,185	148,759	149,248	149,736	150,225	150,807	151,389	151,971	152,546	153,120	153,695	154,235	154,775	155,315	1,827,061
26	38100-Meters	2.88%	27,143	27,143	27,143	27,143	27,143	27,143	27,143	27,143	27,143	27,143	27,218	27,293	27,368	27,431	27,494	27,557	27,660	27,763	33,144	33,265	33,385	33,506	35,986	36,093	36,200	379,483
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	34,500	34,626	34,751	34,761	34,770	34,779	34,791	34,803	41,060	41,103	41,146	41,189	44,008	44,020	44,032	470,460
28	38300-House Regulators	2.54%	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,920	6,075	6,231	6,284	6,337	6,390	6,450	6,509	6,569	6,673	6,776	6,879	6,939	6,999	7,059	79,865
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	38700-Other Equipment	20.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000	60,000
31	38900-Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	39000-Structures & Improvements	2.28%	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,995	13,002	13,009	13,173	13,337	13,502	13,502	13,502	13,502	13,502	13,502	13,502	160,029
33	3901-Structure Frame	2.28%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3902-Improvements	2.28%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3903-Improv. to Leased Premises	10.00%	574	574	574	574	574	574	574	574	574	574	574	574	574	574	574	574	667	760	853	947	1,040	1,133	1,227	1,320	1,413	11,081
36	39100-Office Furniture & Equipment	5.00%	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	83,743
37	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	30,647	30,647	30,647	30,647	30,647	30,647	31,092	31,537	31,982	32,427	32,872	33,317	33,762	34,207	34,652	387,786
38	39300-Stores Equipment	5.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	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	5,496	5,579	5,663	5,746	5,829	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	70,702
40	39600-Power Operated Equipment	4.91%	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	7,913	94,952
41	39603-Ditchers	4.91%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	4.91%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	4.91%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	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	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39701-Comm. Equip. - Mobile Radios	10.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	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	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	61,495
47	3990-Oth Tang Prop - PC Hardware	16.67%	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,779	6,854	6,929	7,004	7,079	7,154	7,230	7,305	7,380	7,455	84,728
48	3991-Oth Tang Prop - Network - H/W	16.67%	-	-	-	-	-	39	-	123	123	123	146	146	146	172	386	386	511	575	575	575	575	575	575	586	586	6,077
49	39907-Oth Tang Prop - PC Software	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	20.46%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	30310-Misc. Intangible Plant - Software	16.14%	-	-	-	-	-	-	4,662	4,662	4,662	4,662	5,513	5,513	5,513	6,509	14,564	14,564	19,304	21,709	21,709	21,709	21,709	21,709	21,709	22,133	22,133	229,461
52	30320-Customer First - 15 Years	6.67%	80,239	80,260	80,260	80,260	80,260	80,260	80,260	80,260	80,260	80,260	80,260	80,260	80,260	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	1,156,025
53	30330-Customer First - 7 Years	14.29%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39908-Oth Tang Prop - App Software	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39909-Oth Tang Prop - Mainframe S/W	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	39924-Oth Tang Prop - Gen. Startup Costs	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	COR Incurred																											
	Total		**$ 589,579**	**$ 589,600**	**$ 589,600**	**$ 589,600**	**$ 589,600**	**$ 589,640**	**$ 589,600**	**$ 594,386**	**$ 594,386**	**$ 594,386**	**$ 597,000**	**$ 598,160**	**$ 599,321**	**$ 611,815**	**$ 621,524**	**$ 622,965**	**$ 630,033**	**$ 634,706**	**$ 648,431**	**$ 653,492**	**$ 655,113**	**$ 656,734**	**$ 683,640**	**$ 685,801**	**$ 687,527**	**$ 7,791,781**

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

Line No.		Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24	Projected Feb-24	Projected Mar-24	Projected Apr-24	Projected May-24	Projected Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25
											Retirements															
1	30200-Franchise & Consents	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	(7,726)	(1,560)	(1,560)	(7,841)	(7,841)	(7,841)	(7,122)	(7,122)	(7,122)	(22,840)	(1,385)	(1,385)	(3,811)	(3,811)	(3,811)	(5,211)
21	37601-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	37602-Mains - Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	37800-Meas. & Reg. Sta. Eq-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	37900-Meas. & Reg. - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	38000-Services	-	-	-	-	-	-	-	-	-	(5,764)	(5,764)	(5,764)	(4,906)	(4,906)	(4,906)	(5,841)	(5,841)	(5,841)	(5,767)	(5,767)	(5,767)	(5,420)	(5,420)	(5,420)	(5,356)
26	38100-Meters	-	-	-	-	-	-	-	-	-	(189)	(189)	(189)	(159)	(159)	(159)	(259)	(259)	(13,533)	(303)	(303)	(303)	(6,237)	(269)	(269)	(2,648)
27	38200-Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	38300-House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	38500-Ind. Meas. & Reg. Sta. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	38700-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	39000-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3903-Improv. to Leased Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	39100-Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	39200-Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	39400-Tools, Shop, & Garage Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	39600-Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3990-Oth Tang Prop - PC Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3991-Oth Tang Prop - Network - H/W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	30310-Misc. Intangible Plant - Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	30320-Customer First - 15 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	30330-Customer First - 7 Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	39908-Oth Tang Prop - App Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	39909-Oth Tang Prop - Mainframe S/W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	39924-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	COR Incurred																									
	Total	**$ (1,880)**	**$ (1,880)**	**$ (1,880)**	**$ (1,880)**	**$ (1,880)**	**$ (1,880)**	**$ -**	**$ -**	**$ -**	**$ (13,678)**	**$ (7,512)**	**$ (7,512)**	**$ (12,905)**	**$ (12,905)**	**$ (12,905)**	**$ (13,222)**	**$ (13,222)**	**$ (26,495)**	**$ (28,910)**	**$ (7,455)**	**$ (7,455)**	**$ (15,469)**	**$ (9,501)**	**$ (9,501)**	**$ (13,216)**

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

Line No.		Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24	Projected Feb-24	Projected Mar-24	Projected Apr-24	Projected May-24	Projected Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25
								Transfers/Adjustments																		
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	38700-Other Equipment																									
31	38900-Land & Land Rights																									
32	39000-Structures & Improvements																									
33	3901-Structure Frame																									
34	3902-Improvements																									
35	3903-Improv. to Leased Premises																									
36	39100-Office Furniture & Equipment																									
37	39200-Transportation Equipment																									
38	39300-Stores Equipment																									
39	39400-Tools, Shop, & Garage Equip.																									
40	39600-Power Operated Equipment																									
41	39603-Ditchers																									
42	39604-Backhoes																									
43	39605-Welders																									
44	39700-Communication Equipment																									
45	39701-Comm. Equip. - Mobile Radios																									
46	39800-Miscellaneous Equipment																									
47	3990-Oth Tang Prop - PC Hardware																									
48	3991-Oth Tang Prop - Network - H/W																									
49	39907-Oth Tang Prop - PC Software																									
50	30300-Misc. Intangible Plant																									
51	30310-Misc. Intangible Plant - Software																									
52	30320-Customer First - 15 Years																									
53	30330-Customer First - 7 Years																									
54	39908-Oth Tang Prop - App Software																									
55	39909-Oth Tang Prop - Mainframe S/W																									
56	39924-Oth Tang Prop - Gen. Startup Costs																									
57	COR Incurred																									
	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Line No.		Actual Jan-23	Actual Feb-23	Actual Mar-23	Actual Apr-23	Actual May-23	Actual Jun-23	Projected Jul-23	Projected Aug-23	Projected Sep-23	Projected Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24	Projected Feb-24	Projected Mar-24	Projected Apr-24	Projected May-24	Projected Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25
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	(12,009)	(3,245)	(93,422)	22,754	(1,440)	(2,024)	(6,013)																		
21	37601-Mains - Steel																									
22	37602-Mains - Plastic																									
23	37800-Meas. & Reg. Sta. Eq-General	(18,048)	195	(1,354)	(35,646)	(66)	(889)	(13,271)																		
24	37900-Meas. & Reg. - City Gate																									
25	38000-Services	(38,355)	858	(9,184)	(44,997)	(12,320)	(8,163)	(18,236)																		
26	38100-Meters	(3,753)	59	(885)	(2,322)	(264)	(319)	(260)																		
27	38200-Meter Installations																									
28	38300-House Regulators	(129)																								
29	38500-Ind. Meas. & Reg. Sta. Equip																									
30	38700-Other Equipment																									
31	38900-Land & Land Rights																									
32	39000-Structures & Improvements																									
33	3901-Structure Frame																									
34	3902-Improvements																									
35	3903-Improv. to Leased Premises																									
36	39100-Office Furniture & Equipment																									
37	39200-Transportation Equipment																									
38	39300-Stores Equipment																									
39	39400-Tools, Shop, & Garage Equip.																									
40	39600-Power Operated Equipment																									
41	39603-Ditchers																									
42	39604-Backhoes																									
43	39605-Welders																									
44	39700-Communication Equipment																									
45	39701-Comm. Equip. - Mobile Radios																									
46	39800-Miscellaneous Equipment																									
47	3990-Oth Tang Prop - PC Hardware																									
48	3991-Oth Tang Prop - Network - H/W																									
49	39907-Oth Tang Prop - PC Software																									
50	30300-Misc. Intangible Plant																									
51	30310-Misc. Intangible Plant - Software																									
52	30320-Customer First - 15 Years																									
53	30330-Customer First - 7 Years																									
54	39908-Oth Tang Prop - App Software																									
55	39909-Oth Tang Prop - Mainframe S/W																									
56	39924-Oth Tang Prop - Gen. Startup Costs																									
57	COR Incurred																									
	Total	$ (72,294)	$ (2,132)	$ (104,845)	$ (60,210)	$ (14,090)	$ (11,394)	$ (37,780)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Line							Amounts per Trial Balance		
No.	Month	Beginning Balance	Plus Capital Spending	Less Amounts Transferred to Assets Placed in Service	Ending Balance		CWIP	Accrued CWIP	Total CWIP
1	Dec-22				17,421,080	Actual	17,421,229	(149)	17,421,080
2	Jan-23	17,421,080	740,750	(3,851)	18,157,980	Actual	18,161,842	(3,862)	18,157,980
3	Feb-23	18,157,980	790,752	-	18,948,731	Actual	18,952,593	(3,862)	18,948,731
4	Mar-23	18,948,731	765,827	-	19,714,558	Actual	19,718,420	(3,862)	19,714,558
5	Apr-23	19,714,558	542,475	-	20,257,033	Actual	20,260,895	(3,862)	20,257,033
6	May-23	20,257,033	817,130	-	21,074,163	Actual	21,078,025	(3,862)	21,074,163
7	Jun-23	21,074,163	2,299,893	-	23,374,056	Actual	23,355,279	18,777	23,374,056
8	Jul-23	23,374,056	1,442,259	(355,540)	24,460,775	Projected			
9	Aug-23	24,460,775	1,151,606	-	25,612,381	Projected			
10	Sep-23	25,612,381	1,086,719	-	26,699,100	Projected			
11	Oct-23	26,699,100	4,224,995	(1,067,202)	29,856,894	Projected			
12	Nov-23	29,856,894	1,407,311	(561,875)	30,702,330	Projected			
13	Dec-23	30,702,330	1,945,658	(561,875)	32,086,113	Projected			
14	Jan-24	32,086,113	1,445,286	(3,843,360)	29,688,039	Projected			
15	Feb-24	29,688,039	1,806,767	(1,488,133)	30,006,672	Projected			
16	Mar-24	30,006,672	1,628,711	(873,896)	30,761,487	Projected			
17	Apr-24	30,761,487	1,819,226	(1,397,265)	31,183,448	Projected			
18	May-24	31,183,448	1,819,226	(1,219,209)	31,783,464	Projected			
19	Jun-24	31,783,464	1,819,226	(5,589,960)	28,012,730	Projected			
20	Jul-24	28,012,730	1,626,364	(3,031,391)	26,607,703	Projected			
21	Aug-24	26,607,703	1,626,364	(598,891)	27,635,176	Projected			
22	Sep-24	27,635,176	1,358,660	(598,891)	28,394,945	Projected			
23	Oct-24	28,394,945	1,447,391	(3,964,370)	25,877,966	Projected			
24	Nov-24	25,877,966	1,447,391	(749,159)	26,576,198	Projected			
25	Dec-24	26,576,198	2,794,556	(716,862)	28,653,892	Projected			
26	Jan-25	28,653,892	1,496,955	(2,523,559)	27,627,288	Projected			
27									
28	13 Month Average				28,677,616				

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-22	-
3	Aug-22	-
4	Sep-22	-
5	Oct-22	-
6	Nov-22	-
7	Dec-22	-
8	Jan-23	-
9	Feb-23	-
10	Mar-23	-
11	Apr-23	-
12	May-23	-
13	Jun-23	-
14	Jul-23	-
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-22	566,319	161,595	24,727	625,027	1,377,668
4	Jul-22	616,543	177,249	27,576	794,593	1,615,961
5	Aug-22	655,525	189,398	29,790	968,475	1,843,188
6	Sep-22	698,975	202,938	32,252	1,204,367	2,138,532
7	Oct-22	660,899	191,077	30,091	1,376,530	2,258,597
8	Nov-22	716,673	208,473	33,236	1,328,621	2,287,003
9	Dec-22	786,129	230,166	37,113	1,103,871	2,157,279
10	Jan-23	846,459	249,002	40,480	770,940	1,906,881
11	Feb-23	884,695	260,939	42,611	558,219	1,746,464
12	Mar-23	1,008,207	299,510	49,503	285,486	1,642,706
13	Apr-23	1,047,239	311,631	51,705	408,826	1,819,401
14	May-23	1,078,584	321,367	53,469	573,906	2,027,326
15	Jun-23	1,078,584	321,367	53,469	713,533	2,166,953
16						
17	13 Month Average Volumes					1,922,151
18						
19	Average Price per Unit					$3.070
20						
21	Total Average Projected Value					$ 5,900,385
22						
23	**Projected Injections and prices:**					
24		Volume		Unit Cost		
25	Jun-23	2,166,953		$1.987		4,306,566
26	Jul-23	265,656		$2.280		605,696
27	Aug-23	265,904		$2.358		627,002
28	Sep-23	265,588		$2.363		627,584
29	Oct-23	259,759		$2.593		673,555
30		3,223,860		$2.122		6,840,403
31						
32	Apr-24	258,302		$3.110		803,319
33	May-24	265,594		$3.099		823,076
34	Jun-24	265,774		$3.202		851,008
35	Jul-24	265,656		$3.311		879,587
36	Aug-24	265,904		$3.350		890,778
37	Sep-24	265,588		$3.328		883,877
38	Oct-24	259,759		$3.414		886,817
39	Totals	1,846,577		$3.259		6,018,463
40						
41	Average Price per Unit			$3.070		

Unit of Measure: CCF

Date	Transco WSS	Transco GSS	Transco ESS	SONAT CSS	Total
Storage Volumes:					
Jun-22	5,498,243	1,568,883	240,068	6,068,223	13,375,417
Jul-22	5,985,854	1,720,864	267,728	7,714,495	15,688,942
Aug-22	6,364,320	1,838,816	289,223	9,402,670	17,895,029
Sep-22	6,786,165	1,970,272	313,126	11,692,883	20,762,447
Oct-22	6,416,495	1,855,117	292,146	13,364,369	21,928,126
Nov-22	6,957,990	2,024,010	322,680	12,899,233	22,203,913
Dec-22	7,632,320	2,234,621	360,320	10,717,194	20,944,456
Jan-23	8,218,049	2,417,495	393,010	7,484,854	18,513,408
Feb-23	8,589,272	2,533,388	413,699	5,419,602	16,955,961
Mar-23	9,788,417	2,907,864	480,612	2,771,709	15,948,602
Apr-23	10,167,369	3,025,544	501,990	3,969,184	17,664,087
May-23	10,471,689	3,120,068	519,117	5,571,903	19,682,777
Jun-23	10,471,689	3,120,068	519,117	6,927,505	21,038,379
13 Month Average Volumes					18,661,657
Average Price per Unit					$0.316
Total Average Projected Value					$ 5,900,385
Projected Injections and prices:					
	Volume		Unit Cost		
Jun-23	21,038,379		$0.205		4,306,566
Jul-23	2,579,184		$0.235		605,696
Aug-23	2,581,592		$0.243		627,002
Sep-23	2,578,524		$0.243		627,584
Oct-23	2,521,932		$0.267		673,555
	31,299,612		$0.219		6,840,403
Apr-24	2,507,786		$0.320		803,319
May-24	2,578,583		$0.319		823,076
Jun-24	2,580,330		$0.330		851,008
Jul-24	2,579,184		$0.341		879,587
Aug-24	2,581,592		$0.345		890,778
Sep-24	2,578,524		$0.343		883,877
Oct-24	2,521,932		$0.352		886,817
Totals	17,927,932		$0.336		6,018,463
Average Price per Unit			$0.316		

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6
Cash Working Capital
Twelve Months Ending January 31, 2025

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	31,584,542	86,533	38.54	36.27	2.26	195,985
4							
5	Operation and Maintenance Expense						
6	O&M, Labor	9,413,746	25,791	38.54	13.00	25.54	658,597
7	O&M, Non-Labor	8,110,661	22,221	38.54	40.50	(1.96)	(43,600)
8	O&M, Pension Expense	160,448	440	38.54	49.50	(10.96)	(4,820)
9	O&M, OPEB Expense	36,185	99	38.54	40.50	(1.96)	(195)
10	Total O&M Expense	17,721,040	48,551				609,983
11							
12	Taxes Other Than Income						
13	Ad Valorem	1,221,207	3,346	38.54	188.21	(149.67)	(500,773)
14	Payroll Taxes	360,175	987	38.54	13.00	25.54	25,198
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	2,720,590	7,454	38.54	37.50	1.04	7,721
19							
20	Interest on Customer Deposits	273,895	750	38.54		38.54	28,917
21							
22	Interest Expense - STD	632,251	1,732	38.54	27.25	11.29	19,549
23							
24	Interest Expense - LTD	3,849,622	10,547	38.54	91.25	(52.71)	(555,971)
25							
26							
27	TOTAL						(169,391)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-1
Cash Working Capital - Gas Cost
Twelve Months Ending January 31, 2025

Line No.	Description	Projected Volume	Projected Gas Rate	Projected Cost of Gas
1	810 Residential	20,591,594	$0.6578	$ 13,544,752
2				
3	820 General Gas Service - Commercial	13,337,580	$0.6578	8,773,201.68
4	820 General Gas Service - Industrial	1,249,101	$0.6578	821,634.20
5				
6	822 Res and Com HVAC	146,021	$0.6578	96,049.55
7				
8	830 Large Volume Service	7,459,978	$0.6578	4,907,029.12
9				
10	840 CNG Service	-	$0.6578	-
11				
12	850 Optional Gas Service	5,822,730	$0.5327	3,101,941.88
13				
14	Cogen 892	6,686	$0.5327	3,561.92
15				
16	Lrg Tonnage 893	631,411	$0.5327	336,371.57
17				
18				$ 31,584,542

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, 2025

Line No.			Therm/CCF Conversion Factor	Cost per CCF
1	Transport + peaking costs per GSP Ex. III, page 1	$ 5,809,398		
2	Firm sales volumes (DTH) per GSP Ex. III, page 3	4,784,999		
3	Transport cost per therm	$ 0.1214		
4	Storage costs per GSP Ex. III, page 1	$ 1,219,604		
5	Total sales volumes (DTH) per GSP Ex. III, page 3	5,260,909		
6	Storage cost per therm	$ 0.0232		
7	Gas costs per GSP Ex. III, page 1	$ 26,541,225		
8	Purchase volumes (DTH) per GSP Ex. III, page 4	5,372,380		
9	Gas cost per therm	$ 0.4940		
10	**Firm gas rate**	$ 0.6386	1.03	**$ 0.6578**
11	**Optional gas rate**	$ 0.5172	1.03	**$ 0.5327**

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-3
Current Income Tax for CWC
Twelve Months Ending January 31, 2025

Line No.			
1	Income before tax on Schedule 3	Schedule 3	$ 15,760,167
2	Add back projected book depreciation	Schedule 6	7,791,781
3	Deduct projected tax depreciation per WP 2-7-2		(12,900,719)
4	Estimated current taxable income		10,651,229
5	Projected income tax rate	Schedule 9	25.54%
6	Projected current income tax expense for CWC		2,720,590

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-22	(24,377,379)	(6,847,754)	(1,336,740)	13,662	10,767	642,096	356,933	(31,562,844)
2	Jan-23	(24,516,213)	(6,847,754)	(1,336,740)	13,662	10,767	655,758	367,700	(31,677,250)
3	Feb-23	(24,637,120)	(6,847,754)	(1,336,740)	13,662	10,767	669,420	378,467	(31,773,728)
4	Mar-23	(24,784,263)	(6,847,754)	(1,336,740)	13,662	10,767	683,081	389,234	(31,896,442)
5	Apr-23	(24,920,004)	(6,847,754)	(1,336,740)	13,662	10,767	696,743	400,001	(32,007,754)
6	May-23	(25,043,966)	(6,847,754)	(1,336,740)	13,662	10,767	710,405	410,768	(32,107,287)
7	Jun-23	(25,167,228)	(6,847,754)	(1,336,740)	13,662	10,767	724,066	421,535	(32,206,121)
8	Jul-23	(25,332,328)	(6,847,754)	(1,336,740)	13,662	10,767	737,728	432,302	(32,346,791)
9	Aug-23	(25,451,818)	(6,847,754)	(1,336,740)	13,662	10,767	751,390	443,069	(32,441,853)
10	Sep-23	(25,571,309)	(6,847,754)	(1,336,740)	13,662	10,767	765,051	453,837	(32,536,915)
11	Oct-23	(25,797,169)	(6,847,754)	(1,336,740)	13,662	10,767	778,713	464,604	(32,738,346)
12	Nov-23	(25,974,653)	(6,847,754)	(1,336,740)	13,662	10,767	792,374	475,371	(32,891,401)
13	Dec-23	(26,155,163)	(6,847,754)	(1,336,740)	13,662	10,767	806,036	486,138	(33,047,483)
14	Jan-24	(26,386,477)	(6,847,754)	(1,336,740)	13,662	10,767	819,698	496,905	(33,254,368)
15	Feb-24	(26,667,996)	(6,847,754)	(1,336,740)	13,662	10,767	833,359	507,672	(33,511,458)
16	Mar-24	(26,887,541)	(6,847,754)	(1,336,740)	13,662	10,767	847,021	518,439	(33,706,575)
17	Apr-24	(27,158,769)	(6,847,754)	(1,336,740)	13,662	10,767	860,683	529,206	(33,953,374)
18	May-24	(27,411,698)	(6,847,754)	(1,336,740)	13,662	10,767	874,344	539,973	(34,181,874)
19	Jun-24	(28,095,178)	(6,847,754)	(1,336,740)	13,662	10,767	888,006	550,741	(34,840,926)
20	Jul-24	(28,528,169)	(6,847,754)	(1,336,740)	13,662	10,767	901,667	561,508	(35,249,488)
21	Aug-24	(28,722,921)	(6,847,754)	(1,336,740)	13,662	10,767	915,329	572,275	(35,419,811)
22	Sep-24	(28,918,143)	(6,847,754)	(1,336,740)	13,662	10,767	928,991	583,042	(35,590,605)
23	Oct-24	(29,350,404)	(6,847,754)	(1,336,740)	13,662	10,767	942,652	593,809	(35,998,436)
24	Nov-24	(29,581,121)	(6,847,754)	(1,336,740)	13,662	10,767	956,314	604,576	(36,204,725)
25	Dec-24	(29,812,370)	(6,847,754)	(1,336,740)	13,662	10,767	969,976	615,343	(36,411,546)
26	Jan-25	(30,199,878)	(6,847,754)	(1,336,740)	13,662	10,767	983,637	626,110	(36,774,625)
27									
28	13 month Average								$ (35,007,524)

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

	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	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
Cumulative Federal Tax Basis	199,145,540	199,149,386	199,149,386	199,149,386	199,149,386	199,149,386	199,149,386	199,368,932	199,368,932	199,368,932	200,027,929	200,374,887	200,721,844	204,201,911	205,120,833	205,660,464	206,523,275	207,276,137	210,727,938	212,599,821	212,969,637	213,339,452	216,246,450	216,709,056	217,151,718	218,710,016
Accumulated Federal Tax Depreciation	(88,587,415)	(89,624,579)	(90,661,742)	(91,698,906)	(92,736,070)	(93,773,234)	(94,810,398)	(95,848,934)	(96,887,470)	(97,926,006)	(96,972,779)	(100,026,058)	(101,092,348)	(102,209,610)	(103,330,005)	(104,452,423)	(105,578,437)	(106,707,980)	(107,856,014)	(109,015,748)	(110,178,255)	(111,344,229)	(112,611,541)	(113,887,527)	(115,180,112)	(116,396,069)
Federal Tax NBV	110,558,125	109,524,807	108,487,644	107,450,480	106,413,316	105,376,152	104,338,988	103,519,998	102,481,462	101,442,926	101,055,150	100,348,829	99,629,497	101,992,301	101,790,829	101,208,041	100,944,839	100,568,158	102,871,924	103,584,074	102,791,382	101,995,222	103,634,909	102,821,529	101,971,606	102,313,947
Cumulative State Tax Basis	224,144,933	224,148,780	224,148,780	224,148,780	224,148,780	224,148,780	224,148,780	224,368,325	224,368,325	224,368,325	225,027,323	225,374,280	225,721,238	229,201,305	230,120,227	230,659,858	231,522,669	232,275,531	235,727,331	237,599,215	237,969,030	238,338,845	241,245,844	241,708,449	242,151,112	243,709,410
Accumulated State MACRS Depreciation	(100,194,940)	(101,326,603)	(102,458,666)	(103,590,529)	(104,722,391)	(105,854,254)	(106,986,117)	(108,119,352)	(109,252,587)	(110,385,822)	(111,527,294)	(112,676,272)	(113,836,261)	(115,052,202)	(116,271,276)	(117,492,373)	(118,717,066)	(119,945,288)	(121,192,001)	(122,450,414)	(123,711,600)	(124,976,253)	(126,342,244)	(127,716,909)	(129,108,173)	(130,417,466)
State Tax NBV	123,949,993	122,821,977	121,690,114	120,558,251	119,426,388	118,294,526	117,162,663	116,248,974	115,115,739	113,982,504	113,500,028	112,699,008	111,884,977	114,149,103	113,848,951	113,167,484	112,805,603	112,330,243	114,535,330	115,148,801	114,257,430	113,362,592	114,903,600	113,991,541	113,042,939	113,291,943
Cumulative Book Cost	293,293,011	293,294,982	293,293,102	293,291,223	293,289,343	293,287,463	293,285,584	293,641,123	293,641,123	293,641,123	294,694,647	295,249,010	295,803,373	299,633,827	301,109,056	301,970,047	303,354,090	304,560,077	310,123,542	313,126,023	313,717,458	314,308,894	318,257,795	318,997,453	319,704,815	322,215,158
Accumulated Book Depreciation	(82,814,583)	(83,329,989)	(83,915,577)	(84,398,453)	(84,925,965)	(85,499,595)	(86,075,961)	(86,627,781)	(87,222,168)	(87,816,554)	(88,397,262)	(88,986,750)	(89,577,398)	(90,163,814)	(90,762,724)	(91,371,343)	(91,981,086)	(92,597,898)	(93,206,108)	(93,825,629)	(94,471,665)	(95,119,323)	(95,760,588)	(96,434,728)	(97,111,028)	(97,785,339)
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)	(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	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	340,969	347,788	354,607	361,427	368,246	375,065	381,885	388,704	395,524	402,343	409,162	415,982
Net Book Value	208,378,246	207,871,631	207,290,982	206,813,046	206,290,474	205,721,783	205,150,357	204,960,896	204,373,329	203,785,762	204,265,397	204,237,091	204,207,625	207,458,483	208,341,621	208,600,812	209,381,932	209,977,927	214,940,001	217,329,780	217,261,999	217,232,596	220,547,052	220,619,389	220,657,270	222,500,122
Federal Basis Difference	97,820,121	98,346,823	98,803,338	99,362,566	99,877,158	100,345,631	100,811,369	101,440,898	101,891,867	102,342,836	103,210,247	103,888,263	104,578,128	105,466,182	106,550,792	107,392,771	108,437,094	109,409,770	112,068,078	113,745,706	114,490,617	115,237,374	116,912,142	117,797,860	118,685,664	120,186,175
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%	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	20,542,225	20,652,833	20,748,701	20,866,139	20,974,203	21,072,583	21,170,387	21,302,589	21,397,292	21,491,995	21,674,152	21,816,535	21,961,407	22,147,898	22,375,666	22,552,482	22,771,790	22,976,052	23,534,296	23,886,598	24,043,030	24,199,848	24,551,550	24,737,551	24,923,989	25,239,097
State Basis Difference	84,428,253	85,049,654	85,600,868	86,254,795	86,864,086	87,427,258	87,987,695	88,711,922	89,257,590	89,803,258	90,765,369	91,538,083	92,322,648	93,309,381	94,492,670	95,433,328	96,576,329	97,647,684	100,404,671	102,180,979	103,024,568	103,870,004	105,643,452	106,627,849	107,614,331	109,208,178
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%	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	3,835,153	3,863,381	3,888,419	3,918,124	3,945,801	3,971,383	3,996,841	4,029,739	4,054,526	4,079,313	4,123,017	4,158,117	4,193,756	4,238,579	4,292,330	4,335,059	4,386,980	4,435,646	4,560,882	4,641,571	4,679,891	4,718,295	4,798,854	4,843,570	4,888,381	4,960,781
Total ADIT	**24,377,379**	**24,516,213**	**24,637,120**	**24,784,263**	**24,920,004**	**25,043,966**	**25,167,228**	**25,332,328**	**25,451,818**	**25,571,309**	**25,797,169**	**25,974,653**	**26,155,163**	**26,386,477**	**26,667,996**	**26,887,541**	**27,158,769**	**27,411,698**	**28,095,178**	**28,528,169**	**28,722,921**	**28,918,143**	**29,350,404**	**29,581,121**	**29,812,370**	**30,199,878**

[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-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	Feb-24	Mar-24	Apr-24
20 Year MACRS Rates																	
20 Year MACRS - annual rate																	
Months left in year	1	12	11	10	9	8	7	6	5	4	3	2	1	12	11	10	9
NBV of Assets Acquired from Atmos																	
Book additions	1,525,333	11	-	-	-	-	-	355,540	-	-	1,067,202	561,875	561,875	949,786	1,488,133	873,896	1,397,265
Gross up for CIAC																	
Repair deductions for tax	(744,363)	(4)	-	-	-	-	-	(135,994)	-	-	(408,205)	(214,917)	(214,917)	(363,293)	(569,211)	(334,265)	(534,454)
Gross tax additions	780,971	7	-	-	-	-	-	219,546	-	-	658,997	346,958	346,958	586,493	918,922	539,631	862,811
Bonus depreciation																	
Net tax additions by month	780,971	7	-	-	-	-	-	219,546	-	-	658,997	346,958	346,958	586,493	918,922	539,631	862,811
Cumulative Tax Cost of MACRS Assets	**183,696,555**	**183,696,562**	**183,696,562**	**183,696,562**	**183,696,562**	**183,696,562**	**183,696,562**	**183,916,108**	**183,916,108**	**183,916,108**	**184,575,105**	**184,922,063**	**185,269,020**	**185,855,513**	**186,774,435**	**187,314,066**	**188,176,877**
Tax Depreciation Calculations																	
Asset Acquired from Atmos	491,829	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,829	491,829	491,829	491,829
September 2013 Additions	13,737	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	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	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127
November 2013 Additions	10,622	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,622	10,622	10,622	10,622
December 2013 Additions	3,541	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,541	3,541	3,541	3,541
January 2014 Additions	204	204	204	204	204	204	204	204	204	204	204	204	204	204	204	204	204
February 2014 Additions	85	85	85	85	85	85	85	85	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	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	17	17	17	17	17	17	17	17
May 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	6,139	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,139	6,139	6,139	6,139
July 2014 Additions	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172
August 2014 Additions	6,793	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,793	6,793	6,793	6,793
September 2014 Additions	2,600	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,600	2,600	2,600	2,600
October 2014 Additions	395	395	395	395	395	395	395	395	395	395	395	395	395	395	395	395	395
November 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	6,960	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,960	6,960	6,960	6,960
January 2015 Additions	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
February 2015 Additions	185	183	183	183	183	183	183	183	183	183	183	183	183	183	183	183	183
March 2015 Additions	1,238	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221
April 2015 Additions	1,352	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334
May 2015 Additions	424	418	418	418	418	418	418	418	418	418	418	418	418	418	418	418	418
June 2015 Additions	1,518	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498
September 2015 Additions	1,694	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671
November 2015 Additions	1,731	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,707	1,707	1,707	1,707
December 2015 Additions	2,878	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,839	2,839	2,839	2,839
March 2016 Additions	2,504	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,286	2,286	2,286	2,286
April 2016 Additions	107	99	99	99	99	99	99	99	99	99	99	99	99	98	98	98	98
May 2016 Additions	141	131	131	131	131	131	131	131	131	131	131	131	131	129	129	129	129
June 2016 Additions	1,603	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,463	1,463	1,463	1,463
July 2016 Additions	335	310	310	310	310	310	310	310	310	310	310	310	310	305	305	305	305
August 2016 Additions	36	34	34	34	34	34	34	34	34	34	34	34	34	33	33	33	33
September 2016 Additions	4,237	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,868	3,868	3,868	3,868
November 2016 Additions	1,389	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,268	1,268	1,268	1,268
December 2016 Additions	2,824	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,578	2,578	2,578	2,578
February 2017 Additions	1,654	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,416	1,416	1,416	1,416
March 2017 Additions	1,250	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,070	1,070	1,070	1,070
April 2017 Additions	92	85	85	85	85	85	85	85	85	85	85	85	85	79	79	79	79
May 2017 Additions	660	611	611	611	611	611	611	611	611	611	611	611	611	565	565	565	565
June 2017 Additions	1,379	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,180	1,180	1,180	1,180
August 2017 Additions	793	733	733	733	733	733	733	733	733	733	733	733	733	678	678	678	678
September 2017 Additions	2,070	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,771	1,771	1,771	1,771
October 2017 Additions	170	157	157	157	157	157	157	157	157	157	157	157	157	145	145	145	145
November 2017 Additions	410	380	380	380	380	380	380	380	380	380	380	380	380	351	351	351	351
December 2017 Additions	1,018	941	941	941	941	941	941	941	941	941	941	941	941	871	871	871	871
April 2018 Additions	8,553	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,318	7,318	7,318	7,318
June 2018 Additions	996	921	921	921	921	921	921	921	921	921	921	921	921	852	852	852	852
December 2018 Additions	16,541	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	14,152	14,152	14,152	14,152
March 2019 Additions	439	406	406	406	406	406	406	406	406	406	406	406	406	375	375	375	375
May 2019 Additions	14,118	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	12,079	12,079	12,079	12,079
June 2019 Additions	11,859	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,146	10,146	10,146	10,146
July 2019 Additions	675	624	624	624	624	624	624	624	624	624	624	624	624	578	578	578	578
October 2019 Additions	2,522	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,158	2,158	2,158	2,158
November 2019 Additions	9,481	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,112	8,112	8,112	8,112
December 2019 Additions	987	913	913	913	913	913	913	913	913	913	913	913	913	845	845	845	845
August 2020 Additions	6,848	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	5,859	5,859	5,859	5,859
April 2021 Additions	13,811	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	11,817	11,817	11,817	11,817
May 2021 Additions	6,585	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	5,635	5,635	5,635	5,635
July 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2021 Additions	15,577	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	13,328	13,328	13,328	13,328
October 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2021 Additions	10,314	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	8,825	8,825	8,825	8,825
December 2021 Additions	12,798	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	10,951	10,951	10,951	10,951

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

	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	Feb-24	Mar-24	Apr-24
January 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
February 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2022 Additions	16	21	21	21	21	21	21	21	21	21	21	21	21	19	19	19	19
June 2022 Additions	1,952	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,027	2,027	2,027	2,027
July 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2022 Additions	10,850	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,440	6,440	6,440	6,440
October 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2022 Additions	18,166	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,391	5,391	5,391	5,391
December 2022 Additions	29,286	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,345	4,345	4,345	4,345
January 2023 Additions		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
February 2023 Additions			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2023 Additions				-	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2023 Additions					-	-	-	-	-	-	-	-	-	-	-	-	-
May 2023 Additions						-	-	-	-	-	-	-	-	-	-	-	-
June 2023 Additions							-	-	-	-	-	-	-	-	-	-	-
July 2023 Additions								1,372	1,372	1,372	1,372	1,372	1,372	1,321	1,321	1,321	1,321
August 2023 Additions									-	-	-	-	-	-	-	-	-
September 2023 Additions										-	-	-	-	-	-	-	-
October 2023 Additions											8,237	8,237	8,237	3,964	3,964	3,964	3,964
November 2023 Additions												6,505	6,505	2,087	2,087	2,087	2,087
December 2023 Additons													13,011	2,087	2,087	2,087	2,087
January 2024 Additions														1,833	1,833	1,833	1,833
															3,133	3,133	3,133
																2,024	2,024
																	3,595

Regular MACRS Depreciation	775,472	723,254	723,254	723,254	723,254	723,254	723,254	724,626	724,626	724,626	732,864	739,369	752,380	722,976	726,108	728,132	731,727
Accumulated MACRS Depreciation	**86,472,090**	**87,195,344**	**87,918,599**	**88,641,853**	**89,365,107**	**90,088,361**	**90,811,616**	**91,536,242**	**92,260,869**	**92,985,495**	**93,718,359**	**94,457,728**	**95,210,109**	**95,933,084**	**96,659,193**	**97,387,325**	**98,119,052**
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**	**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	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**610,344**	**619,955**	**629,565**	**639,176**	**648,787**	**658,398**	**668,009**	**677,620**	**687,231**	**696,842**	**706,453**	**716,063**	**725,674**	**735,285**	**744,896**	**754,507**	**764,118**
3 Year tax life assets																	
2022 Addition	143,807	3,840	-	-	-	-	-	-	-	-	-	-	-	2,893,574	-	-	-
Deduction on C1																	
Cumulative cost	**10,950,910**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**
August 2022 Addition	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197
December 2022 Addition	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995
January 2023 Addition		107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107
January 2024 Addition														80,377	80,377	80,377	80,377
Tax Depreciaton	304,192	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	384,676	384,676	384,676	384,676
Accumulated 3 Year Depreciation	1,504,981	1,809,280	2,113,578	2,417,877	2,722,176	3,026,474	3,330,773	3,635,072	3,939,370	4,243,669	4,547,967	4,852,266	5,156,565	5,541,240	5,925,916	6,310,592	6,695,267
5 Year MACRS Rates																	
5 Year MACRS - annual rate																	
Advance Leak Detection																	
2024 Addition																	
Cumulative cost																	
Tax Depreciaton 5 Years																	
Accumulated Leak Detection Depreciation																	
Cumulative Federal Tax Basis	**199,145,540**	**199,149,386**	**199,149,386**	**199,149,386**	**199,149,386**	**199,149,386**	**199,149,386**	**199,368,932**	**199,368,932**	**199,368,932**	**200,027,929**	**200,374,887**	**200,721,844**	**204,201,911**	**205,120,833**	**205,660,464**	**206,523,275**
Cumulative Federal Tax Depreciation	**88,587,415**	**89,624,579**	**90,661,742**	**91,698,906**	**92,736,070**	**93,773,234**	**94,810,398**	**95,848,934**	**96,887,470**	**97,926,006**	**98,972,779**	**100,026,058**	**101,092,348**	**102,209,610**	**103,330,005**	**104,452,423**	**105,578,437**

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

	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
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	1,219,209	5,589,960	3,031,391	598,891	598,891	2,764,370	749,159	716,862	2,523,559
Gross up for CIAC									
Repair deductions for tax	(466,348)	(2,138,160)	(1,159,507)	(229,076)	(229,076)	(1,057,372)	(286,553)	(274,200)	(965,261)
Gross tax additions	752,862	3,451,800	1,871,884	369,815	369,815	1,706,999	462,606	442,662	1,558,298
Bonus depreciation									
Net tax additions by month	752,862	3,451,800	1,871,884	369,815	369,815	1,706,999	462,606	442,662	1,558,298
Cumulative Tax Cost of MACRS Assets	**188,929,739**	**192,381,540**	**194,253,423**	**194,623,239**	**194,993,054**	**196,700,052**	**197,162,658**	**197,605,320**	**199,163,618**
Tax Depreciation Calculations									
Asset Acquired from Atmos	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,940
September 2013 Additions	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,737	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	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,624
December 2013 Additions	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	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	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,137
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	6,791
September 2014 Additions	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,599
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	6,958
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	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,708
December 2015 Additions	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,840
March 2016 Additions	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,285
April 2016 Additions	98	98	98	98	98	98	98	98	98
May 2016 Additions	129	129	129	129	129	129	129	129	129
June 2016 Additions	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463
July 2016 Additions	305	305	305	305	305	305	305	305	305
August 2016 Additions	33	33	33	33	33	33	33	33	33
September 2016 Additions	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,867
November 2016 Additions	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
December 2016 Additions	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578
February 2017 Additions	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,397
March 2017 Additions	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,056
April 2017 Additions	79	79	79	79	79	79	79	79	78
May 2017 Additions	565	565	565	565	565	565	565	565	557
June 2017 Additions	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,164
August 2017 Additions	678	678	678	678	678	678	678	678	669
September 2017 Additions	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,747
October 2017 Additions	145	145	145	145	145	145	145	145	143
November 2017 Additions	351	351	351	351	351	351	351	351	347
December 2017 Additions	871	871	871	871	871	871	871	871	859
April 2018 Additions	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	6,770
June 2018 Additions	852	852	852	852	852	852	852	852	788
December 2018 Additions	14,152	14,152	14,152	14,152	14,152	14,152	14,152	14,152	13,092
March 2019 Additions	375	375	375	375	375	375	375	375	347
May 2019 Additions	12,079	12,079	12,079	12,079	12,079	12,079	12,079	12,079	11,172
June 2019 Additions	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	9,384
July 2019 Additions	578	578	578	578	578	578	578	578	534
October 2019 Additions	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	1,996
November 2019 Additions	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	7,503
December 2019 Additions	845	845	845	845	845	845	845	845	781
August 2020 Additions	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,420
April 2021 Additions	11,817	11,817	11,817	11,817	11,817	11,817	11,817	11,817	10,930
May 2021 Additions	5,635	5,635	5,635	5,635	5,635	5,635	5,635	5,635	5,211
July 2021 Additions	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-
September 2021 Additions	13,328	13,328	13,328	13,328	13,328	13,328	13,328	13,328	12,327
October 2021 Additions	-	-	-	-	-	-	-	-	-
November 2021 Additions	8,825	8,825	8,825	8,825	8,825	8,825	8,825	8,825	8,163
December 2021 Additions	10,951	10,951	10,951	10,951	10,951	10,951	10,951	10,951	10,128

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

	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
January 2022 Additions	-	-	-	-	-	-	-	-	-
February 2022 Additions	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-
May 2022 Additions	19	19	19	19	19	19	19	19	18
June 2022 Additions	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	1,875
July 2022 Additions	-	-	-	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-	-	-	-
September 2022 Additions	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	5,957
October 2022 Additions	-	-	-	-	-	-	-	-	-
November 2022 Additions	5,391	5,391	5,391	5,391	5,391	5,391	5,391	5,391	4,987
December 2022 Additions	4,345	4,345	4,345	4,345	4,345	4,345	4,345	4,345	4,020
January 2023 Additions	0	0	0	0	0	0	0	0	0
February 2023 Additions	-	-	-	-	-	-	-	-	-
March 2023 Additions	-	-	-	-	-	-	-	-	-
April 2023 Additions	-	-	-	-	-	-	-	-	-
May 2023 Additions	-	-	-	-	-	-	-	-	-
June 2023 Additions	-	-	-	-	-	-	-	-	-
July 2023 Additions	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,222
August 2023 Additions	-	-	-	-	-	-	-	-	-
September 2023 Additions	-	-	-	-	-	-	-	-	-
October 2023 Additions	3,964	3,964	3,964	3,964	3,964	3,964	3,964	3,964	3,667
November 2023 Additions	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	1,931
December 2023 Additons	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	1,931
January 2024 Additions	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	3,528
	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	5,528
	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	3,246
	3,595	3,595	3,595	3,595	3,595	3,595	3,595	3,595	5,191
	3,529	3,529	3,529	3,529	3,529	3,529	3,529	3,529	4,529
		18,492	18,492	18,492	18,492	18,492	18,492	18,492	20,765
			11,699	11,699	11,699	11,699	11,699	11,699	11,261
				2,774	2,774	2,774	2,774	2,774	2,225
					3,467	3,467	3,467	3,467	2,225
						21,337	21,337	21,337	10,269
							8,674	8,674	2,783
								16,600	2,663
									4,870
Regular MACRS Depreciation	735,256	753,748	765,447	768,221	771,688	793,025	801,699	818,299	789,670
Accumulated MACRS Depreciation	**98,854,308**	**99,608,056**	**100,373,503**	**101,141,724**	**101,913,411**	**102,706,437**	**103,508,136**	**104,326,435**	**105,116,105**
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	**773,729**	**783,340**	**792,950**	**802,561**	**812,172**	**821,783**	**831,394**	**841,005**	**850,616**
3 Year tax life assets									
2022 Addition	-	-	-	-	-	-	-	-	-
Deduction on C1									
Cumulative cost	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**
August 2022 Addition	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197
December 2022 Addition	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995
January 2023 Addition	107	107	107	107	107	107	107	107	107
January 2024 Addition	80,377	80,377	80,377	80,377	80,377	80,377	80,377	80,377	80,377
Tax Depreciaton	384,676	384,676	384,676	384,676	384,676	384,676	384,676	384,676	384,676
Accumulated 3 Year Depreciation	7,079,943	7,464,619	7,849,294	8,233,970	8,618,646	9,003,321	9,387,997	9,772,673	10,157,348
5 Year MACRS Rates									
5 Year MACRS - annual rate									
Advance Leak Detection									
2024 Addition						1,200,000			
Cumulative cost						**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
Tax Depreciaton 5 Years						80000	80000	80000	32000
Accumulated Leak Detection Depreciation						80,000	160,000	240,000	272,000
Cumulative Federal Tax Basis	**207,276,137**	**210,727,938**	**212,599,821**	**212,969,637**	**213,339,452**	**216,246,450**	**216,709,056**	**217,151,718**	**218,710,016**
Cumulative Federal Tax Depreciation	**106,707,980**	**107,856,014**	**109,015,748**	**110,178,255**	**111,344,229**	**112,611,541**	**113,887,527**	**115,180,112**	**116,396,069**

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

	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	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
20 Year MACRS Rates																										
20 Year MACRS - annual rate																										
Months left in year	1	12	11	10	9	8	7	6	5	4	3	2	1	12	11	10	9	8	7	6	5	4	3	2	1	12
NBV of Assets Acquired from Atmos																										
Book additions	1,525,333	11	-	-	-	-	-	355,540	-	-	1,067,202	561,875	561,875	949,786	1,488,133	873,896	1,397,265	1,219,209	5,589,960	3,031,391	598,891	598,891	2,764,370	749,159	716,862	2,523,559
Gross up for CIAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reapir deductions for tax	(744,360)	(4)	-	-	-	-	-	(135,994)	-	-	(408,206)	(214,917)	(214,917)	(363,293)	(569,211)	(334,265)	(534,454)	(466,348)	(2,138,160)	(1,159,507)	(229,076)	(229,076)	(1,057,372)	(286,553)	(274,200)	(965,261)
Gross tax additions	780,971	7	-	-	-	-	-	219,546	-	-	658,997	346,958	346,958	586,493	918,922	539,631	862,811	752,862	3,451,800	1,871,884	369,815	369,815	1,706,999	462,606	442,662	1,558,298
Bonus deprecation																										
Net tax additions by month	780,971	7						219,546			658,997	346,958	346,958	586,493	918,922	539,631	862,811	752,862	3,451,800	1,871,884	369,815	369,815	1,706,999	462,606	442,662	1,558,298
Cumulative Tax Cost of MACRS Assets	208,695,949	208,695,956	208,695,956	208,695,956	208,695,956	208,695,956	208,695,956	208,915,501	208,915,501	208,915,501	209,574,499	209,921,456	210,268,414	210,854,907	211,773,829	212,313,460	213,176,271	213,929,133	217,380,933	219,252,817	219,622,632	219,992,447	221,699,446	222,162,051	222,604,714	224,163,012
Tax Depreciation Calculations																										
Asset Acquired from Atmos	491,829.40	491,939.65	491,939.65	491,939.65	491,939.65	491,939.65	491,939.65	491,939.65	491,939.65	491,939.65	491,939.65	491,939.65	491,939.65	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40	491,939.65
September 2013 Additions	27,473	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,473	27,473	27,473	27,473	27,473	27,473	27,473	27,473	27,473	27,473	27,473	27,473	27,479
October 2013 Additions	8,253	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,253	8,253	8,253	8,253	8,253	8,253	8,253	8,253	8,253	8,253	8,253	8,253	8,255
November 2013 Additions	21,243	21,248	21,248	21,248	21,248	21,248	21,248	21,248	21,248	21,248	21,248	21,248	21,248	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,248
December 2013 Additions	7,082	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,082	7,082	7,082	7,082	7,082	7,082	7,082	7,082	7,082	7,082	7,082	7,082	7,084
January 2014 Additions	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408
February 2014 Additions	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171
March 2014 Additions	4,359	4,358	4,358	4,358	4,358	4,358	4,358	4,358	4,358	4,358	4,358	4,358	4,358	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,358
April 2014 Additions	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
May 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	12,277	12,275	12,275	12,275	12,275	12,275	12,275	12,275	12,275	12,275	12,275	12,275	12,275	12,277	12,277	12,277	12,277	12,277	12,277	12,277	12,277	12,277	12,277	12,277	12,277	12,275
July 2014 Additions	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344	344
August 2014 Additions	13,585	13,582	13,582	13,582	13,582	13,582	13,582	13,582	13,582	13,582	13,582	13,582	13,582	13,585	13,585	13,585	13,585	13,585	13,585	13,585	13,585	13,585	13,585	13,585	13,585	13,582
September 2014 Additions	5,200	5,198	5,198	5,198	5,198	5,198	5,198	5,198	5,198	5,198	5,198	5,198	5,198	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,198
October 2014 Additions	790	789	789	789	789	789	789	789	789	789	789	789	789	790	790	790	790	790	790	790	790	790	790	790	790	789
November 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	13,920	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,920	13,920	13,920	13,920	13,920	13,920	13,920	13,920	13,920	13,920	13,920	13,920	13,917
January 2015 Additions	13	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
February 2015 Additions	371	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366
March 2015 Additions	2,476	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,443
April 2015 Additions	2,705	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,669
May 2015 Additions	847	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836	836
June 2015 Additions	3,037	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,997
September 2015 Additions	3,387	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342	3,342
November 2015 Additions	3,462	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,416
December 2015 Additions	5,756	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,680
March 2016 Additions	5,008	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,572	4,572	4,572	4,572	4,572	4,572	4,572	4,572	4,572	4,572	4,572	4,572	4,571
April 2016 Additions	214	198	198	198	198	198	198	198	198	198	198	198	198	195	195	195	195	195	195	195	195	195	195	195	195	195
May 2016 Additions	283	262	262	262	262	262	262	262	262	262	262	262	262	258	258	258	258	258	258	258	258	258	258	258	258	258
June 2016 Additions	3,206	2,966	2,966	2,966	2,966	2,966	2,966	2,966	2,966	2,966	2,966	2,966	2,966	2,926	2,926	2,926	2,926	2,926	2,926	2,926	2,926	2,926	2,926	2,926	2,926	2,926
July 2016 Additions	669	619	619	619	619	619	619	619	619	619	619	619	619	611	611	611	611	611	611	611	611	611	611	611	611	611
August 2016 Additions	72	67	67	67	67	67	67	67	67	67	67	67	67	66	66	66	66	66	66	66	66	66	66	66	66	66
September 2016 Additions	8,474	7,839	7,839	7,839	7,839	7,839	7,839	7,839	7,839	7,839	7,839	7,839	7,839	7,735	7,735	7,735	7,735	7,735	7,735	7,735	7,735	7,735	7,735	7,735	7,735	7,733
November 2016 Additions	2,778	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,733
December 2016 Additions	5,649	5,226	5,226	5,226	5,226	5,226	5,226	5,226	5,226	5,226	5,226	5,226	5,226	5,156	5,156	5,156	5,156	5,156	5,156	5,156	5,156	5,156	5,156	5,156	5,156	5,155
February 2017 Additions	3,309	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,794
March 2017 Additions	2,501	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,111
April 2017 Additions	184	170	170	170	170	170	170	170	170	170	170	170	170	157	157	157	157	157	157	157	157	157	157	157	157	155
May 2017 Additions	1,320	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,115
June 2017 Additions	2,758	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,360	2,329
August 2017 Additions	1,586	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,339
September 2017 Additions	4,139	3,828	3,828	3,828	3,828	3,828	3,828	3,828	3,828	3,828	3,828	3,828	3,828	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,494
October 2017 Additions	340	314	314	314	314	314	314	314	314	314	314	314	314	291	291	291	291	291	291	291	291	291	291	291	291	287
November 2017 Additions	821	759	759	759	759	759	759	759	759	759	759	759	759	702	702	702	702	702	702	702	702	702	702	702	702	693
December 2017 Additions	2,035	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,718
April 2018 Additions	14,255	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	12,197	12,197	12,197	12,197	12,197	12,197	12,197	12,197	12,197	12,197	12,197	12,197	11,283
June 2018 Additions	996	921	921	921	921	921	921	921	921	921	921	921	921	852	852	852	852	852	852	852	852	852	852	852	852	788
December 2018 Additions	16,541	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	14,152	14,152	14,152	14,152	14,152	14,152	14,152	14,152	14,152	14,152	14,152	14,152	13,092
March 2019 Additions	439	406	406	406	406	406	406	406	406	406	406	406	406	375	375	375	375	375	375	375	375	375	375	375	375	347
May 2019 Additions	14,118	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	12,079	12,079	12,079	12,079	12,079	12,079	12,079	12,079	12,079	12,079	12,079	12,079	11,172
June 2019 Additions	11,859	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	9,384
July 2019 Additions	675	624	624	624	624	624	624	624	624	624	624	624	624	578	578	578	578	578	578	578	578	578	578	578	578	534
October 2019 Additions	2,522	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	1,996
November 2019 Additions	9,481	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	7,503
December 2019 Additions	987	913	913	913	913	913	913	913	913	913	913	913	913	845	845	845	845	845	845	845	845	845	845	845	845	781
August 2020 Additions	6,848	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,420
April 2021 Additions	13,811	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	11,817	11,817	11,817	11,817	11,817	11,817	11,817	11,817	11,817	11,817	11,817	11,817	10,930
May 2021 Additions	6,585	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	5,635	5,635	5,635	5,635	5,635	5,635	5,635	5,635	5,635	5,635	5,635	5,635	5,211
July 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2021 Additions	15,577	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	13,328	13,328	13,328	13,328	13,328	13,328	13,328	13,328	13,328	13,328	13,328	13,328	12,327
October 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2021 Additions	10,314	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	8,825	8,825	8,825	8,825	8,825	8,825	8,825	8,825	8,825	8,825	8,825	8,825	8,163
December 2021 Additions	12,798	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	10,951	10,951	10,951	10,951	10,951	10,951	10,951	10,951	10,951	10,951	10,951	10,951	10,128
January 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
February 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2022 Additions	16	21	21	21	21	21	21	21	21	21	21	21	21	19	19	19	19	19	19	19	19	19	19	19	19	18
June 2022 Additions	1,952	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	1,875
July 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2022 Additions	10,850	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	5,957
October 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2022 Additions	18,166	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,391	5,391	5,391	5,391	5,391	5,391	5,391	5,391	5,391	5,391	5,391	5,391	4,987
December 2022 Additions	29,286	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,345	4,345	4,345	4,345	4,345	4,345	4,345	4,345	4,345	4,345	4,345	4,345	4,020
January 2023 Additions		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
February 2023 Additions			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2023 Additions				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2023 Additions					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2023 Additions						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2023 Additions							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
July 2023 Additions								1,372	1,372	1,372	1,372	1,372	1,372	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,222
August 2023 Additions									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2023 Additions										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
October 2023 Additions											8,237	8,237	8,237	3,964	3,964	3,964	3,964	3,964	3,964	3,964	3,964	3,964	3,964	3,964	3,964	3,667
November 2023 Additions												6,505	6,505	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	1,931
December 2023 Additions													13,011	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	1,931
January 2024 Additions														1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,528
															3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	5,528
																2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	3,246
																	3,595	3,595	3,595	3,595	3,595	3,595	3,595	3,595	3,595	5,191
																		3,529	3,529	3,529	3,529	3,529	3,529	3,529	3,529	4,529
																			18,492	18,492	18,492	18,492	18,492	18,492	18,492	20,765
																				11,699	11,699	11,699	11,699	11,699	11,699	11,261
																					2,774	2,774	2,774	2,774	2,774	2,225
																						3,467	3,467	3,467	3,467	2,225
																							21,337	21,337	21,337	10,269
																								8,674	8,674	2,783
																									16,600	2,663
Regular MACRS Depreciation	872,443	817,953	817,953	817,953	817,953	817,953	817,953	819,325	819,325	819,325	827,563	834,068	847,075	821,655	824,787	826,811	830,406	833,935	852,427	864,126	866,900	870,367	891,704	900,978	916,978	883,007
Accumulated MACRS Depreciation	**98,079,615**	**98,897,569**	**99,715,522**	**100,533,475**	**101,351,429**	**102,169,382**	**102,987,335**	**103,806,661**	**104,625,986**	**105,445,311**	**106,272,874**	**107,106,943**	**107,954,022**	**108,775,677**	**109,600,464**	**110,427,275**	**111,257,681**	**112,091,616**	**112,944,043**	**113,808,169**	**114,675,069**	**115,545,435**	**116,437,140**	**117,337,518**	**118,254,495**	**119,137,502**
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**	**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**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Depreciation	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611	9,611
Accumulated Bldo Depreciation	**610,344**	**619,955**	**629,565**	**639,176**	**648,787**	**658,398**	**668,009**	**677,620**	**687,231**	**696,842**	**706,453**	**716,063**	**725,674**	**735,285**	**744,896**	**754,507**	**764,118**	**773,729**	**783,340**	**792,950**	**802,561**	**812,172**	**821,783**	**831,394**	**841,005**	**850,616**
3 Year tax life assets																										
June 2022 Addition	143,807	3,840	-	-	-	-	-	-	-	-	-	-	-	2,893,574	-	-	-	-	-	-	-	-	-	-	-	-
Deduction on C1																										
Cumulative cost	**10,950,910**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**10,954,750**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**	**13,848,324**
August 2022 Addition	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197	300,197
December 2022 Addition	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995
January 2023 Addition	-	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107
														80,377	80,377	80,377	80,377	80,377	80,377	80,377	80,377	80,377	80,377	80,377	80,377	80,377
Tax Depreciation	304,192	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	384,676	384,676	384,676	384,676	384,676	384,676	384,676	384,676	384,676	384,676	384,676	384,676	384,676
Accumulated 3 Year Depreciation	1,504,981	1,809,280	2,113,578	2,417,877	2,722,176	3,026,474	3,330,773	3,635,072	3,939,370	4,243,669	4,547,967	4,852,266	5,156,565	5,541,240

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

Line No.	Description		Amounts	
	(a)		(b)	
1	Jun-22	$	(3,899,188)	**Actual**
2	Jul-22	$	(3,892,409)	**Actual**
3	Aug-22	$	(3,887,112)	**Actual**
4	Sep-22	$	(3,889,297)	**Actual**
5	Oct-22	$	(3,877,901)	**Actual**
6	Nov-22	$	(3,888,382)	**Actual**
7	Dec-22	$	(3,907,037)	**Actual**
8	Jan-23	$	(3,927,202)	**Actual**
9	Feb-23	$	(3,950,557)	**Actual**
10	Mar-23	$	(3,928,536)	**Actual**
11	Apr-23	$	(3,935,473)	**Actual**
12	May-23	$	(3,939,488)	**Actual**
13	Jun-23	$	(3,943,702)	**Actual**
14				
15	13 Month Average	$	(3,912,791)	
16				
17	Interest Rate		7.0%	
18				
19	Interest on Customer Deposits	$	273,895	

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)						$ 102,715

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Projected Revenue at Current Rates
WP 4
Based on Twelve Months Ended June 30, 2023

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	617,535	19,498,808	4,956	1,092,786	622,491	20,591,594	$ 29.77	$ 0.5660	$ 30,186,399	$30,186,399		
2													
3	820 General Gas Service - Commercial	53,517	12,462,854	588	874,726	54,105	13,337,580	$ 60.61	$ 0.3418	$ 7,838,089		$7,838,089	
4	820 General Gas Service - Industrial	522	1,249,101			522	1,249,101	$ 193.26	$ 0.3418	$ 527,824		$527,824	
5													
6	822 Res and Com HVAC	618	146,021			618	146,021	$ 29.77	$ 0.2653	$ 57,137		$57,137	
7													
8	830 Large Volume Service - Commercial	101	1,887,275	0	79,509	101	1,966,783	$ 180.40	$ 0.2560	$ 521,717		$521,717	
9	830 Large Volume Service - Industrial	329	7,869,235	(24)	(2,376,040)	305	5,493,195	$ 180.40	$ 0.2560	$ 1,461,280		$1,461,280	
10													
11	830 Large Volume Service - Transportation	14	113,670	24	2,155,997	38	2,269,667	$ 871.16	$ 0.2053	$ 499,067			$499,067
12													
13	840 CNG Service	0	0			0	0	$ 180.40	$ 0.2560	$ -		$0	
14													
15	850 Optional Gas Service	96				96		$ 871.16		$ 83,631		$83,631	
16	1 - 20,000 Ccf		1,833,730				1,833,730		$ 0.2053	$ 376,465		$376,465	
17	20,000 - 100,000 Ccf		3,955,120				3,955,120		$ 0.1730	$ 684,236		$684,236	
18	Over 100,000 Ccf		33,880				33,880		$ 0.1442	$ 4,885		$4,885	
19	Demand Volumes		0				0		$ 0.8183	$ -		$0	
20	Total Optional Gas Service	96	5,822,730	0	0	96	5,822,730			1,149,217			
21													
22	860 Transportation - Comm & Ind	209				209		$ 871.16		$ 182,072			$182,072
23	1 - 20,000 Ccf		4,195,640				4,195,640		$ 0.2053	$ 861,365			$861,365
24	20,000 - 100,000 Ccf		10,575,940				10,575,940		$ 0.1730	$ 1,829,638			$1,829,638
25	Over 100,000 Ccf		8,318,870				8,318,870		$ 0.1442	$ 1,199,581			$1,199,581
26	Total Transportation	209	23,090,450	0	0	209	23,090,450			4,072,656			
27													
28													
29	870 Local Gas Transportation	0	0	7	877,044	7	877,044	$ 871.16	$ 0.0850	$ 80,647			$80,647
30													
31	Cogen 892	12	6,686			12	6,686	$ 871.16	$ 0.3403	$ 12,729		$12,729	
32													
33	Lrg Tonnage 893	25	631,411			25	631,411	$ 871.16	$ 0.2682	$ 191,123		$191,123	
34													
35	**Projected Rate Revenue (at present rates)**	672,978	72,778,240	5,551	2,704,022	678,529	75,482,262			$ 46,597,886	$ 30,186,399	$ 11,759,117	$ 4,652,370
36													
37	Non-Rate Revenue:												
38	Special Contracts - Transportation									255,606			
39	Special Contracts - Meriwether									65,273			
40	Forfeited Discounts									177,328			
41	Miscellaneous Revenues									265,158			
42	**Total Projected Revenue (at present rates)**									**$ 47,361,251**			

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Customer Adjustments
WP 4-1
Twelve Months Ending January 31, 2025

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	4,956		4,956	165,479	939,998	379,179	(391,870)		1,092,786
2	820 General Gas Service - Commercial	588		588	143,748	183,660	341,385	205,933		874,726
3	830 General Gas Service - Commercial			-		27,812	51,697			79,509
4	830 Large Volume Service - Industrial		(24)	(24)					(2,376,040)	(2,376,040)
5	830 Large Volume Service (Transportation)		24	24					2,155,997	2,155,997
6	870 Local Gas Transportation		7	7					877,044	877,044
7	Total	5,544	7	5,551	309,227	1,151,470	772,260	(185,937)	657,001	2,704,022

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

Line No.	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	Total
1	Customer 1 -	PSGI_830LV	(58,770)	(71,570)	(77,130)	(75,620)	(76,090)	(71,330)	(58,250)	(63,050)	(61,290)	(56,940)	(82,010)	(74,080)	(826,130)
2		PSGI_830LT	58,770	71,570	77,130	75,620	76,090	71,330	58,250	63,050	61,290	56,940	82,010	74,080	826,130
3															
4	Customer 2 -	870	125,292	125,292	125,292	125,292	125,292	125,292	125,292						877,044
5															
6	Customer 3 -														
7	actual volume billed	PSGI_830LV	128,120	127,700	138,870	131,470	126,520	119,070	127,640	143,240	127,010	137,940	117,770	124,560	1,549,910
8	Discount on > 60,400		(12,812)	(12,770)	(13,887)	(13,147)	(12,652)	(11,907)	(12,764)	(28,648)	(25,402)	(27,588)	(23,554)	(24,912)	(220,043)
9	adjust for projected volume		115,308	114,930	124,983	118,323	113,868	107,163	114,876	114,592	101,608	110,352	94,216	99,648	1,329,867
10															
11	actual volume billed	PSGI_830LV	(128,120)	(127,700)	(138,870)	(131,470)	(126,520)	(119,070)	(127,640)	(143,240)	(127,010)	(137,940)	(117,770)	(124,560)	(1,549,910)
12		PSGI_830LT	115,308	114,930	124,983	118,323	113,868	107,163	114,876	114,592	101,608	110,352	94,216	99,648	1,329,867
13															
14	Net change														657,001

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-18	50,232		
4	Jun-19	50,565	333	
5	Jun-20	51,458	893	
6	Jun-21	51,509	51	
7	Jun-22	51,951	441	
8	Jun-23	51,518	(432)	
9				
10				
11	Compounded Growth Rate		0.51%	
12				
13	Months from Hist period to end of Test period			19
14				
15	Historical Bills excluding Senior/Low Income			617,535
16				
17	Monthly Adjustment to Customers			413
18				
19	Annual Usage per Customer			401
20				
21	Adjustment to Volumes			165,479
22				
23				
24	**Commercial**			
25				
26	Jun-18	4,167		
27	Jun-19	4,244	77	
28	Jun-20	4,244	0	
29	Jun-21	4,292	48	
30	Jun-22	4,329	37	
31	Jun-23	4,314	(16)	
32				
33	Compounded Growth Rate		0.69%	
34				
35	Months from Hist period to end of Test period			19
36				
37	Historical Bills			53,618
38				
39	Adjustment to Customers			49
40				
41	Annual Usage per Customer			2,934
42				
43	Adjustment to Volumes			143,748

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 **WP 4-1-2**
Columbus Residential
Rate Codes:
810

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-22	50,954	524,143	10.29	0	0	0	0.1367	0.00	10.29	524,316	173
August-22	36,931	366,119	9.91	0	0	0	0.1367	0.00	9.91	365,981	(138)
September-22	47,702	501,517	10.51	0	0	0	0.1367	0.00	10.51	501,349	(168)
October-22	44,898	590,983	13.16	84	15	69	0.1367	(9.43)	3.73	167,471	(423,512)
November-22	44,140	1,158,808	26.25	239	233	6	0.1367	(0.82)	25.43	1,122,473	(36,335)
December-22	48,882	2,421,672	49.54	446	446	0	0.1367	0.00	49.54	2,421,599	(73)
January-23	49,385	3,696,568	74.85	388	518	(130)	0.1367	17.77	92.62	4,574,016	877,448
February-23	40,319	2,537,697	62.94	217	355	(138)	0.1367	18.87	81.81	3,298,503	760,806
March-23	44,526	1,625,283	36.50	189	191	(2)	0.1367	0.27	36.77	1,637,238	11,955
April-23	43,216	1,243,005	28.76	54	18	36	0.1367	(4.92)	23.84	1,030,265	(212,740)
May-23	45,569	713,454	15.66	6	0	6	0.1367	(0.82)	14.84	676,247	(37,207)
June-23	43,669	538,210	12.32	0	0	0	0.1367	0.00	12.32	538,000	(210)
TOTAL	45,016	15,917,460	350.69	1,623	1,776	(153)		20.92	371.61	16,857,458	939,998

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-22	3,218	522,634	162.43	0	0	0	0.4662	0.00	162.43	522,619	(15)
August-22	2,017	305,713	151.60	0	0	0	0.4662	0.00	151.60	305,723	10
September-22	2,823	448,832	159.01	0	0	0	0.4662	0.00	159.01	448,831	(1)
October-22	2,650	537,565	202.85	84	15	69	0.4662	(32.17)	170.68	452,321	(85,244)
November-22	2,665	651,024	244.24	239	233	6	0.4662	(2.80)	241.44	643,548	(7,476)
December-22	2,898	960,319	331.34	446	446	0	0.4662	0.00	331.34	960,318	(1)
January-23	3,246	1,373,968	423.28	388	518	(130)	0.4662	60.61	483.89	1,570,699	196,731
February-23	2,386	899,433	376.92	217	355	(138)	0.4662	64.34	441.26	1,052,952	153,519
March-23	2,727	770,673	282.61	189	191	(2)	0.4662	0.93	283.54	773,200	2,527
April-23	2,396	590,755	246.54	54	18	36	0.4662	(16.78)	229.76	550,554	(40,201)
May-23	2,997	595,729	198.80	6	0	6	0.4662	(2.80)	196.00	587,341	(8,388)
June-23	2,678	556,019	207.59	0	0	0	0.4662	0.00	207.59	556,030	11
TOTAL	2,725	8,212,664	2,987.21	1,623	1,776	(153)		71.33	3,058.54	8,424,136	211,472

820 Tariff Volume Columbus	7,132,565	86.8%	183,660
830 Tariff Volume Columbus	1,080,098	13.2%	27,812
	8,212,663		211,472

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

Gainesville Residential

Rate Codes:
810

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-22	9,114	98,116	10.77	0	0	0	0.1266	0.00	10.77	98,156	40
August-22	7,023	67,841	9.66	0	0	0	0.1266	0.00	9.66	67,839	(2)
September-22	8,592	97,299	11.32	10	0	10	0.1266	(1.27)	10.05	86,354	(10,945)
October-22	8,130	124,898	15.36	171	107	64	0.1266	(8.10)	7.26	59,023	(65,875)
November-22	8,209	306,003	37.28	345	396	(51)	0.1266	6.46	43.74	359,048	53,045
December-22	8,462	541,678	64.01	638	625	13	0.1266	(1.65)	62.36	527,706	(13,972)
January-23	8,605	684,228	79.51	529	703	(174)	0.1266	22.03	101.54	873,796	189,568
February-23	8,084	699,047	86.47	316	543	(227)	0.1266	28.74	115.21	931,336	232,289
March-23	8,330	389,735	46.79	313	377	(64)	0.1266	8.10	54.89	457,210	67,475
April-23	7,544	275,935	36.58	160	124	36	0.1266	(4.56)	32.02	241,545	(34,390)
May-23	8,116	177,313	21.85	37	0	37	0.1266	(4.69)	17.16	139,278	(38,035)
June-23	7,850	119,256	15.19	0	0	0	0.1266	0.00	15.19	119,236	(20)
TOTAL	8,172	3,581,348	434.79	2,519	2,875	(356)		45.06	479.85	3,960,527	379,179

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-22	2,031	264,886	130.40	0	0	0	0.5830	0.00	130.40	264,883	(3)
August-22	1,339	174,058	129.97	0	0	0	0.5830	0.00	129.97	174,056	(2)
September-22	1,751	322,953	184.44	10	0	10	0.5830	(5.83)	178.61	312,739	(10,214)
October-22	1,725	303,611	175.99	171	107	64	0.5830	(37.31)	138.68	239,250	(64,361)
November-22	1,722	466,273	270.74	345	396	(51)	0.5830	29.73	300.47	517,469	51,196
December-22	1,781	755,248	424.12	638	625	13	0.5830	(7.58)	416.54	741,754	(13,494)
January-23	2,313	1,246,505	538.94	529	703	(174)	0.5830	101.44	640.38	1,481,127	234,622
February-23	1,517	748,957	493.64	316	543	(227)	0.5830	132.33	625.97	949,734	200,777
March-23	1,761	745,908	423.46	313	377	(64)	0.5830	37.31	460.77	811,636	65,728
April-23	1,522	442,012	290.45	160	124	36	0.5830	(20.99)	269.46	410,073	(31,939)
May-23	1,819	438,025	240.82	37	0	37	0.5830	(21.57)	219.25	398,790	(39,235)
June-23	1,635	229,028	140.08	0	0	0	0.5830	0.00	140.08	229,035	7
TOTAL	1,743	6,137,465	3,443.05	2,519	2,875	(356)		207.53	3,650.58	6,530,546	393,081
820 Tariff Volume Gainesville		5,330,289	86.8%								341,385
830 Tariff Volume Gainesville		807,176	13.2%								51,697
		6,137,465									393,081

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

Liberty Utilities (Peach State Natural Gas) Corp.
Columbus Weather Station **WP 4-1-2-1**
Residential
Rate Codes:
810

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-08	48,339	638,911	13.22	0	0.1367	14.39
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		
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		

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

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
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

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

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
July-22	50,954	524,143	10.29	0
August-22	36,931	366,119	9.91	0
September-22	47,702	501,517	10.51	0
October-22	44,898	590,983	13.16	84
November-22	44,140	1,158,808	26.25	239
December-22	48,882	2,421,672	49.54	446
January-23	49,385	3,696,568	74.85	388
February-23	40,319	2,537,697	62.94	217
March-23	44,526	1,625,283	36.50	189
April-23	43,216	1,243,005	28.76	54
May-23	45,569	713,454	15.66	6
June-23	43,669	538,210	12.32	0

Columbus Weather Station **WP 4-1-2-1**
Commercial
Rate Codes:
820, 830

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-08	3,069	456,314	148.69	0	0.4662	183.47
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		
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		

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

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
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

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

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
July-22	3,218	522,634	162.43	0
August-22	2,017	305,713	151.60	0
September-22	2,823	448,832	159.01	0
October-22	2,650	537,565	202.85	84
November-22	2,665	651,024	244.24	239
December-22	2,898	960,319	331.34	446
January-23	3,246	1,373,968	423.28	388
February-23	2,386	899,433	376.92	217
March-23	2,727	770,673	282.61	189
April-23	2,396	590,755	246.54	54
May-23	2,997	595,729	198.80	6
June-23	2,678	556,019	207.59	0

Liberty Utilities (Peach State Natural Gas) Corp.
Atlanta Weather Station (Gainesville) **WP 4-1-2-2**
Residential
Rate Codes:
810

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-08	8,563	103,658	12.11	0	0.1266	12.61
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		
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		

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

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
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

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

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
July-22	9,114	98,116	10.77	0
August-22	7,023	67,841	9.66	0
September-22	8,592	97,299	11.32	10
October-22	8,130	124,898	15.36	171
November-22	8,209	306,003	37.28	345
December-22	8,462	541,678	64.01	638
January-23	8,605	684,228	79.51	529
February-23	8,084	699,047	86.47	316
March-23	8,330	389,735	46.79	313
April-23	7,544	275,935	36.58	160
May-23	8,116	177,313	21.85	37
June-23	7,850	119,256	15.19	0

Atlanta Weather Station (Gainesville) **WP 4-1-2-2**
Commercial
Rate Codes:
820, 830

Month	No. of Bills	Ccf	"Y range " Sales per Bill	"X range" Cycle Actual HDD	Weather Dependency	Base Load
July-08	1,679	215,545	128.38	0	0.5830	153.77
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		
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
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

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

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
July-22	2,031	264,886	130.40	0
August-22	1,339	174,058	129.97	0
September-22	1,751	322,953	184.44	10
October-22	1,725	303,611	175.99	171
November-22	1,722	466,273	270.74	345
December-22	1,781	755,248	424.12	638
January-23	2,313	1,246,505	538.94	529
February-23	1,517	748,957	493.64	316
March-23	1,761	745,908	423.46	313
April-23	1,522	442,012	290.45	160
May-23	1,819	438,025	240.82	37
June-23	1,635	229,028	140.08	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	622,491	(391,870)
2			
3	Commercial Usage Adjustment	54,105	205,933
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		(185,937)

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		Residential Heat Load Factor				Commercial Heat Load Factor			
	Res	Comm	Wtd Avg Actual	Wtd Avg Normal	Base Load per Customer prior July/Aug	Calculated Base Load	Calculated Heat Load	Heating Load per Customer per HDD	Base Load per Customer prior July/Aug	Calculated Base Load	Calculated Heat Load	Heating Load per Customer per HDD
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	17	38	**14.032**	803,736	5,025		**149.329**	724,544	13,518	
November-07	32.915	215.496	226	274	14.032	810,654	1,090,851		149.329	721,110	319,522	
December-07	60.316	308.436	382	491	14.032	818,302	2,699,085		149.329	742,165	790,760	
January-08	99.151	468.511	295	565	14.032	819,200	4,969,240		149.329	746,346	1,595,272	
February-08	87.179	431.921	625	402	14.032	826,567	4,308,724		149.329	746,496	1,412,678	
March-08	59.239	323.345	288	238	14.032	882,218	2,842,212		149.329	769,641	896,879	
April-08	37.754	260.883	154	45	14.032	831,001	1,404,811		149.329	746,794	557,883	
May-08	20.553	183.859	27	0	14.032	814,822	378,651		149.329	741,269	171,409	
June-08	14.294	152.690	1	0	Season total		17,698,600	**0.1493**	Season total		5,757,921	**0.5750**
July-08	13.050	141.504	0	0	HDD total		2,015		HDD total		2,015	
August-08	12.215	137.922	0	0	Avg customers		58,851		Avg customers		4,971	
September-08	13.402	150.187	0	0								
October-08	15.773	165.199	1	38	**12.632**	712,798	177,237		**139.713**	665,033	121,314	
November-08	39.408	237.026	231	274	12.632	717,914	1,521,675		139.713	674,534	469,826	
December-08	80.899	387.026	547	491	12.632	727,477	3,931,352		139.713	682,497	1,208,123	
January-09	80.945	428.943	335	565	12.632	723,902	3,914,625		139.713	677,188	1,401,897	
February-09	92.386	442.174	604	402	12.632	726,707	4,588,010		139.713	680,541	1,473,287	
March-09	69.223	378.406	363	238	12.632	729,258	3,266,914		139.713	679,843	1,161,481	
April-09	37.328	236.201	190	45	12.632	747,689	1,461,701		139.713	683,336	471,923	
May-09	20.201	192.282	36	0	12.632	725,506	434,689		139.713	670,482	252,279	
June-09	14.409	154.174	7	0	Season total		19,296,203	**0.1455**	Season total		6,560,129	**0.5871**
July-09	13.282	149.694	0	0	HDD total		2,307		HDD total		2,307	
August-09	13.281	156.008	0	0	Avg customers		57,503		Avg customers		4,843	
September-09	12.277	143.560	6	0								
October-09	16.368	169.246	142	38	**13.281**	738,810	171,712		**152.851**	703,725	75,482	
November-09	34.545	225.994	321	274	13.281	744,481	1,191,928		152.851	708,617	339,090	
December-09	71.024	341.244	626	491	13.281	747,668	3,250,565		152.851	714,578	880,737	
January-10	127.521	586.197	784	565	13.281	756,076	6,503,301		152.851	728,029	2,064,026	
February-10	107.352	488.869	669	402	13.281	757,032	5,361,925		152.851	725,889	1,595,752	
March-10	115.315	530.574	418	238	13.281	770,154	5,916,634		152.851	734,601	1,815,336	
April-10	40.577	264.016	52	45	13.281	766,223	1,574,679		152.851	731,086	531,704	
May-10	16.644	164.095	6	0	13.281	758,506	192,057		152.851	719,011	52,890	
June-10	13.913	148.314	0	0	Season total		24,162,800	**0.1409**	Season total		7,355,016	**0.5170**
July-10	12.060	135.360	0	0	HDD total		3,017		HDD total		3,017	
August-10	11.556	137.820	0	0	Avg customers		56,836		Avg customers		4,715	
September-10	11.821	137.789	0	0								
October-10	13.957	154.790	15	38	**11.808**	653,693	118,967		**136.590**	622,169	82,901	
November-10	30.125	205.129	145	274	11.808	658,109	1,020,895		136.590	624,627	313,426	
December-10	81.494	394.798	478	491	11.808	662,832	3,911,815		136.590	634,599	1,199,633	
January-11	128.817	592.507	698	565	11.808	673,813	6,677,112		136.590	649,760	2,168,794	
February-11	108.510	518.993	645	402	11.808	675,643	5,533,307		136.590	644,570	1,804,559	
March-11	52.837	318.764	192	238	11.808	677,781	2,355,099		136.590	646,892	862,775	
April-11	29.362	220.845	113	45	11.808	668,783	994,269		136.590	635,828	392,204	
May-11	16.866	173.521	18	0	11.808	666,752	285,641		136.590	625,447	169,104	
June-11	14.095	162.265	14	0	Season total		20,897,104	**0.1606**	Season total		6,993,398	**0.6526**
July-11	11.937	140.526	0	0	HDD total		2,303		HDD total		2,303	
August-11	11.399	145.483	0	0	Avg customers		56,503		Avg customers		4,653	
September-11	11.931	143.707	1	0								
October-11	15.353	169.074	13	38	**11.668**	635,717	200,777		**143.004**	636,083	115,959	
November-11	34.589	232.011	187	274	11.668	640,174	1,257,547		143.004	642,089	399,638	
December-11	59.767	308.685	311	491	11.668	642,741	2,649,506		143.004	648,238	751,029	
January-12	79.557	401.385	417	565	11.668	649,870	3,781,158		143.004	661,252	1,194,753	
February-12	65.918	352.736	388	402	11.668	650,594	3,024,868		143.004	660,680	968,958	
March-12	47.556	295.041	197	238	11.668	650,827	2,001,765		143.004	655,532	696,938	
April-12	19.860	194.176	24	45	11.668	643,383	451,695		143.004	647,666	231,755	
May-12	16.259	174.924	22	0	11.668	643,313	253,093		143.004	640,659	142,999	
June-12	13.237	161.364	0	0	Season total		13,620,408	**0.1581**	Season total		4,502,029	**0.6362**
July-12	11.932	145.570	0	0	HDD total		1,559		HDD total		1,559	
August-12	12.220	157.239	0	0	Avg customers		55,242		Avg customers		4,539	
September-12	11.964	159.428	0	0								
October-12	13.674	164.433	5	38	**12.076**	649,692	85,998		**151.404**	649,676	55,904	
November-12	36.719	255.267	190	274	12.076	650,284	1,327,016		151.404	649,979	445,881	
December-12	54.840	325.769	261	491	12.076	657,578	2,328,672		151.404	666,331	767,379	
January-13	79.418	414.949	402	565	12.076	660,633	3,684,087		151.404	674,507	1,174,093	
February-13	72.167	404.151	397	402	12.076	659,510	3,281,830		151.404	667,845	1,114,865	
March-13	72.753	405.638	445	238	12.076	664,256	3,337,684		151.404	677,232	1,137,188	
April-13	49.580	311.511	220	45	12.076	652,578	2,026,752		151.404	657,852	695,665	
May-13	24.425	227.359	56	0	12.076	646,709	661,364		151.404	650,282	326,223	
June-13	15.767	173.986	0	0	Season total		16,733,403	**0.1560**	Season total		5,717,199	**0.6617**
July-13	12.161	151.902	0	0	HDD total		1,977		HDD total		1,977	
August-13	13.365	154.460	0	0	Avg customers		54,253		Avg customers		4,371	
September-13	12.925	165.818	0	0								
October-13	12.791	156.511	2	38	**12.763**	659,359	1,433		**153.181**	639,531	13,904	
November-13	30.130	222.933	227	274	12.763	650,986	885,785		153.181	640,603	291,701	
December-13	66.818	374.536	404	491	12.763	676,806	2,866,443		153.181	659,291	952,714	
January-14	107.281	522.408	653	565	12.763	683,532	5,061,906		153.181	669,401	1,613,521	
February-14	127.072	651.812	681	402	12.763	676,474	6,058,619		153.181	671,086	2,184,504	
March-14	69.246	395.983	343	238	12.763	683,264	3,023,729		153.181	666,491	1,056,430	
April-14	43.789	304.275	214	45	12.763	679,422	1,651,580		153.181	659,138	650,158	
May-14	22.750	222.268	23	0	12.763	674,036	527,389		153.181	663,887	299,424	
June-14	14.559	169.373	8	0	Season total		20,076,883	**0.1495**	Season total		7,062,354	**0.6450**
July-14	12.338	152.687	0	0	HDD total		2,547		HDD total		2,547	
August-14	12.091	161.196	0	0	Avg customers		52,729		Avg customers		4,300	
September-14	11.821	147.358	0	0								
October-14	12.992	170.987	82	38	**12.215**	617,960	39,301		**156.942**	643,304	57,572	
November-14	35.595	251.423	454	274	12.215	621,783	1,190,170		156.942	642,833	386,994	
December-14	76.951	422.158	433	491	12.215	633,705	3,358,506		156.942	658,841	1,113,378	
January-15	91.186	493.565	620	565	12.215	639,116	4,132,016		156.942	666,688	1,429,975	
February-15	100.173	538.423	613	402	12.215	636,856	4,585,981		156.942	669,199	1,626,635	

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	
2007-2008	14.032	0.1493	475	472	0
2008-2009	12.632	0.1455	450	467	1
2009-2010	13.281	0.1409	449	463	2
2010-2011	11.808	0.1606	471	458	3
2011-2012	11.668	0.1581	465	453	4
2012-2013	12.076	0.1560	465	448	5
2013-2014	12.763	0.1495	460	444	6
2014-2015	12.215	0.1433	441	439	7
2015-2016	11.019	0.1373	414	434	8
2016-2017	10.708	0.1313	398	429	9
2017-2018	11.311	0.1448	433	425	10
2018-2019	10.895	0.1409	420	420	11
2019-2020	10.559	0.1417	418	415	12
2020-2021	11.111	0.1412	423	410	13
2021-2022	10.662	0.1375	410	405	14
2022-2023	10.116	0.1308	390	401	15
			Average Change	(4.77)	

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	
2007-2008	149.329	0.5750	2,973	2,945	0
2008-2009	139.713	0.5871	2,882	2,974	1
2009-2010	152.851	0.5170	2,896	3,003	2
2010-2011	136.590	0.6526	2,979	3,032	3
2011-2012	143.004	0.6362	3,023	3,061	4
2012-2013	151.404	0.6617	3,176	3,089	5
2013-2014	153.181	0.6450	3,163	3,118	6
2014-2015	156.942	0.6477	3,213	3,147	7
2015-2016	163.274	0.6462	3,286	3,176	8
2016-2017	161.029	0.6027	3,170	3,205	9
2017-2018	163.250	0.6730	3,341	3,234	10
2018-2019	172.478	0.6729	3,452	3,262	11
2019-2020	171.092	0.6158	3,318	3,291	12
2020-2021	141.463	0.7075	3,150	3,320	13
2021-2022	160.620	0.6538	3,270	3,349	14
2022-2023	146.502	0.7474	3,293	3,378	15
			Average Change	28.85	

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

	Volume per Customer		Heating Degree Days		Residential Heat Load Factor				Commercial Heat Load Factor			
	Res	Comm	Wtd Avg Actual	Wtd Avg Normal	Base Load per Customer prior July/Aug	Calculated Base Load	Calculated Heat Load	Heating Load per Customer per HDD	Base Load per Customer prior July/Aug	Calculated Base Load	Calculated Heat Load	Heating Load per Customer per HDD
March-15	82.292	487.780	212	238	12.215	643,330	3,690,804		156.942	674,378	1,421,614	
April-15	30.992	267.496	37	45	12.215	637,907	980,620		156.942	670,454	472,289	
May-15	16.857	200.886	5	0	12.215	630,505	239,606		156.942	658,684	184,435	
June-15	12.556	169.730	0	0	Season total		18,217,004	**0.1433**	Season total		6,692,893	**0.6477**
July-15	11.391	166.271	0	0	HDD total		2,455		HDD total		2,455	
August-15	10.647	160.277	0	0	Avg customers		51,793		Avg customers		4,209	
September-15	11.599	175.168	2	0								
October-15	13.934	188.700	66	38	**11.019**	556,362	147,178		**163.274**	662,892	103,229	
November-15	23.324	233.316	218	274	11.019	558,753	623,945		163.274	666,321	285,843	
December-15	44.933	297.199	237	491	11.019	565,276	1,739,723		163.274	679,546	557,395	
January-16	74.127	430.740	642	565	11.019	568,824	3,257,683		163.274	693,261	1,135,660	
February-16	88.857	503.769	473	402	11.019	570,125	4,027,252		163.274	696,853	1,453,233	
March-16	58.876	396.641	151	238	11.019	572,560	2,486,625		163.274	699,302	999,511	
April-16	27.762	278.828	90	45	11.019	570,510	866,840		163.274	695,220	492,029	
May-16	15.009	188.851	18	0	11.019	563,436	204,021		163.274	684,117	107,168	
June-16	13.244	186.096	0	0	Season total		13,353,268	**0.1373**	Season total		5,134,069	**0.6462**
July-16	11.168	167.110	0	0	HDD total		1,895		HDD total		1,895	
August-16	10.248	154.948	0	0	Avg customers		51,340		Avg customers		4,194	
September-16	10.300	164.351	2	0								
October-16	10.194	159.427	19	38	**10.708**	532,888	(25,567)		**161.029**	659,091	(6,558)	
November-16	17.490	203.269	203	274	10.708	535,030	338,852		161.029	662,634	173,817	
December-16	49.441	335.043	447	491	10.708	541,894	1,960,166		161.029	669,719	723,724	
January-17	68.630	405.144	392	565	10.708	548,382	2,966,356		161.029	685,500	1,039,198	
February-17	58.989	378.194	245	402	10.708	548,618	2,473,680		161.029	685,661	924,690	
March-17	47.436	320.096	255	238	10.708	548,136	1,880,101		161.029	690,814	682,396	
April-17	30.098	260.958	43	45	10.708	547,772	991,911		161.029	686,305	425,897	
May-17	15.847	198.999	25	0	10.708	543,767	260,986		161.029	674,550	159,055	
June-17	13.421	182.486	0	0	Season total		10,846,484	**0.1313**	Season total		4,122,222	**0.6027**
July-17	11.641	164.625	0	0	HDD total		1,627		HDD total		1,627	
August-17	10.981	161.874	0	0	Avg customers		50,739		Avg customers		4,203	
September-17	11.191	169.482	0	0								
October-17	11.932	176.598	90	38	**11.311**	559,424	30,714		**163.250**	661,650	54,100	
November-17	27.070	244.230	226	274	11.311	562,161	783,259		163.250	664,099	329,430	
December-17	60.094	368.284	500	491	11.311	571,741	2,465,938		163.250	682,057	856,633	
January-18	105.560	565.386	675	565	11.311	577,385	4,811,230		163.250	693,321	1,707,873	
February-18	85.950	507.561	189	402	11.311	579,161	3,821,888		163.250	698,708	1,473,651	
March-18	40.615	315.809	316	238	11.311	577,351	1,495,865		163.250	699,361	653,564	
April-18	42.811	310.622	129	45	11.311	576,050	1,604,327		163.250	694,953	627,365	
May-18	22.183	234.167	0	0	11.311	574,354	552,101		163.250	688,097	298,918	
June-18	13.090	190.299	0	0	Season total		15,565,323	**0.1448**	Season total		6,001,534	**0.6730**
July-18	11.357	180.722	0	0	HDD total		2,124		HDD total		2,124	
August-18	10.433	164.235	0	0	Avg customers		50,590		Avg customers		4,198	
September-18	11.576	185.278	0	0								
October-18	11.609	183.766	71	38	**10.895**	543,411	35,643		**172.478**	713,543	46,696	
November-18	29.521	269.093	398	274	10.895	546,571	934,451		172.478	718,544	402,497	
December-18	75.992	448.605	466	491	10.895	555,581	3,319,626		172.478	738,897	1,182,926	
January-19	78.032	476.010	559	565	10.895	561,791	3,461,923		172.478	759,939	1,337,361	
February-19	79.393	483.414	243	402	10.895	562,063	3,533,811		172.478	759,767	1,369,672	
March-19	53.258	392.206	290	238	10.895	563,370	2,190,627		172.478	760,802	969,217	
April-19	34.974	300.011	69	45	10.895	561,126	1,240,173		172.478	757,697	560,251	
May-19	18.393	223.853	2	0	10.895	556,234	382,813		172.478	742,346	221,119	
June-19	12.412	192.969	0	0	Season total		15,099,067	**0.1409**	Season total		6,089,739	**0.6729**
July-19	10.481	168.543	0	0	HDD total		2,098		HDD total		2,098	
August-19	10.637	173.641	0	0	Avg customers		51,058		Avg customers		4,313	
September-19	11.043	174.580	0	0								
October-19	11.275	176.654	54	38	**10.559**	526,184	35,694		**171.092**	714,993	23,243	
November-19	30.157	257.237	343	274	10.559	527,831	979,691		171.092	718,586	361,811	
December-19	64.312	413.166	417	491	10.559	540,259	2,750,319		171.092	743,224	1,051,568	
January-20	68.938	440.680	442	565	10.559	543,272	3,003,705		171.092	752,257	1,185,325	
February-20	76.680	485.751	402	402	10.559	541,319	3,389,805		171.092	748,618	1,376,801	
March-20	60.912	394.530	138	238	10.559	542,937	2,589,124		171.092	752,970	983,345	
April-20	36.835	209.538	89	45	10.559	543,475	1,352,427		171.092	745,436	167,508	
May-20	6.075	160.285	36	0	10.559	540,505	(229,537)		171.092	732,103	(46,243)	
June-20	14.732	161.726	1	0	Season total		13,871,227	**0.1417**	Season total		5,103,358	**0.6158**
July-20	11.246	139.470	0	0	HDD total		1,920		HDD total		1,920	
August-20	10.977	143.457	0	0	Avg customers		50,973		Avg customers		4,317	
September-20	11.797	159.072	14	0								
October-20	13.272	166.233	40	38	**11.111**	564,048	109,708		**141.463**	585,432	102,508	
November-20	19.543	196.043	193	274	11.111	567,426	430,628		141.463	590,488	227,822	
December-20	62.695	386.609	551	491	11.111	574,134	2,665,436		141.463	601,361	1,042,115	
January-21	96.950	528.590	546	565	11.111	580,166	4,482,080		141.463	613,240	1,678,182	
February-21	82.220	479.845	435	402	11.111	579,284	3,707,277		141.463	616,613	1,474,943	
March-21	59.079	381.324	197	238	11.111	579,902	2,503,511		141.463	620,702	1,052,439	
April-21	30.135	255.251	114	45	11.111	580,218	993,402		141.463	621,058	499,553	
May-21	19.610	210.183	23	0	11.111	576,332	440,813		141.463	610,768	296,696	
June-21	13.720	187.975	0	0	Season total		15,332,856	**0.1412**	Season total		6,374,259	**0.7075**
July-21	11.133	164.681	0	0	HDD total		2,098		HDD total		2,098	
August-21	10.190	156.558	0	0	Avg customers		51,767		Avg customers		4,294	
September-21	11.689	178.800	2	0								
October-21	12.132	178.167	70	38	**10.662**	539,616	74,402		**160.620**	670,870	73,291	
November-21	28.813	247.374	374	274	10.662	543,611	925,497		160.620	680,175	367,378	
December-21	60.903	370.212	279	491	10.662	549,796	2,590,826		160.620	691,602	902,470	
January-22	69.338	430.980	639	565	10.662	552,998	3,043,462		160.620	699,637	1,177,653	
February-22	89.344	519.482	348	402	10.662	553,643	4,085,903		160.620	701,859	1,568,122	
March-22	50.798	351.223	207	238	10.662	556,437	2,094,769		160.620	708,038	840,209	
April-22	31.277	281.722	89	45	10.662	554,015	1,071,254		160.620	702,770	529,869	
May-22	17.898	209.482	3	0	10.662	551,302	374,216		160.620	686,925	208,970	
June-22	12.144	183.142	0	0	Season total		14,260,329	**0.1375**	Season total		5,667,963	**0.6538**
July-22	10.359	150.038	0	0	HDD total		2,010		HDD total		2,010	
August-22	9.873	142.966	0	0	Avg customers		51,604		Avg customers		4,313	
September-22	10.637	168.747	3	0								
October-22	13.500	192.255	106	38	**10.116**	536,448	179,433		**146.502**	640,990	200,186	
November-22	27.982	254.646	266	274	10.116	529,570	935,241		146.502	642,800	474,497	
December-22	51.677	366.650	494	491	10.116	580,106	2,383,244		146.502	685,487	1,030,079	
January-23	75.544	471.404	424	565	10.116	586,643	3,794,153		146.502	814,385	1,806,089	
February-23	66.871	422.290	242	402	10.116	489,656	2,747,088		146.502	571,864	1,076,526	
March-23	38.123	337.887	220	238	10.116	534,705	1,480,313		146.502	657,563	859,018	
April-23	29.924	263.593	81	45	10.116	513,495	1,005,445		146.502	574,000	458,767	
May-23	16.592	214.671	14	0	10.116	543,098	347,669		146.502	705,482	328,272	
June-23	12.762	181.997	0	0	Season total		12,872,586	**0.1308**	Season total		6,233,435	**0.7474**
					HDD total		1,847		HDD total		1,847	
					Avg customers		53,302		Avg customers		4,516	

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

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

	Actual HDD	
	Col	**Gsv**
October-11	9	23
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

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

	Actual HDD	
	Col	**Gsv**
January-17	357	496
February-17	216	332
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

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

	Actual HDD	
	Col	**Gsv**
April-22	69	148
May-22	-	13
June-22	-	-
July-22	-	-
August-22	-	-
September-22	-	10
October-22	84	171
November-22	239	345
December-22	446	638
January-23	388	529
February-23	217	316
March-23	189	313
April-23	54	160
May-23	6	37
June-23	-	-

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

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	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
July-22	50,954	9,114	60,068	3,218	2,031	5,249
August-22	36,931	7,023	43,953	2,017	1,339	3,356
September-22	47,702	8,592	56,295	2,823	1,751	4,574
October-22	44,898	8,130	53,028	2,650	1,725	4,375
November-22	44,140	8,209	52,348	2,665	1,722	4,388
December-22	48,882	8,462	57,344	2,898	1,781	4,679
January-23	49,385	8,605	57,990	3,246	2,313	5,559
February-23	40,319	8,084	48,403	2,386	1,517	3,903
March-23	44,526	8,330	52,856	2,727	1,761	4,488
April-23	43,216	7,544	50,759	2,396	1,522	3,918
May-23	45,569	8,116	53,686	2,997	1,819	4,816
June-23	43,669	7,850	51,518	2,678	1,635	4,314

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	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

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	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

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	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
July-22	524,143	98,116	622,259	522,634	264,886	787,520	0.74	0.26
August-22	366,119	67,841	433,960	305,713	174,058	479,772	0.74	0.26
September-22	501,517	97,299	598,817	448,832	322,953	771,784	0.69	0.31

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 %**
October-22	590,983	124,898	715,881	537,565	303,611	841,175	0.72	0.28
November-22	1,158,808	306,003	1,464,811	651,024	466,273	1,117,297	0.70	0.30
December-22	2,421,672	541,678	2,963,349	960,319	755,248	1,715,567	0.72	0.28
January-23	3,696,568	684,228	4,380,796	1,373,968	1,246,505	2,620,473	0.72	0.28
February-23	2,537,697	699,047	3,236,744	899,433	748,957	1,648,390	0.70	0.30
March-23	1,625,283	389,735	2,015,018	770,673	745,908	1,516,581	0.68	0.32
April-23	1,243,005	275,935	1,518,940	590,755	442,012	1,032,768	0.72	0.28
May-23	713,454	177,313	890,767	595,729	438,025	1,033,754	0.68	0.32
June-23	538,210	119,256	657,466	556,019	229,028	785,048	0.76	0.24
					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	$ 29.77	$ 30.22	$ 0.25	$ 30.47
Volumetric Charge	$ 0.5660	$ 0.5746		$ 0.5746
820 General Service Commercial				
Customer Charge	$ 60.61	$ 61.53	$ 0.78	$ 62.31
Volumetric Charge	$ 0.3418	$ 0.3470		$ 0.3470
820 General Service Industrial				
Customer Charge	$ 193.26	$ 196.18	$ 0.78	$ 196.97
Volumetric Charge	$ 0.3418	$ 0.3470		$ 0.3470
822 Res and Com HVAC				
Customer Charge	$ 29.77	$ 30.22	$ 0.25	$ 30.47
Volumetric Charge	$ 0.2653	$ 0.2693		$ 0.2693
830 Large Volume Service Commercial				
Customer Charge	$ 180.40	$ 183.13	$ 25.03	$ 208.16
Volumetric Charge	$ 0.2560	$ 0.2599		$ 0.2599
830 Large Volume Service Industrial				
Customer Charge	$ 180.40	$ 183.13	$ 25.03	$ 208.16
Volumetric Charge	$ 0.2560	$ 0.2599		$ 0.2599
830 Large Volume Service Industrial - Transportation				
Customer Charge	$ 871.16	$ 884.34	$ 79.52	$ 963.85
Volumetric Charge	$ 0.2053	$ 0.2084		$ 0.2084
840 CNG Service				
Customer Charge	$ 180.40	$ 183.13	$ 25.03	$ 208.16
Volumetric Charge	$ 0.2560	$ 0.2599		$ 0.2599
850 Optional Gas Service				
Customer Charge	$ 871.16	$ 884.34	$ 79.52	$ 963.85
1 - 20,000 Ccf	$ 0.2053	$ 0.2084		$ 0.2084
20,000 - 100,000 Ccf	$ 0.1730	$ 0.1756		$ 0.1756
Over 100,000 Ccf	$ 0.1442	$ 0.1464		$ 0.1464
Demand Volumes	$ 0.8183	$ 0.8307		$ 0.8307
860 Transportation - Commercial				
Customer Charge	$ 871.16	$ 884.34	$ 79.52	$ 963.85
1 - 20,000 Ccf	$ 0.2053	$ 0.2084		$ 0.2084
20,000 - 100,000 Ccf	$ 0.1730	$ 0.1756		$ 0.1756
Over 100,000 Ccf	$ 0.1442	$ 0.1464		$ 0.1464
860 Transportation - Industrial				
Customer Charge	$ 871.16	$ 884.34	$ 79.52	$ 963.85
1 - 20,000 Ccf	$ 0.2053	$ 0.2084		$ 0.2084
20,000 - 100,000 Ccf	$ 0.1730	$ 0.1756		$ 0.1756
Over 100,000 Ccf	$ 0.1442	$ 0.1464		$ 0.1464
870 Local Gas Transportation				
Customer Charge	$ -	$ 884.34	$ 79.52	$ 963.85
Volumetric Charge	$ -	$ 0.0863		$ 0.0863
Cogen 892 Industrial				
Customer Charge	$ 871.16	$ 884.34	$ 79.52	$ 963.85
Volumetric Charge	$ 0.3403	$ 0.3454		$ 0.3454
Lrg Tonnage 893 Industrial				
Customer Charge	$ 871.16	$ 884.34	$ 79.52	$ 963.85
Volumetric Charge	$ 0.2682	$ 0.2723		$ 0.2723
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

	Billing Determinants		Current						Proposed						
Description	Projected No. of Regular Bills	Projected Volumes	Volumetric Charge Rate	Customer Charge	Volumetric Charge Revenue	Customer Charge Revenue	Total Revenue	Class % to Total	GRAM Revenue Change per Class	New Volumetric Charge Rate	New Customer Charge	Volumetric Charge Revenue	Customer Charge Revenue	Total Revenue Per Class	Class % to Total
810 Residential	622,491	20,591,594	$0.5660	$ 29.77	$ 11,654,842	$ 18,531,557	$ 30,186,399	64.78%	$ 456,588	$ 0.5746	$ 30.22	$ 11,831,129	$ 18,811,859	$ 30,642,988	64.78%
820 General Gas Service - Commercial	54,105	13,337,580	$0.3418	$ 60.61	$ 4,558,785	$ 3,279,304	$ 7,838,089	16.82%	$ 118,556	$ 0.3470	$ 61.53	$ 4,627,739	$ 3,328,906	$ 7,956,645	16.82%
820 General Gas Service - Industrial	522	1,249,101	$0.3418	$ 193.26	$ 426,943	$ 100,882	$ 527,824	1.13%	$ 7,984	$ 0.3470	$ 196.18	$ 433,400	$ 102,408	$ 535,808	1.13%
822 Res and Com HVAC	618	146,021	$0.2653	$ 29.77	$ 38,739	$ 18,398	$ 57,137	0.12%	$ 864	$ 0.2693	$ 30.22	$ 39,325	$ 18,676	$ 58,001	0.12%
830 Large Volume Service - Commercial	101	1,966,783	$0.2560	$ 180.40	$ 503,497	$ 18,220	$ 521,717	1.12%	$ 7,891	$ 0.2599	$ 183.13	$ 511,112	$ 18,496	$ 529,608	1.12%
830 Large Volume Service - Industrial	305	5,493,195	$0.2560	$ 180.40	$ 1,406,258	$ 55,022	$ 1,461,280	3.14%	$ 22,103	$ 0.2599	$ 183.13	$ 1,427,528	$ 55,854	$ 1,483,383	3.14%
830 Large Volume - Industrial Transport	38	2,269,667	$0.2053	$ 871.16	$ 465,963	$ 33,104	$ 499,067	1.07%	$ 7,549	$ 0.2084	$ 884.34	$ 473,011	$ 33,605	$ 506,615	1.07%
840 CNG Service	0	0	$0.2560	$ 180.40	$ -	$ -	$ -	0.00%	$ -	$ 0.2599	$ 183.13	$ -	$ -	$ -	0.00%
850 Optional Gas Service	96			$ 871.16	$ -	$ 83,631	$ 83,631				$ 884.34		$ 84,896	$ 84,896	
1 - 20,000 Ccf		1,833,730	$0.2053		$ 376,465	$ -	$ 376,465			$ 0.2084		$ 382,159		$ 382,159	
20,000 - 100,000 Ccf		3,955,120	$0.1730		$ 684,236	$ -	$ 684,236			$ 0.1756		$ 694,585		$ 694,585	
Over 100,000 Ccf		33,880	$0.1442		$ 4,885	$ -	$ 4,885			$ 0.1464		$ 4,959		$ 4,959	
Demand Volumes		0	$0.8183		$ -	$ -	$ -			$ 0.8307		$ -		$ -	
Total Optional Gas Service	96	5,822,730			$ 1,065,586	$ 83,631	$ 1,149,217	2.47%	$ 17,383			$ 1,081,704	$ 84,896	$ 1,166,600	2.47%
860 Transportation - Comm & Ind	209			$ 871.16	$ -	$ 182,072	$ 182,072				$ 884.34		$ 184,826	$ 184,826	
1 - 20,000 Ccf		4,195,640	$0.2053		$ 861,365	$ -	$ 861,365			$ 0.2084		$ 874,394		$ 874,394	
20,000 - 100,000 Ccf		10,575,940	$0.1730		$ 1,829,638	$ -	$ 1,829,638			$ 0.1756		$ 1,857,312		$ 1,857,312	
Over 100,000 Ccf		8,318,870	$0.1442		$ 1,199,581	$ -	$ 1,199,581			$ 0.1464		$ 1,217,725		$ 1,217,725	
Total Transportation	209	23,090,450			$ 3,890,584	$ 182,072	$ 4,072,656	8.74%	$ 61,601			$ 3,949,431	$ 184,826	$ 4,134,257	8.74%
870 Local Gas Transportation	7	877,044	$0.0850	$ 871.16	$ 74,549	$ 6,098	$ 80,647	0.17%	$ 1,220	$ 0.0863	$ 884.34	$ 75,676	$ 6,190	$ 81,867	0.17%
Cogen 892	12	6,686	$0.3403	$ 871.16	$ 2,275	$ 10,454	$ 12,729	0.03%	$ 193	$ 0.3454	$ 884.34	$ 2,310	$ 10,612	$ 12,922	0.03%
Lrg Tonnage 893	25	631,411	$0.2682	$ 871.16	$ 169,344	$ 21,779	$ 191,123	0.41%	$ 2,891	$ 0.2723	$ 884.34	$ 171,906	$ 22,108	$ 194,014	0.41%
Subtotal - Rate Revenue	678,529	75,482,262			$ 24,257,364	$ 22,340,522	$ 46,597,886	100.00%	$ 704,822			$ 24,624,272	$ 22,678,436	$ 47,302,708	100.00%

Revenue increase from Schedule 11	$ 704,822
% change in rate revenues	1.51%

Rate Revenue	$ 47,302,708
Forfeited Discounts from WP 4	$ 177,328
Miscellaneous Revenues from WP 4	$ 265,158
Subtotal - Revenue subject to reconciliation in future GRAM	$ 47,745,194
Special contracts from WP 4	$ 320,879
Total Authorized Revenue	$ 48,066,073

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	622,491	64.90%	$ 154,973	$ 0.25	$ 154,820
820 General Gas Service - Commercial	54,105	17.95%	$ 42,868	$ 0.78	$ 42,459
820 General Gas Service - Industrial	522			$ 0.78	$ 410
	54,627				
822 Res and Com HVAC	618			$ 0.25	$ 154
830 Large Volume Service - Commercial	101	4.26%	$ 10,161	$ 25.03	$ 2,528
830 Large Volume Service - Industrial	305			$ 25.03	$ 7,633
830 Large Volume Service - Transportatio	38	12.89%	$ 30,773	$ 79.52	$ 3,022
840 CNG Service	0			$ 25.03	$ -
850 Optional Gas Service	96			$ 79.52	$ 7,634
1 - 20,000 Ccf					
20,000 - 100,000 Ccf					
Over 100,000 Ccf					
Demand Volumes					
Total Optional Gas Service	96				
860 Transportation - Comm & Ind	209			$ 79.52	$ 16,619
1 - 20,000 Ccf					
20,000 - 100,000 Ccf					
Over 100,000 Ccf					
Total Optional Gas Transportation	209				
870 Local Gas Transportation	7			$ 79.52	$ 557
Cogen 892	12			$ 79.52	$ 954
Lrg Tonnage 893	25			$ 79.52	$ 1,988
Total	678,529	100.00%	$ 238,776		$ 238,776

Amount to be spread proportionately by rate class from Schedule 11 **$ 238,776**

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**	**2022 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	$ 30.22	$ 0.25	$ 29.77	$ 0.70	$ 0.70	$ 8.39
Volumetric Charge	$ 0.5746		$ 0.5660	$ 0.0086	$ 0.29	$ 3.43
Total					**$ 0.98**	**$ 11.82**
820 General Service Commercial						
Customer Charge	$ 61.53	$ 0.78	$ 60.61	$ 1.70	$ 1.70	$ 20.42
Commodity Charge	$ 0.3470		$ 0.3418	$ 0.0052	$ 1.27	$ 15.29
Total					**$ 2.98**	**$ 35.71**
820 General Service Industrial						
Customer Charge	$ 196.18	$ 0.78	$ 193.26	$ 3.71	$ 3.71	$ 44.50
Commodity Charge	$ 0.3470		$ 0.3418	$ 0.0052	$ 12.37	$ 148.45
Total					**$ 16.08**	**$ 192.95**
822 Res and Comm HVAC						
Fixed Charge	$ 30.22	$ 0.25	$ 29.77	$ 0.70	$ 0.70	$ 8.39
Volumetric Charge	$ 0.2693		$ 0.2653	$ 0.0040	$ 0.95	$ 11.38
Total					**$ 1.65**	**$ 19.77**
830 Large Volume Service Commercial						
Fixed Charge	$ 183.13	$ 25.03	$ 180.40	$ 27.76	$ 27.76	$ 333.08
Volumetric Charge	$ 0.2599		$ 0.2560	$ 0.0039	$ 75.40	$ 904.84
Total					**$ 103.16**	**$ 1,237.91**
830 Large Volume Service Industrial						
Fixed Charge	$ 183.13	$ 25.03	$ 180.40	$ 27.76	$ 27.76	$ 333.08
Volumetric Charge	$ 0.2599		$ 0.2560	$ 0.0039	$ 69.74	$ 836.87
Total					**$ 97.50**	**$ 1,169.95**
830 Large Volume Service Transportation						
Fixed Charge	$ 884.34		$ 871.16	$ 13.18	$ 13.18	$ 158.12
Volumetric Charge	$ 0.2084		$ 0.2053	$ 0.0031	$ 185.47	$ 2,225.68
Total					**$ 198.65**	**$ 2,383.80**
840 Compressed Natural Gas Service Providers						
Fixed Charge	$ 183.13		$ 180.40	$ 2.73	$ 2.73	$ 32.74
Volumetric Charge	$ 0.2599		$ 0.2560	$ 0.0039		$ -
Total					**$ 2.73**	**$ 32.74**
850 Optional Gas Service						
Fixed Charge	$ 884.34	$ 79.52	$ 871.16	$ 92.69	$ 92.69	$ 1,112.32
1 - 20,000 Ccf	$ 0.2084		$ 0.2053	$ 0.0031	$ 59.32	$ 711.78
20,000 - 100,000 Ccf	$ 0.1756		$ 0.1730	$ 0.0026	$ 107.81	$ 1,293.69
Over 100,000 Ccf	$ 0.1464		$ 0.1442	$ 0.0022	$ 0.77	$ 9.24
Demand Volumes	$ 0.8307		$ 0.8183	$ 0.0124		
Total					**$ 260.59**	**$ 3,127.03**
860 Transportation						
Fixed Charge	$ 884.34	$ 79.52	$ 871.16	$ 92.69	$ 92.69	$ 1,112.32
1 - 20,000 Ccf	$ 0.2084		$ 0.2053	$ 0.0031	$ 62.34	$ 748.06
20,000 - 100,000 Ccf	$ 0.1756		$ 0.1730	$ 0.0026	$ 132.41	$ 1,588.96
Over 100,000 Ccf	$ 0.1464		$ 0.1442	$ 0.0022	$ 86.82	$ 1,041.78
Total					**$ 374.26**	**$ 4,491.13**
892 Cogeneration						
Fixed Charge	$ 884.34	$ 79.52	$ 871.16	$ 92.69	$ 92.69	$ 1,112.32
Volumetric Charge	$ 0.3454		$ 0.3403	$ 0.0051	$ 2.87	$ 34.42
Total					**$ 95.56**	**$ 1,146.74**
893 Large Tonnage A/C Gas						
Fixed Charge	$ 884.34	$ 79.52	$ 871.16	$ 92.69	$ 92.69	$ 1,112.32
Volumetric Charge	$ 0.2723		$ 0.2682	$ 0.0041	$ 102.46	$ 1,229.49
Total					**$ 195.15**	**$ 2,341.81**
870 Local Gas Transportation						
Fixed Charge	$ 884.34	$ 79.52	$ -	$ 963.85	$ 963.85	$ 11,566.24
Volumetric Charge	$ 0.0863		$ -	$ 0.0863	$ 10,810.91	$ 129,730.86
Total					**$ 11,774.76**	**$ 141,297.10**

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)			6/30/2023 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	1/31/2025 Test Period Amount	Factor Type
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	8700	8862-2-0400-56-5010-8700	Distribution-Operation supervision and e	$ 1,077,791		$ 1,077,791	3.36%	$ 1,114,044	Labor
2	8700	8862-2-0401-56-5010-8700	Distribution-Operation supervision and e	$ -		$ -	3.36%	$ -	Labor
3	8700	8862-2-0402-56-5010-8700	Distribution-Operation supervision and e	$ -		$ -	3.36%	$ -	Labor
	8711	8862-2-0400-51-5225-8711	Distribution - Oderization	$ -		$ -	5.11%	$ -	General
4	8711	8862-2-0402-51-5225-8711	Distribution - Oderization	$ 20,573		$ 20,573	5.11%	$ 21,624	General
	8740	8862-2-0400-51-5436-8740	Mains and Services Expenses	$ -		$ -	5.11%	$ -	General
5	8740	8862-2-0401-51-5436-8740	Mains and Services Expenses	$ 648,186		$ 648,186	5.11%	$ 681,315	General
6	8740	8862-2-0402-51-5436-8740	Mains and Services Expenses	$ 568,636		$ 568,636	5.11%	$ 597,699	General
7	8740	8862-2-0401-51-5010-8740	Mains and Services Expenses	$ 98,807	$ 63,639	$ 162,445	3.36%	$ 167,909	Labor
8	8740	8862-2-0402-51-5010-8740	Mains and Services Expenses	$ 876,964		$ 876,964	3.36%	$ 906,462	Labor
9	8750	8862-2-0401-51-5438-8750	Distribution-Measuring and regulating st	$ 14,337		$ 14,337	5.11%	$ 15,070	General
10	8750	8862-2-0402-51-5438-8750	Distribution-Measuring and regulating st	$ 47		$ 47	5.11%	$ 49	General
11	8750	8862-2-0401-51-5010-8750	Distribution-Measuring and regulating st	$ 4,527		$ 4,527	3.36%	$ 4,680	Labor
12	8750	8862-2-0402-51-5010-8750	Distribution-Measuring and regulating st	$ 39,060		$ 39,060	3.36%	$ 40,374	Labor
	8750	8862-2-0400-51-5010-8750	Distribution-Measuring and regulating st	$ -		$ -	3.36%	$ -	Labor
13	8780	8862-2-0400-51-5437-8780	Meter and house regulator expenses	$ -		$ -	5.11%	$ -	General
14	8780	8862-2-0401-51-5437-8780	Meter and house regulator expenses	$ 7,521		$ 7,521	5.11%	$ 7,905	General
15	8780	8862-2-0402-51-5437-8780	Meter and house regulator expenses	$ 1,119		$ 1,119	5.11%	$ 1,177	General
16	8780	8862-2-0401-51-5010-8780	Meter and house regulator expenses	$ 84,490		$ 84,490	3.36%	$ 87,332	Labor
17	8780	8862-2-0402-51-5010-8780	Meter and house regulator expenses	$ 173,796		$ 173,796	3.36%	$ 179,642	Labor
18	8800	8862-2-0401-51-5435-8800	Distribution-Other expenses	$ 22,504		$ 22,504	5.11%	$ 23,655	General
19	8800	8862-2-0400-51-5435-8800	Distribution-Other expenses	$ 7,956		$ 7,956	5.11%	$ 8,363	General
20	8800	8862-2-0402-51-5435-8800	Distribution-Other expenses	$ 2,244		$ 2,244	5.11%	$ 2,359	General
21	8800	8862-2-0401-51-5010-8800	Distribution-Other expenses	$ 64,611		$ 64,611	3.36%	$ 66,784	Labor
22	8800	8862-2-0402-51-5010-8800	Distribution-Other expenses	$ 19,992		$ 19,992	3.36%	$ 20,664	Labor
23	8810	8862-2-0401-51-5435-8810	Distribution-Rents	$ 344		$ 344	5.11%	$ 362	General
24	8810	8862-2-0402-51-5435-8810	Distribution-Rents	$ 11,700		$ 11,700	5.11%	$ 12,298	General
25	8860	8862-2-0402-56-5210-8860	Distribution-Maintenance of structures a	$ 52,332		$ 52,332	5.11%	$ 55,007	General
26	8860	8862-2-0401-56-5210-8860	Distribution-Maintenance of structures a	$ 1,340		$ 1,340	5.11%	$ 1,409	General
27	8870	8862-2-0402-56-5010-8870	Distribution-Maint of mains	$ 109,653	$ 211,841	$ 321,494	3.36%	$ 332,308	Labor
28	8870	8862-2-0401-56-5010-8870	Distribution-Maint of mains	$ 1,828		$ 1,828	3.36%	$ 1,889	Labor
29	8890	8862-2-0402-56-5210-8890	Maintenance of measuring and regulating	$ 24,493		$ 24,493	5.11%	$ 25,745	General
30	8920	8862-2-0402-56-5210-8920	Maintenance of services	$ -		$ -	5.11%	$ -	General
31	8920	8862-2-0402-56-5010-8920	Maintenance of services	$ 6,265	$ 31,819	$ 38,085	3.36%	$ 39,366	Labor
32	8920	8862-2-0401-56-5010-8920	Maintenance of services	$ 1,116		$ 1,116	3.36%	$ 1,154	Labor
33	8930	8862-2-0401-56-5010-8930	Maintenance of meters and house regulato	$ 50,611		$ 50,611	3.36%	$ 52,314	Labor
34	8930	8862-2-0402-56-5010-8930	Maintenance of meters and house regulato	$ 1,605		$ 1,605	3.36%	$ 1,659	Labor
35	9010	8862-2-0400-69-5010-9010	Customer Accounts- Operation supervision	$ -		$ -	3.36%	$ -	Labor
36	9020	8862-2-0401-69-5010-9020	Customer accounts-Meter reading expenses	$ 113,819		$ 113,819	3.36%	$ 117,647	Labor
37	9020	8862-2-0402-69-5010-9020	Customer accounts-Meter reading expenses	$ 647,594	$ 5,303	$ 652,897	3.36%	$ 674,858	Labor
38	9030	8862-2-0400-69-5250-9030	Customer accounts-Customer records and c	$ 730,449	$ (63,367)	$ 667,082	5.11%	$ 701,177	General
39	9030	8862-2-0400-69-5010-9030	Customer accounts-Customer records and c	$ 118,073		$ 118,073	3.36%	$ 122,045	Labor
40	9030	8862-2-0402-69-5010-9030	Customer accounts-Customer records and c	$ 8,238		$ 8,238	3.36%	$ 8,515	Labor
41	9030	8862-2-0401-69-5010-9030	Customer accounts-Customer records and c	$ 33,614	$ 42,426	$ 76,040	3.36%	$ 78,598	Labor
42	9040	8862-2-0400-80-8660-9040	Customer accounts-Uncollectible accounts	$ 1,236,769	$ (1,115,488)	$ 121,281	5.11%	$ 127,480	General
43	9070	8862-2-0400-69-5010-9070	Customer accounts - Supervision	$ 69,956		$ 69,956	3.36%	$ 72,309	Labor
44	9080	8862-2-0400-69-5010-9080	Customer service-Operating assistance	$ 293,914		$ 293,914	3.36%	$ 303,801	Labor
45	9090	8862-2-0400-69-5390-9090	Customer service-Operating informational	$ 25,276		$ 25,276	5.11%	$ 26,568	General
46	9120	8862-2-0400-69-5010-9120	Sales-Demonstrating and selling expenses	$ 232,767		$ 232,767	3.36%	$ 240,596	Labor
47	9130	8862-2-0400-69-5390-9130	Sales-Advertising expenses	$ 216,728		$ 216,728	5.11%	$ 227,805	General
48	9160	8862-2-0400-69-5390-9160	Sales - Miscellaneous	$ 227,658	$ (227,658)	$ -	5.11%	$ -	General
49	920		A&G-Administrative & general Head Office	$ 1,969,748		$ 1,969,748	3.36%	$ 2,036,003	Labor
50	9200	8862-2-9815-69-5010-9200	A&G-Administrative & general salaries	$ 54,279		$ 54,279	3.36%	$ 56,105	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)			6/30/2023 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	1/31/2025 Test Period Amount	Factor Type
	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
51	9200	8862-2-9860-69-5010-9200	A&G-Administrative & general salaries	$ 124,542		$ 124,542	3.36%	$ 128,731	Labor
52	9200	8862-2-9820-69-5010-9200	A&G-Administrative & general salaries	$ 121,821		$ 121,821	3.36%	$ 125,919	Labor
53	9200	8862-2-9810-69-5010-9200	A&G-Administrative & general salaries	$ 88,328		$ 88,328	3.36%	$ 91,299	Labor
54	9200	8862-2-9800-69-5010-9200	A&G-Administrative & general salaries	$ -		$ -	3.36%	$ -	Labor
55	9200	8862-2-9840-69-5010-9200	A&G-Administrative & general salaries	$ 120,808		$ 120,808	3.36%	$ 124,872	Labor
56	9200	8862-2-9825-69-5010-9200	A&G-Administrative & general salaries	$ 39,596		$ 39,596	3.36%	$ 40,928	Labor
57	9200	8862-2-9830-69-5010-9200	A&G-Administrative & general salaries	$ 35,664		$ 35,664	3.36%	$ 36,864	Labor
58	9200	8862-2-0400-69-5010-9200	A&G-Administrative & general salaries	$ -		$ -	3.36%	$ -	Labor
59	9290	8862-2-9815-69-5011-9290	A&G-Administrative & general salaries	$ -		$ -	3.36%	$ -	Labor
60	921		A&G-Office supplies & expense	$ 1,985,302		$ 1,985,302	5.11%	$ 2,086,773	General
61	9223		A&G-Administrative expense transferred-Credit	$ (1,949,418)	$ 59,410	$ (1,890,009)	3.36%	$ (1,953,581)	Labor
62	9234		A&G-Outside services employed - Allocations	$ 4,135,931	$ (186,074)	$ 3,949,857	3.36%	$ 4,082,715	Labor
63	9230	8862-2-9865-69-5200-9230	A&G-Outside services employed	$ 115,231		$ 115,231	5.11%	$ 121,120	General
64	9230	8862-2-9800-69-5200-9230	A&G-Outside services employed	$ 4,631		$ 4,631	5.11%	$ 4,868	General
65	9230	8862-2-9823-69-5200-9230	A&G-Outside services employed	$ 8,255		$ 8,255	5.11%	$ 8,677	General
66	9230	8862-2-9850-69-5200-9230	A&G-Outside services employed	$ 413,805		$ 413,805	5.11%	$ 434,954	General
67	9230	8862-2-9815-69-5200-9230	A&G-Outside services employed	$ 85,290		$ 85,290	5.11%	$ 89,649	General
68	9230	8862-2-9810-69-7360-9230	A&G-Outside services employed	$ -		$ -	5.11%	$ -	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)			6/30/2023 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	1/31/2025 Test Period Amount	Factor Type
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
69	9230	8862-2-0400-69-5200-9230	A&G-Outside services employed	$ -		$ -	5.11%	$ -	General
70	9230	8862-2-9835-69-5200-9230	A&G-Outside services employed	$ 29,219		$ 29,219	5.11%	$ 30,712	General
71	9230	8862-2-9820-69-5200-9230	A&G-Outside services employed	$ 33,845		$ 33,845	5.11%	$ 35,575	General
72	9230	8862-2-9810-69-5200-9230	A&G-Outside services employed	$ 335,719		$ 335,719	5.11%	$ 352,878	General
73	9230	8862-2-9830-69-5200-9230	A&G-Outside services employed	$ 257,058		$ 257,058	5.11%	$ 270,196	General
74	9240	8862-2-0400-69-5280-9240	A&G-Property insurance	$ 563,561		$ 563,561	3.36%	$ 582,517	General
75	9250	8862-2-0402-69-5280-9250	A&G-Injuries & damages	$ -		$ -	5.11%	$ -	General
76	9269	8862-2-0400-69-5043-9269	A&G-Employee pensions and benefits	$ 221,163		$ 221,163	5.11%	$ 232,467	General
77	9262	8862-2-0400-69-5043-9262	A&G-Employee pensions and benefits	$ 10,924		$ 10,924	5.11%	$ 11,482	General
78	9260	8862-2-0400-69-5044-9260	A&G-Employee pensions and benefits	$ 987,847	$ (76,978)	$ 910,868	5.11%	$ 957,423	General
79	9268	8862-2-0400-69-5044-9268	A&G-Employee pensions and benefits	$ -		$ -	5.11%	$ -	General
80	9264	8862-2-0402-69-5040-9264	A&G-Employee pensions and benefits	$ -		$ -	5.11%	$ -	General
81	9263	8862-2-0400-69-5043-9263	A&G-Employee pensions and benefits	$ 3,154		$ 3,154	5.11%	$ 3,315	General
82	9260	8862-2-0400-69-5045-9260	A&G-Employee pensions and benefits	$ (89,461)		$ (89,461)	5.11%	$ (94,034)	General
83	9267	8862-2-0400-69-5044-9267	A&G-Employee pensions and benefits	$ -		$ -	0.00%	$ -	Medical
84	9266	8862-2-0400-69-5044-9266	A&G-Employee pensions and benefits	$ -		$ -	0.00%	$ -	Medical
85	9262	8862-2-0400-69-5044-9262	A&G-Employee pensions and benefits	$ 36,185		$ 36,185	0.00%	$ 36,185	OPEB
86	9262	8862-2-0400-80-8551-9262	A&G-Employee pensions and benefits	$ (259,752)		$ (259,752)	0.00%	$ (259,752)	OPEB
87	9261	8862-2-0400-69-5043-9261	A&G-Employee pensions and benefits	$ 160,448		$ 160,448	0.00%	$ 160,448	Pension
88	9261	8862-2-0400-80-8551-9261	A&G-Employee pensions and benefits	$ (60,762)		$ (60,762)	0.00%	$ (60,762)	Pension
89	4073	8862-2-0400-80-8640-4073	Amortization regulatory debits	$ 137,951	$ -	$ 137,951	0.00%	$ 137,951	
90	9302	8862-2-0401-69-5615-9302	A&G - Miscellaneous General Expense	$ 117,333		$ 117,333	5.11%	$ 123,330	General
91	9302	8862-2-0402-69-5615-9302	A&G - Miscellaneous General Expense	$ 10,332		$ 10,332	5.11%	$ 10,860	General
92	9302	8862-2-9865-69-5615-9302	A&G - Miscellaneous General Expense	$ 24,340		$ 24,340	5.11%	$ 25,584	General
93	9302	8862-2-9815-69-5615-9302	A&G - Miscellaneous General Expense	$ 4,553		$ 4,553	5.11%	$ 4,786	General
94	9302	8862-2-9820-69-5615-9302	A&G - Miscellaneous General Expense	$ 7,912		$ 7,912	5.11%	$ 8,317	General
95	9302	8862-2-9825-69-5615-9302	A&G - Miscellaneous General Expense	$ -		$ -	5.11%	$ -	General
96	9302	8862-2-9850-69-5615-9302	A&G - Miscellaneous General Expense	$ 213,598		$ 213,598	5.11%	$ 224,515	General
97	9310	8862-2-0400-69-6125-9310	A&G-Rents	$ 209,512		$ 209,512	5.11%	$ 220,221	General
98	9320	8862-2-0400-69-7100-9320	Maintenance of general plant	$ (1,784)		$ (1,784)	5.11%	$ (1,875)	General
99				$ 18,275,936	$ (1,255,128)	$ 17,020,809		$ 17,721,040	
100			Labor	$ 8,879,044	$ 228,363	$ 9,107,407		$ 9,413,746	
101			General	$ 9,382,822	$ (1,483,491)	$ 7,899,331		$ 8,293,224	
102			Regulatory debit amortization	$ 137,951	$ -	$ 137,951		$ 137,951	
103			Medical	$ -	$ -	$ -		$ -	
104			OPEB	$ (223,567)	$ -	$ (223,567)		$ (223,567)	
105			Pension	$ 99,686	$ -	$ 99,686		$ 99,686	
106			Total Gas Operations and Maintenance Expenses	$ 18,275,936	$ (1,255,128)	$ 17,020,809		$ 17,721,040	

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	Incentive Pay WP 5-1-4	CAM Factors WP 5-1-2	Union Contract WP 5-1-5	Advance Leak Detection	Total Adjustments
1	904 Uncollectible Accounts	$ (1,115,488)							$ (1,115,488)
2	916 Sales - Miscellaneous		$ (227,658)						$ (227,658)
3	923 A&G-Outside service Allocations					$ (186,074)			$ (186,074)
4	922 A&G-Admin expense transferred					$ 59,410			$ 59,410
5	902 Meter reading								$ -
6	407 Amortization regulatory debits			$ -					$ -
7	926 A&G-Employee pensions and benefits				$ (76,978)				$ (76,978)
8	903 Customer accounts-Customer records and c						$ 42,426		$ 42,426
9	8740 Mains and Services Expenses						$ 63,639		$ 63,639
10	8920 Maintenance of services						$ 31,819		$ 31,819
11	9020 Customer accounts-Meter reading expenses						$ 5,303		$ 5,303
12	8870 Distribution-Maint of mains						$ 153,793	$ 58,048	$ 211,841
13	920 A&G-Administrative & general Head Office								$ -
14	O&M Expense Adjustments	$ (1,115,488)	$ (227,658)	$ -	$ (76,978)	$ (126,665)	$ 296,980	$ 58,048	$ (1,191,761)

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	$	137,951
12	Adjustment	$	-

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)	$ 3,360,687	$ 7,810,349	$ 744,589	$ 11,915,625	28.20%	65.55%	6.25%	100.00%
Employees	318	2,799	830	3,947	8.05%	70.92%	21.03%	100.00%
O&M (000s)	$ 114,463	$ 576,781	$ 159,734	$ 850,978	13.45%	67.78%	18.77%	100.00%
Revenue	$ 337,560	$ 1,202,407	$ 258,489	$ 1,798,455	18.77%	66.86%	14.37%	100.00%
Oakville employees	200	353	-	553	36.20%	63.80%	0.00%	100.00%

CAM Table 4 Weighting Factors

	Values			Percentages		
	APCo	LUC	Total	APCo	LUC	Total
Net Plant (000s)	$ 3,360,687	$ 7,810,349	$ 11,171,036	30.08%	69.92%	100.00%
Employees	318	2,799	3,117	10.20%	89.80%	100.00%
O&M (000s)	$ 114,463	$ 576,781	$ 691,244	16.56%	83.44%	100.00%
Revenue	$ 337,560	$ 1,202,407	$ 1,539,967	21.92%	78.08%	100.00%
Oakville employees	200	353	553	36.20%	63.80%	100.00%
Capital expenditures	$ 180,348	$ 823,802	$ 1,004,150	17.96%	82.04%	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	**16.57%**	**20.14%**	**20.14%**	**20.14%**	**20.14%**	**20.14%**	**20.14%**	**20.14%**	**22.13%**	**20.14%**
Liberty Factor	**68.08%**	**66.73%**	**66.73%**	**66.73%**	**66.73%**	**66.73%**	**66.73%**	**66.73%**	**67.36%**	**66.73%**
Foreign Factor	**15.35%**	**13.13%**	**13.13%**	**13.13%**	**13.13%**	**13.13%**	**13.13%**	**13.13%**	**10.51%**	**13.13%**

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	**22.9%**	**10.8%**	**10.2%**	**10.2%**	**36.2%**	**22.9%**	**10.2%**	**18.9%**	**20.3%**	**19.9%**	**17.3%**	**10.2%**	**22.9%**	**22.9%**	**22.9%**	**22.9%**
Liberty Allocation Factor	**77.1%**	**89.2%**	**89.8%**	**89.8%**	**63.8%**	**77.1%**	**89.8%**	**81.1%**	**79.7%**	**80.1%**	**82.7%**	**89.8%**	**77.1%**	**77.1%**	**77.1%**	**77.1%**

CAM Table 2

			Allocation Values															
	Corporate Weighting	Region Weighting	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%		293,210,052	530,045,844	252,444,871	247,584,503	619,013,594	96,069,685	243,078,928	324,978,393	3,557,157	4,537,335	297,132,968	3,346,762,064	202,495,839	56,203,447	10,995,343	565,185,198	7,093,295,220
Customers	40%		93,276	51,179	46,154	81,400	98,815	36,662	62,900	58,296	2,018	1,907	50,270	223,341	12,245	17,689	-	124,781	960,933
Non-labor expense	20%		22,954,442	23,423,303	18,201,016	10,614,450	14,690,268	9,889,173	10,441,335	15,000,760	608,893	723,269	13,886,533	179,241,371	6,058,760	6,372,072	664,529	63,232,405	396,002,580
Labor	20%		7,005,560	9,969,144	8,423,102	11,012,438	24,285,358	3,307,361	6,104,289	13,261,167	130,685	100,344	9,606,116	52,976,256	6,528,720	5,676,262	30,738	19,410,670	177,828,211
			Corporate Allocation Factors																
Plant			0.83%	1.49%	0.71%	0.70%	1.75%	0.27%	0.69%	0.92%	0.01%	0.01%	0.84%	9.44%	0.57%	0.16%	0.03%	1.59%	20.00%
Customers			3.88%	2.13%	1.92%	3.39%	4.11%	1.53%	2.62%	2.43%	0.08%	0.08%	2.09%	9.30%	0.51%	0.74%	0.00%	5.19%	40.00%
Non-labor expense			1.16%	1.18%	0.92%	0.54%	0.74%	0.50%	0.53%	0.76%	0.03%	0.04%	0.70%	9.05%	0.31%	0.32%	0.03%	3.19%	20.00%
Labor			0.79%	1.12%	0.95%	1.24%	2.73%	0.37%	0.69%	1.49%	0.01%	0.01%	1.08%	5.96%	0.73%	0.64%	0.00%	2.18%	20.00%
Composite Corporate Allocations			**6.66%**	**5.93%**	**4.50%**	**5.86%**	**9.33%**	**2.67%**	**4.52%**	**5.59%**	**0.14%**	**0.14%**	**4.71%**	**33.74%**	**2.12%**	**1.86%**	**0.07%**	**12.16%**	**100.00%**
Gas and Electric Allocation				**8.07%**	**6.13%**	**7.98%**	**12.70%**		**6.15%**	**7.61%**				**45.94%**	**2.89%**	**2.53%**			**100.00%**
			Regional Allocation Factors																
Plant		25%	1.03%	1.87%	0.89%	0.87%	2.18%	0.34%	0.86%	1.15%	0.01%	0.02%	1.05%	11.80%	0.71%	0.20%	0.04%	1.99%	25.00%
Customers		25%	2.43%	1.33%	1.20%	2.12%	2.57%	0.95%	1.64%	1.52%	0.05%	0.05%	1.31%	5.81%	0.32%	0.46%	0.00%	3.25%	25.00%
Non-labor expense		25%	1.45%	1.48%	1.15%	0.67%	0.93%	0.62%	0.66%	0.95%	0.04%	0.05%	0.88%	11.32%	0.38%	0.40%	0.04%	3.99%	25.00%
Labor		25%	0.98%	1.40%	1.18%	1.55%	3.41%	0.46%	0.86%	1.86%	0.02%	0.01%	1.35%	7.45%	0.92%	0.80%	0.00%	2.73%	25.00%
Composite Regional Allocations			**5.89%**	**6.08%**	**4.42%**	**5.21%**	**9.09%**	**2.38%**	**4.01%**	**5.47%**	**0.12%**	**0.13%**	**4.58%**	**36.37%**	**2.33%**	**1.86%**	**0.09%**	**11.96%**	**100.00%**
East Region Allocation					**11.30%**		**23.23%**		**10.22%**	**13.95%**					**5.96%**	**4.75%**		**30.55%**	**99.95%**

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	240,364	65,746	58,560	44,441	57,888	92,168	26,355	44,618	55,230	1,378	1,383	46,539	333,277	20,948	18,321	672	120,143	222,674	1,450,704
Tax Services	(117,958)	(26,014)	(23,170)	(17,584)	(22,904)	(36,468)	(10,428)	(17,654)	(21,853)	(545)	(547)	(18,414)	(131,868)	(8,288)	(7,249)	(266)	(47,537)	(76,900)	(585,647)
Audit	249,616	55,049	49,032	37,210	48,469	77,172	22,067	37,359	46,244	1,153	1,158	38,967	279,052	17,539	15,340	563	100,596	162,732	1,239,319
Investor Relations	115,053	25,373	22,600	17,151	22,340	35,570	10,171	17,219	21,315	532	534	17,961	128,620	8,084	7,071	259	46,366	75,006	571,224
Director Fees and Insurance	3,009,822	663,765	591,215	448,672	584,434	930,525	266,078	450,464	557,604	13,908	13,959	469,859	3,364,755	211,487	184,972	6,783	1,212,961	1,962,188	14,943,451
Licenses, Fees and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Escrow & Transfer Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Professional Services	567,710	125,199	111,514	84,628	110,235	175,515	50,187	84,966	105,175	2,623	2,633	88,624	634,657	39,891	34,889	1,279	228,788	370,106	2,818,619
Office Administration	(40,032)	(8,112)	(7,226)	(5,484)	(7,143)	(11,373)	(3,252)	(5,505)	(6,815)	(170)	(171)	(5,743)	(41,123)	(2,585)	(2,261)	(83)	(14,825)	(19,023)	(180,923)
Executives	978,335	215,755	192,173	145,840	189,969	302,465	86,488	146,422	181,248	4,521	4,537	152,727	1,093,705	68,743	60,125	2,205	394,270	637,805	4,857,332
Total USD	5,002,909	1,116,760	994,697	754,874	983,289	1,565,573	447,666	757,889	938,147	23,400	23,485	790,521	5,661,076	355,820	311,208	11,412	2,040,762	3,334,588	25,114,079

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	67,841	15,244	13,578	10,304	13,422	21,370	6,111	10,345	12,806	319	321	10,791	77,274	4,857	4,248	156	27,856	296,841
IT	1,092,701	598,778	533,331	404,744	527,214	839,420	240,027	406,360	503,010	12,547	12,592	423,857	3,035,323	190,781	166,862	6,119	1,094,204	10,087,871
Human Resources	180,706	105,955	94,374	71,620	93,292	148,537	42,473	71,906	89,009	2,220	2,228	75,002	537,106	33,759	29,526	1,083	193,621	1,772,418
Training	100,385	58,859	52,426	39,786	51,825	82,514	23,594	39,945	49,445	1,233	1,238	41,665	298,369	18,754	16,402	601	107,559	984,601
Facilities & Building Rent	220,488	25,866	23,039	17,484	22,774	36,261	10,369	17,554	21,729	542	544	18,310	131,119	8,241	7,208	264	47,267	609,059
Financial Reporting & Administration	1,911,089	429,419	382,483	290,266	378,097	601,998	172,138	291,425	360,739	8,998	9,031	303,973	2,176,811	136,821	119,666	4,388	784,719	8,362,061
Legal	359,513	102,382	91,192	69,205	90,146	143,529	41,041	69,482	86,007	2,145	2,153	72,473	518,996	32,621	28,531	1,046	187,093	1,897,556
Environment Health, Safety, Security	68,048	39,899	35,538	26,970	35,130	55,934	15,994	27,077	33,518	836	839	28,243	202,255	12,712	11,119	408	72,911	667,430
Treasury	249,043	65,125	58,007	44,021	57,341	91,298	26,106	44,197	54,709	1,365	1,370	46,100	330,131	20,750	18,148	665	119,009	1,227,385
Internal Audit	324,223	86,653	77,182	58,573	76,297	121,478	34,736	58,807	72,794	1,816	1,822	61,339	439,262	27,609	24,148	885	158,349	1,625,973
Procurement	53,391	17,038	15,176	11,517	15,001	23,885	6,830	11,563	14,313	357	358	12,061	86,368	5,429	4,748	174	31,135	309,342
Communications	74,326	43,580	38,817	29,458	38,372	61,094	17,470	29,576	36,610	913	916	30,849	220,916	13,885	12,144	445	79,638	729,009
Executive & Strategic Mgmt	758,814	170,504	151,868	115,252	150,126	239,028	68,349	115,713	143,234	3,573	3,586	120,695	864,321	54,326	47,515	1,742	311,579	3,320,226
Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	232,132	52,160	46,459	35,257	45,926	73,122	20,909	35,398	43,817	1,093	1,097	36,922	264,408	16,619	14,535	533	95,316	1,015,703
Total USD	5,692,700	1,811,462	1,613,468	1,224,457	1,594,963	2,539,468	726,145	1,229,348	1,521,740	37,957	38,095	1,282,280	9,182,658	577,164	504,801	18,510	3,310,258	32,905,477

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	127,259	28,595	25,469	19,329	25,177	40,087	11,463	19,406	24,021	599	601	20,241	144,953	9,111	7,969	292	52,254	556,827
IT	549,850	301,307	268,374	203,668	265,296	422,399	120,782	204,482	253,116	6,313	6,336	213,286	1,527,383	96,002	83,965	3,079	550,607	5,076,244
Human Resources	17,620	10,331	9,202	6,983	9,096	14,483	4,141	7,011	8,679	216	217	7,313	52,370	3,292	2,879	106	18,879	172,819
Training	5,281	3,097	2,758	2,093	2,727	4,341	1,241	2,102	2,601	65	65	2,192	15,698	987	863	32	5,659	51,802
Facilities & Building Rent	817	96	85	65	84	134	38	65	81	2	2	68	486	31	27	1	175	2,258
Financial Reporting & Administration	558,928	125,590	111,863	84,893	110,580	176,064	50,344	85,232	105,504	2,632	2,641	88,902	636,643	40,015	34,998	1,283	229,503	2,445,618
Legal	197,021	56,108	49,975	37,926	49,402	78,657	22,491	38,077	47,134	1,176	1,180	39,717	284,421	17,877	15,636	573	102,531	1,039,900
Environment Health, Safety, Security	77,976	45,720	40,723	30,905	40,256	64,095	18,328	31,028	38,408	958	961	32,364	231,766	14,567	12,741	467	83,549	764,813
Treasury	9,253	2,420	2,155	1,636	2,131	3,392	970	1,642	2,033	51	51	1,713	12,266	771	674	25	4,422	45,604
Internal Audit	80,333	21,470	19,123	14,513	18,904	30,099	8,607	14,571	18,036	450	452	15,198	108,836	6,841	5,983	219	39,234	402,869
Procurement	81,219	25,918	23,085	17,519	22,820	36,334	10,389	17,589	21,773	543	545	18,346	131,383	8,258	7,223	265	47,362	470,571
Communications	(53,667)	(31,467)	(28,027)	(21,270)	(27,706)	(44,113)	(12,614)	(21,355)	(26,434)	(659)	(662)	(22,274)	(159,511)	(10,026)	(8,769)	(322)	(57,502)	(526,377)
Executive & Strategic Mgmt	76,702	17,235	15,351	11,650	15,175	24,161	6,909	11,696	14,478	361	362	12,200	87,366	5,491	4,803	176	31,495	335,612
Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Planning	24,198	5,437	4,843	3,675	4,787	7,622	2,180	3,690	4,568	114	114	3,849	27,563	1,732	1,515	56	9,936	105,879
Compliance	269,857	60,636	54,009	40,987	53,389	85,006	24,307	41,151	50,938	1,271	1,275	42,923	307,378	19,320	16,898	620	110,807	1,180,770
Total USD	2,022,648	672,493	598,989	454,572	592,119	942,761	269,576	456,387	564,936	14,091	14,142	476,038	3,409,001	214,268	187,404	6,872	1,228,911	12,125,210

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	38,099	33,935	25,753	33,546	53,411	15,273	25,856	32,006	798	801	26,969	193,133	12,139	10,617	389	69,623	572,350
Customer Services	105,951	94,370	71,617	93,288	148,531	42,472	71,903	89,005	2,220	2,228	74,999	537,085	33,758	29,525	1,083	193,614	1,591,649
Energy Procurement	-	142	108	140	224	-	108	134	-	-	-	808	51	44	-	-	1,760
IT	24,593	21,905	16,623	21,653	34,476	9,858	16,690	20,659	515	517	17,408	124,664	7,836	6,853	251	44,940	369,443
Strategic Planning	3,687	3,284	2,492	3,246	5,168	1,478	2,502	3,097	77	78	2,610	18,688	1,175	1,027	38	6,737	55,382
Operations	(33,194)	(29,566)	(22,438)	(29,227)	(46,535)	(13,306)	(22,527)	(27,885)	(696)	(698)	(23,497)	(168,268)	(10,576)	(9,250)	(339)	(60,659)	(498,662)
Regulatory	33,743	30,055	22,808	29,710	47,304	13,526	22,899	28,346	707	710	23,885	171,048	10,751	9,403	345	61,661	506,901
Total USD	172,878	154,124	116,964	152,356	242,579	69,300	117,432	145,362	3,622	3,636	122,375	877,159	55,133	48,220	1,767	315,916	2,598,823

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	-	113,068	85,807	111,771	177,959	-	86,150	106,640	-	-	-	643,497	40,446	35,375	-	-	1,400,713
Other charges	405,413	361,101	274,039	356,960	568,344	162,514	275,133	340,572	8,495	8,526	286,980	2,055,119	129,172	112,977	4,143	740,850	6,090,338
Total USD	405,413	474,169	359,846	468,731	746,304	162,514	361,283	447,212	8,495	8,526	286,980	2,698,616	169,618	148,352	4,143	740,850	7,491,051

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	-	-	1,135,847	-	2,335,028	-	1,027,519	1,402,315	-	-	-	-	598,926	477,212	-	3,070,663	10,052,786
Total USD	-	-	1,135,847	-	2,335,028	-	1,027,519	1,402,315	-	-	-	-	598,926	477,212	-	3,070,663	10,052,786

Amount to be Allocated from Quarterly Tab 10 Worksheets

APUC	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Total
Legal	1,346,558	(522,207)	251,343	375,010	1,450,704
Tax Services	112,726	(797,511)	13,138	86,000	(585,647)
Audit	207,773	989,390	236,300	(194,144)	1,239,319
Investor Relations	51,550	156,145	109,529	254,001	571,224
Director Fees and Insurance	4,278,442	3,257,840	3,762,015	3,645,154	14,943,451
Licenses, Fees and Permits	-	-	-	-	-
Escrow & Transfer Agent Fees	-	-	-	-	-
Other Professional Services	1,515,590	573,467	(68,444)	798,006	2,818,619
Office Administration	69,658	(336,657)	45,381	40,694	(180,923)
Executives	584,353	712,077	1,045,777	2,515,126	4,857,332
Total USD	8,166,650	4,032,543	5,395,038	7,519,848	25,114,079

LABS Canada	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Total
Risk Management	130,227	146,587	17,246	2,781	296,841
IT	3,070,894	2,209,879	3,363,562	1,443,536	10,087,871
Human Resources	402,705	588,627	360,956	420,131	1,772,418
Training	206,081	353,935	214,327	210,259	984,601
Facilities & Building Rent	223,982	137,739	144,718	102,619	609,059
Financial Reporting & Administration	1,362,858	2,361,128	2,242,492	2,395,583	8,362,061
Legal	208,838	586,894	563,476	538,349	1,897,556
Environment Health, Safety, Security	191,910	132,440	167,192	175,888	667,430
Treasury	191,389	487,994	288,377	259,625	1,227,385
Internal Audit	321,879	477,717	228,860	597,516	1,625,973
Procurement	239,145	(57,775)	89,594	38,378	309,342
Communications	222,389	110,566	160,528	235,526	729,009
Executive & Strategic Mgmt	667,640	(822,570)	2,885,451	589,706	3,320,226
Technical Services	-	-	-	-	-
Utility Planning	-	-	-	-	-
Compliance	(174,796)	301,235	438,626	450,638	1,015,703
Total USD	7,265,142	7,014,396	11,165,403	7,460,536	32,905,477

LABS US	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Total
Risk Management	113,061	154,418	93,921	195,427	556,827
IT	1,393,152	201,064	576,568	2,905,460	5,076,244
Human Resources	29,310	47,161	19,409	76,939	172,819
Training	13,396	13,094	11,782	13,530	51,802
Facilities & Building Rent	-	-	-	2,258	2,258
Financial Reporting & Administration	(35,534)	655,817	857,667	967,667	2,445,618
Legal	192,503	444,430	136,838	266,129	1,039,900
Environment Health, Safety, Security	189,881	174,536	143,015	257,380	764,813
Treasury	19,613	14,384	11,613	(6)	45,604
Internal Audit	81,207	131,161	(47,545)	238,046	402,869
Procurement	86,295	129,316	71,760	183,199	470,571
Communications	203,910	(905,893)	40,640	134,967	(526,377)
Executive & Strategic Mgmt	39,182	75,359	166,301	54,770	335,612
Technical Services	-	-	-	-	-
Utility Planning	-	-	2,745	103,135	105,879
Compliance	372,122	417,550	52,115	338,984	1,180,770
Total USD	2,698,097	1,552,399	2,136,829	5,737,884	12,125,210

LUC	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Total
Administration	61,987	(276,083)	318,965	467,481	572,350
Business Development	-	-	-	-	-
Customer Services	254,901	302,378	602,089	432,282	1,591,649
Energy Procurement	841	216	310	393	1,760
IT	21,024	298,944	19,462	30,012	369,443
Strategic Planning	20	50,840	104	4,417	55,382
Operations	662,828	672,325	(749,034)	(1,084,780)	(498,662)
Regulatory	172,843	171,760	106,807	55,491	506,901
Total USD	1,174,444	1,220,380	298,703	(94,704)	2,598,823

LU US Corp.	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Total
Energy Procurement	389,129	350,061	171,999	489,524	1,400,713
Other charges	1,429,550	1,668,972	848,890	2,142,926	6,090,338
Total USD	1,818,678	2,019,033	1,020,889	2,632,450	7,491,051

East Region	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Total
Total USD	1,984,971	2,541,695	1,852,011	3,674,109	10,052,786

Grand Total	23,107,982	18,380,446	21,868,874	26,930,123	90,287,424

Georgia Calculated Allocations	
APUC	757,889
LABS Canada	1,229,348
LABS US	456,387
LUC	117,432
LU US Corp.	361,283
East	1,027,519
	3,949,857
Less Georgia Actual Allocations	(4,135,931)
Adjustment to Expense	(186,074)
Capitalization factor	-31.93%
Adjustment to Amount Capitalized	59,410

Head Office Direct Charges	1,969,748
Head Office Allocations	4,135,931
	6,105,679
Head Office Costs Capitalized	(1,949,418)
Capitalization factor	-31.93%

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-3
Uncollectible Expense Adjustment
Twelve Months Ended June 30, 2023

Month	Beginning Balance	Accounts Written Off	Collection of Accounts Written Off	(Provision) for Uncollectible	Ending Balance
Jul-22	(230,363)	-	283	(11,741)	(241,821)
Aug-22	(241,821)	-	(1,086)	(12,719)	(255,626)
Sep-22	(255,626)	-	1,911	(141,330)	(395,045)
Oct-22	(395,045)	-	(28,748)	(35,292)	(459,084)
Nov-22	(459,084)	-	(1,298)	(108,702)	(569,084)
Dec-22	(569,084)	-	(3,581)	(214,927)	(787,593)
Jan-23	(787,593)	-	(1,600)	(135,407)	(924,601)
Feb-23	(924,601)	-	(1,481)	(96,164)	(1,022,246)
Mar-23	(1,022,246)	54,890	(155,262)	(25,391)	(1,148,009)
Apr-23	(1,148,009)	-	(844)	(96,415)	(1,245,268)
May-23	(1,245,268)	-	18,122	(110,527)	(1,337,673)
Jun-23	(1,337,673)	-	153,278	(248,153)	(1,432,548)
		54,890	(20,307)	(1,236,769)	

Write offs net of recoveries		34,583
Less expense per books		(1,236,769)
Book Adjustment to expense		(1,202,185)
	Modified Book Adjustment to expens	(1,115,488)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-4
Short-Term Incentive Union Contract Chage

Base Pay	2023 Rate	2023 Bonus	2024 Rate	2024 Bonus	Change in O&M
$56,160	5%	$2,808	2%	$1,123	($1,685)
$56,160	5%	$2,808	2%	$1,123	($1,685)
$45,760	5%	$2,288	2%	$915	($1,373)
$41,600	5%	$2,080	2%	$832	($1,248)
$64,355	5%	$3,218	2%	$1,287	($1,931)
$45,760	5%	$2,288	2%	$915	($1,373)
$45,760	5%	$2,288	2%	$915	($1,373)
$45,760	5%	$2,288	2%	$915	($1,373)
$49,920	5%	$2,496	2%	$998	($1,498)
$48,692	5%	$2,435	2%	$974	($1,461)
$41,600	5%	$2,080	2%	$832	($1,248)
$62,400	5%	$3,120	2%	$1,248	($1,872)
$45,760	5%	$2,288	2%	$915	($1,373)
$41,600	5%	$2,080	2%	$832	($1,248)
$49,920	5%	$2,496	2%	$998	($1,498)
$68,640	5%	$3,432	2%	$1,373	($2,059)
$77,833	8%	$6,227	2%	$1,557	($4,670)
$41,600	5%	$2,080	2%	$832	($1,248)
$75,545	8%	$6,044	2%	$1,511	($4,533)
$90,272	8%	$7,222	2%	$1,805	($5,416)
$45,760	5%	$2,288	2%	$915	($1,373)
$58,240	5%	$2,912	2%	$1,165	($1,747)
$84,677	5%	$4,234	2%	$1,694	($2,540)
$47,716	5%	$2,386	2%	$954	($1,431)
$68,640	5%	$3,432	2%	$1,373	($2,059)
$72,800	8%	$5,824	2%	$1,456	($4,368)
$62,400	5%	$3,120	2%	$1,248	($1,872)
$49,920	5%	$2,496	2%	$998	($1,498)
$66,560	5%	$3,328	2%	$1,331	($1,997)
$58,240	5%	$2,912	2%	$1,165	($1,747)
$41,600	5%	$2,080	2%	$832	($1,248)
$45,760	5%	$2,288	2%	$915	($1,373)
$73,216	5%	$3,661	2%	$1,464	($2,196)
$51,418	5%	$2,571	2%	$1,028	($1,543)
$64,480	8%	$5,158	2%	$1,290	($3,869)
$47,840	5%	$2,392	2%	$957	($1,435)
$47,840	5%	$2,392	2%	$957	($1,435)
$52,811	5%	$2,641	2%	$1,056	($1,584)
$50,003	5%	$2,500	2%	$1,000	($1,500)
$2,185,017		$120,679		$43,700	($76,978)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-5
Union Contract Labor Rates Change

Job Title	Standard Weekly	Hourly Rate	Dual Role	Welder Pay	Total Hourly	Weekly Payroll	Union Pay	New Pay	Adjustment	Total Hourly	Weekly Payroll	Change in Pay
Inspector II, Asset Protection	40	$ 25.57			$ 25.57	$ 1,022.80	$ 27.00	$ 27.00		$ 27.00	$ 1,080.00	$ 1.43
Inspector II, Asset Protection	40	$ 23.04			$ 23.04	$ 921.60	$ 27.00	$ 27.00		$ 27.00	$ 1,080.00	$ 3.96
Specialist II, Customer Service	40	$ 23.08										
Technician-in-Training	40	$ 18.50			$ 18.50	$ 740.00	$ 22.00	$ 22.00		$ 22.00	$ 880.00	$ 3.50
Coordinator I, Operations	40	$ 24.04			$ 24.04	$ 961.60	$ 23.00	$ 24.04		$ 24.04	$ 961.60	$ -
Utility Technician	40	$ 15.30			$ 15.30	$ 612.00	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 4.70
Technician II, Service - Gas	40	$ 28.94			$ 28.94	$ 1,157.60	$ 28.00	$ 28.94	$ 2.00	$ 30.94	$ 1,237.60	$ 2.00
Utility Technician	40	$ 15.00			$ 15.00	$ 600.00	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 5.00
Technician-in-Training	40	$ 17.00			$ 17.00	$ 680.00	$ 22.00	$ 22.00		$ 22.00	$ 880.00	$ 5.00
Technician I, Service - Gas	40	$ 21.74			$ 21.74	$ 869.60	$ 24.00	$ 24.00		$ 24.00	$ 960.00	$ 2.26
Technician-in-Training	40	$ 21.99			$ 21.99	$ 879.60	$ 22.00	$ 22.00		$ 22.00	$ 880.00	$ 0.01
Technician-in-Training	40	$ 22.00			$ 22.00	$ 880.00	$ 22.00	$ 22.00		$ 22.00	$ 880.00	$ -
Technician I, Construction & Maintenance	40	$ 22.15			$ 22.15	$ 886.00	$ 24.00	$ 24.00		$ 24.00	$ 960.00	$ 1.85
Representative II, Credit and Collections	40	$ 21.50										
Utility Technician	40	$ 23.41			$ 23.41	$ 936.40	$ 20.00	$ 23.41		$ 23.41	$ 936.40	$ -
Utility Technician	40	$ 15.00			$ 15.00	$ 600.00	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 5.00
Utility Technician	40	$ 15.60			$ 15.60	$ 624.00	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 4.40
Representative, Customer Service	40	$ 18.02										
Utility Technician	40	$ 15.92			$ 15.92	$ 636.80	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 4.08
Inspector II, Asset Protection	40	$ 21.00			$ 21.00	$ 840.00	$ 27.00	$ 27.00		$ 27.00	$ 1,080.00	$ 6.00
Technician II, Service - Gas	40	$ 24.84			$ 24.84	$ 993.60	$ 28.00	$ 28.00	$ 2.00	$ 30.00	$ 1,200.00	$ 5.16
Senior Representative, Customer Service	40	$ 20.48										
Meter Reader II	40	$ 20.90			$ 20.90	$ 836.00	$ 22.00	$ 22.00		$ 22.00	$ 880.00	$ 1.10
Utility Technician	40	$ 15.30			$ 15.30	$ 612.00	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 4.70
Technician-in-Training	40	$ 17.00			$ 17.00	$ 680.00	$ 22.00	$ 22.00		$ 22.00	$ 880.00	$ 5.00
Technician I, Distribution	40	$ 20.50	$ 2.00		$ 22.50	$ 900.00	$ 24.00	$ 24.00		$ 24.00	$ 960.00	$ 1.50
Representative, Customer Service	40	$ 18.02										
Crew Lead I	40	$ 28.53	$ 2.00	$ 2.00	$ 32.53	$ 1,301.20	$ 33.00	$ 33.00		$ 33.00	$ 1,320.00	$ 0.47
Utility Technician	40	$ 15.00			$ 15.00	$ 600.00	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 5.00
Technician II, Corrosion	40	$ 26.45			$ 26.45	$ 1,058.00	$ 28.00	$ 28.00		$ 28.00	$ 1,120.00	$ 1.55
Technician III, Service - Gas	40	$ 37.42			$ 37.42	$ 1,496.80	$ 31.00	$ 37.42		$ 37.42	$ 1,496.80	$ -
Representative II, Credit and Collections	40	$ 22.31										
Utility Technician	40	$ 15.63			$ 15.63	$ 625.20	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 4.37
Coordinator I, Operations	40	$ 20.30			$ 20.30	$ 812.00	$ 23.00	$ 23.00		$ 23.00	$ 920.00	$ 2.70
Crew Lead I	40	$ 34.32			$ 34.32	$ 1,372.80	$ 33.00	$ 34.32	$ 2.00	$ 36.32	$ 1,452.80	$ 2.00
Technician III, Measurement	40	$ 41.40	$ 2.00		$ 43.40	$ 1,736.00	$ 34.00	$ 43.40		$ 43.40	$ 1,736.00	$ -
Technician-in-Training	40	$ 22.00			$ 22.00	$ 880.00	$ 22.00	$ 22.00		$ 22.00	$ 880.00	$ -
Technician II, Field	40	$ 25.00	$ 2.00		$ 27.00	$ 1,080.00	$ 28.00	$ 28.00		$ 28.00	$ 1,120.00	$ 1.00
Technician II, Field	40	$ 38.71	$ 2.00		$ 40.71	$ 1,628.40	$ 28.00	$ 40.71		$ 40.71	$ 1,628.40	$ -
Utility Technician	40	$ 20.94			$ 20.94	$ 837.60	$ 20.00	$ 20.94	$ 2.00	$ 22.94	$ 917.60	$ 2.00
Coordinator I, Operations	40	$ 21.50			$ 21.50	$ 860.00	$ 23.00	$ 23.00		$ 23.00	$ 920.00	$ 1.50
Crew Lead I	40	$ 30.00		$ 1.00	$ 31.00	$ 1,240.00	$ 33.00	$ 33.00		$ 33.00	$ 1,320.00	$ 2.00
Crew Lead I	40	$ 29.67	$ 2.00		$ 31.67	$ 1,266.80	$ 33.00	$ 33.00	$ 2.00	$ 35.00	$ 1,400.00	$ 3.33
Technician I, Construction & Maintenance	40	$ 21.74			$ 21.74	$ 869.60	$ 24.00	$ 24.00		$ 24.00	$ 960.00	$ 2.26
Technician II, Service - Gas	40	$ 25.23			$ 25.23	$ 1,009.20	$ 28.00	$ 28.00	$ 2.00	$ 30.00	$ 1,200.00	$ 4.77
Technician II, Measurement	40	$ 31.66			$ 31.66	$ 1,266.40	$ 32.00	$ 32.00		$ 32.00	$ 1,280.00	$ 0.34
Technician II, Field	40	$ 24.20	$ 2.00		$ 26.20	$ 1,048.00	$ 28.00	$ 28.00		$ 28.00	$ 1,120.00	$ 1.80
Representative II, Billing	40	$ 19.45										
Coordinator I, Operations	40	$ 25.39	$ 2.00		$ 27.39	$ 1,095.60	$ 23.00	$ 25.39		$ 25.39	$ 1,015.60	$ (2.00)
Utility Technician	40	$ 17.16			$ 17.16	$ 686.40	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 2.84
Utility Technician	40	$ 16.97			$ 16.97	$ 678.80	$ 20.00	$ 20.00	$ 2.00	$ 22.00	$ 880.00	$ 5.03
Utility Technician	40	$ 19.86			$ 19.86	$ 794.40	$ 20.00	$ 20.00		$ 20.00	$ 800.00	$ 0.14
Technician II, Measurement	40	$ 33.20	$ 2.00		$ 35.20	$ 1,408.00	$ 32.00	$ 33.20	$ 2.00	$ 35.20	$ 1,408.00	$ -
Technician I, Service - Gas	40	$ 24.72			$ 24.72	$ 988.80	$ 24.00	$ 24.72		$ 24.72	$ 988.80	$ -
Representative II, Billing	40	$ 19.33										
Technician III, Service - Gas	40	$ 27.89			$ 27.89	$ 1,115.60	$ 31.00	$ 31.00		$ 31.00	$ 1,240.00	$ 3.11
						$ 45,625.20					$ 50,059.60	
Salaried					42.3149	$ 1,692.60	$ 31.00			$ 45.00	$ 1,800.00	
Salaried					40.903	$ 1,636.12	$ 31.00			$ 45.00	$ 1,800.00	
Salaried					40.903	$ 1,636.12	$ 31.00			$ 45.00	$ 1,800.00	
Salaried					40.5101	$ 1,620.40	$ 31.00			$ 45.00	$ 1,800.00	
Hourly					34.33	$ 1,373.20	$ 31.00			$ 41.00	$ 1,640.00	
Hourly					36.06	$ 1,442.40	$ 31.00			$ 41.00	$ 1,640.00	
Hourly					36.06	$ 1,442.40	$ 31.00			$ 41.00	$ 1,640.00	
						$ 10,843.24					$ 12,120.00	
						$ 56,468.44					$ 62,179.60	
									$ 5,711.16			

Adjustment by Account		
8862-2-0401-69-5010-9030	Customer accounts-Customer records	$ 42,425.76
8862-2-0402-51-5010-8740	Mains and Services Expenses	$ 63,638.64
8862-2-0402-56-5010-8920	Maintenance of services	$ 31,819.32
8862-2-0402-69-5010-9020	Customer accounts-Meter reading expenses	$ 5,303.22
8862-2-0402-56-5010-8870	Distribution-Maint of mains	$ 153,793.38
Total		**$ 296,980.32**

Adjustment by Position **$ 296,980.32**

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

	Per Table	Qtly Change	
Jun-22	287.427		
Sep-22	287.656	0.08%	
Dec-22	288.205	0.19%	
Mar-23	293.358	1.79%	
Jun-23	296.789	1.17%	
			Annualized Growth Rate
Quarterly Average	0.81%		5.11%

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 2023

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	287.608	287.168	287.656	288.836	288.991	288.205	283.666	279.256	288.077
2023	290.438	292.285	293.358	295.315	295.889	296.789								294.012	

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
2023 Labor	3.50%	2.33%		
2024 Labor	3.19%	2.92%	5.33%	3.36%

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, 2025

Line No.	Type of Tax	Historic Year 6/30/2023	Adjustments	Adjusted Totals	% increase	Projected Amount 1/31/2025	Method of Estimation
1	FICA	$348,454	$0	$348,454	3.36%	$360,175	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	$1,221,207		$1,221,207	0.00%	$1,221,207	Property
4	DOT			$0		$0	
4							
5	Total	$1,569,661				$1,581,381	