Liberty Utilities (Peach State Natural Gas) Corp.
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Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 1
Calculation of Projected Revenue Deficiency (or Sufficiency)
Twelve Months Ending February 28, 2026

Line No.	Description	Calculation		Amount	
1	Rate Base Attributed to Common Equity	Schedule 2	$	135,171,419	
2	Authorized Return on Equity	Schedule 10		10.20%	
3	Operating Income Required	lines 1 * 2	$	13,787,485	
4	Operating Income Available as Proposed	Schedule 3	$	11,257,833	
5	Operating Income Deficiency	lines 5 - 6	$	2,529,652	
6	Income Expansion Factor	Schedule 9		133.794%	
7	Revenue Deficiency (Sufficiency)	lines 7 / 8	**$**	**3,384,516**	*(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 February 28, 2026

Line No.	Description		Amount
1	Plant in Service	$	328,755,595
2	Less: Depreciation/Amortization Reserve		(101,222,296)
3	Construction Work in Progress		50,954,289
4	Investment Value of Gas Inventory		4,605,040
5	Working Capital Required		(209,971)
6	Accumulated Deferred Income Tax		(37,624,313)
7	Accumulated Customer Deposits		(3,890,724)
8	Deferred rate case costs		9,914
9	Rate Base	$	241,377,534
10	% Common Equity		56%
11	Rate Base Attributed to Common Equity	$	135,171,419
12	Operating Income Available For Equity After Taxes	$	11,257,833
13	Rate Of Return On Common Equity (under current rates through the Forward Looking Test Year)		8.33%

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 February 28, 2026

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	$ 49,936,058	$ 52,636,774	$ 2,945,487	$ 55,582,260
2		Operating Expenses:				
3	401, 402	Operation and Maintenance Expenses	20,192,547	21,630,969		21,630,969
4	403, 404	Depreciation and Amortization Expense	7,261,069	8,396,146		8,396,146
5	408.1	Taxes Other Than Income	1,773,873	1,976,049		1,976,049
6	431	Other Interest Expense	(264,501)	5,298,981		5,298,981
7	431	Interest on Customer Deposits	345,871	272,351		272,351
8		Total Operating Expenses	$ 29,308,860	$ 37,574,495	$ -	$ 37,574,495
9		Operating Income Before Income Taxes	$ 20,627,199	$ 15,062,278	$ 2,945,487	$ 18,007,765
10	409.1, 410.1	Income Taxes	5,210,038	3,804,445	743,974	4,548,419
11		Operating Income Available for Equity After Taxes	$ 15,417,160	$ 11,257,833	$ 2,201,513	$ 13,459,346
12		Rate Base Attributed to Common Equity		$ 135,171,419		135,171,419
13		Rate Of Return On Common Equity		8.33%		9.96%
14		Operating Income Available for Equity After Taxes				13,459,346
15		Add back EDIT credit included in Revenue				328,139
						13,787,485
16		ROE before EDIT Credit				10.20%

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 4
Operating Revenues
Twelve Months Ending February 28, 2026

Line No.		Account Number and Description (Per Uniform System of Accounts)	Historical Year 6/30/2024	Deduct PGA	Historical Year Adjusted	Projected Amount for the Test Year *(1)*
1		Revenues				
2	480	Residential Sales	38,815,613	(6,293,460)	32,522,152	31,123,476
3	481	Commercial and Industrial Sales	22,802,586	(10,303,047)	12,499,539	12,690,801
4	487	Forfeited Discounts	(5,825)		(5,825)	163,750
5	488	Miscellaneous Service Revenues	304,318		304,318	40,980
6	489	Transportation Revenues	4,609,414		4,609,414	8,550,893
7	495	Misc - Non operating income	6,460		6,460	66,874
8		Total Revenues	66,532,566	(16,596,508)	49,936,058	52,636,774
9		Gas Cost				
10	804	Natural Gas City Gate Purchases	9,758,136			
11	805	Purchased Gas Cost Adjustments	(4,142,470)			
12	808	Gas Withdrawn from storage	2,466,687			
13	8041	Demand Charges - Transportation	7,809,489			
14		Total Cost of Sales	15,891,841			
15		TOTAL MARGIN	50,640,725			

(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 February 28, 2026

Line No.	Description	Projected Amounts
1	Labor	$ 11,697,752
2	Non-Labor	9,493,216
3		
4	Total before adjustment	21,190,969
5		
6	Marketing incentives	
7	Stipulated amount	440,000
8	Adjustment	-
9		
10	Subtotal	440,000
11		
12	Total	$ 21,630,969

(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 February 28, 2026

Line No.	Description		Projected Amount
1	Depreciation Expense	WP 2-2-1	$ 8,396,146

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 7
Taxes Other Than Income
Twelve Months Ending February 28, 2026

Line No.	Type of Tax	Projected Amount for Test Year	Method of Calculation
1	FICA	$503,423	Payroll
2	Federal Unemployment	0	
3	State Unemployment	0	
4	City Franchise	0	
5	DOT Tank Fees	0	
6	Ad Valorem	1,472,626	Property
7		$1,976,049	

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 8
Calculation Of Federal And State Income Tax
Twelve Months Ending February 28, 2026

Line No.	Description			Projected Amount
1	Net Operating Income Before Income Taxes	Schedule 3	$	15,062,278
2	Application of Composite Tax Rate	Schedule 9		25.26%
3	Subtotal			$3,804,445
4	Less: Investment Tax Credit			-
5	Pro-forma Income Tax Expense			$3,804,445

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 9
Derivation Of The Income Expansion Factor
Twelve Months Ending February 28, 2026

Line No.	Description	Calculation	Rate	Values
1	Additional Revenue			100.00%
2	State Income Tax Rate		5.39%	
3	Federal Income Tax Rate		21.00%	
4	Effective Rate	line 3 + line 2 * (1 - line 3)		25.26%
5	After Tax Effect of Additional Revenues	line 1 - line 4		74.74%
6	Tax Expansion Factor	1 / line 5		133.79%

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 10
Capital Structure And Cost Of Capital (Projected)
Twelve Months Ending February 28, 2026

Line No.	Class of Capital	% to Total	Cost	Weighted Cost %
1	Short-Term Debt	6%	5.00%	0.30%
2	Long-Term Debt	38%	4.99%	1.90%
3	Common Equity	56%	10.20%	5.71%
4	Total	100%		7.91%

	Long-Term Debt	Amount Outstanding	Interest Rate	Weighted Cost %	Maturity
6	Tranche 1	$ 13,772,053	2.079%	0.36%	1-Apr-2031
7	Tranche 2	$ 41,316,158	6.130%	3.21%	31-Jul-2033
8	Tranche 3	$ 13,772,053	4.260%	0.74%	31-Jul-2028
9	Tranche 4	$ 10,100,000	5.273%	0.67%	30-Sep-2034
10		$ 78,960,263		4.99%	

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%. The Tranche 4 rate of 3.86% matured on 30-Sep-2024 and was reissued at 5.273%

Liberty Utilities (Peach State Natural Gas) Corp.
Schedule 11
Calculation of Rate Revenue Adjustment
Twelve Months Ending February 28, 2026

Line No.	Description	Calculation	Amount
1	Projected ROE at Current Rates	Schedule 2	8.33%
2	Banding Adjustment ROE		10.20%
3	ROE Below or (Above) Earnings Band ROE	line 2 - line 1	1.87%
4	Equity portion of ratebase	Schedule 2	135,171,419
5	Operating Income Deficiency or (Sufficiency)	line 3 * line 4	$ 2,529,652
6	EDIT amortization	WP 2-7	$ (328,139)
7	Total before gross up	line 5 + line 6	$ 2,201,513
8	Income Expansion Factor	Schedule 9	133.79%
9	2025 GRAM Rate Revenue Adjustment	line 7 * line 8	$ 2,945,487
10	2023 GRAM Revenue True Up Under Collection	April 2024 RTU Filing	$ (503,901)
11	Carrying Costs/Charges on RTU Balance	line 10 * Cost of Capital	$ (39,845)
12	Total Adjusted 2025 GRAM Rate Revenue Adjustment	Line 9 + Line 10 + Line 11	$ 2,401,741

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

Line No.	Account	Description	Balance 6/30/2024	Balance 6/30/2025	13 Month Average 2/28/2026
1	30200	30200-Franchise & Consents	$ 159,814	$ 159,814	$ 159,814
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	$ 165,759	$ 276,351
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	$ 6,375,090	$ 9,494,509	$ 11,800,572
21	37601	37601-Mains - Steel	$ 52,124,809	$ 53,446,251	$ 53,451,413
22	37602	37602-Mains - Plastic	$ 98,604,193	$ 101,314,508	$ 101,266,725
23	37800	37800-Meas. & Reg. Sta. Eq-General	$ 2,546,811	$ 2,646,251	$ 2,646,251
24	37900	37900-Meas. & Reg. - City Gate	$ 636,580	$ 2,156,315	$ 2,203,431
25	38000	38000-Services	$ 72,298,111	$ 76,656,241	$ 77,759,761
26	38100	38100-Meters	$ 12,349,096	$ 14,532,674	$ 14,690,384
27	38200	38200-Meter Installations	$ 14,331,431	$ 15,819,085	$ 15,819,085
28	38300	38300-House Regulators	$ 2,921,029	$ 3,214,441	$ 3,273,660
29	38500	38500-Ind. Meas. & Reg. Sta. Equip	$ 443,024	$ 443,024	$ 443,024
30	38700	38700-Other Equipment	$ -	$ -	$ 35,530
31	38900	38900-Land & Land Rights	$ 153,221	$ 153,221	$ 153,221
32	39000	39000-Structures & Improvements	$ 6,835,853	$ 6,967,787	$ 6,985,735
33	39001	3901-Structure Frame	$ -	$ -	$ -
34	39002	3902-Improvements	$ -	$ -	$ -
35	39003	3903-Improv. to Leased Premises	$ 68,827	$ 68,827	$ 68,827
36	39100	39100-Office Furniture & Equipment	$ 2,149,403	$ 2,149,403	$ 2,149,403
37	39200	39200-Transportation Equipment	$ 3,867,070	$ 4,636,626	$ 4,754,230
38	39300	39300-Stores Equipment	$ 3,328	$ 3,328	$ 3,328
39	39400	39400-Tools, Shop, & Garage Equip.	$ 624,916	$ 768,159	$ 785,176
40	39600	39600-Power Operated Equipment	$ 1,933,846	$ 1,933,846	$ 1,984,692
41	39603	39603-Ditchers	$ -	$ -	$ -
42	39604	39604-Backhoes	$ -	$ -	$ -
43	39605	39605-Welders	$ -	$ -	$ -
44	39700	39700-Communication Equipment	$ 98,909	$ 98,909	$ 98,909
45	39701	39701-Comm. Equip. - Mobile Radios	$ -	$ -	$ -
46	39800	39800-Miscellaneous Equipment	$ 897,652	$ 897,652	$ 897,652
47	39900	3990-Oth Tang Prop - PC Hardware	$ 413,211	$ 413,211	$ 413,211
48	39910	3991-Oth Tang Prop - Network - H/W	$ -	$ -	$ -
49	39907	39907-Oth Tang Prop - PC Software	$ -	$ -	$ -
50	30300	30300-Misc. Intangible Plant	$ 1,164,996	$ 1,164,996	$ 1,164,996
51	30310	30310-Misc. Intangible Plant - Software	$ 410,196	$ 3,366,450	$ 3,717,249
52	30320	30320-Customer First - 15 Years	$ 17,309,378	$ 18,571,566	$ 18,571,566
53	30330	30330-Customer First - 7 Years	$ 761,442	$ 761,442	$ 761,442
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	$ 304,378,634	$ 326,769,934	$ 331,101,274
59		AFUDC Adjustment[1]	(2,345,679)	(2,345,679)	(2,345,679)
60		Total	$ 302,032,955	$ 324,424,255	$ 328,755,595

[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 Rate/case Items
WP 2-1-1
Plant in Service Monthly Activity

Gross Plant Balance

Line No.		Actual Dec-23	Actual Jan-24	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26	Projected 13-Month Average
1	30200-Franchise & Consents	$ 171,092	$ 169,213	$ 167,333	$ 165,453	$ 165,453	$ 161,694	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814	$ 159,814
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	$ 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	$ 5,167
4	31100-Liquified Petro Gas Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
5	36100-Structures & Improvements	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
6	36200-Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
7	36310-Liquefaction Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
8	36320-Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
9	36350-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
10	36520-Land & Land Rights	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
11	36600-Structures & Improvements	$ 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	$ 162,500
12	36650-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	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	$ 3,229,608
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
15	36900-Meter & Reg. Sta. Equipment	$ 195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	195,755	$ 195,755	$ 195,755
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	$ 943,988
18	37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
19	37500-Structures & Improvements	$ 410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	410,245	$ 410,245	$ 410,245
20	37600-Mains - Cathodic Protection	$ 6,575,065	6,575,065	6,575,065	6,575,065	6,575,065	6,575,065	6,575,065	6,575,065	6,575,065	6,575,065	6,765,765	7,136,676	7,575,563	7,607,696	7,654,768	7,859,183	7,909,565	7,998,706	8,757,845	8,464,636	10,658,973	11,398,666	13,590,035	13,176,955	14,364,543	15,414,506	14,634,168	$ 17,655,454	$ 11,895,573
21	37601-Mains - Steel	$ 52,124,809	52,124,809	52,124,809	52,124,809	52,124,809	52,124,809	52,124,809	52,124,809	52,124,809	52,124,809	52,246,116	52,486,835	52,746,653	52,947,311	53,147,970	53,349,628	53,396,196	53,397,022	53,465,415	53,446,251	53,447,087	53,474,263	53,474,263	53,487,851	53,487,851	53,487,851	53,487,851	$ 53,451,413
22	37602-Mains - Plastic	$ 96,302,213	96,302,213	96,302,213	96,384,017	96,559,055	99,559,055	99,559,193	99,804,193	99,804,193	99,804,193	99,539,866	100,132,419	100,169,196	100,692,407	101,107,448	101,337,448	101,337,448	101,337,448	101,314,508	101,314,508	101,314,508	101,314,508	101,314,508	101,314,508	101,314,508	101,314,508	101,314,508	$ 101,268,725
23	37800-Meas. & Reg. Sta. Eq-General	$ 2,546,911	2,546,911	2,546,911	2,546,911	2,546,911	2,546,911	2,546,911	2,546,911	2,546,911	2,546,911	2,546,911	2,546,911	2,565,542	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	2,646,251	$ 2,646,251
24	37801-Meas. & Reg. - City Gate	$ 1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	1,966,202	$ 1,966,202
25	38000-General Plant	$ 77,513,946	77,513,946	77,513,946	77,598,111	77,598,111	77,598,111	77,598,111	77,598,111	77,598,111	77,598,111	77,600,177	79,054,474	79,467,916	74,139,478	74,398,706	74,885,714	75,613,925	75,797,911	76,784,478	76,456,541	77,040,565	77,737,163	79,714,868	78,496,953	79,437,599	80,498,482	80,920,535	$ 77,759,761
26	38100-Meters	$ 11,442,817	11,442,817	11,442,817	16,614,349	17,048,795	12,099,711	12,348,096	12,349,096	12,459,309	12,845,215	13,162,282	13,350,338	13,720,668	14,251,874	14,293,652	14,412,576	14,485,169	14,532,674	14,556,195	14,689,603	14,757,196	14,820,072	14,925,941	15,008,000	15,065,050	15,141,993	$ 14,690,384
27	38200-Meter Installations	$ 12,990,308	12,990,308	12,990,308	12,990,308	12,990,308	14,350,771	14,331,431	14,331,431	14,331,431	14,331,431	14,498,752	14,772,245	14,956,326	15,058,585	15,354,961	15,619,085	15,619,085	15,619,085	15,619,085	15,619,085	15,819,085	15,819,085	15,819,085	15,819,085	15,819,085	15,819,085	15,819,085	$ 15,619,085
28	38300-House Regulators	$ 2,921,029	2,921,029	2,921,029	2,921,029	2,921,029	2,921,029	2,921,029	2,921,029	2,921,029	2,921,029	2,950,192	2,979,354	3,008,516	3,037,678	3,066,841	3,096,003	3,125,613	3,155,222	3,184,832	3,214,441	3,244,051	3,273,660	3,303,270	3,332,879	3,362,489	3,392,098	3,421,708	$ 3,273,660
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	$ 443,024
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	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	6,835,853	6,835,853	6,835,853	6,835,853	6,835,853	6,835,853	6,967,797	6,967,797	6,967,797	7,026,120	7,026,120	7,099,720	7,099,720	7,158,053	$ 6,985,735	$ 6,985,735
33	39001-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
34	39002-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
35	39100-Office Furniture & Equipment Dominion	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	69,977	$ 69,977	$ 69,977
36	39100-Office Furniture & Equipment	$ 1,674,968	1,674,968	1,674,968	1,674,968	1,674,968	1,674,968	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	2,149,403	$ 2,149,403	$ 2,149,403
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	4,009,631	4,152,193	4,468,754	4,468,754	4,468,754	4,636,626	4,636,626	4,636,626	4,636,626	4,806,498	4,806,498	4,806,498	4,976,370	4,976,370	4,976,370	$ 5,146,242	$ 4,754,230
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	$ 3,328
39	39400-Tools, Shop, & Garage Equip.	$ 649,518	649,518	649,518	649,518	624,916	624,916	624,916	624,916	624,916	624,916	624,916	624,916	624,916	714,653	734,390	734,127	742,635	751,143	759,651	768,159	776,668	785,176	793,684	802,192	810,700	819,208	827,716	$ 785,176
40	39400-Power-Powered Equipment	$ 1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	1,929,846	7,569,846	7,569,846	7,569,846	$ 3,864,897
41	39602-Kitchens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
42	39604-Machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
44	39700-Communication Equipment	$ 725,208	725,208	725,208	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	$ 98,909	$ 98,909
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
46	39702-Comm. Equip. - Telephone	$ 921,961	921,961	921,961	921,961	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	897,652	$ 897,652	$ 897,652
47	39900-Oth Tang Prop - PC Hardware	$ 488,008	488,008	488,008	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	413,211	$ 413,211	$ 413,211
48	39901-Oth Tang Prop - Network - noW	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
50	39908-Misc. Intangible Plant	$ 695,654	695,654	695,654	695,654	695,654	695,654	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	1,164,966	$ 1,164,966	$ 1,164,966
51	30310-Misc. Intangible Plant - Software	-	-	-	89,263	89,263	259,688	418,196	827,271	1,134,459	1,134,459	1,534,371	1,722,298	2,019,004	2,019,004	2,034,222	3,149,040	3,231,510	3,293,980	3,366,450	3,438,920	3,658,291	3,730,761	3,803,231	3,875,701	4,844,907	4,917,377	$ 4,989,847	$ 2,717,249
52	30320-Customer First - 15 Years	$ 17,309,378	17,309,378	17,309,378	17,309,378	17,309,378	17,309,378	17,309,378	17,309,378	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	18,571,566	$ 18,571,566	$ 18,571,566
53	30330-Customer First - 7 Years	$ 761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	761,442	$ 761,442	$ 761,442
54	39908-Oth Tang Prop - Aso Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
55	39909-Oth Tang Prop - Machinery Old	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
56	30624-Oth Tang Prop - Gen. Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
	Total	$ 299,291,168	$ 299,208,318	$ 299,287,438	$ 303,922,327	$ 304,472,891	$ 301,139,946	$ 304,378,624	$ 304,795,709	$ 306,365,056	$ 308,294,184	$ 311,723,215	$ 313,750,103	$ 315,995,748	$ 317,818,867	$ 319,826,595	$ 321,820,632	$ 323,521,707	$ 325,343,614	$ 326,769,939	$ 328,492,314	$ 330,889,899	$ 332,568,151	$ 334,382,545	$ 336,829,297	$ 339,096,210	$ 341,368,713	$ 330,360,852	$ 316,191,274

CHECK

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

Line No.		Actual Jan-24	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26
		Additions Placed in Service																									
1	30200-Franchise & Consents																										
2	30400-Land & Land Rights																										
3	30500-Structures & Improvements																										
4	31100-Liquified Petro Gas Equip.																										
5	36100-Structures & Improvements																										
6	36200-Gas Holders																										
7	36310-Liquefaction Equip.																										
8	36320-Vaporizing Equipment																										
9	36350-Other Equipment																										
10	36520-Land & Land Rights																										
11	36600-Structures & Improvements																										
12	36600-Structures & Improvements																										
13	36700-Mains - Cathodic Protection																										
14	36701-Mains - Steel																										
15	36900-Meter & Reg. Sta. Equipment							0	0	0	0	0	0	0	0	0	0	10,000	54,000	45,000	45,000	45,000	45,000	45,000	45,000	41,543	0
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	599,670	781,677	195,688	777,763	956,177	158,107	95,544	95,544	785,717	753,196	1,588,716	841,796	893,545	858,545	1,795,687	1,195,788	1,147,571	0
21	37601-Mains - Steel							0	0	117,959	249,207	263,507	203,507	263,507	203,507	48,293	848	49,081	848	848	27,562	0	13,781	0	0	0	0
22	37602-Mains - Plastic			91,804	165,039		2,045,137	0	0	634,557	695,653	16,055	531,554	429,934	0	0	0	210,000	0	0	0	0	0	0	0	0	0
23	37800-Meas. & Reg. Sta. Eq-General							0	0	0	0	19,736	80,264	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	37801-Meas. & Reg. - City Gate							0	0	279,257	231,500	231,500	231,500	0	0	434,000	7,630	441,730	7,630	7,630	248,056	0	124,028	0	0	0	0
25	38000-Services							0	0	506,700	467,568	614,647	575,171	773,171	740,937	535,457	788,764	516,956	569,144	434,073	669,954	487,458	459,479	772,664	679,683	436,364	547,576
26	38100-Meters			5,171,532	434,437	(3,663,609)	249,395	0	0	110,879	406,357	298,860	189,192	372,565	534,413	42,029	119,642	73,031	47,792	58,874	99,002	68,001	63,256	106,507	82,555	57,395	77,408
27	38200-Meter Installations					154,986	660	0	0	77,321	364,493	163,080	102,259	266,377	464,139	0	0	0	0	0	0	0	0	0	0	0	0
28	38300-House Regulators							0	0	29,162	29,162	29,162	29,162	29,162	29,162	29,610	29,610	29,610	29,610	29,610	29,610	29,610	29,610	29,610	29,610	29,610	29,610
29	38500-Ind. Meas. & Reg. Sta. Equip																										
30	38750-Other Equipment							0	0	0	0	0	0	0	0	0	0	0	0	0	65,984	0	0	0	0	0	0
31	38900-Land & Land Rights																										
32	39000-Structures & Improvements							0	0	0	0	0	0	0	0	0	0	0	131,933	0	0	58,333	0	73,600	0	58,333	0
33	3901-Structure Frame																										
34	3902-Improvements																										
35	39100-Office Furniture & Equipment						474,535	0	0	0	0	0	142,561	142,561	314,561	0	0	169,872	0	0	169,872	0	0	169,872	0	0	169,872
36	39105-Office Furniture & Equipment																										
37	39200-Transportation Equipment																										
38	39300-Stores Equipment																										
39	39400-Tools, Shop, & Garage Equip.							0	0	0	0	0	89,737	9,737	9,737	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508
40	39500-Power Operated Equipment							0	0	0	0	0	0	0	0	0	0	0	0	0	0	90,000	90,000	45,000	90,000	0	0
41	39602-Ditchers																										
42	39604-Backhoes																										
43	39605-Welders																										
44	39700-Communication Equipment							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	39701-Comm. Equip. - Mobile Radios																										
46	39702-Comm. Equip. - Telemetering																										
47	3980-Oth Tang Prop - PC Hardware																										
48	3991-Oth Tang Prop - Network - HW																										
49	39967-Oth Tang Prop - PC Software																										
50	39968-Misc. Intangible Plant						709,549																				
51	30310-Misc. Intangible Plant - Software			89,263		170,425	150,507	417,075	307,188	0	399,912	187,926	296,707	0	15,217	1,114,818	72,470	72,470	72,470	72,470	219,370	72,470	72,470	72,470	969,266	72,470	72,470
52	30320-Customer First - 15 Years							0	1,262,188	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	30330-Customer First - 7 Years																										
54	39968-Oth Tang Prop - Aos Software																										
55	39969-Oth Tang Prop - Mainframe SW																										
56	39924-Oth Tang Prop - Gen. Startup Costs																										
	Total	$ -	$ -	$ 5,352,598	$ 599,475	$ (3,338,186)	$ 3,249,547	$ 417,075	$ 1,569,377	$ 1,952,684	$ 3,462,659	$ 2,031,495	$ 2,270,864	$ 1,856,672	$ 2,021,756	$ 2,103,947	$ 1,118,846	$ 2,347,022	$ 1,444,532	$ 1,746,682	$ 2,423,720	$ 1,697,926	$ 1,759,880	$ 2,559,148	$ 2,794,639	$ 1,797,821	$ 2,047,717
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CHECK

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

Line No.		Retirements																							
		Actual Jan-22	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26
1	30200-Franchise & Consents	(1.880)	(1.880)	(1.880)		(3.759)	(1.880)																				
2	30400-Land & Land Rights																										
3	30500-Structures & Improvements																										
4	31100-Liquified Petro Gas Equip.																										
5	36100-Structures & Improvements																										
6	36200-Gas Holders																										
7	36310-Liquefaction Equip.																										
8	36320-Vaporizing Equipment																										
9	36350-Other Equipment																										
10	36520-Land & Land Rights																										
11	36600-Structures & Improvements																										
12	36650-Structures & Improvements																										
13	36700-Mains - Cathodic Protection																										
14	36701-Mains - Steel																										
15	36900-Meter & 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							(0.611)	(0.340)	(0.604)	(0.604)	(0.604)	(0.604)	(0.613)	(0.313)	(0.565)	(0.565)	(0.565)	(0.531)	(0.562)	(0.760)	(0.630)	(0.739)	(0.590)	(0.771)	(0.471)	(0.567)
21	37601-Mains - Steel	0	0	(1.851)	(3.699)	(3.699)	(2.649)	(2.649)	(2.649)	(2.649)	(2.649)	(2.649)	(2.649)	(2.649)	(675)	(12)	(937)	(12)	(12)	(368)	0	(193)	0	0	0	0	0
22	37602-Mains - Plastic	0	0	(8.894)	(13.096)	(224)	(7.642)	(5.693)	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			(14.795)				(0.611)	(0.340)	(0.604)	(0.604)	(0.604)	(0.604)	(0.613)	(0.313)	(0.565)	(0.565)	(0.565)	(0.531)	(0.562)	(0.760)	(0.630)	(0.739)	(0.590)	(0.771)	(0.471)	(0.567)
26	38100-Meters	0	0	(665)	(2.450)	(1.793)	(1.135)	(2.235)	(3.266)	(252)	(718)	(439)	(287)	(353)	(594)	(468)	(380)	(639)	(495)	(344)	(464)						
27	38200-Meter Installations																										
28	38300-House Regulators																										
29	38500-Ind. Meas. & Reg. Sta. Equip																										
30	38750-Other Equipment																										
31	38900-Land & Land Rights																										
32	39000-Structures & Improvements																										
33	39001-Structure Frame																										
34	39002-Improvements																										
35	39100-Office Furniture & Equipment-Computer																										
36	39105-Office Furniture & Equipment																										
37	39200-Transportation Equipment																										
38	39300-Stores Equipment																										
39	39400-Tools, Shop, & Garage Equip.				(24.603)																						
40	39500-Power Operated Equipment																										
41	39602-Ditchers																										
42	39604-Backhoes																										
43	39605-Welders																										
44	39700-Communication Equipment			(826.299)																							
45	39701-Comm. Equip. - Mobile Radios																										
46	39750-Other Tangible Property				(24.309)																						
47	3990-Oth Tang Prop - PC Hardware			(74.797)																							
48	3991-Oth Tang Prop- Network - HW																										
49	39967-Oth Tang Prop - PC Software																										
50	39968-Other Intangible Plant																										
51	30310-Misc. Intangible Plant - Software																										
52	30320-Customer First - 15 Years																										
53	30330-Customer First - 7 Years																										
54	39968-Oth Tang Prop - Aeo Software																										
55	39969-Oth Tang Prop - Mainframe SW																										
56	39924-Oth Tang Prop - Gen. Startup Costs																										
	Total	$ (1.880)	$ (1.880)	$ (717.718)	$ 488.9311	$ (3.759)	$ (1.880)	$ -	$ -	$ (22.894)	$ (33.639)	$ (24.807)	$ (20.210)	$ (17.953)	$ (14.125)	$ (8.809)	$ (17.790)	$ (25.116)	$ (18.213)	$ (24.329)	$ (26.149)	$ (22.447)	$ (22.488)	$ (33.397)	$ (26.720)	$ (24.329)	$ (27.379)

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

Line No.		Transfers/Adjustments																												
		Actual Jan-24	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual 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 Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26
1	30200-Franchise & Consents																													
2	30400-Land & Land Rights																													
3	30500-Structures & Improvements																													
4	31100-Liquified Petro Gas Equip.																													
5	36100-Structures & Improvements																													
6	36200-Gas Holders																													
7	36310-Liquefaction Equip.																													
8	36320-Vaporizing Equipment																													
9	36350-Other Equipment																													
10	36520-Land & Land Rights																													
11	36600-Structures & Improvements																													
12	36650-Structures & Improvements																													
13	36700-Mains - Cathodic Protection																													
14	36701-Mains - Steel																													
15	36900-Meter & 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	37900-Meas. & Reg. Sta. Eq-General																													
24	37902-Meas. & Reg. - City Gate																													
25	38000-Services																													
26	38100-Meters					$ (1,295,465)																								
27	38200-Meter Installations					$ 1,295,465																								
28	38300-House Regulators																													
29	38500-Ind. Meas. & Reg. Sta. Equip																													
30	38750-Other Equipment																													
31	38900-Land & Land Rights																													
32	39000-Structures & Improvements																													
33	3901-Structure Frame																													
34	3902-Improvements																													
35	39030-Leasehold Improvement Overhaul																													
36	39100-Office Furniture & Equipment																													
37	39200-Transportation Equipment																													
38	39300-Stores Equipment																													
39	39400-Tools, Shop, & Garage Equip.																													
40	39500-Power Operated Equipment																													
41	39603-Ditchers																													
42	39604-Backhoes																													
43	39605-Welders																													
44	39700-Communication Equipment																													
45	39701-Comm. Equip. - Mobile Radios																													
46	39702-Comm. Equip. - Telephone																													
47	3990-Oth Tang Prop - PC Hardware																													
48	3991-Oth Tang Prop - Network - HdW																													
49	39967-Oth Tang Prop - PC Software																													
50	39968-Oth Tang Prop - Non-Software																													
51	30310-Misc. Intangible Plant - Software																													
52	30320-Customer First - 15 Years																													
53	30330-Customer First - 7 Years																													
54	39968-Oth Tang Prop - Non-Software																													
55	39969-Oth Tang Prop - Hardware, Oth																													
56	39924-Oth Tang Prop - Gen. Startup Costs																													
	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Asset Group	Description	Project	Percent Allocator	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	2025
Growth																								
38100-Meters	Rotary Meters & Service Lines	Rotary Meters & Service Lines	15%	-	-	-	-	-	-	-	-	31.001	-	-	31.001	-	-	31.001	-	-	31.001	-	-	124.006
38000-Services		Rotary Meters & Service Lines	85%	-	-	-	-	-	-	-	-	181.499	-	-	181.499	-	-	181.499	-	-	181.499	-	-	725.994
38100-Meters	Lanier Landinos (229 Homes)	Lanier Landinos (229 Homes)	15%	-	-	-	-	-	-	-	-	-	-	11.082	25.971	25.971	-	-	-	-	-	-	-	63.025
38000-Services		Lanier Landinos (229 Homes)	85%	-	-	-	-	-	-	-	-	-	-	64.878	152.051	152.051	-	-	-	-	-	-	-	368.979
38100-Meters	The Grand (330 Homes)	The Grand (330 Homes)	15%	-	-	-	-	-	-	-	77.613	-	-	-	-	-	-	-	-	-	-	-	-	77.613
38000-Services		The Grand (330 Homes)	85%	-	-	-	-	-	-	-	454.387	-	-	-	-	-	-	-	-	-	-	-	-	454.387
38000-Services	Gainesville Township Phase 1C (300 Homes)	Gainesville Township Phase 1C (300 Homes)	85%	-	-	-	-	-	-	-	-	-	-	-	-	-	124.271	167.949	167.949	54.599	-	-	-	514.768
38100-Meters		Gainesville Township Phase 1C (300 Homes)	15%	-	-	-	-	-	-	-	-	-	-	-	-	-	21.226	28.687	28.687	9.326	-	-	-	87.926
38100-Meters	Asher Townhomes (36 Townhomes & Ammentities)	Asher Townhomes (36 Townhomes & Ammentities)	15%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.789	11.838	1.663	-	-	-	18.290
38000-Services		Asher Townhomes (36 Townhomes & Ammentities)	85%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28.039	69.307	9.734	-	-	-	107.081
38000-Services	Emerald Estates - (66 Homes)	Emerald Estates - (66 Homes)	85%	-	-	-	-	-	-	-	-	-	33.737	33.737	-	-	-	-	-	-	-	-	-	67.475
38100-Meters		Emerald Estates - (66 Homes)	15%	-	-	-	-	-	-	-	-	-	5.763	5.763	-	-	-	-	-	-	-	-	-	11.525
37602-Mains - Plastic	Emerald Estates 2" PE main, 1,600 LF	Emerald Estates 2" PE main, 1,600 LF	100%	-	-	-	-	-	-	-	-	210.000	-	-	-	-	-	-	-	-	-	-	-	210.000
38100-Meters	Publix Hwy 315	Publix Hwy 315	15%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.377	4.377	-	-	8.753
38000-Services		Publix Hwy 315	85%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.623	25.623	-	-	51.247
38000-Services	85 Business Park PH Service Lines	85 Business Park PH Service Lines	100%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60.000	-	-	-	-	-	60.000
38100-Meters	Future Rotary Meters for 2024	Future Rotary Meters for 2024	100%	-	-	-	-	60.918	60.918	60.918	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38000-Services	5151 Kennedv 3M	5151 Kennedv 3M	85%	-	3.054	12.340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38100-Meters		5151 Kennedy 3M	15%	-	522	2.108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38000-Services	Gerber Collision Center	Gerber Collision Center	85%	-	109.326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38100-Meters		Gerber Collision Center	15%	-	18.674	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38100-Meters	Orchards Phase 3 - 168 Homes	Orchards Phase 3 - 168 Homes	15%	-	-	45.447	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38000-Services		Orchards Phase 3 - 168 Homes	85%	-	-	266.073	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38100-Meters	Heiferhorn Phase 3 - 84 Homes	Heiferhorn Phase 3 - 84 Homes	15%	4.704	5.507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38000-Services		Heiferhorn Phase 3 - 84 Homes	85%	27.538	32.243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37602-Mains - Plastic	Lower Blue Sprinos Main Extension	Lower Blue Sprinos Main Extension	100%	-	8.493	-	110.720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37602-Mains - Plastic	North Georgia Medical Center Main Extension	North Georgia Medical Center Main Extension	100%	170.000	1.500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37601-Mains - Steel	Shallowford	Shallowford	100%	-	20.000	60.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37602-Mains - Plastic	85 Business Park - Phase 3 - Steel Main Ext	85 Business Park - Phase 3 - Steel Main Ext	100%	456.557	909.660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38100-Meters	Asher Townhomes	Asher Townhomes	15%	-	-	-	-	-	3.385	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38000-Services		Asher Townhomes	85%	-	-	-	-	-	19.815	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38100-Meters	Pine Valley & White Sulphur Relocation	Pine Valley & White Sulphur Relocation	15%	729	-	46.683	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38000-Services		Pine Valley & White Sulphur Relocation	85%	4.271	-	273.308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38000-Services	1290 Athens St	1290 Athens St	85%	4.271	44.854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38100-Meters		1290 Athens St	15%	729	7.661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37602-Mains - Plastic	Gainesville Township PE Mains	Gainesville Township PE Mains	100%	8.000	16.000	16.000	420.934	420.934	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39000-Structures & Improvements	Columbus City Projects	Columbus City Projects	100%	-	-	-	-	-	-	-	-	-	58.333	-	-	58.333	-	-	-	58.333	-	-	50.000	175.000
Public improvements			(1)																					-
39000-Structures & Improvements	Gainesville City Projects	Gainesville City Projects	100%	-	-	-	-	-	-	-	-	-	73.600	-	-	-	-	73.600	-	-	-	-	61.100	147.200
37600-Mains - Cathodic Protection	Buena Vista Road - GDOT (BUENARD)	Buena Vista Road - GDOT (BUENARD)	100%	-	-	-	-	-	-	-	-	117.281	-	-	-	-	-	-	-	-	-	-	-	117.281
37600-Mains - Cathodic Protection	GDOT Reolacements	GDOT Reolacements	100%	-	-	-	-	-	50.000	-	-	206.250	-	-	206.250	-	-	206.250	-	-	206.250	-	-	825.000
37600-Mains - Cathodic Protection	Old Cusseta Rd GDOT Relocation (PI: 0011434)	Old Cusseta Rd GDOT Relocation (PI: 0011434)	100%	100.000	94.275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37601-Mains - Steel	US 27 Widening Relocation (PI: 0006446)	US 27 Widening Relocation (PI: 0006446)	100%	86.930	203.507	203.507	203.507	203.507	203.507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37600-Mains - Cathodic Protection	Fortson and Williams Roundabout	Fortson and Williams Roundabout	100%	-	-	-	129.654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37800-Meas. & Reg. Sta. Eq-General	PRS-063 Replacement Mountain Ridge -Manchester	PRS-063 Replacement Mountain Ridge -Manchester	100%	-	-	18.731	80.709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37600-Mains - Cathodic Protection	Exposed Gas Service in Creek - US27	Exposed Gas Service in Creek - US27	100%	-	-	50.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37600-Mains - Cathodic Protection	Cherokee Gun Club	Cherokee Gun Club	100%	179.595	179.595	27.881	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37600-Mains - Cathodic Protection	Hwy 332 @ Skelton Rd	Hwy 332 @ Skelton Rd	100%	2.545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37600-Mains - Cathodic Protection	McClure Drive Relocation	McClure Drive Relocation	100%	3.424	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Improvement																								-
37601-Mains - Steel	Eagle Point RNG - Gainesville	Eagle Point RNG - Gainesville	10%	-	-	-	-	-	-	48.233	848	49.081	848	848	27.562	-	13.781	-	-	-	-	-	-	141.200
37900-Meas. & Reg. - City Gate		Eagle Point RNG - Gainesville	90%	-	-	-	-	-	-	434.098	7.630	441.729	7.630	7.630	248.056	-	124.028	-	-	-	-	-	-	1.270.802
37601-Mains - Steel	BioEnerov RNG - Gainesville	BioEnerov RNG - Gainesville	10%	-	25.700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37900-Meas. & Reg. - City Gate		BioEnergy RNG - Gainesville	90%	-	231.300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37601-Mains - Steel	RNG Interconnect Columbus	RNG Interconnect Columbus	10%	31.029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37900-Meas. & Reg. - City Gate		RNG Interconnect Columbus	90%	279.257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39200-Transportation Equipment	Fleet Replacement	Fleet Replacement	100%	-	-	-	142.561	142.561	314.561	-	-	169.872	-	-	169.872	-	-	169.872	-	-	169.872	-	-	679.488
38700-Other Equipment	New Leak Detection Tools	New Leak Detection Tools	100%	-	-	-	-	-	-	-	-	-	-	-	65.984	-	-	-	-	-	-	-	-	65.984
39400-Tools. Shop. & Garage Equip.	GIS Equipment	GIS Equipment	100%	-	-	-	80.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30310-Misc. Intangible Plant - Software	GA Hardware/Software	GA Hardware/Software	100%	-	-	-	-	-	-	25.000	-	-	-	-	-	-	-	-	-	-	-	25.000	-	25.000
30310-Misc. Intangible Plant - Software	Leak Survey Aso	Leak Survey Aso	100%	-	-	-	-	-	-	12.083	12.083	12.083	12.083	12.083	12.083	12.083	12.083	12.083	12.083	12.083	12.083	-	-	145.000
37600-Mains - Cathodic Protection	Gainesville Distribution Project 1	Gainesville Distribution Project 1	100%	-	-	-	-	-	-	-	-	226.343	226.343	571.513	117.343	290.343	290.343	290.343	290.343	490.343	376.316	-	-	3.169.570
37600-Mains - Cathodic Protection	Gainesville Distribution Project 2	Gainesville Distribution Project 2	100%	-	-	-	-	-	-	-	-	125.000	335.510	327.863	327.863	327.863	327.863	298.751	324.412	324.412	324.412	-	-	3.043.948
37600-Mains - Cathodic Protection	Cased Crossinos Mitioation	Cased Crossinos Mitioation	100%	-	-	-	-	-	-	-	-	-	50.000	50.000	50.000	85.000	100.000	100.000	100.000	100.000	100.000	-	-	735.000
39600-Power Operated Equipment	Cross bore Program	Cross bore Program	100%	-	-	-	-	-	-	-	-	-	-	-	-	35.000	35.000	45.000	32.000	-	-	-	-	147.000
36700-Mains - Cathodic Protection	Gainesville Transmission Line Project A	Gainesville Transmission Line Project A	100%	-	-	-	-	-	-	-	-	762.459	1.765.988	1.763.553	2.164.605	2.571.885	2.119.064	2.155.823	2.485.582	2.055.218	2.155.823	-	-	20.000.000
Safety																								-
30310-Misc. Intangible Plant - Software	PSMS	PSMS	100%	-	-	-	-	-	-	60.387	60.387	60.387	60.387	60.387	60.387	60.387	60.387	60.387	60.387	60.387	60.387	84.000	84.000	724.642
37900-Meas. & Reg. - City Gate	GPRS-011 Replacement - Barn St	GPRS-011 Replacement - Barn St	100%	-	-	23.598	94.493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36900-Meas. & Reg. Sta. Equipment	Regulator Station and Farm Tap Design Review	Regulator Station and Farm Tap Design Review	100%	-	-	-	-	-	-	-	-	10.600	24.400	45.000	45.000	45.000	45.000	45.000	45.000	41.043	-	-	-	346.043
37600-Mains - Cathodic Protection	DIMP Threat Remediation	DIMP Threat Remediation	100%	-	-	-	-	-	-	-	-	-	50.000	50.000	50.000	100.000	100.000	250.000	250.000	100.000	50.000	-	-	1.000.000
Functionals			(2)																					-
38100-Meters	GA Growth Functional	GA Growth Functional	12%	31.674	31.674	31.674	31.674	31.674	31.674	42.029	42.029	42.029	42.029	42.029	42.029	42.029	42.029	42.029	42.029	42.029	42.029	44.029	44.029	504.354
38000-Services		GA Growth Functional	88%	232.275	232.275	232.275	232.275	232.275	232.275	308.216	308.216	308.216	308.216	308.216	308.216	308.216	308.216	308.216	308.216	308.216	308.216	322.883	322.883	3.698.593
37600-Mains - Cathodic Protection	GA Non-Growth Functional	GA Non-Growth Functional	64%	51.200	51.200	51.200	51.200	51.200	51.200	53.333	53.333	53.333	53.333	53.333	53.333	53.333	53.333	53.333	53.333	53.333	53.333	57.855	57.855	640.000
38300-House Regulators		GA Non-Growth Functional	34%	27.200	27.200	27.200	27.200	27.200	27.200	28.333	28.333	28.333	28.333	28.333	28.333	28.333	28.333	28.333	28.333	28.333	28.333	30.736	30.736	340.000
38000-Services		GA Non-Growth Functional	2%	1.600	1.600	1.600	1.600	1.600	1.600	1.667	1.667	1.667	1.667	1.667	1.667	1.667	1.667	1.667	1.667	1.667	1.667	1.808	1.808	20.000
37600-Mains - Cathodic Protection	GA Leak Functional Total	GA Leak Functional Total	58%	56.907	56.907	56.907	56.907	56.907	56.907	37.010	37.010	37.010	37.010	37.010	37.010	37.010	37.010	37.010	37.010	37.010	37.010	37.010	37.010	444.123
38300-House Regulators		GA Leak Functional Total	2%	1.962	1.962	1.962	1.962	1.962	1.962	1.276	1.276	1.276	1.276	1.276	1.276	1.276	1.276	1.276	1.276	1.276	1.276	1.276	1.276	15.315
38000-Services		GA Leak Functional Total	40%	39.246	39.246	39.246	39.246	39.246	39.246	25.524	25.524	25.524	25.524	25.524	25.524	25.524	25.524	25.524	25.524	25.524	25.524	25.524	25.524	306.292
39400-Tools. Shop. & Garage Equip.	GA Shared - Tools/Equipment	GA Shared - Tools/Equipment	100%	-	-	-	9.737	9.737	9.737	8.508	8.508	8.508	8.508	8.508	8.508	8.508	8.508	8.508	8.508	8.508	8.508	8.508	8.508	102.097
38200-Meter Installations	AMR-Peach State (GA) Gas	AMR-Peach State (GA) Gas	51%	77.321	364.493	183.080	102.259	296.377	464.124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38100-Meters		AMR-Peach State (GA) Gas	49%	73.042	344.319	172.947	96.599	279.973	438.436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate																								-
30320-Customer First - 15 Years	Customer First	Customer First	100%	-	1.262.188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30310-Misc. Intangible Plant - Software	IT	IT	100%	214.980	226.521	-	217.646	-	9.673	-	15.217	1.017.348	-	-	-	-	146.900	-	-	-	151.967	-	-	1.331.433
30310-Misc. Intangible Plant - Software	Cybersecuritv	Cybersecuritv	100%	202.695	80.668	-	182.266	187.926	287.034	-	-	-	-	-	-	-	-	-	-	-	744.768	-	-	744.768
				$ 2,369,079	**$ 4,632,124**	**$ 1,843,769**	**$ 2,374,069**	**$ 2,043,998**	**$ 2,303,255**	**$ 1,085,699**	**$ 1,134,063**	**$ 4,126,830**	**$ 3,210,520**	**$ 3,510,235**	**$ 4,441,425**	**$ 4,269,813**	**$ 4,025,844**	**$ 4,714,971**	**$ 4,383,485**	**$ 3,853,039**	**$ 5,100,276**	**$ 638,630**	**$ 724,730**	**43,856,200**

(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.

GGA #	Type	Project	Total Ask for 2025	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	January	February
		Public Works									
	Growth	Columbus City Projects	$175,000.00								
	Public Improvement	Gainesville City Projects	$147,200.00								
	Public Improvement	Buena Vista Road - GDOT (BUENARD)	$117,281.00								
	Public Improvement	GDOT Replacements	$825,000.00						$50,000.00		
	Public Improvement	Old Cusseta Rd GDOT Relocation (PI: 0011434)	$0.00	$100,000.00	$94,275.20						
	Public Improvement	US 27 Widening Relocation (PI: 0006446)	$0.00	$86,930.07	$203,507.33	$203,507.33	$203,507.33	$203,507.33	$203,507.33		
	Public Improvement	Fortson and Williams Roundabout	$0.00				$129,654.00				
	Public Improvement	PRS-063 Replacement Mountain Ridge -Manchester	$0.00			$18,731.00	$80,709.00				
	Public Improvement	Exposed Gas Service in Creek - US27	$0.00			$50,000.00					
	Public Improvement	Cherokee Gun Club	$0.00	$179,595.18	$179,595.18	$27,881.07					
	Public Improvement	Hwy 332 @ Skelton Rd	$0.00	$2,545.00							
	Public Improvement	McClure Drive Relocation	$0.00	$3,423.56							
		New Development Growth									
	Growth	Rotary Meters & Service Lines	$850,000.00								
	Growth	Lanier Landings (229 Homes)	$432,004.00								
	Growth	The Grand (330 Homes)	$532,000.00								$532,000.00
	Growth	Gainesville Township Phase 1C (300 Homes)	$602,694.00								
	Growth	Asher Townhomes (36 Townhomes & Ammentities)	$125,371.00								
	Growth	Emerald Estates - (66 Homes)	$79,000.00								
	Growth	Emerald Estates 2" PE main, 1,600 LF	$210,000.00								
	Growth	Publix Hwy 315	$60,000.00								
	Growth	85 Business Park PH Service Lines	$60,000.00								
	Growth	Future Rotary Meters for 2024	$0.00				$60,918.46	$60,918.47	$60,918.47		
	Growth	5151 Kennedy 3M	$0.00		$3,575.58	$14,448.24					
	Growth	Gerber Collision Center	$0.00		$128,000.00						
	Growth	Orchards Phase 3 - 168 Homes	$0.00			$311,520.00					
	Growth	Heiferhorn Phase 3 - 84 Homes	$0.00	$32,241.47	$37,750.00						
	Growth	Lower Blue Springs Main Extension	$0.00		$8,493.00		$110,720.00				
	Growth	North Georgia Medical Center Main Extension	$0.00	$170,000.00	$1,500.00						
	Growth	Shallowford	$0.00		$20,000.00	$60,000.00					
	Growth	85 Business Park - Phase 3 - Steel Main Ext	$0.00	$456,557.00	$909,659.71						
	Growth	Asher Townhomes	$0.00						$23,200.00		
	Growth	Pine Valley & White Sulphur Relocation	$0.00	$5,000.00		$319,991.03					
	Growth	1290 Athens St	$0.00	$5,000.00	$52,515.62						
	Growth	Gainesville Township PE Mains	$0.00	$8,000.00	$16,000.00	$16,000.00	$420,934.35	$420,934.35			
		RNG Projects									
	System Improvement	Eagle Point RNG - Gainesville	$1,412,002.00							$482,331.50	$8,478.00
	System Improvement	BioEnergy RNG - Gainesville	$0.00		$257,000.00						
	System Improvement	RNG Interconnect Columbus	$0.00	$310,285.00							
		Other Projects (System Improvements, Safety, and Blankets)									
	System Improvement	Fleet Replacement	$679,488.00				$142,561.23	$142,561.23	$314,561.23		
	System Improvement	New Leak Detection Tools	$65,984.00								
	System Improvement	GIS Equipment	$0.00				$80,000.00				
	Safety	PSMS	$724,642.00							$60,386.83	$60,386.83
	Safety	GPRS-011 Replacement - Barn St	$0.00			$23,598.00	$94,493.00				
	Blanket	AMR-Peach State (GA) Gas	$0.00	$150,362.84	$708,811.31	$356,027.86	$198,858.43	$576,349.41	$902,560.09		
	System Improvement	Leak Survey App	$144,999.96							$12,083.33	$12,083.33
	Safety	Regulator Station and Farm Tap Design Review	$346,043.00								
	System Improvement	Gainesville Distribution Project 1	$3,169,569.90								
	System Improvement	Gainesville Distribution Project 2	$3,043,948.11								
	System Improvement	Cased Crossings Mitigation	$735,000.00								
	System Improvement	Cross bore Program	$147,000.00								
	Safety	DIMP Threat Remediation	$1,000,000.00								
	System Improvement	Gainesville Transmission Line Project A	$20,000,000.00								
		Functionals									
	System Improvement	GA Hardware/Software	$25,000.00							$25,000.00	
	Blanket	GA Shared - Tools/Equipment	$102,096.96				$9,737.21	$9,737.21	$9,737.21	$8,508.08	$8,508.08
	Blanket	GA Growth Functional	$4,202,947.00	$263,949.08	$263,949.08	$263,949.08	$263,949.08	$263,949.08	$263,949.08	$350,245.58	$350,245.58
	Blanket	GA Non-Growth Functional	$1,000,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$83,333.33	$83,333.33
	Blanket	GA Leak Functional Total	$765,729.00	$98,115.00	$98,115.00	$98,115.00	$98,115.00	$98,115.00	$98,115.00	$63,810.75	$63,810.75
		Functional Totals	**$6,095,772.96**	**$442,064.08**	**$442,064.08**	**$442,064.08**	**$451,801.29**	**$451,801.29**	**$451,801.29**	**$530,897.74**	$505,897.74
		Total Ask for 2025 (Projects and Functionals)	**$41,779,999.93**	**$1,952,004.20**	**$3,062,747.01**	**$1,843,768.61**	**$1,974,157.08**	**$1,856,072.07**	**$2,006,548.41**	$1,085,699.41	$1,118,845.91
				0	0	0	0	0	0	$0.00	$0.00
		Total Local Capital and Capital Improvement Project		**$1,952,004.20**	**$3,062,747.01**	**$1,843,768.61**	**$1,974,157.08**	**$1,856,072.07**	**$2,006,548.41**	**$1,085,699.41**	**$1,118,845.91**
		Corporate Capital									
		Customer First	-	-	1,262,188	-	-	-	-	-	-
		IT	1,331,433	214,980	226,521	-	217,646	-	9,673	-	15,217
		Cybersecurity	744,768	202,095	80,668	-	182,266	187,926	287,034	-	-
		Total	**$2,076,200.46**	**$417,075.22**	**$1,569,376.63**	**$0.00**	**$399,911.95**	**$187,926.41**	**$296,706.68**	**$0.00**	**$15,217.21**
		Total		**$2,369,079.42**	**$4,632,123.64**	**$1,843,768.61**	**$2,374,069.03**	**$2,043,998.48**	**$2,303,255.09**	**$1,085,699.41**	**$1,134,063.12**

March	April
	$58,333.33
	$73,600.00
$117,281.00	
$206,250.00	
$212,500.00	
	$39,500.00
$210,000.00	
$490,809.50	$8,478.00
$169,872.00	
$60,386.83	$60,386.83
$12,083.33	$12,083.33
$10,600.00	$24,400.00
$226,342.69	$226,342.69
$125,000.00	$335,510.00
	$50,000.00
	$50,000.00
$762,459.33	$1,765,987.63
$8,508.08	$8,508.08
$350,245.58	$350,245.58
$83,333.33	$83,333.33
$63,810.75	$63,810.75
$505,897.74	$505,897.74
$3,109,482.43	$3,210,519.56
$0.00	$0.00
$3,109,482.43	**$3,210,519.56**
-	-
1,017,348	-
-	-
$1,017,347.90	**$0.00**
$4,126,830.32	**$3,210,519.56**

May	June	July	August	September	October	November	December	Total 2025	Jan-26	Feb-26	Total Ask for Jan and Feb 2026
		$58,333.33				$58,333.34		**$175,000.00**		$50,000.00	$50,000.00
				$73,600.00				**$147,200.00**		$61,100.00	$61,100.00
								$117,281.00			$0.00
	$206,250.00			$206,250.00			$206,250.00	**$825,000.00**			$0.00
	$212,500.00			$212,500.00			$212,500.00	**$850,000.00**			$0.00
$75,960.00	$178,022.00	$178,022.00						**$432,004.00**			$0.00
								$532,000.00			$0.00
			$145,497.15	$196,635.95	$196,635.95	$63,924.94		**$602,694.00**			$0.00
				$32,828.48	$81,145.30	$11,397.22		**$125,371.00**			$0.00
$39,500.00								**$79,000.00**			$0.00
								$210,000.00			$0.00
						$30,000.00	$30,000.00	**$60,000.00**			$0.00
				$60,000.00				**$60,000.00**			$0.00
$8,478.00	$275,618.00		$137,809.00					**$1,412,002.00**			$0.00
								$0.00			$0.00
	$169,872.00			$169,872.00			$169,872.00	**$679,488.00**			$0.00
	$65,984.00							**$65,984.00**			$0.00
$60,386.83	$60,386.83	$60,386.83	$60,386.83	$60,386.83	$60,386.83	$60,386.83	$60,386.83	**$724,642.00**	$84,000.00	$84,000.00	$168,000.00
								$0.00			$0.00
								$0.00			$0.00
$12,083.33	$12,083.33	$12,083.33	$12,083.33	$12,083.33	$12,083.33	$12,083.33	$12,083.33	**$144,999.96**			$0.00
$45,000.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$41,043.00		**$346,043.00**	$0.00	$0.00	$0.00
$571,512.69	$117,342.69	$290,342.69	$290,342.69	$290,342.69	$290,342.69	$490,342.69	$376,315.69	**$3,169,569.90**	$0.00	$0.00	$0.00
$327,863.00	$327,863.00	$327,863.00	$327,863.00	$298,751.00	$324,411.70	$324,411.70	$324,411.71	**$3,043,948.11**	$0.00	$0.00	$0.00
$50,000.00	$50,000.00	$85,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	**$735,000.00**	$0.00	$0.00	$0.00
		$35,000.00	$35,000.00	$45,000.00	$32,000.00			**$147,000.00**	$0.00	$0.00	$0.00
$50,000.00	$50,000.00	$100,000.00	$100,000.00	$250,000.00	$250,000.00	$100,000.00	$50,000.00	**$1,000,000.00**	$0.00	$0.00	$0.00
$1,763,553.04	$2,164,605.37	$2,571,884.52	$2,119,063.92	$2,155,823.23	$2,485,581.87	$2,055,217.86	$2,155,823.23	**$20,000,000.00**	$0.00	$0.00	$0.00
								$25,000.00	$25,000.00		$25,000.00
$8,508.08	$8,508.08	$8,508.08	$8,508.08	$8,508.08	$8,508.08	$8,508.08	$8,508.08	**$102,096.96**	$8,508.08	$8,508.08	$17,016.16
$350,245.58	$350,245.58	$350,245.58	$350,245.58	$350,245.58	$350,245.58	$350,245.58	$350,245.58	**$4,202,947.00**	$366,912.25	$366,912.25	$733,824.50
$83,333.33	$83,333.33	$83,333.33	$83,333.33	$83,333.33	$83,333.33	$83,333.33	$83,333.37	**$1,000,000.00**	$90,398.66	$90,398.66	$180,797.32
$63,810.75	$63,810.75	$63,810.75	$63,810.75	$63,810.75	$63,810.75	$63,810.75	$63,810.75	**$765,729.00**	$63,810.75	$63,810.75	$127,621.50
$505,897.74	$505,897.74	$505,897.74	$505,897.74	$505,897.74	$505,897.74	$505,897.74	$505,897.78	**$6,095,772.96**	$554,629.74	$529,629.74	$1,084,259.48
$3,510,234.64	$4,441,424.97	$4,269,813.45	$3,878,943.67	$4,714,971.26	$4,383,485.42	$3,853,038.66	$4,203,540.58	**$41,779,999.93**	$638,629.74	$724,729.74	$1,363,359.48
$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	-$0.04	$0.00	$0.00	$0.00
$3,510,234.64	**$4,441,424.97**	**$4,269,813.45**	**$3,878,943.67**	**$4,714,971.26**	**$4,383,485.42**	**$3,853,038.66**	**$4,203,540.58**	**$41,779,999.93**	**$638,629.74**	**$724,729.74**	**$1,363,359.48**
-	-	-	-	-	-	-	-	**-**	-	-	-
-	-	-	146,900	-	-	-	151,967	**1,331,433**	-	-	-
-	-	-	-	-	-	-	744,768	**744,768**	-	-	-
$0.00	**$0.00**	**$0.00**	**$146,900.00**	**$0.00**	**$0.00**	**$0.00**	**$896,735.35**	**$2,076,200.46**	**$0.00**	**$0.00**	**$0.00**
$3,510,234.64	**$4,441,424.97**	**$4,269,813.45**	**$4,025,843.67**	**$4,714,971.26**	**$4,383,485.42**	**$3,853,038.66**	**$5,100,275.93**	**$43,856,200.39**	**$638,629.74**	**$724,729.74**	**$1,363,359.48**

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

Line No.		Actual Dec-23	Actual Jan-24	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24
1	30200-Franchise & Consents	150,376	148,496	146,617	144,737	144,737	140,977	139,098	139,098	139,098	139,098	139,098	139,098	139,098
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	-	-	-	-	-	-	-	-	-	-	-	-	-
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	77,782	76,786	75,790	74,795	73,799	72,803	71,807	70,811	69,816	68,820	67,824	66,828	65,832
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas. & Reg. Sta. Equipment	44,583	44,533	44,483	44,433	44,383	44,333	44,282	44,232	44,182	44,132	44,082	44,032	43,982
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	286,454	285,781	285,107	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	(25,174,456)	(25,164,832)	(25,163,591)	(25,142,981)	(25,138,419)	(25,130,487)	(25,127,977)	(25,127,977)	(25,127,977)	(24,734,306)	(24,352,329)	(24,166,341)	(23,928,581)
21	37601-Mains - Steel	52,124,809	52,055,310	51,985,810	51,916,310	51,846,810	51,777,311	51,707,811	51,638,311	51,568,811	51,617,270	51,796,823	51,990,348	52,123,526
22	37602-Mains - Plastic	96,302,213	96,173,810	96,045,407	96,008,808	96,045,321	95,916,576	97,832,968	97,701,495	97,570,023	98,073,108	98,876,454	98,758,917	99,157,014
23	37800-Meas. & Reg. Sta. Eq-General	1,136,770	1,129,471	1,129,263	1,123,030	1,119,101	1,115,175	1,112,172	1,108,246	1,104,320	1,100,393	1,096,467	1,111,272	1,188,025
24	37900-Meas. & Reg. - City Gate	367,294	366,286	365,279	364,271	363,263	362,255	361,247	360,239	359,231	637,480	867,330	889,111	981,751
25	38000-Services	50,393,561	50,308,739	50,177,990	50,156,409	50,011,181	49,877,045	49,751,596	49,604,590	49,457,584	49,619,778	49,934,754	50,611,052	50,733,985
26	38100-Meters	6,137,859	6,110,396	6,082,933	11,227,003	11,621,565	6,631,573	6,851,919	6,822,281	6,792,643	6,873,884	7,252,338	7,520,321	7,677,923
27	38200-Meter Installations	8,249,462	8,215,088	8,180,714	8,146,339	8,111,965	9,518,054	9,480,499	9,442,282	9,404,065	9,443,169	9,769,238	9,912,923	9,975,299
28	38300-House Regulators	2,144,407	2,138,224	2,132,042	2,125,859	2,119,676	2,113,493	2,107,310	2,101,127	2,094,944	2,117,924	2,140,842	2,163,698	2,186,492
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	-	-	-	-	-	-	-	-	-	-	-	-	-
31	38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
32	39000-Structures & Improvements	5,213,231	5,200,243	5,187,255	5,174,267	5,161,279	5,148,291	5,135,302	5,122,314	5,109,326	5,096,338	5,083,350	5,070,362	5,057,374
33	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3903-Improv. to Leased Premises	21,042	20,468	19,895	19,321	18,748	18,174	17,601	17,027	16,454	15,880	15,306	14,733	14,159
36	39100-Office Furniture & Equipment	737,442	730,463	723,485	716,506	709,528	702,549	1,170,106	1,161,150	1,152,194	1,143,238	1,134,282	1,125,326	1,116,370
37	39200-Transportation Equipment	1,586,094	1,555,447	1,524,801	1,494,154	1,463,508	1,432,861	1,402,215	1,371,568	1,340,922	1,310,275	1,279,629	1,248,982	1,360,897
38	39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
39	39400-Tools, Shop, & Garage Equip.	183,807	178,394	172,981	167,569	162,156	156,948	151,741	146,533	141,325	136,118	130,910	125,703	210,232
40	39600-Power Operated Equipment	1,317,911	1,309,999	1,302,086	1,294,173	1,286,261	1,278,348	1,270,436	1,262,523	1,254,610	1,246,698	1,238,785	1,230,872	1,222,960
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	285,491	280,367	275,242	270,117	264,993	260,003	255,014	250,025	245,035	240,046	235,056	230,067	225,077
47	3990-Oth Tang Prop - PC Hardware	81,308	74,529	67,749	60,970	55,230	49,490	43,750	38,009	32,269	26,529	20,789	15,049	9,309
48	3991-Oth Tang Prop - Network - H/W	-	-	-	-	-	-	(39)	(39)	(39)	(39)	(39)	(39)	(39)
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	(460,384)	(460,384)	(460,384)	(460,384)	(460,384)	(460,384)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)
51	30310-Misc. Intangible Plant - Software	-	-	-	89,263	88,062	257,287	404,302	815,860	1,111,922	1,096,663	1,481,317	1,648,606	1,922,147
52	30320-Customer First - 15 Years	17,309,378	17,213,215	17,117,051	17,020,888	16,924,725	16,828,562	16,732,399	16,636,235	17,802,260	17,699,085	17,595,910	17,492,734	17,389,559
53	30330-Customer First - 7 Years	761,442	752,377	743,312	734,247	725,183	716,118	707,053	697,988	688,923	679,859	670,794	661,729	652,664
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**	**$ 220,503,549**	**$ 219,967,736**	**$ 219,384,705**	**$ 224,276,784**	**$ 224,267,533**	**$ 220,330,403**	**$ 222,992,800**	**$ 222,792,304**	**$ 223,738,500**	**$ 225,056,180**	**$ 227,881,934**	**$ 229,266,492**	**$ 230,884,351**

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

Net Plant

Line No.		Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26
1	30200-Franchise & Consents	139,098	139,098	139,098	139,098	139,098	139,098	139,098	139,098	139,098	139,098	139,098	139,098	139,098	139,098
2	30400-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	30500-Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	63,513	63,416	63,318	63,221	63,123	63,026	62,928	62,831	62,733	62,636	62,538	62,441	62,343	62,246
12	36600-Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	36700-Mains - Cathodic Protection	64,837	63,841	62,845	61,849	60,853	59,858	58,862	57,866	56,870	55,874	54,879	53,883	52,887	51,891
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas. & Reg. Sta. Equipment	43,932	43,881	43,831	43,781	54,331	78,677	123,613	168,533	213,434	258,319	303,187	348,037	388,913	388,730
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	817,910
18	37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	37500-Structures & Improvements	277,699	277,026	276,352	275,679	275,005	274,332	273,658	272,985	272,311	271,638	270,964	270,291	269,617	268,944
20	37600-Mains - Cathodic Protection	(23,820,474)	(23,662,367)	(23,572,024)	(23,481,680)	(22,716,463)	(21,964,267)	(20,874,547)	(20,032,748)	(19,139,199)	(18,230,650)	(16,994,962)	(15,939,864)	(14,834,767)	(13,687,446)
21	37601-Mains - Steel	52,256,437	52,389,080	52,366,182	52,295,835	52,273,720	52,203,307	52,132,893	52,089,192	52,017,893	51,960,375	51,889,058	51,817,741	51,746,424	51,675,106
22	37602-Mains - Plastic	99,443,692	99,308,882	99,174,072	99,039,262	99,114,452	98,979,366	98,844,280	98,709,194	98,574,108	98,439,022	98,303,936	98,168,850	98,033,764	97,898,678
23	37800-Meas. & Reg. Sta. Eq-General	1,183,946	1,179,866	1,175,787	1,171,707	1,167,627	1,163,548	1,159,468	1,155,388	1,151,309	1,147,229	1,143,149	1,139,070	1,134,990	1,130,911
24	37900-Meas. & Reg. - City Gate	979,747	977,744	1,409,839	1,414,779	1,853,805	1,858,033	1,862,249	2,106,879	2,103,060	2,223,269	2,219,253	2,215,238	2,211,223	2,207,207
25	38000-Services	50,856,374	50,998,035	51,181,582	51,818,848	52,181,651	52,395,664	52,673,819	53,186,042	53,515,434	53,816,075	54,429,016	54,840,186	55,102,916	55,481,963
26	38100-Meters	8,018,448	8,519,931	8,527,756	8,613,093	8,651,534	8,664,562	8,688,557	8,752,541	8,785,287	8,813,125	8,884,064	8,930,797	8,952,172	8,993,424
27	38200-Meter Installations	10,231,519	10,654,697	10,612,513	10,570,328	10,528,144	10,485,960	10,443,776	10,401,591	10,359,407	10,317,223	10,275,039	10,232,854	10,190,670	10,148,486
28	38300-House Regulators	2,209,224	2,231,895	2,254,952	2,277,945	2,300,876	2,323,745	2,346,550	2,369,293	2,391,974	2,414,591	2,437,146	2,459,638	2,482,068	2,504,435
29	38500-Ind. Meas. & Reg. Sta. Equip	329,399	328,354	327,310	326,265	325,220	324,175	323,130	322,086	321,041	319,996	318,951	317,907	316,862	315,817
30	38700-Other Equipment	-	-	-	-	-	-	-	65,984	64,884	63,785	62,685	61,585	60,485	59,386
31	38900-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	39000-Structures & Improvements	5,044,386	5,031,397	5,018,409	5,005,421	4,992,433	5,111,378	5,098,139	5,084,901	5,129,995	5,116,646	5,176,896	5,163,406	5,208,250	5,194,650
33	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3903-Improv. to Leased Premises	13,586	13,012	12,439	11,865	11,291	10,718	10,144	9,571	8,997	8,424	7,850	7,277	6,703	6,129
36	39100-Office Furniture & Equipment	1,107,415	1,098,459	1,089,503	1,080,547	1,071,591	1,062,635	1,053,680	1,044,724	1,035,768	1,026,812	1,017,856	1,008,900	999,944	990,989
37	39200-Transportation Equipment	1,471,682	1,753,337	1,717,938	1,682,539	1,817,012	1,780,267	1,743,521	1,876,648	1,838,556	1,800,465	1,932,245	1,892,808	1,853,370	1,983,804
38	39300-Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	39400-Tools, Shop, & Garage Equip.	214,014	217,714	220,105	222,424	224,673	226,850	228,957	230,993	232,958	234,852	236,675	238,427	240,109	241,719
40	39600-Power Operated Equipment	1,215,047	1,207,134	1,199,222	1,191,309	1,183,396	1,175,484	1,167,571	1,159,658	1,186,746	1,213,690	1,250,491	1,274,108	1,265,593	1,257,079
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	220,088	215,098	210,109	205,119	200,130	195,141	190,151	185,162	180,172	175,183	170,193	165,204	160,214	155,225
47	3990-Oth Tang Prop - PC Hardware	3,568	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)
48	3991-Oth Tang Prop - Network - H/W	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)	(131,041)
51	30310-Misc. Intangible Plant - Software	1,894,992	1,883,053	2,970,511	3,000,627	3,029,768	3,057,934	3,085,125	3,258,242	3,281,508	3,303,799	3,325,116	4,242,193	4,249,500	4,255,831
52	30320-Customer First - 15 Years	17,286,384	17,183,208	17,080,033	16,976,857	16,873,682	16,770,507	16,667,331	16,564,156	16,460,981	16,357,805	16,254,630	16,151,454	16,048,279	15,945,104
53	30330-Customer First - 7 Years	643,600	634,535	625,470	616,405	607,340	598,276	589,211	580,146	571,081	562,017	552,952	543,887	534,822	525,757
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**	**$ 232,078,980**	**$ 233,434,985**	**$ 234,871,807**	**$ 235,307,781**	**$ 236,968,952**	**$ 237,722,928**	**$ 238,776,823**	**$ 240,505,612**	**$ 241,501,065**	**$ 242,555,955**	**$ 244,407,564**	**$ 246,490,073**	**$ 247,561,109**	**$ 248,879,822**

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

Line No.	Account	Cost Adjustment [1]	Deprec. Rate	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	**Monthly Depreciation**																										
2	37600-Mains - Cathodic Protection	1,192,061	1.60%	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	38000-Services	553,072	2.44%	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	38100-Meters	153,681	2.88%	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	39000-Structures & Improvements	196,865	2.28%	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	30310-Misc. Intangible Plant - Software	250,000	16.14%	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		2,345,679		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	**Accumulated Depreciation**			**Jan-20**	**Feb-20**	**Mar-20**	**Apr-20**	**May-20**	**Jun-20**	**Jul-20**	**Aug-20**	**Sep-20**	**Oct-20**	**Nov-20**	**Dec-20**	**Jan-21**	**Feb-21**	**Mar-21**	**Apr-21**	**May-21**	**Jun-21**	**Jul-21**	**Aug-21**	**Sep-21**	**Oct-21**	**Nov-21**	**Dec-21**
11	37600-Mains - Cathodic Protection			1,589	3,179	4,768	6,358	7,947	9,536	11,126	12,715	14,305	15,894	17,484	19,073	20,662	22,252	23,841	25,431	27,020	28,609	30,199	31,788	33,378	34,967	36,557	38,146
12	38000-Services			1,125	2,249	3,374	4,498	5,623	6,747	7,872	8,997	10,121	11,246	12,370	13,495	14,620	15,744	16,869	17,993	19,118	20,242	21,367	22,492	23,616	24,741	25,865	26,990
13	38100-Meters			369	738	1,107	1,475	1,844	2,213	2,582	2,951	3,320	3,688	4,057	4,426	4,795	5,164	5,533	5,901	6,270	6,639	7,008	7,377	7,746	8,114	8,483	8,852
14	39000-Structures & Improvements			374	748	1,122	1,496	1,870	2,244	2,618	2,992	3,366	3,740	4,114	4,489	4,863	5,237	5,611	5,985	6,359	6,733	7,107	7,481	7,855	8,229	8,603	8,977
15	30300-Misc. Intangible Plant			3,363	6,725	10,088	13,450	16,813	20,175	23,538	26,900	30,263	33,625	36,988	40,350	43,713	47,075	50,438	53,800	57,163	60,525	63,888	67,250	70,613	73,975	77,338	80,700
16				6,819	13,639	20,458	27,277	34,097	40,916	47,736	54,555	61,374	68,194	75,013	81,832	88,652	95,471	102,291	109,110	115,929	122,749	129,568	136,387	143,207	150,026	156,846	163,665
17																											
18																											
19	**Net Adjustment Remaining**			**Jan-20**	**Feb-20**	**Mar-20**	**Apr-20**	**May-20**	**Jun-20**	**Jul-20**	**Aug-20**	**Sep-20**	**Oct-20**	**Nov-20**	**Dec-20**	**Jan-21**	**Feb-21**	**Mar-21**	**Apr-21**	**May-21**	**Jun-21**	**Jul-21**	**Aug-21**	**Sep-21**	**Oct-21**	**Nov-21**	**Dec-21**
20	37600-Mains - Cathodic Protection			1,190,472	1,188,882	1,187,293	1,185,703	1,184,114	1,182,525	1,180,935	1,179,346	1,177,756	1,176,167	1,174,577	1,172,988	1,171,399	1,169,809	1,168,220	1,166,630	1,165,041	1,163,452	1,161,862	1,160,273	1,158,683	1,157,094	1,155,504	1,153,915
21	38000-Services			551,947	550,823	549,698	548,574	547,449	546,325	545,200	544,075	542,951	541,826	540,702	539,577	538,452	537,328	536,203	535,079	533,954	532,830	531,705	530,580	529,456	528,331	527,207	526,082
22	38100-Meters			153,312	152,943	152,574	152,206	151,837	151,468	151,099	150,730	150,361	149,993	149,624	149,255	148,886	148,517	148,148	147,780	147,411	147,042	146,673	146,304	145,935	145,567	145,198	144,829
23	39000-Structures & Improvements			196,491	196,117	195,743	195,369	194,995	194,621	194,247	193,873	193,499	193,125	192,751	192,376	192,002	191,628	191,254	190,880	190,506	190,132	189,758	189,384	189,010	188,636	188,262	187,888
24	30300-Misc. Intangible Plant			246,638	243,275	239,913	236,550	233,188	229,825	226,463	223,100	219,738	216,375	213,013	209,650	206,288	202,925	199,563	196,200	192,838	189,475	186,113	182,750	179,388	176,025	172,663	169,300
25				2,338,860	2,332,040	2,325,221	2,318,402	2,311,582	2,304,763	2,297,943	2,291,124	2,284,305	2,277,485	2,270,666	2,263,847	2,257,027	2,250,208	2,243,388	2,236,569	2,229,750	2,222,930	2,216,111	2,209,292	2,202,472	2,195,653	2,188,833	2,182,014

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

Line No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
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
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
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
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
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
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
8																													
9																													
10	**Jan-22**	**Feb-22**	**Mar-22**	**Apr-22**	**May-22**	**Jun-22**	**Jul-22**	**Aug-22**	**Sep-22**	**Oct-22**	**Nov-22**	**Dec-22**	**Jan-23**	**Feb-23**	**Mar-23**	**Apr-23**	**May-23**	**Jun-23**	**Jul-23**	**Aug-23**	**Sep-23**	**Oct-23**	**Nov-23**	**Dec-23**	**Jan-24**	**Feb-24**	**Mar-24**	**Apr-24**	**May-24**
11	39,735	41,325	42,914	44,504	46,093	47,682	49,272	50,861	52,451	54,040	55,630	57,219	58,808	60,398	61,987	63,577	65,166	66,755	68,345	69,934	71,524	73,113	74,702	76,292	77,881	79,471	81,060	82,650	84,239
12	28,114	29,239	30,364	31,488	32,613	33,737	34,862	35,987	37,111	38,236	39,360	40,485	41,609	42,734	43,859	44,983	46,108	47,232	48,357	49,482	50,606	51,731	52,855	53,980	55,104	56,229	57,354	58,478	59,603
13	9,221	9,590	9,959	10,327	10,696	11,065	11,434	11,803	12,172	12,540	12,909	13,278	13,647	14,016	14,385	14,753	15,122	15,491	15,860	16,229	16,598	16,966	17,335	17,704	18,073	18,442	18,811	19,179	19,548
14	9,351	9,725	10,099	10,473	10,847	11,221	11,595	11,969	12,343	12,717	13,092	13,466	13,840	14,214	14,588	14,962	15,336	15,710	16,084	16,458	16,832	17,206	17,580	17,954	18,328	18,702	19,076	19,450	19,824
15	84,063	87,425	90,788	94,150	97,513	100,875	104,238	107,600	110,963	114,325	117,688	121,050	124,413	127,775	131,138	134,500	137,863	141,225	144,588	147,950	151,313	154,675	158,038	161,400	164,763	168,125	171,488	174,850	178,213
16	170,484	177,304	184,123	190,942	197,762	204,581	211,401	218,220	225,039	231,859	238,678	245,497	252,317	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
17																													
18																													
19	**Jan-22**	**Feb-22**	**Mar-22**	**Apr-22**	**May-22**	**Jun-22**	**Jul-22**	**Aug-22**	**Sep-22**	**Oct-22**	**Nov-22**	**Dec-22**	**Jan-23**	**Feb-23**	**Mar-23**	**Apr-23**	**May-23**	**Jun-23**	**Jul-23**	**Aug-23**	**Sep-23**	**Oct-23**	**Nov-23**	**Dec-23**	**Jan-24**	**Feb-24**	**Mar-24**	**Apr-24**	**May-24**
20	1,152,326	1,150,736	1,149,147	1,147,557	1,145,968	1,144,379	1,142,789	1,141,200	1,139,610	1,138,021	1,136,431	1,134,842	1,133,253	1,131,663	1,130,074	1,128,484	1,126,895	1,125,306	1,123,716	1,122,127	1,120,537	1,118,948	1,117,359	1,115,769	1,114,180	1,112,590	1,111,001	1,109,411	1,107,822
21	524,958	523,833	522,708	521,584	520,459	519,335	518,210	517,085	515,961	514,836	513,712	512,587	511,463	510,338	509,213	508,089	506,964	505,840	504,715	503,590	502,466	501,341	500,217	499,092	497,968	496,843	495,718	494,594	493,469
22	144,460	144,091	143,722	143,354	142,985	142,616	142,247	141,878	141,509	141,141	140,772	140,403	140,034	139,665	139,296	138,928	138,559	138,190	137,821	137,452	137,083	136,715	136,346	135,977	135,608	135,239	134,870	134,502	134,133
23	187,514	187,140	186,766	186,392	186,018	185,644	185,270	184,896	184,522	184,148	183,773	183,399	183,025	182,651	182,277	181,903	181,529	181,155	180,781	180,407	180,033	179,659	179,285	178,911	178,537	178,163	177,789	177,415	177,041
24	165,938	162,575	159,213	155,850	152,488	149,125	145,763	142,400	139,038	135,675	132,313	128,950	125,588	122,225	118,863	115,500	112,138	108,775	105,413	102,050	98,688	95,325	91,963	88,600	85,238	81,875	78,513	75,150	71,788
25	2,175,195	2,168,375	2,161,556	2,154,737	2,147,917	2,141,098	2,134,278	2,127,459	2,120,640	2,113,820	2,107,001	2,100,182	2,093,362	2,086,543	2,079,723	2,072,904	2,066,085	2,059,265	2,052,446	2,045,627	2,038,807	2,031,988	2,025,169	2,018,349	2,011,530	2,004,710	1,997,891	1,991,072	1,984,252

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

Line No.	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	13 Month Average 2/28/2026
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	
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	
4	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	
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	
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	
8																						
9																						
10	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	**Feb-25**	**Mar-25**	**Apr-25**	**May-25**	**Jun-25**	**Jul-25**	**Aug-25**	**Sep-25**	**Oct-25**	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	
11	85,828	87,418	89,007	90,597	92,186	93,775	95,365	96,954	98,544	100,133	101,723	103,312	104,901	106,491	108,080	109,670	111,259	112,848	114,438	116,027	117,617	
12	60,727	61,852	62,976	64,101	65,226	66,350	67,475	68,599	69,724	70,849	71,973	73,098	74,222	75,347	76,471	77,596	78,721	79,845	80,970	82,094	83,219	
13	19,917	20,286	20,655	21,024	21,392	21,761	22,130	22,499	22,868	23,237	23,605	23,974	24,343	24,712	25,081	25,450	25,818	26,187	26,556	26,925	27,294	
14	20,198	20,572	20,946	21,320	21,695	22,069	22,443	22,817	23,191	23,565	23,939	24,313	24,687	25,061	25,435	25,809	26,183	26,557	26,931	27,305	27,679	
15	181,575	184,938	188,300	191,663	195,025	198,388	201,750	205,113	208,475	211,838	215,200	218,563	221,925	225,288	228,650	232,013	235,375	238,738	242,100	245,463	248,825	
16	368,246	375,065	381,885	388,704	395,524	402,343	409,162	415,982	422,801	429,620	436,440	443,259	450,079	456,898	463,717	470,537	477,356	484,175	490,995	497,814	504,634	463,717
17																						
18																						
19	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	**Feb-25**	**Mar-25**	**Apr-25**	**May-25**	**Jun-25**	**Jul-25**	**Aug-25**	**Sep-25**	**Oct-25**	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	
20	1,106,233	1,104,643	1,103,054	1,101,464	1,099,875	1,098,286	1,096,696	1,095,107	1,093,517	1,091,928	1,090,338	1,088,749	1,087,160	1,085,570	1,083,981	1,082,391	1,080,802	1,079,213	1,077,623	1,076,034	1,074,444	
21	492,345	491,220	490,096	488,971	487,846	486,722	485,597	484,473	483,348	482,223	481,099	479,974	478,850	477,725	476,601	475,476	474,351	473,227	472,102	470,978	469,853	
22	133,764	133,395	133,026	132,657	132,289	131,920	131,551	131,182	130,813	130,444	130,076	129,707	129,338	128,969	128,600	128,231	127,863	127,494	127,125	126,756	126,387	
23	176,667	176,293	175,919	175,545	175,170	174,796	174,422	174,048	173,674	173,300	172,926	172,552	172,178	171,804	171,430	171,056	170,682	170,308	169,934	169,560	169,186	
24	68,425	65,063	61,700	58,338	54,975	51,613	48,250	44,888	41,525	38,163	34,800	31,438	28,075	24,713	21,350	17,988	14,625	11,263	7,900	4,538	1,175	
25	1,977,433	1,970,614	1,963,794	1,956,975	1,950,155	1,943,336	1,936,517	1,929,697	1,922,878	1,916,059	1,909,239	1,902,420	1,895,600	1,888,781	1,881,962	1,875,142	1,868,323	1,861,504	1,854,684	1,847,865	1,841,045	

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

Line No.	Acct No.	Description	Balance 6/30/2024	Balance 6/30/2025	13 Month Average 2/28/2026
1	30200	30200-Franchise & Consents	$ 20,716	$ 20,716	$ 20,716
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	$ 98,304	$ 99,474	99,669
12	36600	36600-Structures & Improvements	$ 11,493	$ 11,493	11,493
13	36700	36700-Mains - Cathodic Protection	$ 3,157,801	$ 3,169,751	3,171,742
14	36701	36701-Mains - Steel	$ -	$ -	-
15	36900	36900-Meas. & Reg. Sta. Equipment	$ 86,477	$ 87,083	87,330
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	$ 127,831	$ 135,913	137,260
20	37600	37600-Mains - Cathodic Protection	$ 31,503,067	$ 31,458,775	31,426,032
21	37601	37601-Mains - Steel	$ 416,998	$ 1,242,944	1,385,505
22	37602	37602-Mains - Plastic	$ 771,225	$ 2,335,142	2,606,119
23	37800	37800-Meas. & Reg. Sta. Eq-General	$ 1,434,639	$ 1,482,704	1,490,863
24	37900	37900-Meas. & Reg. - City Gate	$ 275,334	$ 298,283	306,310
25	38000	38000-Services	$ 22,546,515	$ 24,260,577	24,558,128
26	38100	38100-Meters	$ 5,497,177	$ 5,868,112	5,938,319
27	38200	38200-Meter Installations	$ 4,850,932	$ 5,333,126	5,417,494
28	38300	38300-House Regulators	$ 813,719	$ 890,697	904,806
29	38500	38500-Ind. Meas. & Reg. Sta. Equip	$ 106,311	$ 118,849	120,939
30	38700	38700-Other Equipment	$ -	$ -	1,776
31	38900	38900-Land & Land Rights	$ 153,221	$ 153,221	153,221
32	39000	39000-Structures & Improvements	$ 1,700,551	$ 1,856,408	1,883,280
33	39003	39003-Improvements	$ -	$ -	-
34	39004	39004-Air Conditioning Equipment	$ -	$ -	-
35	39009	39009-Improv. to Leased Premises	$ 51,227	$ 58,109	59,257
36	39100	39100-Office Furniture & Equipment	$ 979,298	$ 1,086,768	1,104,679
37	39200	39200-Transportation Equipment	$ 2,464,855	$ 2,856,359	2,933,267
38	39300	39300-Stores Equipment	$ 3,328	$ 3,328	3,328
39	39400	39400-Tools, Shop, & Garage Equip.	$ 473,175	$ 541,309	554,679
40	39600	39600-Power Operated Equipment	$ 663,410	$ 758,362	774,578
41	39603	39603-Ditchers	$ -	$ -	-
42	39604	39604-Backhoes	$ -	$ -	-
43	39700	39605-Welders	$ -	$ -	-
44	39701	39700-Communication Equipment	$ 98,909	$ 98,909	98,909
45	39800	39701-Comm. Equip. - Mobile Radios	$ -	$ -	-
46	39903	39800-Miscellaneous Equipment	$ 642,638	$ 702,512	712,491
47	39900	3990-Oth Tang Prop - PC Hardware	$ 369,461	$ 415,383	415,383
48	39910	3991-Oth Tang Prop - Network - H/W	$ 39	$ 39	39
49	39906	39907-Oth Tang Prop - PC Software	$ -	$ -	-
50	33000	33000-Misc. Intangible Plant	$ 1,296,038	$ 1,296,038	1,296,038
51	30310	30310-Misc. Intangible Plant - Software	$ 5,894	$ 308,517	413,925
52	30320	30320-Customer First - 15 Years	$ 576,979	$ 1,801,059	2,007,410
53	30330	30330-Customer First - 7 Years	$ 54,389	$ 163,166	181,296
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	81,385,833	89,047,005	90,410,162
58		Cost of Removal Incurred	11,275,851	11,275,851	11,275,851
59		Subtotal	92,661,684	100,322,856	101,686,013
60		AFUDC Adjustment	(368,246)	(450,079)	(463,717)
61		Total	$ 92,293,438	$ 99,872,778	$ 101,222,296

Liberty Utilities (Peach State Natural Gas) Corp.
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Line No.		Actual Dec-23	Actual Jan-24	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24
1	30200-Franchise & Consents	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716
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	$ -	-	-	-	-	-	-	-	-	-	-	-
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	$ 97,719	97,817	97,914	98,012	98,109	98,207	98,304	98,402	98,499	98,597	98,694	98,792
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	$ 3,151,826	3,152,822	3,153,818	3,154,814	3,155,809	3,156,805	3,157,801	3,158,797	3,159,793	3,160,788	3,161,784	3,162,780
14	36701-Mains - Steel	$ -	-	-	-	-	-	-	-	-	-	-	-
15	36900-Meas. & Reg. Sta. Equipment	$ 86,176	86,226	86,276	86,327	86,377	86,427	86,477	86,527	86,577	86,627	86,677	86,728
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	$ 123,790	124,464	125,137	125,811	126,484	127,158	127,831	128,505	129,178	129,852	130,525	131,199
20	37600-Mains - Cathodic Protection	$ 31,549,547	31,539,923	31,538,681	31,518,072	31,513,509	31,505,577	31,503,067	31,503,067	31,503,067	31,497,556	31,492,208	31,489,604
21	37601-Mains - Steel	$ -	69,500	138,999	208,499	277,999	347,499	416,998	486,498	555,998	623,846	690,012	756,306
22	37602-Mains - Plastic	$ -	128,403	256,806	385,209	513,734	642,480	771,225	902,697	1,034,170	1,156,758	1,275,965	1,409,278
23	37800-Meas. & Reg. Sta. Eq-General	$ 1,410,041	1,417,340	1,417,548	1,423,781	1,427,710	1,431,636	1,434,639	1,438,565	1,442,492	1,446,418	1,450,344	1,454,271
24	37900-Meas. & Reg. - City Gate	$ 269,286	270,294	271,302	272,310	273,318	274,326	275,334	276,342	277,349	278,357	279,807	281,624
25	38000-Services	$ 21,919,285	22,004,108	22,134,856	22,141,702	22,286,930	22,421,066	22,546,515	22,693,521	22,840,527	22,981,350	23,119,720	23,251,767
26	38100-Meters	$ 5,304,958	5,332,421	5,359,883	5,387,346	5,427,220	5,468,138	5,497,177	5,526,815	5,556,453	5,585,425	5,612,877	5,641,961
27	38200-Meter Installations	$ 4,640,846	4,675,220	4,709,594	4,743,969	4,778,343	4,812,717	4,850,932	4,889,149	4,927,367	4,965,584	5,004,007	5,043,402
28	38300-House Regulators	$ 776,622	782,805	788,988	795,170	801,353	807,536	813,719	819,902	826,085	832,268	838,512	844,818
29	38500-Ind. Meas. & Reg. Sta. Equip	$ 100,043	101,087	102,132	103,177	104,222	105,267	106,311	107,356	108,401	109,446	110,491	111,535
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	$ 1,622,622	1,635,610	1,648,598	1,661,587	1,674,575	1,687,563	1,700,551	1,713,539	1,726,527	1,739,515	1,752,503	1,765,492
33	3901-Structure Frame	$ -	-	-	-	-	-	-	-	-	-	-	-
34	3902-Improvements	$ -	-	-	-	-	-	-	-	-	-	-	-
35	3903-Improv. to Leased Premises	$ 47,785	48,359	48,932	49,506	50,080	50,653	51,227	51,800	52,374	52,947	53,521	54,094
36	39100-Office Furniture & Equipment	$ 937,426	944,404	951,383	958,362	965,340	972,319	979,298	988,253	997,209	1,006,165	1,015,121	1,024,077
37	39200-Transportation Equipment	$ 2,280,976	2,311,623	2,342,269	2,372,916	2,403,562	2,434,209	2,464,855	2,495,502	2,526,149	2,556,795	2,587,442	2,618,088
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.	$ 465,712	471,124	476,537	481,949	462,760	467,967	473,175	478,382	483,590	488,798	494,005	499,213
40	39600-Power Operated Equipment	$ 615,934	623,847	631,759	639,672	647,585	655,497	663,410	671,323	679,235	687,148	695,061	702,973
41	39603-Ditchers		-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes		-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders		-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	$ 725,208	725,208	725,208	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909
45	39701-Comm. Equip. - Mobile Radios		-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	$ 636,470	641,594	646,719	651,843	632,659	637,649	642,638	647,628	652,617	657,607	662,596	667,585
47	3990-Oth Tang Prop - PC Hardware	$ 406,700	413,479	420,258	352,241	357,981	363,721	369,461	375,201	380,941	386,682	392,422	398,162
48	3991-Oth Tang Prop - Network - H/W		-	-	-	-	-	39	39	39	39	39	39
49	39907-Oth Tang Prop - PC Software		-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	$ 1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038
51	30310-Misc. Intangible Plant - Software	$ -	-	-	-	1,201	2,401	5,894	11,411	22,538	37,796	53,055	73,692
52	30320-Customer First - 15 Years		96,163	192,326	288,490	384,653	480,816	576,979	673,142	769,306	872,481	975,656	1,078,832
53	30330-Customer First - 7 Years		9,065	18,130	27,194	36,259	45,324	54,389	63,453	72,518	81,583	90,648	99,713
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	$ 11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851
	Total	**$ 90,063,500**	**$ 90,597,433**	**$ 91,178,584**	**$ 90,921,394**	**$ 91,481,209**	**$ 92,076,394**	**$ 92,661,684**	**$ 93,279,256**	**$ 93,902,436**	**$ 94,513,865**	**$ 95,117,132**	**$ 95,739,462**

Liberty Utilities (Peach State Natural Gas) Corp.
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Line No.		Accumulated Reserves																Projected
		Projected Dec-24	Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26	13-Month Average
1	30200-Franchise & Consents	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	$ 20,716	**$ 20,716**
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**
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**
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	98,889	98,987	99,084	99,182	99,279	99,377	99,474	99,572	99,669	99,767	99,864	99,962	100,059	100,157	100,254	**$ 99,669**
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	**$ 11,493**
13	36700-Mains - Cathodic Protection	3,163,776	3,164,772	3,165,767	3,166,763	3,167,759	3,168,755	3,169,751	3,170,746	3,171,742	3,172,738	3,173,734	3,174,730	3,175,725	3,176,721	3,177,717	**$ 3,171,742**
14	36701-Mains - Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
15	36900-Meas. & Reg. Sta. Equipment	86,778	86,828	86,878	86,928	86,978	87,028	87,083	87,146	87,227	87,325	87,440	87,573	87,723	87,890	88,072	**$ 87,330**
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	**$ 126,079**
18	37402-Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
19	37500-Structures & Improvements	131,872	132,546	133,219	133,893	134,566	135,240	135,913	136,587	137,260	137,934	138,607	139,281	139,954	140,628	141,301	**$ 137,260**
20	37600-Mains - Cathodic Protection	31,486,276	31,484,762	31,482,549	31,481,284	31,480,019	31,469,306	31,458,775	31,443,519	31,431,734	31,419,224	31,406,505	31,389,205	31,374,434	31,358,962	31,342,900	**$ 31,426,032**
21	37601-Mains - Steel	823,785	891,533	959,547	1,030,004	1,101,187	1,171,696	1,242,944	1,314,194	1,385,071	1,456,370	1,527,476	1,598,793	1,670,110	1,741,428	1,812,745	**$ 1,385,505**
22	37602-Mains - Plastic	1,535,392	1,663,756	1,798,566	1,933,376	2,068,186	2,200,056	2,335,142	2,470,228	2,605,314	2,740,400	2,875,486	3,010,572	3,145,658	3,280,744	3,415,830	**$ 2,606,119**
23	37800-Meas. & Reg. Sta. Eq-General	1,458,226	1,462,305	1,466,385	1,470,465	1,474,544	1,478,624	1,482,704	1,486,783	1,490,863	1,494,942	1,499,022	1,503,102	1,507,181	1,511,261	1,515,341	**$ 1,490,863**
24	37900-Meas. & Reg. - City Gate	283,477	285,481	287,484	289,487	292,178	294,881	298,283	301,697	305,123	308,942	312,761	316,776	320,792	324,807	328,823	**$ 306,310**
25	38000-Services	23,396,492	23,541,762	23,687,179	23,832,331	23,969,064	24,112,828	24,260,577	24,407,764	24,551,118	24,699,434	24,849,277	24,993,772	25,143,812	25,297,939	25,450,570	**$ 24,558,128**
26	38100-Meters	5,672,415	5,702,220	5,731,944	5,765,896	5,799,483	5,833,635	5,868,112	5,902,638	5,937,062	5,971,909	6,006,947	6,041,876	6,077,203	6,112,878	6,148,570	**$ 5,938,319**
27	38200-Meter Installations	5,083,286	5,123,442	5,164,389	5,206,573	5,248,757	5,290,941	5,333,126	5,375,310	5,417,494	5,459,678	5,501,863	5,544,047	5,586,231	5,628,415	5,670,599	**$ 5,417,494**
28	38300-House Regulators	851,186	857,616	864,108	870,661	877,277	883,955	890,697	897,500	904,367	911,296	918,288	925,343	932,460	939,640	946,883	**$ 904,806**
29	38500-Ind. Meas. & Reg. Sta. Equip	112,580	113,625	114,670	115,715	116,759	117,804	118,849	119,894	120,939	121,983	123,028	124,073	125,118	126,163	127,207	**$ 120,939**
30	38700-Other Equipment	-	-	-	-	-	-	-	-	-	1,100	2,199	3,299	4,399	5,499	6,598	**$ 1,776**
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**
32	39000-Structures & Improvements	1,778,480	1,791,468	1,804,456	1,817,444	1,830,432	1,843,420	1,856,408	1,869,647	1,882,886	1,896,125	1,909,474	1,922,824	1,936,313	1,949,803	1,963,403	**$ 1,883,280**
33	3901-Structure Frame	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
34	3902-Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
35	3903-Improv. to Leased Premises	54,668	55,242	55,815	56,389	56,962	57,536	58,109	58,683	59,257	59,830	60,404	60,977	61,551	62,124	62,698	**$ 59,257**
36	39100-Office Furniture & Equipment	1,033,033	1,041,988	1,050,944	1,059,900	1,068,856	1,077,812	1,086,768	1,095,724	1,104,679	1,113,635	1,122,591	1,131,547	1,140,503	1,149,459	1,158,414	**$ 1,104,679**
37	39200-Transportation Equipment	2,648,735	2,680,511	2,713,417	2,748,816	2,784,215	2,819,614	2,856,359	2,893,105	2,929,850	2,967,941	3,006,033	3,044,124	3,083,562	3,123,000	3,162,438	**$ 2,933,267**
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**
39	39400-Tools, Shop, & Garage Equip.	504,421	510,376	516,413	522,530	528,719	534,979	541,309	547,710	554,183	560,726	567,340	574,025	580,780	587,607	594,505	**$ 554,679**
40	39600-Power Operated Equipment	710,886	718,799	726,711	734,624	742,537	750,449	758,362	766,274	774,187	782,100	790,156	798,355	806,738	815,252	823,766	**$ 774,578**
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
44	39700-Communication Equipment	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	98,909	**$ 98,909**
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
46	39800-Miscellaneous Equipment	672,575	677,564	682,554	687,543	692,533	697,522	702,512	707,501	712,491	717,480	722,469	727,459	732,448	737,438	742,427	**$ 712,491**
47	3990-Oth Tang Prop - PC Hardware	403,902	409,642	415,383	415,383	415,383	415,383	415,383	415,383	415,383	415,383	415,383	415,383	415,383	415,383	415,383	**$ 415,383**
48	3991-Oth Tang Prop - Network - H/W	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	**$ 39**
49	39907-Oth Tang Prop - PC Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**$ -**
50	30300-Misc. Intangible Plant	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	1,296,038	**$ 1,296,038**
51	30310-Misc. Intangible Plant - Software	96,857	124,013	151,168	178,529	220,883	264,212	308,517	353,795	400,049	449,253	499,431	550,585	602,713	667,877	734,016	**$ 413,925**
52	30320-Customer First - 15 Years	1,182,007	1,285,183	1,388,358	1,491,533	1,594,709	1,697,884	1,801,059	1,904,235	2,007,410	2,110,585	2,213,761	2,316,936	2,420,112	2,523,287	2,626,462	**$ 2,007,410**
53	30330-Customer First - 7 Years	108,777	117,842	126,907	135,972	145,037	154,101	163,166	172,231	181,296	190,360	199,425	208,490	217,555	226,620	235,684	**$ 181,296**
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	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	11,275,851	**$ 11,275,851**
	Total	**$ 96,372,248**	**$ 97,015,738**	**$ 97,667,371**	**$ 98,324,695**	**$ 98,989,777**	**$ 99,650,513**	**$ 100,322,856**	**$ 100,991,341**	**$ 101,660,128**	**$ 102,339,937**	**$ 103,022,441**	**$ 103,696,584**	**$ 104,381,993**	**$ 105,084,455**	**$ 105,786,082**	**$ 101,686,013**

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-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26	12-Month sum
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	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	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	54	64	81	98	115	133	150	167	183	1,194
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	673	8,082
20	37600-Mains - Cathodic Protection	1.60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	37601-Mains - Steel	1.60%	69,500	69,500	69,500	69,500	69,500	69,500	69,500	69,500	69,500	69,655	69,982	70,329	70,596	70,864	71,132	71,195	71,196	71,261	71,262	71,263	71,299	71,299	71,317	71,317	71,317	71,317	855,174
22	37602-Mains - Plastic	1.60%	128,403	128,403	128,403	128,525	128,745	128,745	131,472	131,472	131,472	132,306	133,537	133,558	134,257	134,810	134,810	134,810	134,810	135,086	135,086	135,086	135,086	135,086	135,086	135,086	135,086	135,086	1,620,204
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	3,955	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	48,956
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	1,450	1,816	1,854	2,003	2,003	2,003	2,691	2,703	3,402	3,414	3,426	3,819	3,819	4,015	4,015	4,015	4,015	41,339
25	38000-Services	2.44%	147,036	147,036	147,036	147,006	147,006	147,006	147,006	147,006	147,006	147,622	148,544	150,188	150,732	151,276	151,860	152,528	154,102	155,132	155,868	156,733	158,066	159,037	159,953	161,493	162,634	163,482	1,890,887
26	38100-Meters	2.88%	27,463	27,463	27,463	39,874	40,917	29,039	29,638	29,638	29,638	29,902	30,877	31,589	32,041	32,930	34,204	34,305	34,590	34,764	34,878	35,019	35,255	35,417	35,568	35,822	36,019	36,156	421,999
27	38200-Meter Installations	3.20%	34,374	34,374	34,374	34,374	34,374	38,215	38,217	38,217	38,217	38,423	39,395	39,884	40,156	40,947	42,184	42,184	42,184	42,184	42,184	42,184	42,184	42,184	42,184	42,184	42,184	42,184	506,211
28	38300-House Regulators	2.54%	6,183	6,183	6,183	6,183	6,183	6,183	6,183	6,183	6,183	6,245	6,306	6,368	6,430	6,491	6,553	6,616	6,679	6,741	6,804	6,867	6,929	6,992	7,055	7,117	7,180	7,243	82,775
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	1,045	12,538
30	38700-Other Equipment	20.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100	1,100	1,100	1,100	1,100	1,100	6,598
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	12,988	12,988	12,988	12,988	12,988	13,239	13,239	13,239	13,350	13,350	13,489	13,489	13,600	158,947
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	574	574	574	574	574	574	574	574	574	574	6,883
36	39100-Office Furniture & Equipment	5.00%	6,979	6,979	6,979	6,979	6,979	6,979	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	107,470
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	31,776	32,906	35,399	35,399	35,399	36,745	36,745	36,745	38,091	38,091	38,091	39,438	39,438	39,438	449,021
38	39300-Stores Equipment	5.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	39400-Tools, Shop, & Garage Equip.	10.00%	5,413	5,413	5,413	5,413	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,955	6,037	6,118	6,189	6,260	6,330	6,401	6,472	6,543	6,614	6,685	6,756	6,827	6,898	78,092
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	8,056	8,199	8,383	8,514	8,514	97,055
41	39603-Ditchers	4.91%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	4.91%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	4.91%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	10.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39701-Comm. Equip. - Mobile Radios	10.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	6.67%	5,125	5,125	5,125	5,125	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	59,873
47	3990-Oth Tang Prop - PC Hardware	16.67%	6,779	6,779	6,779	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3991-Oth Tang Prop - Network - H/W	16.67%	-	-	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	39907-Oth Tang Prop - PC Software	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	30300-Misc. Intangible Plant	20.46%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	30310-Misc. Intangible Plant - Software	16.14%	-	-	-	1,201	1,201	3,493	5,517	11,127	15,258	15,258	20,637	23,165	27,156	27,156	27,360	42,355	43,329	44,304	45,279	46,253	49,204	50,179	51,153	52,128	65,164	66,139	582,848
52	30320-Customer First - 15 Years	6.67%	96,163	96,163	96,163	96,163	96,163	96,163	96,163	96,163	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	103,175	1,238,104
53	30330-Customer First - 7 Years	14.29%	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	9,065	108,777
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		$ 602,398	$ 602,398	$ 602,398	$ 615,064	$ 615,987	$ 610,282	$ 617,571	$ 623,181	$ 634,325	$ 636,905	$ 647,137	$ 653,005	$ 661,444	$ 665,761	$ 666,225	$ 682,872	$ 685,853	$ 690,556	$ 692,787	$ 694,931	$ 702,476	$ 704,989	$ 707,539	$ 712,129	$ 726,785	$ 729,004	$ 8,396,146

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-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26
												Retirements															
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	-	-	-	-	-	-	-	-	(5,511)	(5,348)	(2,604)	(3,329)	(1,513)	(2,213)	(1,265)	(1,265)	(10,713)	(10,531)	(15,256)	(11,785)	(12,510)	(12,720)	(17,300)	(14,771)	(15,471)	(16,062)
21	37601-Mains - Steel	-	-	-	-	-	-	-	-	(1,651)	(3,489)	(3,689)	(2,849)	(2,849)	(2,849)	(675)	(12)	(687)	(12)	(12)	(386)	-	(193)	-	-	-	-
22	37602-Mains - Plastic	-	-	-	-	-	-	-	-	(8,884)	(13,099)	(224)	(7,443)	(5,893)	-	-	-	(2,940)	-	-	-	-	-	-	-	-	-
23	37800-Meas. & Reg. Sta. Eq-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	37900-Meas. & Reg. - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	38000-Services	-	-	(14,735)	-	-	-	-	-	(6,184)	(9,252)	(16,497)	(5,462)	(5,462)	(5,859)	(6,708)	(15,796)	(10,338)	(7,383)	(8,680)	(13,379)	(9,749)	(9,194)	(15,458)	(11,453)	(8,507)	(10,851)
26	38100-Meters	-	-	-	-	-	-	-	-	(665)	(2,450)	(1,793)	(1,135)	(2,235)	(3,206)	(252)	(718)	(438)	(287)	(353)	(594)	(408)	(380)	(639)	(495)	(344)	(464)
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.	-	-	-	(24,603)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	39600-Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	39603-Ditchers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	39604-Backhoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	39605-Welders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	39700-Communication Equipment	-	-	(626,299)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39701-Comm. Equip. - Mobile Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	39800-Miscellaneous Equipment	-	-	-	(24,309)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3990-Oth Tang Prop - PC Hardware	-	-	(74,797)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	$ -	$ -	$ (715,831)	$ (48,911)	$ -	$ -	$ -	$ -	$ (22,896)	$ (33,638)	$ (24,807)	$ (20,218)	$ (17,953)	$ (14,128)	$ (8,900)	$ (17,790)	$ (25,116)	$ (18,212)	$ (24,302)	$ (26,144)	$ (22,667)	$ (22,486)	$ (33,397)	$ (26,720)	$ (24,323)	$ (27,378)

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

Transfers/Adjustments

Line No.		Actual Jan-23	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26
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

SalvageRec

Line No.		Actual Jan-23	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24	Projected Jul-24	Projected Aug-24	Projected Sep-24	Projected Oct-24	Projected Nov-24	Projected Dec-24	Projected Jan-25	Projected Feb-25	Projected Mar-25	Projected Apr-25	Projected May-25	Projected Jun-25	Projected Jul-25	Projected Aug-25	Projected Sep-25	Projected Oct-25	Projected Nov-25	Projected Dec-25	Projected Jan-26	Projected Feb-26
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	(9,624)	(1,242)	(20,609)	(4,562)	(7,932)	(2,510)																				
21	37601-Mains - Steel																										
22	37602-Mains - Plastic																										
23	37800-Meas. & Reg. Sta. Eq-General	3,372	(3,718)	2,306	3	-	(924)																				
24	37900-Meas. & Reg. - City Gate																										
25	38000-Services	(62,213)	(16,287)	(125,455)	(1,779)	(12,870)	(21,557)																				
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	$ (68,465)	$ (21,247)	$ (143,758)	$ (6,338)	$ (20,802)	$ (24,991)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Line No.	Month	Beginning Balance	Plus Capital Spending	Less Amounts Transferred to Assets Placed in Service	Ending Balance		Amounts per Trial Balance CWIP	Accrued CWIP	Total CWIP
1	Dec-23				28,643,132	Actual	28,647,197	(4,065)	28,643,132
2	Jan-24	28,643,132	2,129,918	-	30,773,050	Actual	30,777,115	(4,065)	30,773,050
3	Feb-24	30,773,050	1,423,381	-	32,196,430	Actual	32,200,495	(4,065)	32,196,430
4	Mar-24	32,196,430	2,504,302	(5,352,599)	29,348,134	Actual	29,351,932	(3,798)	29,348,134
5	Apr-24	29,348,134	3,827,839	(599,475)	32,576,498	Actual	32,580,563	(4,065)	32,576,498
6	May-24	32,576,498	2,091,485	3,338,186	38,006,168	Actual	38,010,233	(4,065)	38,006,168
7	Jun-24	38,006,168	1,918,584	(3,249,567)	36,675,185	Actual	36,679,250	(4,065)	36,675,185
8	Jul-24	36,675,185	2,369,079	(417,075)	38,627,189	Projected			
9	Aug-24	38,627,189	4,632,124	(1,569,377)	41,689,936	Projected			
10	Sep-24	41,689,936	1,843,769	(1,952,004)	41,581,700	Projected			
11	Oct-24	41,581,700	2,374,069	(3,462,659)	40,493,110	Projected			
12	Nov-24	40,493,110	2,043,998	(2,031,695)	40,505,414	Projected			
13	Dec-24	40,505,414	2,303,255	(2,270,864)	40,537,805	Projected			
14	Jan-25	40,537,805	1,085,699	(1,856,072)	39,767,432	Projected			
15	Feb-25	39,767,432	1,134,063	(2,021,766)	38,879,730	Projected			
16	Mar-25	38,879,730	4,126,830	(2,103,047)	40,903,513	Projected			
17	Apr-25	40,903,513	3,210,520	(1,118,846)	42,995,187	Projected			
18	May-25	42,995,187	3,510,235	(2,347,023)	44,158,398	Projected			
19	Jun-25	44,158,398	4,441,425	(1,444,532)	47,155,291	Projected			
20	Jul-25	47,155,291	4,269,813	(1,746,682)	49,678,423	Projected			
21	Aug-25	49,678,423	4,025,844	(2,423,720)	51,280,547	Projected			
22	Sep-25	51,280,547	4,714,971	(1,697,929)	54,297,589	Projected			
23	Oct-25	54,297,589	4,383,485	(1,759,880)	56,921,195	Projected			
24	Nov-25	56,921,195	3,853,039	(2,559,148)	58,215,086	Projected			
25	Dec-25	58,215,086	5,100,276	(2,794,639)	60,520,723	Projected			
26	Jan-26	60,520,723	638,630	(1,797,821)	59,361,532	Projected			
27	Feb-26	59,361,532	724,730	(2,047,717)	58,038,544	Projected			
28									
29	13 Month Average				50,954,289				

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-23	1,111,621	331,625	55,334	713,533	2,212,113
4	Jul-23	1,157,389	345,833	57,914	906,438	2,467,574
5	Aug-23	1,210,650	362,373	60,921	1,093,871	2,727,815
6	Sep-23	1,270,802	381,050	64,313	1,278,880	2,995,045
7	Oct-23	367,490	118,256	20,520	1,422,990	1,929,256
8	Nov-23	351,225	113,161	19,617	1,271,393	1,755,396
9	Dec-23	273,560	88,938	15,285	971,912	1,349,695
10	Jan-24	187,216	62,005	10,471	664,707	924,399
11	Feb-24	126,756	43,148	7,096	393,050	570,050
12	Mar-24	40,412	16,218	2,278	146,291	205,199
13	Apr-24	87,924	31,053	4,984	304,444	428,405
14	May-24	129,467	44,027	7,350	525,126	705,970
15	Jun-24	177,960	59,170	10,113	746,780	994,023
16						
17	13 Month Average Volumes					1,481,918
18						
19	Average Price per Unit					$3.107
20						
21	Total Average Projected Value					$ 4,605,040
22						
23	**Projected Injections and prices:**					
24		Volume		Unit Cost		
25	Jun-24	994,023		$4.332		4,306,566
26	Jul-24	265,656		$3.565		947,064
27	Aug-24	265,904		$3.591		954,861
28	Sep-24	265,588		$3.557		944,697
29	Oct-24	263,599		$2.367		623,939
30		2,054,770		$3.785		7,777,126
31						
32	Apr-25	263,599		$2.792		735,968
33	May-25	263,599		$2.830		745,985
34	Jun-25	263,599		$2.969		782,625
35	Jul-25	263,599		$3.128		824,538
36	Aug-25	263,599		$3.161		833,236
37	Sep-25	263,599		$3.557		937,622
38	Oct-25	263,599		$2.367		623,939
39	Totals	1,845,193		$2.972		5,483,914
40						
41	Average Price per Unit			$3.107		

Unit of Measure: CCF

Date	Transco WSS	Transco GSS	Transco ESS	SONAT CSS	Total
Storage Volumes:					
Jun-23	10,792,437	3,219,660	537,223	6,927,505	21,476,825
Jul-23	11,236,786	3,357,602	562,272	8,800,369	23,957,029
Aug-23	11,753,883	3,518,184	591,466	10,620,107	26,483,641
Sep-23	12,337,883	3,699,515	624,398	12,416,311	29,078,107
Oct-23	3,567,864	1,148,117	199,223	13,815,437	18,730,641
Nov-23	3,409,951	1,098,650	190,456	12,343,621	17,042,680
Dec-23	2,655,922	863,476	148,398	9,436,039	13,103,835
Jan-24	1,817,631	601,990	101,660	6,453,466	8,974,748
Feb-24	1,230,641	418,913	68,893	3,816,019	5,534,466
Mar-24	392,350	157,456	22,117	1,420,301	1,992,223
Apr-24	853,631	301,485	48,388	2,955,767	4,159,272
May-24	1,256,961	427,447	71,359	5,098,311	6,854,078
Jun-24	1,727,767	574,466	98,184	7,250,291	9,650,709
13 Month Average Volumes					14,387,558
Average Price per Unit					$0.320
Total Average Projected Value					$ 4,605,040
Projected Injections and prices:					
	Volume		Unit Cost		
Jun-24	9,650,709		$0.446		4,306,566
Jul-24	2,579,184		$0.367		947,064
Aug-24	2,581,592		$0.370		954,861
Sep-24	2,578,524		$0.366		944,697
Oct-24	2,559,214		$0.244		623,939
	19,949,223		$0.390		7,777,126
Apr-25	2,559,214		$0.288		735,968
May-25	2,559,214		$0.291		745,985
Jun-25	2,559,214		$0.306		782,625
Jul-25	2,559,214		$0.322		824,538
Aug-25	2,559,214		$0.326		833,236
Sep-25	2,559,214		$0.366		937,622
Oct-25	2,559,214		$0.244		623,939
Totals	17,914,495		$0.306		5,483,914
Average Price per Unit			$0.320		

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6
Cash Working Capital
Twelve Months Ending February 28, 2026

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	30,862,650	84,555	38.54	36.27	2.26	191,505
4							
5	Operation and Maintenance Expense						
6	O&M, Labor	11,697,752	32,049	38.54	13.00	25.54	818,389
7	O&M, Non-Labor	10,476,694	28,703	38.54	40.50	(1.96)	(56,319)
8	O&M, Pension Expense	24,702	68	38.54	49.50	(10.96)	(742)
9	O&M, OPEB Expense	(1,008,180)	(2,762)	38.54	40.50	(1.96)	5,420
10	Total O&M Expense	21,190,969	58,057				766,747
11							
12	Taxes Other Than Income						
13	Ad Valorem	1,472,626	4,035	38.54	188.21	(149.67)	(603,871)
14	Payroll Taxes	503,423	1,379	38.54	13.00	25.54	35,220
15	State Franchise Tax	0	0	38.54		38.54	0
16	DOT	0	0	38.54		38.54	0
17							
18	Current Income Tax - Fed & State	3,716,918	10,183	38.54	37.50	1.04	10,548
19							
20	Interest on Customer Deposits	272,351	746	38.54		38.54	28,754
21							
22	Interest Expense - STD	724,763	1,986	38.54	27.25	11.29	22,410
23							
24	Interest Expense - LTD	4,578,828	12,545	38.54	91.25	(52.71)	(661,285)
25							
26							
27	TOTAL						(209,971)

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-1
Cash Working Capital - Gas Cost
Twelve Months Ending February 28, 2026

Line No.	Description	Projected Volume	Projected Gas Rate	Projected Cost of Gas
1	810 Residential	21,551,637	$0.5943	$ 12,808,190
2				
3	820 General Gas Service - Commercial	14,490,571	$0.5943	8,611,781.93
4	820 General Gas Service - Industrial	1,321,980	$0.5943	785,655.95
5				
6	822 Res and Com HVAC	146,716	$0.5943	87,193.68
7				
8	830 Large Volume Service	8,865,742	$0.5943	5,268,931.93
9				
10	840 CNG Service	-	$0.5943	-
11				
12	850 Optional Gas Service	5,612,230	$0.5110	2,867,923.67
13				
14	Cogen 892	8,520	$0.5110	4,353.83
15				
16	Lrg Tonnage 893	838,763	$0.5110	428,618.97
17				
18				$ 30,862,650

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-2
Estimate of Gas Costs
(From 2024-2025 Gas Supply Plan)
Twelve Months Ending February 28, 2026

Line No.			Therm/CCF Conversion Factor	Cost per CCF
1	Transport + peaking costs per GSP Ex. III, page 1	3,995,182.64		
2	Firm sales volumes (DTH) per GSP Ex. III, page 3	4,940,660		
3	Transport cost per therm	$ 0.0809		
4	Storage costs per GSP Ex. III, page 1	$ 1,217,798		
5	Total sales volumes (DTH) per GSP Ex. III, page 3	$ 5,538,016		
6	Storage cost per therm	$ 0.0220		
7	Gas costs per GSP Ex. III, page 1	27,339,990		
8	Purchase volumes (DTH) per GSP Ex. III, page 4	5,766,233		
9	Gas cost per therm	$ 0.4741		
10	**Firm gas rate**	$ 0.5770	1.03	**$ 0.5943**
11	**Optional gas rate**	$ 0.4961	1.03	**$ 0.5110**

Liberty Utilities (Peach State Natural Gas) Corp.
WP 2-6-3
Current Income Tax for CWC
Twelve Months Ending February 28, 2026

Line No.			
1	Income before tax on Schedule 3	Schedule 3	$18,007,765
2	Add back projected book depreciation	Schedule 6	8,396,146
3	Deduct projected tax depreciation per WP 2-7-2		(11,688,165)
4	Estimated current taxable income		14,715,746
5	Projected income tax rate	Schedule 9	25.26%
6	Projected current income tax expense for CWC		3,716,918

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

Line No.	Month	Regular ADIT	Protected EDIT	Unprotected EDIT	Unprotected State EDIT	Protected EDIT Amortization	Unprotected EDIT Amortization	Unprotected State EDIT Amortization	Cumulative Protected Amort.	Cumulative Unprotected Amort.	Cumulative State Unprotected Amort.	Total
1	Dec-23	(25,863,829)	(6,847,754)	(1,336,740)		13,662	10,767		806,036	486,138		(32,756,149)
2	Jan-24	(25,754,991)	(6,847,754)	(1,336,740)		13,662	10,767		819,698	496,905		(32,622,883)
3	Feb-24	(25,893,549)	(6,847,754)	(1,336,740)		13,662	10,767		833,359	507,672		(32,737,012)
4	Mar-24	(26,509,903)	(6,847,754)	(1,336,740)		13,662	10,767		847,021	518,439		(33,328,937)
5	Apr-24	(26,695,466)	(6,847,754)	(1,336,740)		13,662	10,767		860,683	529,206		(33,490,071)
6	May-24	(26,554,622)	(6,847,754)	(1,336,740)		13,662	10,767		874,344	539,973		(33,324,799)
7	Jun-24	(26,965,480)	(6,847,754)	(1,336,740)		13,662	10,767		888,006	550,741		(33,711,228)
8	Jul-24	(27,134,439)	(6,847,754)	(1,336,740)		13,662	10,767		901,667	561,508		(33,855,758)
9	Aug-24	(27,297,307)	(6,847,754)	(1,336,740)		13,662	10,767		915,329	572,275		(33,994,198)
10	Sep-24	(27,596,734)	(6,847,754)	(1,336,740)		13,662	10,767		928,991	583,042		(34,269,195)
11	Oct-24	(28,028,008)	(6,847,754)	(1,336,740)		13,662	10,767		942,652	593,809		(34,676,041)
12	Nov-24	(28,344,614)	(6,847,754)	(1,336,740)		13,662	10,767		956,314	604,576		(34,968,217)
13	Dec-24	(28,694,005)	(6,847,754)	(1,336,740)		13,662	10,767		969,976	615,343		(35,293,180)
14	Jan-25	(28,985,535)	(6,847,754)	(1,336,740)		13,662	10,767		983,637	626,110		(35,560,282)
15	Feb-25	(29,290,873)	(6,847,754)	(1,336,740)		13,662	10,767		997,299	636,877		(35,841,190)
16	Mar-25	(29,604,165)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,010,960	647,645	2,916	(36,477,079)
17	Apr-25	(29,832,506)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,024,622	658,412	5,832	(36,678,075)
18	May-25	(30,163,712)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,038,284	669,179	8,749	(36,981,936)
19	Jun-25	(30,420,275)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,051,945	679,946	11,665	(37,211,154)
20	Jul-25	(30,703,160)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,065,607	690,713	14,581	(37,466,694)
21	Aug-25	(30,968,855)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,079,269	701,480	17,497	(37,705,044)
22	Sep-25	(31,175,216)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,092,930	712,247	20,413	(37,884,061)
23	Oct-25	(31,389,809)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,106,592	723,014	23,329	(38,071,309)
24	Nov-25	(31,678,120)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,120,253	733,782	26,246	(38,332,274)
25	Dec-25	(32,001,559)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,133,915	744,549	29,162	(38,628,368)
26	Jan-26	(32,215,844)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,147,577	755,316	32,078	(38,815,308)
27	Feb-26	(32,451,456)	(6,847,754)	(1,336,740)	(349,941)	13,662	10,767	2,916	1,161,238	766,083	34,994	(39,023,576)
28												
29	13 month Average											$ (37,624,313)

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

	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	Feb-25	Mar-25	Apr-25
Cumulative Federal Tax Basis	199,149,389	199,149,389	199,149,389	199,149,389	199,149,389	199,149,389	199,149,389	199,149,389	199,149,389	201,818,605	201,818,605	204,976,124	204,976,124	204,976,124	208,573,070	208,975,918	206,732,657	208,916,366	209,196,641	210,665,260	211,977,007	214,303,913	215,669,212	217,195,233	218,442,513	219,801,140	221,214,388	221,966,252
Accumulated Federal Tax Depreciation	(89,624,579)	(90,661,742)	(91,698,906)	(92,736,070)	(93,773,234)	(94,810,398)	(95,847,561)	(96,884,725)	(97,921,889)	(98,998,086)	(100,074,283)	(101,204,316)	(102,312,461)	(103,420,606)	(104,542,239)	(105,665,550)	(106,778,347)	(107,902,842)	(109,029,088)	(110,172,871)	(111,328,951)	(112,514,117)	(113,724,883)	(114,992,875)	(116,176,357)	(117,364,471)	(118,557,885)	(119,754,432)
Federal Tax NBV	109,524,810	108,487,647	107,450,483	106,413,319	105,376,155	104,338,991	103,301,828	102,264,664	101,227,500	102,820,519	101,744,322	103,771,808	102,663,663	101,555,518	104,030,832	103,310,367	99,954,310	101,013,525	100,167,553	100,492,389	100,648,056	101,789,796	101,944,329	102,202,358	102,266,156	102,436,668	102,656,502	102,211,820
Cumulative State Tax Basis	224,148,783	224,148,783	224,148,783	224,148,783	224,148,783	224,148,783	224,148,783	224,148,783	224,148,783	226,817,999	226,817,999	229,975,518	229,975,518	229,975,518	233,572,464	233,975,311	231,732,051	233,915,760	234,196,034	235,664,653	236,976,400	239,303,307	240,668,606	242,194,626	243,441,907	244,800,533	246,213,781	246,965,646
Accumulated State MACRS Depreciation	(101,326,803)	(102,458,666)	(103,590,529)	(104,722,391)	(105,854,254)	(106,986,117)	(108,117,980)	(109,249,843)	(110,381,705)	(111,552,601)	(112,723,497)	(113,948,230)	(115,155,053)	(116,361,877)	(117,582,189)	(118,804,180)	(120,015,655)	(121,238,829)	(122,463,754)	(123,706,216)	(124,960,975)	(126,244,820)	(127,554,265)	(128,920,935)	(130,202,624)	(131,488,944)	(132,780,564)	(134,075,316)
State Tax NBV	122,821,980	121,690,117	120,558,254	119,426,391	118,294,528	117,162,666	116,030,803	114,898,940	113,767,077	115,265,397	114,094,502	116,027,288	114,820,464	113,613,641	115,990,275	115,171,132	111,716,396	112,676,931	111,732,280	111,958,438	112,015,425	113,058,487	113,114,341	113,273,691	113,239,283	113,311,589	113,433,217	112,890,329
Cumulative Book Cost	293,294,982	293,293,102	293,291,223	293,289,343	293,287,463	293,285,584	293,283,704	293,281,824	293,279,944	296,109,058	296,107,178	299,291,198	299,289,318	299,287,438	303,922,327	304,472,891	301,130,946	304,378,634	304,795,709	306,365,086	308,294,194	311,723,215	313,730,103	315,980,748	317,818,867	319,826,505	321,920,652	323,021,707
Accumulated Book Depreciation	(83,328,262)	(83,915,713)	(84,400,472)	(84,929,867)	(85,505,382)	(86,083,592)	(86,635,416)	(87,132,270)	(87,641,555)	(88,176,118)	(88,685,527)	(90,063,500)	(90,597,433)	(91,178,584)	(90,921,394)	(91,481,209)	(92,076,394)	(92,661,684)	(93,279,256)	(93,902,436)	(94,513,865)	(95,117,132)	(95,739,462)	(96,372,248)	(97,015,738)	(97,667,371)	(98,324,695)	(98,989,777)
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)	(2,345,679)	(2,345,679)
AFUDC adjustment depreciation	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	422,801	429,620	436,440
Net Book Value	207,873,358	207,290,847	206,811,027	206,286,571	205,715,997	205,142,726	204,595,842	204,103,927	203,599,582	205,900,952	205,396,483	207,209,349	206,680,355	206,104,144	211,003,042	211,000,611	207,070,300	209,739,516	209,545,840	210,498,855	211,823,354	214,655,928	216,047,305	217,671,984	218,873,431	220,236,256	221,679,898	222,122,691
Federal Basis Difference	98,348,547	98,803,200	99,360,544	99,873,252	100,339,842	100,803,735	101,294,014	101,839,264	102,372,082	103,080,433	103,652,161	103,437,542	104,016,692	104,548,625	106,972,210	107,690,243	107,115,990	108,725,992	109,378,287	110,006,466	111,175,298	112,866,132	114,102,976	115,469,625	116,607,275	117,799,587	119,023,396	119,910,871
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%	21.0%	21.0%
Federal ADIT	20,653,195	20,748,672	20,865,714	20,973,383	21,071,367	21,168,784	21,271,743	21,386,245	21,498,137	21,646,891	21,766,954	21,721,884	21,843,505	21,955,211	22,464,164	22,614,951	22,494,358	22,832,458	22,969,440	23,101,358	23,346,813	23,701,888	23,961,625	24,246,621	24,487,528	24,737,813	24,994,913	25,181,283
State Basis Difference	85,051,378	85,600,730	86,252,773	86,860,180	87,421,468	87,980,061	88,565,039	89,204,987	89,832,505	90,635,555	91,301,982	91,182,061	91,859,891	92,490,503	95,012,767	95,829,479	95,353,904	97,062,585	97,813,560	98,540,418	99,807,929	101,597,441	102,932,964	104,398,293	105,634,148	106,924,666	108,246,680	109,232,362
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%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
State ADIT	3,863,459	3,888,413	3,918,032	3,945,624	3,971,120	3,996,494	4,023,067	4,052,137	4,080,642	4,117,120	4,147,393	4,141,945	3,911,486	3,938,338	4,045,739	4,080,515	4,060,265	4,133,022	4,164,999	4,195,950	4,249,921	4,326,121	4,382,989	4,445,384	4,498,008	4,552,959	4,609,252	4,651,223
Total ADIT	**24,516,654**	**24,637,085**	**24,783,746**	**24,919,007**	**25,042,487**	**25,165,279**	**25,294,810**	**25,438,382**	**25,578,779**	**25,764,011**	**25,914,346**	**25,863,829**	**25,754,991**	**25,893,549**	**26,509,903**	**26,695,466**	**26,554,622**	**26,965,480**	**27,134,439**	**27,297,307**	**27,596,734**	**28,028,008**	**28,344,614**	**28,694,005**	**28,985,535**	**29,290,873**	**29,604,165**	**29,832,506**

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

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

	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
Cumulative Federal Tax Basis	223,543,452	224,514,177	225,687,947	227,316,687	228,457,695	229,640,334	231,360,082	233,238,079	234,446,214	235,822,280
Accumulated Federal Tax Depreciation	(120,958,372)	(122,167,512)	(123,383,988)	(124,312,483)	(125,251,674)	(126,205,649)	(127,191,868)	(128,244,518)	(129,206,634)	(130,173,441)
Federal Tax NBV	102,585,080	102,346,665	102,303,959	103,004,204	103,206,021	103,434,685	104,168,213	104,993,561	105,239,581	105,648,840
Cumulative State Tax Basis	248,542,845	249,513,571	250,687,341	252,316,080	253,457,088	254,639,728	256,359,475	258,237,472	259,445,608	260,821,674
Accumulated State MACRS Depreciation	(135,377,462)	(136,684,808)	(137,999,490)	(139,026,191)	(140,063,588)	(141,115,768)	(142,200,194)	(143,351,049)	(144,411,309)	(145,476,260)
State Tax NBV	113,165,383	112,828,762	112,687,850	113,289,890	113,393,501	113,523,959	114,159,281	114,886,423	115,034,299	115,345,414
Cumulative Book Cost	325,343,614	326,769,934	328,492,314	330,889,889	332,565,151	334,302,545	336,828,297	339,596,215	341,369,713	343,390,053
Accumulated Book Depreciation	(99,650,513)	(100,322,856)	(100,991,341)	(101,660,128)	(102,339,937)	(103,022,441)	(103,696,584)	(104,381,993)	(105,084,455)	(105,786,082)
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)
AFUDC adjustment depreciation	443,259	450,079	456,898	463,717	470,537	477,356	484,175	490,995	497,814	504,634
Net Book Value	223,790,681	224,551,477	225,612,191	227,347,799	228,350,071	229,411,781	231,270,209	233,359,538	234,437,393	235,762,925
Federal Basis Difference	121,205,601	122,204,812	123,308,232	124,343,595	125,144,051	125,977,096	127,101,996	128,365,977	129,197,812	130,114,085
Tax Rate	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
Federal ADIT	25,453,176	25,663,010	25,894,729	26,112,155	26,280,251	26,455,180	26,691,419	26,956,855	27,131,541	27,323,958
State Basis Difference	110,625,298	111,722,714	112,924,341	114,057,910	114,956,571	115,887,822	117,110,928	118,473,115	119,403,094	120,417,511
Tax Rate	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
State ADIT	4,710,536	4,757,265	4,808,431	4,856,700	4,894,966	4,934,619	4,986,700	5,044,704	5,084,303	5,127,498
Total ADIT	**30,163,712**	**30,420,275**	**30,703,160**	**30,968,855**	**31,175,216**	**31,389,809**	**31,678,120**	**32,001,559**	**32,215,844**	**32,451,456**

[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

	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
20 Year MACRS Rates																
20 Year MACRS - annual rate																
Months left in year	7	6	5	4	3	2	1	12	11	10	9	8	7	6	5	4
NBV of Assets Acquired from Atmos																
Book additions	711,484	-	-	2,260,400	-	1,892,321	1,525,333	11	-	-	-	-	-	-	-	-
Gross up for CIAC																
Repair deductions for tax	(347,204)	-	-	(1,103,075)	-	(923,453)	(744,363)	(1)	-	-	-	-	-	-	-	-
Gross tax additions	364,280	-	-	1,157,325	-	968,869	780,971	10	-	-	-	-	-	-	-	-
Bonus depreciation																
Net tax additions by month	364,280	-	-	1,157,325	-	968,869	780,971	10	-	-	-	-	-	-	-	-
Cumulative Tax Cost of MACRS Assets	**180,789,391**	**180,789,391**	**180,789,391**	**181,946,716**	**181,946,716**	**182,915,584**	**183,696,555**	**183,696,565**	**183,696,565**	**183,696,565**	**183,696,565**	**183,696,565**	**183,696,565**	**183,696,565**	**183,696,565**	**183,696,565**
Tax Depreciation Calculations																
Asset Acquired from Atmos	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940
September 2013 Additions	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740
October 2013 Additions	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	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	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624
December 2013 Additions	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542
January 2014 Additions	204	204	204	204	204	204	204	204	204	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
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
April 2014 Additions	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
May 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137
July 2014 Additions	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172
August 2014 Additions	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791
September 2014 Additions	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
October 2014 Additions	395	395	395	395	395	395	395	395	395	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	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958
January 2015 Additions	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
February 2015 Additions	185	185	185	185	185	185	185	183	183	183	183	183	183	183	183	183
March 2015 Additions	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221
April 2015 Additions	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334
May 2015 Additions	424	424	424	424	424	424	424	418	418	418	418	418	418	418	418	418
June 2015 Additions	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498
September 2015 Additions	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671
November 2015 Additions	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708
December 2015 Additions	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840
March 2016 Additions	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317
April 2016 Additions	107	107	107	107	107	107	107	99	99	99	99	99	99	99	99	99
May 2016 Additions	141	141	141	141	141	141	141	131	131	131	131	131	131	131	131	131
June 2016 Additions	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483
July 2016 Additions	335	335	335	335	335	335	335	310	310	310	310	310	310	310	310	310
August 2016 Additions	36	36	36	36	36	36	36	34	34	34	34	34	34	34	34	34
September 2016 Additions	4,237	4,237	4,237	4,237	4,237	4,237	4,237	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920
November 2016 Additions	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285
December 2016 Additions	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
February 2017 Additions	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530
March 2017 Additions	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157
April 2017 Additions	92	92	92	92	92	92	92	85	85	85	85	85	85	85	85	85
May 2017 Additions	660	660	660	660	660	660	660	611	611	611	611	611	611	611	611	611
June 2017 Additions	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276
August 2017 Additions	793	793	793	793	793	793	793	733	733	733	733	733	733	733	733	733
September 2017 Additions	2,070	2,070	2,070	2,070	2,070	2,070	2,070	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914
October 2017 Additions	170	170	170	170	170	170	170	157	157	157	157	157	157	157	157	157
November 2017 Additions	410	410	410	410	410	410	410	380	380	380	380	380	380	380	380	380
December 2017 Additions	1,018	1,018	1,018	1,018	1,018	1,018	1,018	941	941	941	941	941	941	941	941	941
April 2018 Additions	8,553	8,553	8,553	8,553	8,553	8,553	8,553	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912
June 2018 Additions	996	996	996	996	996	996	996	921	921	921	921	921	921	921	921	921
December 2018 Additions	16,541	16,541	16,541	16,541	16,541	16,541	16,541	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302	15,302
March 2019 Additions	439	439	439	439	439	439	439	406	406	406	406	406	406	406	406	406
May 2019 Additions	14,118	14,118	14,118	14,118	14,118	14,118	14,118	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057	13,057
June 2019 Additions	11,859	11,859	11,859	11,859	11,859	11,859	11,859	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968
July 2019 Additions	675	675	675	675	675	675	675	624	624	624	624	624	624	624	624	624
October 2019 Additions	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333
November 2019 Additions	9,481	9,481	9,481	9,481	9,481	9,481	9,481	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769
December 2019 Additions	987	987	987	987	987	987	987	913	913	913	913	913	913	913	913	913
August 2020 Additions	6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335
April 2021 Additions	13,811	13,811	13,811	13,811	13,811	13,811	13,811	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774	12,774
May 2021 Additions	6,585	6,585	6,585	6,585	6,585	6,585	6,585	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091
July 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2021 Additions	15,577	15,577	15,577	15,577	15,577	15,577	15,577	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407	14,407
October 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2021 Additions	10,314	10,314	10,314	10,314	10,314	10,314	10,314	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540
December 2021 Additions	12,798	12,798	12,798	12,798	12,798	12,798	12,798	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837

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

	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
January 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
February 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2022 Additions	16	16	16	16	16	16	16	21	21	21	21	21	21	21	21	21
June 2022 Additions	1,952	1,952	1,952	1,952	1,952	1,952	1,952	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191
July 2022 Additions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2022 Additions			-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2022 Additions				10,850	10,850	10,850	10,850	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962
October 2022 Additions					-	-	-	-	-	-	-	-	-	-	-	-
November 2022 Additions						18,166	18,166	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829
December 2022 Additions							29,286	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698
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														-	-	-
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December 2025 Additons																
January 2026 Additions																
February 2026 Additions																
Regular MACRS Depreciation	717,170	717,170	717,170	728,019	728,019	746,186	775,472	723,254	723,254	723,254	723,254	723,254	723,254	723,254	723,254	723,254
Accumulated MACRS Depreciation	**82,060,054**	**82,777,224**	**83,494,393**	**84,222,413**	**84,950,432**	**85,696,618**	**86,472,090**	**87,195,344**	**87,918,599**	**88,641,853**	**89,365,107**	**90,088,362**	**90,811,616**	**91,534,870**	**92,258,124**	**92,981,379**
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**
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
Accumulated Bldg Depreciation	**552,678**	**562,289**	**571,900**	**581,511**	**591,122**	**600,733**	**610,344**	**619,955**	**629,565**	**639,176**	**648,787**	**658,398**	**668,009**	**677,620**	**687,231**	**696,842**
2022 Addition	-	-	14,299,161	-	-	-	143,807	3,840	-	-	-	-	-	-	-	-
Deduction on C1			(3,492,058)													
Cumulative cost	**0**	**0**	**10,807,103**	**10,807,103**	**10,807,103**	**10,807,103**	**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**
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
December 2022 Addition							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
October 2023 Addition																
December 2023 Addition																
March 2024 Addition																
May 2024 Addition																
June 2024 Addition																
August 2024 Addition																
Tax Depreciaton			300,197	300,197	300,197	300,197	304,192	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299
Accumulated 3 Year Depreciation	**-**	-	300,197	600,395	900,592	1,200,789	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

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

	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
5 Year MACRS Rates																
5 Year MACRS - annual rate																
Cumulative Federal Tax Basis	**185,287,465**	**185,287,465**	**196,094,568**	**197,251,893**	**197,251,893**	**198,220,762**	**199,145,540**	**199,149,389**	**199,149,389**	**199,149,389**	**199,149,389**	**199,149,389**	**199,149,389**	**199,149,389**	**199,149,389**	**199,149,389**
Cumulative Federal Tax Depreciation	**82,612,733**	**83,339,513**	**84,366,491**	**85,404,318**	**86,442,146**	**87,498,140**	**88,587,415**	**89,624,579**	**90,661,742**	**91,698,906**	**92,736,070**	**93,773,234**	**94,810,398**	**95,847,561**	**96,884,725**	**97,921,889**

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

	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	Feb-25
20 Year MACRS Rates																	
20 Year MACRS - annual rate																	
Months left in year	3	2	1	12	11	10	9	8	7	6	5	4	3	2	1	12	11
NBV of Assets Acquired from Atmos																	
Book additions	1,470,701	-	86,526	-	-	5,352,599	599,475	(3,338,186)	3,249,567	417,075	307,188	1,952,004	3,462,659	2,031,695	2,270,864	1,856,072	2,021,766
Gross up for CIAC																	
Repair deductions for tax	(161,777)	-	(28,381)	-	-	(1,755,652)	(196,628)	1,094,925	(1,065,858)	(136,801)	(100,758)	(640,257)	(1,135,752)	(666,396)	(744,843)	(608,792)	(663,139)
Gross tax additions	1,308,924	-	58,146	-	-	3,596,946	402,847	(2,243,261)	2,183,709	280,275	206,431	1,311,747	2,326,907	1,365,299	1,526,020	1,247,280	1,358,626
Bonus depreciation																	
Net tax additions by month	1,308,924	-	58,146	-	-	3,596,946	402,847	(2,243,261)	2,183,709	280,275	206,431	1,311,747	2,326,907	1,365,299	1,526,020	1,247,280	1,358,626
Cumulative Tax Cost of MACRS Assets	**185,005,489**	**185,005,489**	**185,063,635**	**185,063,635**	**185,063,635**	**188,660,581**	**189,063,428**	**186,820,168**	**189,003,877**	**189,284,151**	**189,490,582**	**190,802,329**	**193,129,236**	**194,494,535**	**196,020,555**	**197,267,836**	**198,626,462**
Tax Depreciation Calculations																	
Asset Acquired from Atmos	491,940	491,940	491,940	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,829	491,940	491,940
September 2013 Additions	13,740	13,740	13,740	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,737	13,740	13,740
October 2013 Additions	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127
November 2013 Additions	10,624	10,624	10,624	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,624	10,624
December 2013 Additions	3,542	3,542	3,542	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,541	3,542	3,542
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	6,137	6,137	6,137	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,139	6,137	6,137
July 2014 Additions	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172	172
August 2014 Additions	6,791	6,791	6,791	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,791	6,791
September 2014 Additions	2,599	2,599	2,599	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,599	2,599
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	6,958	6,958	6,958	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,958	6,958
January 2015 Additions	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
February 2015 Additions	183	183	183	183	183	183	183	183	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	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	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	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	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	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671
November 2015 Additions	1,708	1,708	1,708	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,708	1,708
December 2015 Additions	2,840	2,840	2,840	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,839	2,840	2,840
March 2016 Additions	2,317	2,317	2,317	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,285	2,285
April 2016 Additions	99	99	99	98	98	98	98	98	98	98	98	98	98	98	98	98	98
May 2016 Additions	131	131	131	129	129	129	129	129	129	129	129	129	129	129	129	129	129
June 2016 Additions	1,483	1,483	1,483	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463
July 2016 Additions	310	310	310	305	305	305	305	305	305	305	305	305	305	305	305	305	305
August 2016 Additions	34	34	34	33	33	33	33	33	33	33	33	33	33	33	33	33	33
September 2016 Additions	3,920	3,920	3,920	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,867	3,867
November 2016 Additions	1,285	1,285	1,285	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
December 2016 Additions	2,613	2,613	2,613	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578
February 2017 Additions	1,530	1,530	1,530	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,397	1,397
March 2017 Additions	1,157	1,157	1,157	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,056	1,056
April 2017 Additions	85	85	85	79	79	79	79	79	79	79	79	79	79	79	79	78	78
May 2017 Additions	611	611	611	565	565	565	565	565	565	565	565	565	565	565	565	557	557
June 2017 Additions	1,276	1,276	1,276	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,164	1,164
August 2017 Additions	733	733	733	678	678	678	678	678	678	678	678	678	678	678	678	669	669
September 2017 Additions	1,914	1,914	1,914	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,747	1,747
October 2017 Additions	157	157	157	145	145	145	145	145	145	145	145	145	145	145	145	143	143
November 2017 Additions	380	380	380	351	351	351	351	351	351	351	351	351	351	351	351	347	347
December 2017 Additions	941	941	941	871	871	871	871	871	871	871	871	871	871	871	871	859	859
April 2018 Additions	7,912	7,912	7,912	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	6,770	6,770
June 2018 Additions	921	921	921	852	852	852	852	852	852	852	852	852	852	852	852	788	788
December 2018 Additions	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	13,092
March 2019 Additions	406	406	406	375	375	375	375	375	375	375	375	375	375	375	375	347	347
May 2019 Additions	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	11,172
June 2019 Additions	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	9,384
July 2019 Additions	624	624	624	578	578	578	578	578	578	578	578	578	578	578	578	534	534
October 2019 Additions	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	1,996
November 2019 Additions	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	7,503
December 2019 Additions	913	913	913	845	845	845	845	845	845	845	845	845	845	845	845	781	781
August 2020 Additions	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	5,420
April 2021 Additions	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	10,930
May 2021 Additions	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	5,211
July 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2021 Additions	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	12,327
October 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2021 Additions	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	8,163
December 2021 Additions	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	10,128

Liberty Utilities (Peach State Natural Gas) C
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	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	Feb-25
January 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
February 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2022 Additions	21	21	21	19	19	19	19	19	19	19	19	19	19	19	19	18	18
June 2022 Additions	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	1,875
July 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2022 Additions	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	5,957
October 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2022 Additions	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	4,987
December 2022 Additions	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	4,020
January 2023 Additions	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
October 2023 Additions	16,362	16,362	16,362	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,283	7,283
November 2023 Additions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
December 2023 Additons			2,180	350	350	350	350	350	350	350	350	350	350	350	350	324	324
January 2024 Additions				-	-	-	-	-	-	-	-	-	-	-	-	-	-
February 2024 Additions					-	-	-	-	-	-	-	-	-	-	-	-	-
March 2024 Additions						13,489	13,489	13,489	13,489	13,489	13,489	13,489	13,489	13,489	13,489	21,639	21,639
April 2024 Additions							1,679	1,679	1,679	1,679	1,679	1,679	1,679	1,679	1,679	2,423	2,423
May 2024 Additions								(10,515)	(10,515)	(10,515)	(10,515)	(10,515)	(10,515)	(10,515)	(10,515)	(13,495)	(13,495)
June 2024 Additions									11,698	11,698	11,698	11,698	11,698	11,698	11,698	13,137	13,137
July 2024 Additions										1,752	1,752	1,752	1,752	1,752	1,752	1,686	1,686
August 2024 Additions											1,548	1,548	1,548	1,548	1,548	1,242	1,242
September 2024 Additions												12,298	12,298	12,298	12,298	7,891	7,891
October 2024 Additions													29,086	29,086	29,086	13,998	13,998
November 2024 Additions														25,599	25,599	8,213	8,213
December 2024 Additons															57,226	9,180	9,180
January 2025 Additions																3,898	3,898
February 2025 Additions																	4,632
March 2025 Additions																	
April 2025 Additions																	
May 2025 Additions																	
June 2025 Additions																	
July 2025 Additions																	
August 2025 Additions																	
September 2025 Additions																	
October 2025 Additions																	
November 2025 Additions																	
December 2025 Additons																	
January 2026 Additions																	
February 2026 Additions																	
Regular MACRS Depreciation	739,616	739,616	741,796	719,907	719,907	733,396	735,074	724,559	736,258	738,009	739,558	751,855	780,941	806,541	863,767	779,258	783,889
Accumulated MACRS Depreciation	**93,720,995**	**94,460,610**	**95,202,407**	**95,922,314**	**96,642,221**	**97,375,617**	**98,110,692**	**98,835,251**	**99,571,508**	**100,309,518**	**101,049,075**	**101,800,930**	**102,581,872**	**103,388,413**	**104,252,179**	**105,031,437**	**105,815,326**
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	**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**	**860,227**
2022 Addition	1,360,292	-	3,099,373	-	-	-	-	-	-	-	1,262,188	-	-	-	-	-	-
Deduction on C1																	
Cumulative cost	**12,315,042**	**12,315,042**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**
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	107
October 2023 Addition	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672
December 2023 Addition			51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656
March 2024 Addition						-	-	-	-	-	-	-	-	-	-	-	-
May 2024 Addition								-	-	-	-	-	-	-	-	-	-
June 2024 Addition									-	-	-	-	-	-	-	-	-
August 2024 Addition											15,988	15,988	15,988	15,988	15,988	15,988	15,988
Tax Depreciaton	326,970	326,970	378,626	378,626	378,626	378,626	378,626	378,626	378,626	378,626	394,614	394,614	394,614	394,614	394,614	394,614	394,614
Accumulated 3 Year Depreciation	4,570,639	4,897,609	5,276,235	5,654,862	6,033,488	6,412,114	6,790,741	7,169,367	7,547,994	7,926,620	8,321,234	8,715,848	9,110,462	9,505,076	9,899,690	10,294,304	10,688,919

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	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	Feb-25
5 Year MACRS Rates																	
5 Year MACRS - annual rate																	
Cumulative Federal Tax Basis	**201,818,605**	**201,818,605**	**204,976,124**	**204,976,124**	**204,976,124**	**208,573,070**	**208,975,918**	**206,732,657**	**208,916,366**	**209,196,641**	**210,665,260**	**211,977,007**	**214,303,913**	**215,669,212**	**217,195,233**	**218,442,513**	**219,801,140**
Cumulative Federal Tax Depreciation	**98,998,086**	**100,074,283**	**101,204,316**	**102,312,461**	**103,420,606**	**104,542,239**	**105,665,550**	**106,778,347**	**107,902,842**	**109,029,088**	**110,172,871**	**111,328,951**	**112,514,117**	**113,724,883**	**114,992,875**	**116,176,357**	**117,364,471**

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

	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
20 Year MACRS Rates												
20 Year MACRS - annual rate												
Months left in year	10	9	8	7	6	5	4	3	2	1	12	11
NBV of Assets Acquired from Atmos												
Book additions	2,103,047	1,118,846	2,347,023	1,444,532	1,746,682	2,423,720	1,697,929	1,759,880	2,559,148	2,794,639	1,797,821	2,047,717
Gross up for CIAC												
Repair deductions for tax	(689,800)	(366,981)	(769,824)	(473,806)	(572,912)	(794,980)	(556,921)	(577,241)	(839,401)	(916,642)	(589,685)	(671,651)
Gross tax additions	1,413,248	751,864	1,577,200	970,725	1,173,770	1,628,740	1,141,008	1,182,639	1,719,747	1,877,997	1,208,136	1,376,066
Bonus depreciation												
Net tax additions by month	1,413,248	751,864	1,577,200	970,725	1,173,770	1,628,740	1,141,008	1,182,639	1,719,747	1,877,997	1,208,136	1,376,066
Cumulative Tax Cost of MACRS Assets	**200,039,710**	**200,791,574**	**202,368,774**	**203,339,499**	**204,513,269**	**206,142,009**	**207,283,017**	**208,465,656**	**210,185,404**	**212,063,401**	**213,271,537**	**214,647,603**
Tax Depreciation Calculations												
Asset Acquired from Atmos	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,940	491,829	491,829
September 2013 Additions	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	13,740	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
November 2013 Additions	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,624	10,622	10,622
December 2013 Additions	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,541	3,541
January 2014 Additions	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
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
April 2014 Additions	17	17	17	17	17	17	17	17	17	17	17	17
May 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,137	6,139	6,139
July 2014 Additions	172	172	172	172	172	172	172	172	172	172	172	172
August 2014 Additions	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,791	6,793	6,793
September 2014 Additions	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,600	2,600
October 2014 Additions	395	395	395	395	395	395	395	395	395	395	395	395
November 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,958	6,960	6,960
January 2015 Additions	6	6	6	6	6	6	6	6	6	6	6	6
February 2015 Additions	183	183	183	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	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	1,334	1,334	1,334
May 2015 Additions	418	418	418	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	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	1,671	1,671	1,671
November 2015 Additions	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,707	1,707
December 2015 Additions	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,839	2,839
March 2016 Additions	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,286	2,286
April 2016 Additions	98	98	98	98	98	98	98	98	98	98	98	98
May 2016 Additions	129	129	129	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	1,463	1,463	1,463
July 2016 Additions	305	305	305	305	305	305	305	305	305	305	305	305
August 2016 Additions	33	33	33	33	33	33	33	33	33	33	33	33
September 2016 Additions	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,868	3,868
November 2016 Additions	1,268	1,268	1,268	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	2,578	2,578	2,578
February 2017 Additions	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,396	1,396
March 2017 Additions	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,055	1,055
April 2017 Additions	78	78	78	78	78	78	78	78	78	78	78	78
May 2017 Additions	557	557	557	557	557	557	557	557	557	557	557	557
June 2017 Additions	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164
August 2017 Additions	669	669	669	669	669	669	669	669	669	669	669	669
September 2017 Additions	1,747	1,747	1,747	1,747	1,747	1,747	1,747	1,747	1,747	1,747	1,747	1,747
October 2017 Additions	143	143	143	143	143	143	143	143	143	143	143	143
November 2017 Additions	347	347	347	347	347	347	347	347	347	347	346	346
December 2017 Additions	859	859	859	859	859	859	859	859	859	859	859	859
April 2018 Additions	6,770	6,770	6,770	6,770	6,770	6,770	6,770	6,770	6,770	6,770	6,680	6,680
June 2018 Additions	788	788	788	788	788	788	788	788	788	788	778	778
December 2018 Additions	13,092	13,092	13,092	13,092	13,092	13,092	13,092	13,092	13,092	13,092	12,919	12,919
March 2019 Additions	347	347	347	347	347	347	347	347	347	347	321	321
May 2019 Additions	11,172	11,172	11,172	11,172	11,172	11,172	11,172	11,172	11,172	11,172	10,335	10,335
June 2019 Additions	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	8,681	8,681
July 2019 Additions	534	534	534	534	534	534	534	534	534	534	494	494
October 2019 Additions	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,847	1,847
November 2019 Additions	7,503	7,503	7,503	7,503	7,503	7,503	7,503	7,503	7,503	7,503	6,941	6,941
December 2019 Additions	781	781	781	781	781	781	781	781	781	781	723	723
August 2020 Additions	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,013	5,013
April 2021 Additions	10,930	10,930	10,930	10,930	10,930	10,930	10,930	10,930	10,930	10,930	10,111	10,111
May 2021 Additions	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	4,821	4,821
July 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-
September 2021 Additions	12,327	12,327	12,327	12,327	12,327	12,327	12,327	12,327	12,327	12,327	11,404	11,404
October 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-
November 2021 Additions	8,163	8,163	8,163	8,163	8,163	8,163	8,163	8,163	8,163	8,163	7,551	7,551
December 2021 Additions	10,128	10,128	10,128	10,128	10,128	10,128	10,128	10,128	10,128	10,128	9,369	9,369

Liberty Utilities (Peach State Natural Gas) C
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	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
January 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-
February 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-
May 2022 Additions	18	18	18	18	18	18	18	18	18	18	16	16
June 2022 Additions	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,734	1,734
July 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-
September 2022 Additions	5,957	5,957	5,957	5,957	5,957	5,957	5,957	5,957	5,957	5,957	5,510	5,510
October 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-
November 2022 Additions	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,613	4,613
December 2022 Additions	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	3,718	3,718
January 2023 Additions	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	-	-	-	-	-	-	-	-	-	-	-	-
August 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-
September 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-
October 2023 Additions	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	6,738	6,738
November 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-
December 2023 Additons	324	324	324	324	324	324	324	324	324	324	299	299
January 2024 Additions	-	-	-	-	-	-	-	-	-	-	-	-
February 2024 Additions	-	-	-	-	-	-	-	-	-	-	-	-
March 2024 Additions	21,639	21,639	21,639	21,639	21,639	21,639	21,639	21,639	21,639	21,639	20,014	20,014
April 2024 Additions	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,242	2,242
May 2024 Additions	(13,495)	(13,495)	(13,495)	(13,495)	(13,495)	(13,495)	(13,495)	(13,495)	(13,495)	(13,495)	(12,482)	(12,482)
June 2024 Additions	13,137	13,137	13,137	13,137	13,137	13,137	13,137	13,137	13,137	13,137	12,151	12,151
July 2024 Additions	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,559	1,559
August 2024 Additions	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,149	1,149
September 2024 Additions	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,299	7,299
October 2024 Additions	13,998	13,998	13,998	13,998	13,998	13,998	13,998	13,998	13,998	13,998	12,947	12,947
November 2024 Additions	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	7,597	7,597
December 2024 Additons	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	8,491	8,491
January 2025 Additions	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	7,503	7,503
February 2025 Additions	4,632	4,632	4,632	4,632	4,632	4,632	4,632	4,632	4,632	4,632	8,173	8,173
March 2025 Additions	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	8,502	8,502
April 2025 Additions		3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	4,523	4,523
May 2025 Additions			7,393	7,393	7,393	7,393	7,393	7,393	7,393	7,393	9,488	9,488
June 2025 Additions				5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,840	5,840
July 2025 Additions					7,336	7,336	7,336	7,336	7,336	7,336	7,061	7,061
August 2025 Additions						12,216	12,216	12,216	12,216	12,216	9,798	9,798
September 2025 Additions							10,697	10,697	10,697	10,697	6,864	6,864
October 2025 Additions								14,783	14,783	14,783	7,115	7,115
November 2025 Additions									32,245	32,245	10,346	10,346
December 2025 Additons										70,425	11,298	11,298
January 2026 Additions											3,775	3,775
February 2026 Additions												4,691
Regular MACRS Depreciation	789,189	792,322	799,715	804,915	812,251	824,467	835,164	849,947	882,192	952,617	862,189	866,880
Accumulated MACRS Depreciation	**106,604,515**	**107,396,837**	**108,196,552**	**109,001,467**	**109,813,718**	**110,638,185**	**111,473,349**	**112,323,296**	**113,205,488**	**114,158,105**	**115,020,294**	**115,887,174**
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**
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
Accumulated Bldg Depreciation	**869,838**	**879,448**	**889,059**	**898,670**	**908,281**	**917,892**	**927,503**	**937,114**	**946,725**	**956,336**	**965,946**	**975,557**
2022 Addition	-	-	-	-	-	-	-	-	-	-	-	-
Deduction on C1												
Cumulative cost	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**
August 2022 Addition	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	107		
October 2023 Addition	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672
December 2023 Addition	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656
March 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-
May 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-
June 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-
August 2024 Addition	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988
Tax Depreciaton	394,614	394,614	394,614	394,614	394,614	94,417	94,417	94,417	94,417	90,422	90,315	90,315
Accumulated 3 Year Depreciation	11,083,533	11,478,147	11,872,761	12,267,375	12,661,989	12,756,406	12,850,823	12,945,239	13,039,656	13,130,078	13,220,394	13,310,709

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

	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
5 Year MACRS Rates												
5 Year MACRS - annual rate												
Cumulative Federal Tax Basis	**221,214,388**	**221,966,252**	**223,543,452**	**224,514,177**	**225,687,947**	**227,316,687**	**228,457,695**	**229,640,334**	**231,360,082**	**233,238,079**	**234,446,214**	**235,822,280**
Cumulative Federal Tax Depreciation	**118,557,885**	**119,754,432**	**120,958,372**	**122,167,512**	**123,383,988**	**124,312,483**	**125,251,674**	**126,205,649**	**127,191,868**	**128,244,518**	**129,206,634**	**130,173,441**

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

	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
20 Year MACRS Rates					
20 Year MACRS - annual rate					
Months left in year	7	6	5	4	3
NBV of Assets Acquired from Atmos					
Book additions	711,484	-	-	2,260,400	-
Gross up for CIAC	-	-	-	-	-
Repair deductions for tax	(347,204)	-	-	(1,103,075)	-
Gross tax additions	364,280	-	-	1,157,325	-
Bonus depreciation					
Net tax additions by month	364,280	-	-	1,157,325	-
Cumulative Tax Cost of MACRS Assets	**205,788,785**	**205,788,785**	**205,788,785**	**206,946,110**	**206,946,110**
Tax Depreciation Calculations					
Asset Acquired from Atmos	491,829.40	491,829.40	491,829.40	491,829.40	491,829.40
Seotember 2013 Additions	27.473	27.473	27.473	27.473	27.473
October 2013 Additions	8,253	8,253	8,253	8,253	8,253
November 2013 Additions	21,243	21,243	21,243	21,243	21,243
December 2013 Additions	7,082	7,082	7,082	7,082	7,082
January 2014 Additions	408	408	408	408	408
February 2014 Additions	171	171	171	171	171
March 2014 Additions	4,359	4,359	4,359	4,359	4,359
April 2014 Additions	34	34	34	34	34
May 2014 Additions	-	-	-	-	-
June 2014 Additions	12.277	12.277	12.277	12.277	12.277
July 2014 Additions	344	344	344	344	344
August 2014 Additions	13,585	13,585	13,585	13,585	13,585
September 2014 Additions	5,200	5,200	5,200	5,200	5,200
October 2014 Additions	790	790	790	790	790
November 2014 Additions	-	-	-	-	-
December 2014 Additions	13,920	13,920	13,920	13,920	13,920
Januarv 2015 Additions	13	13	13	13	13
February 2015 Additions	371	371	371	371	371
March 2015 Additions	2,476	2,476	2,476	2,476	2,476
April 2015 Additions	2,705	2,705	2,705	2,705	2,705
May 2015 Additions	847	847	847	847	847
June 2015 Additions	3,037	3,037	3,037	3,037	3,037
September 2015 Additions	3,387	3,387	3,387	3,387	3,387
November 2015 Additions	3.462	3.462	3.462	3.462	3.462
December 2015 Additions	5,756	5,756	5,756	5,756	5,756
March 2016 Additions	5,008	5,008	5,008	5,008	5,008
April 2016 Additions	214	214	214	214	214

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	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
May 2016 Additions	283	283	283	283	283
June 2016 Additions	3,206	3,206	3,206	3,206	3,206
July 2016 Additions	669	669	669	669	669
August 2016 Additions	72	72	72	72	72
September 2016 Additions	8.474	8.474	8.474	8.474	8.474
November 2016 Additions	2,778	2,778	2,778	2,778	2,778
December 2016 Additions	5.649	5.649	5.649	5.649	5.649
February 2017 Additions	3,309	3,309	3,309	3,309	3,309
March 2017 Additions	2,501	2,501	2,501	2,501	2,501
April 2017 Additions	184	184	184	184	184
May 2017 Additions	1,320	1,320	1,320	1,320	1,320
June 2017 Additions	2.758	2.758	2.758	2.758	2,758
August 2017 Additions	1,586	1,586	1,586	1,586	1,586
September 2017 Additions	4.139	4.139	4.139	4.139	4.139
October 2017 Additions	340	340	340	340	340
November 2017 Additions	821	821	821	821	821
December 2017 Additions	2,035	2,035	2,035	2,035	2,035
April 2018 Additions	14,255	14,255	14,255	14,255	14,255
June 2018 Additions	996	996	996	996	996
December 2018 Additions	16,541	16,541	16,541	16,541	16,541
March 2019 Additions	439	439	439	439	439
May 2019 Additions	14,118	14,118	14,118	14,118	14,118
June 2019 Additions	11,859	11,859	11,859	11,859	11,859
July 2019 Additions	675	675	675	675	675
October 2019 Additions	2,522	2,522	2,522	2,522	2,522
November 2019 Additions	9,481	9,481	9,481	9,481	9,481
December 2019 Additions	987	987	987	987	987
August 2020 Additions	6,848	6,848	6,848	6,848	6,848
April 2021 Additions	13,811	13,811	13,811	13,811	13,811
May 2021 Additions	6.585	6.585	6.585	6.585	6.585
July 2021 Additions	-	-	-	-	-
August 2021 Additions	-	-	-	-	-
September 2021 Additions	15,577	15,577	15,577	15,577	15,577
October 2021 Additions	-	-	-	-	-
November 2021 Additions	10,314	10,314	10,314	10,314	10,314
December 2021 Additions	12,798	12,798	12,798	12,798	12,798
January 2022 Additions	-	-	-	-	-

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	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
February 2022 Additions	-	-	-	-	-
March 2022 Additions	-	-	-	-	-
April 2022 Additions	-	-	-	-	-
May 2022 Additions	16	16	16	16	16
June 2022 Additions	1.952	1.952	1.952	1.952	1.952
July 2022 Additions		-	-	-	-
August 2022 Additions			-	-	-
September 2022 Additions				10,850	10,850
October 2022 Additions					-
November 2022 Additions					
December 2022 Additions					
January 2023 Additions					
February 2023 Additions					
March 2023 Additions					
April 2023 Additions					
May 2023 Additions					
June 2023 Additions					
July 2023 Additions					
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March 2025 Additions					
April 2025 Additions					
May 2025 Additions					
June 2025 Additions					
July 2025 Additions					
August 2025 Additions					
September 2025 Additions					
October 2025 Additions					
November 2025 Additions					
December 2025 Additons					
January 2026 Additions					
Regular MACRS Depreciation	814,141	814,141	814,141	824,990	824,990
Accumulated MACRS Depreciation	**93,085,754**	**93,899,894**	**94,714,035**	**95,539,025**	**96,364,015**
Gainesville building					
2017 Addition					
Cumulative cost	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**	**4,498,074**
Tax Deoreciaton	9,611	9,611	9,611	9,611	9,611
Accumulated Bldg Depreciation	**552,678**	**562,289**	**571,900**	**581,511**	**591,122**
3 Year tax life assets					
June 2022 Addition	-	-	14,299,161	-	-
Deduction on C1			(3,492,058)		
Cumulative cost	**0**	**0**	**10,807,103**	**10,807,103**	**10,807,103**
August 2022 Addition	-	-	300,197	300,197	300,197
December 2022 Addition	-	-	-	-	-
January 2023 Addition	-	-	-	-	-
October 2023 Addition			-	-	-
December 2023 Addition			-	-	-
March 2024 Addition			-	-	-
May 2024 Addition			-	-	-
June 2024 Addition			-	-	-
August 2024 Addition			-	-	-
Tax Deoreciaton	-	-	300,197	300,197	300,197
Accumulated 3 Year Depreciation	**-**	**-**	300,197	600,395	900,592
Cumulative State Tax Basis	**210,286,859**	**210,286,859**	**221,093,962**	**222,251,287**	**222,251,287**
Cumulative State Tax Depreciation	**93,638,432**	**94,462,183**	**95,586,132**	**96,720,931**	**97,855,729**

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	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 Year MACRS Rates																											
20 Year MACRS - annual rate																											
Months left in year	2	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	1,892,321	1,525,333	11	-	-	-	-	-	-	-	-	1,470,701	-	86,526	-	-	5,352,599	599,475	(3,338,186)	3,249,567	417,075	307,188	1,952,004	3,462,659	2,031,695	2,270,864	1,856,072
Gross up for CIAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair deductions for tax	(923,453)	(744,363)	(1)	-	-	-	-	-	-	-	-	(161,777)	-	(28,381)	-	-	(1,755,652)	(196,628)	1,094,925	(1,065,858)	(136,801)	(100,758)	(640,257)	(1,135,752)	(666,396)	(744,843)	(608,792)
Gross tax additions	968,869	780,971	10	-	-	-	-	-	-	-	-	1,308,924	-	58,146	-	-	3,596,946	402,847	(2,243,261)	2,183,709	280,275	206,431	1,311,747	2,326,907	1,365,299	1,526,020	1,247,280
Bonus depreciation																											
Net tax additions by month	968,869	780,971	10	-	-	-	-	-	-	-	-	1,308,924	-	58,146	-	-	3,596,946	402,847	(2,243,261)	2,183,709	280,275	206,431	1,311,747	2,326,907	1,365,299	1,526,020	1,247,280
Cumulative Tax Cost of MACRS Assets	**207,914,978**	**208,695,949**	**208,695,959**	**208,695,959**	**208,695,959**	**208,695,959**	**208,695,959**	**208,695,959**	**208,695,959**	**208,695,959**	**208,695,959**	**210,004,883**	**210,004,883**	**210,063,028**	**210,063,028**	**210,063,028**	**213,659,975**	**214,062,822**	**211,819,561**	**214,003,271**	**214,283,545**	**214,489,976**	**215,801,722**	**218,128,629**	**219,493,928**	**221,019,949**	**222,267,229**
Tax Depreciation Calculations																											
Asset Acquired from Atmos	491,829.40	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	27,473	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	8,253	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	21,243	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	7,082	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	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	171
March 2014 Additions	4,359	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	34
May 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	12.277	12.277	12.275	12.275	12.275	12.275	12.275	12.275	12.275	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	344
August 2014 Additions	13,585	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	5,200	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	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	13,920	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
Januarv 2015 Additions	13	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	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	2,476	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	2,705	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	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	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	3,387	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	3,462	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	5,756	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	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	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

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	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
May 2016 Additions	283	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	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	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	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	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	2,778	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	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
December 2016 Additions	5,649	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	3,309	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	2,501	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	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	1,320	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	2,758	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	1,586	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	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	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	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	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	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	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	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	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	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	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	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	2,522	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	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	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	6,848	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	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	6.585	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	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	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	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Peach State Natural Gas) Corp.
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	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
February 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2022 Additions	16	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	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	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	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
Januarv 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									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2023 Additions										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2023 Additions											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
October 2023 Additions												16,362	16,362	16,362	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,283
November 2023 Additions													-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
December 2023 Additions														2,180	350	350	350	350	350	350	350	350	350	350	350	350	324
Januarv 2024 Additions															-	-	-	-	-	-	-	-	-	-	-	-	-
February 2024 Additions																-	-	-	-	-	-	-	-	-	-	-	-
March 2024 Additions																	13,489	13,489	13,489	13,489	13,489	13,489	13,489	13,489	13,489	13,489	21,639
April 2024 Additions																		1,679	1,679	1,679	1,679	1,679	1,679	1,679	1,679	1,679	2,423
May 2024 Additions																			(10,515)	(10,515)	(10,515)	(10,515)	(10,515)	(10,515)	(10,515)	(10,515)	(13,495)
June 2024 Additions																				11,698	11,698	11,698	11,698	11,698	11,698	11,698	13,137
Julv 2024 Additions																					1,752	1,752	1,752	1,752	1,752	1,752	1,686
August 2024 Additions																						1,548	1,548	1,548	1,548	1,548	1,242
September 2024 Additions																							12,298	12,298	12,298	12,298	7,891
October 2024 Additions																								29,086	29,086	29,086	13,998
November 2024 Additions																									25,599	25,599	8,213
December 2024 Additons																										57,226	9,180
January 2025 Additions																											3,898
Februarv 2025 Additions																											
March 2025 Additions																											
April 2025 Additions																											
May 2025 Additions																											
June 2025 Additions																											
July 2025 Additions																											
August 2025 Additions																											
September 2025 Additions																											
October 2025 Additions																											
November 2025 Additions																											
December 2025 Additons																											
January 2026 Additions																											

Regular MACRS Depreciation	843,157	872,443	817,953	817,953	817,953	817,953	817,953	817,953	817,953	817,953	817,953	834,315	834,315	836,495	818,586	818,586	832,075	833,753	823,238	834,937	836,688	838,236	850,534	879,620	905,220	962,446	877,464
Accumulated MACRS Depreciation	**97,207,172**	**98,079,615**	**98,897,569**	**99,715,522**	**100,533,475**	**101,351,429**	**102,169,382**	**102,987,335**	**103,805,288**	**104,623,242**	**105,441,195**	**106,275,510**	**107,109,825**	**107,946,320**	**108,764,906**	**109,583,493**	**110,415,568**	**111,249,321**	**112,072,559**	**112,907,495**	**113,744,184**	**114,582,420**	**115,432,954**	**116,312,575**	**117,217,794**	**118,180,240**	**119,057,704**
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**	**4,498,074**
Tax Deoreciaton	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	9,611
Accumulated Bldg Depreciation	**600,733**	**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	-	-	-	-	-	-	-	-	1,360,292	-	3,099,373	-	-	-	-	-	-	-	1,262,188	-	-	-	-	-
Deduction on C1																											
Cumulative cost	**10,807,103**	**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**	**12,315,042**	**12,315,042**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**15,414,415**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**
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	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
October 2023 Addition	-	-	-	-	-	-	-	-	-	-	-	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672
December 2023 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656
March 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,988	15,988	15,988	15,988	15,988	15,988
Tax Deoreciaton	300,197	304,192	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	304,299	326,970	326,970	378,626	378,626	378,626	378,626	378,626	378,626	378,626	378,626	394,614	394,614	394,614	394,614	394,614	394,614
Accumulated 3 Year Depreciation	1,200,789	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	4,570,639	4,897,609	5,276,235	5,654,862	6,033,488	6,412,114	6,790,741	7,169,367	7,547,994	7,926,620	8,321,234	8,715,848	9,110,462	9,505,076	9,899,690	10,294,304

Cumulative State Tax Basis	**223,220,155**	**224,144,933**	**224,148,783**	**224,148,783**	**224,148,783**	**224,148,783**	**224,148,783**	**224,148,783**	**224,148,783**	**224,148,783**	**224,148,783**	**226,817,999**	**226,817,999**	**229,975,518**	**229,975,518**	**229,975,518**	**233,572,464**	**233,975,311**	**231,732,051**	**233,915,760**	**234,196,034**	**235,664,653**	**236,976,400**	**239,303,307**	**240,668,606**	**242,194,626**	**243,441,907**
Cumulative State Tax Depreciation	**99,008,694**	**100,194,940**	**101,326,803**	**102,458,666**	**103,590,529**	**104,722,391**	**105,854,254**	**106,986,117**	**108,117,980**	**109,249,843**	**110,381,705**	**111,552,601**	**112,723,497**	**113,948,230**	**115,155,053**	**116,361,877**	**117,582,189**	**118,804,180**	**120,015,655**	**121,238,829**	**122,463,754**	**123,706,216**	**124,960,975**	**126,244,820**	**127,554,265**	**128,920,935**	**130,202,624**

Liberty Utilities (Peach State Natural Gas) Corp.
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	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
20 Year MACRS Rates													
20 Year MACRS - annual rate													
Months left in year	11	10	9	8	7	6	5	4	3	2	1	12	11
NBV of Assets Acquired from Atmos													
Book additions	2,021,766	2,103,047	1,118,846	2,347,023	1,444,532	1,746,682	2,423,720	1,697,929	1,759,880	2,559,148	2,794,639	1,797,821	2,047,717
Gross up for CIAC	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair deductions for tax	(663,139)	(689,800)	(366,981)	(769,824)	(473,806)	(572,912)	(794,980)	(556,921)	(577,241)	(839,401)	(916,642)	(589,685)	(671,651)
Gross tax additions	1,358,626	1,413,248	751,864	1,577,200	970,725	1,173,770	1,628,740	1,141,008	1,182,639	1,719,747	1,877,997	1,208,136	1,376,066
Bonus depreciation													
Net tax additions by month	1,358,626	1,413,248	751,864	1,577,200	970,725	1,173,770	1,628,740	1,141,008	1,182,639	1,719,747	1,877,997	1,208,136	1,376,066
Cumulative Tax Cost of MACRS Assets	**223,625,856**	**225,039,104**	**225,790,968**	**227,368,167**	**228,338,893**	**229,512,663**	**231,141,403**	**232,282,411**	**233,465,050**	**235,184,797**	**237,062,795**	**238,270,930**	**239,646,996**
Tax Depreciation Calculations													
Asset Acquired from Atmos	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
Seotember 2013 Additions	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,479.40	27,473	27,473
October 2013 Additions	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,254.96	8,253	8,253
November 2013 Additions	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,247.85	21,243	21,243
December 2013 Additions	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,083.51	7,082	7,082
January 2014 Additions	407.89	407.89	407.89	407.89	407.89	407.89	407.89	407.89	407.89	407.89	407.89	408	408
February 2014 Additions	170.72	170.72	170.72	170.72	170.72	170.72	170.72	170.72	170.72	170.72	170.72	171	171
March 2014 Additions	4,357.71	4,357.71	4,357.71	4,357.71	4,357.71	4,357.71	4,357.71	4,357.71	4,357.71	4,357.71	4,357.71	4,359	4,359
April 2014 Additions	34.22	34.22	34.22	34.22	34.22	34.22	34.22	34.22	34.22	34.22	34.22	34	34
May 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2014 Additions	12.274.55	12.274.55	12.274.55	12.274.55	12.274.55	12.274.55	12.274.55	12.274.55	12.274.55	12.274.55	12.274.55	12.277	12.277
July 2014 Additions	344.13	344.13	344.13	344.13	344.13	344.13	344.13	344.13	344.13	344.13	344.13	344	344
August 2014 Additions	13,582.33	13,582.33	13,582.33	13,582.33	13,582.33	13,582.33	13,582.33	13,582.33	13,582.33	13,582.33	13,582.33	13,585	13,585
September 2014 Additions	5,198.41	5,198.41	5,198.41	5,198.41	5,198.41	5,198.41	5,198.41	5,198.41	5,198.41	5,198.41	5,198.41	5,200	5,200
October 2014 Additions	789.34	789.34	789.34	789.34	789.34	789.34	789.34	789.34	789.34	789.34	789.34	790	790
November 2014 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
December 2014 Additions	13,916.82	13,916.82	13,916.82	13,916.82	13,916.82	13,916.82	13,916.82	13,916.82	13,916.82	13,916.82	13,916.82	13,920	13,920
Januarv 2015 Additions	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12	12
February 2015 Additions	365.75	365.75	365.75	365.75	365.75	365.75	365.75	365.75	365.75	365.75	365.75	366	366
March 2015 Additions	2,442.91	2,442.91	2,442.91	2,442.91	2,442.91	2,442.91	2,442.91	2,442.91	2,442.91	2,442.91	2,442.91	2,442	2,442
April 2015 Additions	2,668.65	2,668.65	2,668.65	2,668.65	2,668.65	2,668.65	2,668.65	2,668.65	2,668.65	2,668.65	2,668.65	2,668	2,668
May 2015 Additions	836.08	836.08	836.08	836.08	836.08	836.08	836.08	836.08	836.08	836.08	836.08	836	836
June 2015 Additions	2,996.57	2,996.57	2,996.57	2,996.57	2,996.57	2,996.57	2,996.57	2,996.57	2,996.57	2,996.57	2,996.57	2,996	2,996
September 2015 Additions	3,342.43	3,342.43	3,342.43	3,342.43	3,342.43	3,342.43	3,342.43	3,342.43	3,342.43	3,342.43	3,342.43	3,342	3,342
November 2015 Additions	3.415.73	3.415.73	3.415.73	3.415.73	3.415.73	3.415.73	3.415.73	3.415.73	3.415.73	3.415.73	3.415.73	3.415	3.415
December 2015 Additions	5,679.98	5,679.98	5,679.98	5,679.98	5,679.98	5,679.98	5,679.98	5,679.98	5,679.98	5,679.98	5,679.98	5,679	5,679
March 2016 Additions	4,570.73	4,570.73	4,570.73	4,570.73	4,570.73	4,570.73	4,570.73	4,570.73	4,570.73	4,570.73	4,570.73	4,572	4,572
April 2016 Additions	195.30	195.30	195.30	195.30	195.30	195.30	195.30	195.30	195.30	195.30	195.30	195	195

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	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
May 2016 Additions	258.08	258.08	258.08	258.08	258.08	258.08	258.08	258.08	258.08	258.08	258.08	258	258
June 2016 Additions	2,925.67	2,925.67	2,925.67	2,925.67	2,925.67	2,925.67	2,925.67	2,925.67	2,925.67	2,925.67	2,925.67	2,926	2,926
July 2016 Additions	610.84	610.84	610.84	610.84	610.84	610.84	610.84	610.84	610.84	610.84	610.84	611	611
August 2016 Additions	66.16	66.16	66.16	66.16	66.16	66.16	66.16	66.16	66.16	66.16	66.16	66	66
September 2016 Additions	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,735	7,735
November 2016 Additions	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,733.48	7,735	7,735
December 2016 Additions	5,155.08	5,155.08	5,155.08	5,155.08	5,155.08	5,155.08	5,155.08	5,155.08	5,155.08	5,155.08	5,155.08	5,156	5,156
February 2017 Additions	2,793.59	2,793.59	2,793.59	2,793.59	2,793.59	2,793.59	2,793.59	2,793.59	2,793.59	2,793.59	2,793.59	2,793	2,793
March 2017 Additions	2,111.46	2,111.46	2,111.46	2,111.46	2,111.46	2,111.46	2,111.46	2,111.46	2,111.46	2,111.46	2,111.46	2,111	2,111
April 2017 Additions	155.33	155.33	155.33	155.33	155.33	155.33	155.33	155.33	155.33	155.33	155.33	155	155
May 2017 Additions	1,114.77	1,114.77	1,114.77	1,114.77	1,114.77	1,114.77	1,114.77	1,114.77	1,114.77	1,114.77	1,114.77	1,115	1,115
June 2017 Additions	2,328.93	2,328.93	2,328.93	2,328.93	2,328.93	2,328.93	2,328.93	2,328.93	2,328.93	2,328.93	2,328.93	2,328	2,328
August 2017 Additions	1,338.62	1,338.62	1,338.62	1,338.62	1,338.62	1,338.62	1,338.62	1,338.62	1,338.62	1,338.62	1,338.62	1,338	1,338
September 2017 Additions	3,494.46	3,494.46	3,494.46	3,494.46	3,494.46	3,494.46	3,494.46	3,494.46	3,494.46	3,494.46	3,494.46	3,494	3,494
October 2017 Additions	286.89	286.89	286.89	286.89	286.89	286.89	286.89	286.89	286.89	286.89	286.89	287	287
November 2017 Additions	693.03	693.03	693.03	693.03	693.03	693.03	693.03	693.03	693.03	693.03	693.03	693	693
December 2017 Additions	1,718.28	1,718.28	1,718.28	1,718.28	1,718.28	1,718.28	1,718.28	1,718.28	1,718.28	1,718.28	1,718.28	1,718	1,718
April 2018 Additions	11,283.49	11,283.49	11,283.49	11,283.49	11,283.49	11,283.49	11,283.49	11,283.49	11,283.49	11,283.49	11,283.49	11,134	11,134
June 2018 Additions	788.30	788.30	788.30	788.30	788.30	788.30	788.30	788.30	788.30	788.30	788.30	778	778
December 2018 Additions	13,092.49	13,092.49	13,092.49	13,092.49	13,092.49	13,092.49	13,092.49	13,092.49	13,092.49	13,092.49	13,092.49	12,919	12,919
March 2019 Additions	347.14	347.14	347.14	347.14	347.14	347.14	347.14	347.14	347.14	347.14	347.14	321	321
May 2019 Additions	11,171.62	11,171.62	11,171.62	11,171.62	11,171.62	11,171.62	11,171.62	11,171.62	11,171.62	11,171.62	11,171.62	10,335	10,335
June 2019 Additions	9,384.03	9,384.03	9,384.03	9,384.03	9,384.03	9,384.03	9,384.03	9,384.03	9,384.03	9,384.03	9,384.03	8,681	8,681
July 2019 Additions	534.25	534.25	534.25	534.25	534.25	534.25	534.25	534.25	534.25	534.25	534.25	494	494
October 2019 Additions	1,996.11	1,996.11	1,996.11	1,996.11	1,996.11	1,996.11	1,996.11	1,996.11	1,996.11	1,996.11	1,996.11	1,847	1,847
November 2019 Additions	7,502.74	7,502.74	7,502.74	7,502.74	7,502.74	7,502.74	7,502.74	7,502.74	7,502.74	7,502.74	7,502.74	6,941	6,941
December 2019 Additions	781.10	781.10	781.10	781.10	781.10	781.10	781.10	781.10	781.10	781.10	781.10	723	723
August 2020 Additions	5,420.27	5,420.27	5,420.27	5,420.27	5,420.27	5,420.27	5,420.27	5,420.27	5,420.27	5,420.27	5,420.27	5,013	5,013
April 2021 Additions	10,929.65	10,929.65	10,929.65	10,929.65	10,929.65	10,929.65	10,929.65	10,929.65	10,929.65	10,929.65	10,929.65	10,111	10,111
May 2021 Additions	5,211.42	5,211.42	5,211.42	5,211.42	5,211.42	5,211.42	5,211.42	5,211.42	5,211.42	5,211.42	5,211.42	4,821	4,821
July 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2021 Additions	12,327.21	12,327.21	12,327.21	12,327.21	12,327.21	12,327.21	12,327.21	12,327.21	12,327.21	12,327.21	12,327.21	11,404	11,404
October 2021 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2021 Additions	8,162.52	8,162.52	8,162.52	8,162.52	8,162.52	8,162.52	8,162.52	8,162.52	8,162.52	8,162.52	8,162.52	7,551	7,551
December 2021 Additions	10,127.94	10,127.94	10,127.94	10,127.94	10,127.94	10,127.94	10,127.94	10,127.94	10,127.94	10,127.94	10,127.94	9,369	9,369
January 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-

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February 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2022 Additions	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	16	16
June 2022 Additions	1.875.13	1.875.13	1.875.13	1.875.13	1.875.13	1.875.13	1.875.13	1.875.13	1.875.13	1.875.13	1.875.13	1.734	1.734
July 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2022 Additions	5,957.33	5,957.33	5,957.33	5,957.33	5,957.33	5,957.33	5,957.33	5,957.33	5,957.33	5,957.33	5,957.33	5,510	5,510
October 2022 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2022 Additions	4,987.25	4,987.25	4,987.25	4,987.25	4,987.25	4,987.25	4,987.25	4,987.25	4,987.25	4,987.25	4,987.25	4,613	4,613
December 2022 Additions	4,020.05	4,020.05	4,020.05	4,020.05	4,020.05	4,020.05	4,020.05	4,020.05	4,020.05	4,020.05	4,020.05	3,718	3,718
Januarv 2023 Additions	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0	0
February 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
April 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
July 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
September 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
October 2023 Additions	7.283.07	7.283.07	7.283.07	7.283.07	7.283.07	7.283.07	7.283.07	7.283.07	7.283.07	7.283.07	7.283.07	6.738	6.738
November 2023 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
December 2023 Additions	323.53	323.53	323.53	323.53	323.53	323.53	323.53	323.53	323.53	323.53	323.53	299	299
Januarv 2024 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
February 2024 Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
March 2024 Additions	21,638.63	21,638.63	21,638.63	21,638.63	21,638.63	21,638.63	21,638.63	21,638.63	21,638.63	21,638.63	21,638.63	20,014	20,014
April 2024 Additions	2,423.46	2,423.46	2,423.46	2,423.46	2,423.46	2,423.46	2,423.46	2,423.46	2,423.46	2,423.46	2,423.46	2,242	2,242
May 2024 Additions	(13,495.08)	(13,495.08)	(13,495.08)	(13,495.08)	(13,495.08)	(13,495.08)	(13,495.08)	(13,495.08)	(13,495.08)	(13,495.08)	(13,495.08)	(12,482)	(12,482)
June 2024 Additions	13,136.83	13,136.83	13,136.83	13,136.83	13,136.83	13,136.83	13,136.83	13,136.83	13,136.83	13,136.83	13,136.83	12,151	12,151
July 2024 Additions	1.686.08	1.686.08	1.686.08	1.686.08	1.686.08	1.686.08	1.686.08	1.686.08	1.686.08	1.686.08	1.686.08	1.559	1.559
August 2024 Additions	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	1,149	1,149
September 2024 Additions	7,891.25	7,891.25	7,891.25	7,891.25	7,891.25	7,891.25	7,891.25	7,891.25	7,891.25	7,891.25	7,891.25	7,299	7,299
October 2024 Additions	13,998.28	13,998.28	13,998.28	13,998.28	13,998.28	13,998.28	13,998.28	13,998.28	13,998.28	13,998.28	13,998.28	12,947	12,947
November 2024 Additions	8,213.41	8,213.41	8,213.41	8,213.41	8,213.41	8,213.41	8,213.41	8,213.41	8,213.41	8,213.41	8,213.41	7,597	7,597
December 2024 Additons	9,180.28	9,180.28	9,180.28	9,180.28	9,180.28	9,180.28	9,180.28	9,180.28	9,180.28	9,180.28	9,180.28	8,491	8,491
January 2025 Additions	3,897.75	3,897.75	3,897.75	3,897.75	3,897.75	3,897.75	3,897.75	3,897.75	3,897.75	3,897.75	3,897.75	7,503	7,503
February 2025 Additions	4.632	4,631.68	4,631.68	4,631.68	4,631.68	4,631.68	4,631.68	4,631.68	4,631.68	4,631.68	4,631.68	8,173	8,173
March 2025 Additions		5,300	5,299.68	5,299.68	5,299.68	5,299.68	5,299.68	5,299.68	5,299.68	5,299.68	5,299.68	8,502	8,502
April 2025 Additions			3,132.77	3,132.77	3,132.77	3,132.77	3,132.77	3,132.77	3,132.77	3,132.77	3,132.77	4,523	4,523
May 2025 Additions				7,393	7,393.12	7,393.12	7,393.12	7,393.12	7,393.12	7,393.12	7,393.12	9,488	9,488
June 2025 Additions					5,200	5,200.31	5,200.31	5,200.31	5,200.31	5,200.31	5,200.31	5,840	5,840
July 2025 Additions						7,336	7,336.06	7,336.06	7,336.06	7,336.06	7,336.06	7,061	7,061
August 2025 Additions							12,216	12,215.55	12,215.55	12,215.55	12,215.55	9,798	9,798
September 2025 Additions								10.696.95	10.696.95	10.696.95	10.696.95	6.864	6.864
October 2025 Additions									14,783	14,782.99	14,782.99	7,115	7,115
November 2025 Additions										32.245	32.245.27	10.346	10.346
December 2025 Additons											70,425	11,298	11,298
January 2026 Additions												3,775	3,775
													4,691

Regular MACRS Depreciation	882,095	887,395	890,528	897,921	903,121	910,457	922,673	933,370	948,153	980,398	1,050,823	960,333	965,025
Accumulated MACRS Depreciation	**119,939,799**	**120,827,194**	**121,717,721**	**122,615,642**	**123,518,763**	**124,429,220**	**125,351,893**	**126,285,262**	**127,233,415**	**128,213,813**	**129,264,636**	**130,224,969**	**131,189,994**
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**
Tax Deoreciaton	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	**860,227**	**869,838**	**879,448**	**889,059**	**898,670**	**908,281**	**917,892**	**927,503**	**937,114**	**946,725**	**956,336**	**965,946**	**975,557**
3 Year tax life assets													
June 2022 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-
Deduction on C1													
Cumulative cost	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**	**16,676,604**
August 2022 Addition	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	-	-	-
January 2023 Addition	107	107	107	107	107	107	107	107	107	107	107	-	-
October 2023 Addition	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672
December 2023 Addition	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656	51,656
March 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-
May 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-
June 2024 Addition	-	-	-	-	-	-	-	-	-	-	-	-	-
August 2024 Addition	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988
Tax Deoreciaton	394,614	394,614	394,614	394,614	394,614	394,614	94,417	94,417	94,417	94,417	90,422	90,315	90,315
Accumulated 3 Year Depreciation	10,688,919	11,083,533	11,478,147	11,872,761	12,267,375	12,661,989	12,756,406	12,850,823	12,945,239	13,039,656	13,130,078	13,220,394	13,310,709
Cumulative State Tax Basis	**244,800,533**	**246,213,781**	**246,965,646**	**248,542,845**	**249,513,571**	**250,687,341**	**252,316,080**	**253,457,088**	**254,639,728**	**256,359,475**	**258,237,472**	**259,445,608**	**260,821,674**
Cumulative State Tax Depreciation	**131,488,944**	**132,780,564**	**134,075,316**	**135,377,462**	**136,684,808**	**137,999,490**	**139,026,191**	**140,063,588**	**141,115,768**	**142,200,194**	**143,351,049**	**144,411,309**	**145,476,260**

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Date	Unprotected State EADIT	Unprotected State EADIT Amortization	Cumulative Unprotected Amort.
Mar-25	$ (349,941.00)	$ 2,916.18	$ 2,916.18
Apr-25	$ (349,941.00)	$ 2,916.18	$ 5,832.35
May-25	$ (349,941.00)	$ 2,916.18	$ 8,748.53
Jun-25	$ (349,941.00)	$ 2,916.18	$ 11,664.70
Jul-25	$ (349,941.00)	$ 2,916.18	$ 14,580.88
Aug-25	$ (349,941.00)	$ 2,916.18	$ 17,497.05
Sep-25	$ (349,941.00)	$ 2,916.18	$ 20,413.23
Oct-25	$ (349,941.00)	$ 2,916.18	$ 23,329.40
Nov-25	$ (349,941.00)	$ 2,916.18	$ 26,245.58
Dec-25	$ (349,941.00)	$ 2,916.18	$ 29,161.75
Jan-26	$ (349,941.00)	$ 2,916.18	$ 32,077.93
Feb-26	$ (349,941.00)	$ 2,916.18	$ 34,994.10
Mar-26	$ (349,941.00)	$ 2,916.18	$ 37,910.28
Apr-26	$ (349,941.00)	$ 2,916.18	$ 40,826.45
May-26	$ (349,941.00)	$ 2,916.18	$ 43,742.63
Jun-26	$ (349,941.00)	$ 2,916.18	$ 46,658.80
Jul-26	$ (349,941.00)	$ 2,916.18	$ 49,574.98
Aug-26	$ (349,941.00)	$ 2,916.18	$ 52,491.15
Sep-26	$ (349,941.00)	$ 2,916.18	$ 55,407.33
Oct-26	$ (349,941.00)	$ 2,916.18	$ 58,323.50
Nov-26	$ (349,941.00)	$ 2,916.18	$ 61,239.68
Dec-26	$ (349,941.00)	$ 2,916.18	$ 64,155.85
Jan-27	$ (349,941.00)	$ 2,916.18	$ 67,072.03
Feb-27	$ (349,941.00)	$ 2,916.18	$ 69,988.20
Mar-27	$ (349,941.00)	$ 2,916.18	$ 72,904.38
Apr-27	$ (349,941.00)	$ 2,916.18	$ 75,820.55
May-27	$ (349,941.00)	$ 2,916.18	$ 78,736.73
Jun-27	$ (349,941.00)	$ 2,916.18	$ 81,652.90

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

Line No.	Description		Amounts	
	(a)		(b)	
1	Jun-23	$	(3,943,702)	**Actual**
2	Jul-23	$	(3,887,694)	**Actual**
3	Aug-23	$	(3,868,187)	**Actual**
4	Sep-23	$	(3,867,625)	**Actual**
5	Oct-23	$	(3,883,982)	**Actual**
6	Nov-23	$	(3,897,326)	**Actual**
7	Dec-23	$	(3,902,695)	**Actual**
8	Jan-24	$	(3,924,621)	**Actual**
9	Feb-24	$	(3,922,751)	**Actual**
10	Mar-24	$	(3,899,846)	**Actual**
11	Apr-24	$	(3,890,970)	**Actual**
12	May-24	$	(3,858,589)	**Actual**
13	Jun-24	$	(3,831,428)	**Actual**
14				
15	13 Month Average	$	(3,890,724)	
16				
17	Interest Rate		7.0%	
18				
19	Interest on Customer Deposits	$	272,351	

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	$ (139,375)	$ 412,428
2	Aug-21	$ 708,259	$ (11,496)	$ (167,952)	$ 540,307	$ (136,471)	$ 403,836
3	Sep-21	$ 708,259	$ (11,496)	$ (179,448)	$ 528,811	$ (133,568)	$ 395,244
4	Oct-21	$ 708,259	$ (11,496)	$ (190,944)	$ 517,315	$ (130,664)	$ 386,651
5	Nov-21	$ 708,259	$ (11,496)	$ (202,440)	$ 505,819	$ (127,760)	$ 378,059
6	Dec-21	$ 708,259	$ (11,496)	$ (213,935)	$ 494,324	$ (124,857)	$ 369,467
7	Jan-22	$ 708,259	$ (11,496)	$ (225,431)	$ 482,828	$ (121,953)	$ 360,875
8	Feb-22	$ 708,259	$ (11,496)	$ (236,927)	$ 471,332	$ (119,049)	$ 352,282
9	Mar-22	$ 708,259	$ (11,496)	$ (248,423)	$ 459,836	$ (116,146)	$ 343,690
10	Apr-22	$ 708,259	$ (11,496)	$ (259,919)	$ 448,340	$ (113,242)	$ 335,098
11	May-22	$ 708,259	$ (11,496)	$ (271,415)	$ 436,844	$ (110,339)	$ 326,506
12	Jun-22	$ 708,259	$ (11,496)	$ (282,911)	$ 425,348	$ (107,435)	$ 317,913
13	Jul-22	$ 708,259	$ (11,496)	$ (294,407)	$ 413,852	$ (104,531)	$ 309,321
14	Aug-22	$ 708,259	$ (11,496)	$ (305,903)	$ 402,356	$ (101,628)	$ 300,729
15	Sep-22	$ 708,259	$ (11,496)	$ (317,398)	$ 390,861	$ (98,724)	$ 292,137
16	Oct-22	$ 708,259	$ (11,496)	$ (328,894)	$ 379,365	$ (95,820)	$ 283,544
17	Nov-22	$ 708,259	$ (11,496)	$ (340,390)	$ 367,869	$ (92,917)	$ 274,952
18	Dec-22	$ 708,259	$ (11,496)	$ (351,886)	$ 356,373	$ (90,013)	$ 266,360
19	Jan-23	$ 708,259	$ (11,496)	$ (363,382)	$ 344,877	$ (87,109)	$ 257,768
20	Feb-23	$ 708,259	$ (11,496)	$ (374,878)	$ 333,381	$ (84,206)	$ 249,175
21	Mar-23	$ 708,259	$ (11,496)	$ (386,374)	$ 321,885	$ (81,302)	$ 240,583
22	Apr-23	$ 708,259	$ (11,496)	$ (397,870)	$ 310,389	$ (78,398)	$ 231,991
23	May-23	$ 708,259	$ (11,496)	$ (409,366)	$ 298,893	$ (75,495)	$ 223,399
24	Jun-23	$ 708,259	$ (11,496)	$ (420,861)	$ 287,398	$ (72,591)	$ 214,806
25	Jul-23	$ 708,259	$ (11,496)	$ (432,357)	$ 275,902	$ (69,688)	$ 206,214
26	Aug-23	$ 708,259	$ (11,496)	$ (443,853)	$ 264,406	$ (66,784)	$ 197,622
27	Sep-23	$ 708,259	$ (11,496)	$ (455,349)	$ 252,910	$ (63,880)	$ 189,030
28	Oct-23	$ 708,259	$ (11,496)	$ (466,845)	$ 241,414	$ (60,977)	$ 180,437
29	Nov-23	$ 708,259	$ (11,496)	$ (478,341)	$ 229,918	$ (58,073)	$ 171,845
30	Dec-23	$ 708,259	$ (11,496)	$ (489,837)	$ 218,422	$ (55,169)	$ 163,253
31	Jan-24	$ 708,259	$ (11,496)	$ (501,333)	$ 206,926	$ (52,266)	$ 154,661
32	Feb-24	$ 708,259	$ (11,496)	$ (512,829)	$ 195,430	$ (49,362)	$ 146,068
33	Mar-24	$ 708,259	$ (11,496)	$ (524,324)	$ 183,935	$ (46,458)	$ 137,476
34	Apr-24	$ 708,259	$ (11,496)	$ (535,820)	$ 172,439	$ (43,555)	$ 128,884
35	May-24	$ 708,259	$ (11,496)	$ (547,316)	$ 160,943	$ (40,651)	$ 120,292
36	Jun-24	$ 708,259	$ (11,496)	$ (558,812)	$ 149,447	$ (37,747)	$ 111,699
37	Jul-24	$ 708,259	$ (11,496)	$ (570,308)	$ 137,951	$ (34,844)	$ 103,107
38	Aug-24	$ 708,259	$ (11,496)	$ (581,804)	$ 126,455	$ (31,940)	$ 94,515
39	Sep-24	$ 708,259	$ (11,496)	$ (593,300)	$ 114,959	$ (29,037)	$ 85,923
40	Oct-24	$ 708,259	$ (11,496)	$ (604,796)	$ 103,463	$ (26,133)	$ 77,330
41	Nov-24	$ 708,259	$ (11,496)	$ (616,292)	$ 91,967	$ (23,229)	$ 68,738
42	Dec-24	$ 708,259	$ (11,496)	$ (627,787)	$ 80,472	$ (20,326)	$ 60,146
43	Jan-25	$ 708,259	$ (11,496)	$ (639,283)	$ 68,976	$ (17,422)	$ 51,554
44	Feb-25	$ 708,259	$ (11,496)	$ (650,779)	$ 57,480	$ (14,518)	$ 42,961
45	Mar-25	$ 708,259	$ (11,496)	$ (662,275)	$ 45,984	$ (11,615)	$ 34,369
46	Apr-25	$ 708,259	$ (11,496)	$ (673,771)	$ 34,488	$ (8,711)	$ 25,777
47	May-25	$ 708,259	$ (11,496)	$ (685,267)	$ 22,992	$ (5,807)	$ 17,185
48	Jun-25	$ 708,259	$ (11,496)	$ (696,763)	$ 11,496	$ (2,904)	$ 8,592
49	Jul-25	$ 708,259	$ (11,496)	$ (708,259)	$ 0	$ (0)	$ 0
50							
51	13 Month Average (unamortized portion in rate base)						$ 9,914

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Projected Revenue at Current Rates
WP 4
Based on Twelve Months Ended June 30, 2024

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 Customer Charge Revenues	FTY Volumetric Charge Revenues	FTY Projected Revenue Current Rates	WP 4 Class % Revenue Contribution	Residential	Comm & Ind	Transport
1	810 Residential	613,078	21,267,475	7,038	284,162	620,116	21,551,637	$ 30.22	$ 0.5746	$ 18,739,906	$ 12,383,570	$ 31,123,476	60%	$31,123,476		
2																
3	820 General Gas Service - Commercial	52,161	13,815,178	732	675,393	52,893	14,490,571	$ 61.53	$ 0.3470	$ 3,254,506	$ 5,028,228	$ 8,282,734	16%		$8,282,734	
4	820 General Gas Service - Industrial	567	1,321,980			567	1,321,980	$ 196.18	$ 0.3470	$ 111,234	$ 458,727	$ 569,961	1%		$569,961	
5																
6	822 Res and Com HVAC	609	146,716			609	146,716	$ 30.22	$ 0.2693	$ 18,404	$ 39,511	$ 57,915	0%		$57,915	
7																
8	830 Large Volume Service - Commercial	113	1,979,199	0	10,384	113	1,989,583	$ 183.13	$ 0.2599	$ 20,694	$ 517,093	$ 537,786	1%		$537,786	
9	830 Large Volume Service - Industrial	309	6,876,159	0	0	309	6,876,159	$ 183.13	$ 0.2599	$ 56,587	$ 1,787,114	$ 1,843,701	4%		$1,843,701	
10																
11	830 Large Volume Service - Transportation	23	2,192,680	0	(69,910)	23	2,122,770	$ 884.34	$ 0.2084	$ 20,340	$ 442,385	$ 462,725	1%			$462,725
12																
13	840 CNG Service	0	0			0	0	$ 183.13	$ 0.2599	$ -	$ -	$ -	0%		$0	
14																
15	850 Optional Gas Service	96				96		$ 884.34		$ 84,897	$ -	$ 84,897	0%		$84,897	
16	1 - 20,000 Ccf		1,903,400				1,903,400		$ 0.2084	$ -	$ 396,669	$ 396,669	1%		$396,669	
17	20,000 - 100,000 Ccf		3,649,660				3,649,660		$ 0.1756	$ -	$ 640,880	$ 640,880	1%		$640,880	
18	Over 100,000 Ccf		59,170				59,170		$ 0.1464	$ -	$ 8,662	$ 8,662	0%		$8,662	
19	Demand Volumes		0				0		$ 0.8307	$ -	$ -	$ -	0%		$0	
20	Total Optional Gas Service	96	5,612,230	0	0	96	5,612,230			$ 84,897	$ 1,046,211	$ 1,131,108	2%			
21																
22	860 Transportation - Comm & Ind	203		54		257		$ 884.34		$ 227,275	$ -	$ 227,275	0%			$227,275
23	1 - 20,000 Ccf		6,579,055		1,080,000		7,659,055		$ 0.2084	$ -	$ 1,596,147	$ 1,596,147	3%			$1,596,147
24	20,000 - 100,000 Ccf		10,229,720		3,387,840		13,617,560		$ 0.1756	$ -	$ 2,391,244	$ 2,391,244	5%			$2,391,244
25	Over 100,000 Ccf		6,437,440		14,479,512		20,916,952		$ 0.1464	$ -	$ 3,062,242	$ 3,062,242	6%			$3,062,242
26	Total Transportation	203	23,246,215	54	18,947,352	257	42,193,567			$ 227,275	$ 7,049,632	$ 7,276,908	14%			
27																
28																
29	870 Local Gas Transportation	0	0	14	5,821,821	14	5,821,821	$ 884.34	$ 0.0863	$ 12,381	$ 502,423	$ 514,804	1%			$514,804
30																
31	Cogen 892	12	8,520			12	8,520	$ 884.34	$ 0.3454	$ 10,612	$ 2,943	$ 13,555	0%		$13,555	
32																
33	Lrg Tonnage 893	29	838,763			29	838,763	$ 884.34	$ 0.2723	$ 25,646	$ 228,395	$ 254,041	0%		$254,041	
34																
35	**Projected Rate Revenue (at present rates)**	667,200	77,305,115	7,838	25,669,201	675,038	102,974,316					$ 52,068,714		$ 31,123,476	$ 12,690,801	$ 8,254,437
36																
37	Non-Rate Revenue:															
38	Special Contracts - Transportation											296,456				
39	Special Contracts - Meriwether											66,874				
40	Forfeited Discounts											163,750				
41	Miscellaneous Revenues											40,980				
42	**Total Projected Revenue (at present rates)**											**$ 52,636,774**				

Liberty Utilities (Peach State Natural Gas) Corp.
Summary of Customer Adjustments
WP 4-1
Twelve Months Ending February 28, 2026

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	2,424	4,614	7,038	81,096	(370,641)	314,838	(375,929)	634,798	284,162
2	820 General Gas Service - Commercial	732		732	186,895	(61,715)	288,013	262,201		675,393
3	830 General Gas Service - Commercial			-		(12,263)	22,646			10,384
4	830 Large Volume Service - Industrial			-						0
5	830 Large Volume Service (Transportation)			-					(69,910)	(69,910)
5	860 Transportation		54	54					18,947,352	18,947,352
6	870 Local Gas Transportation		14	14					5,821,821	5,821,821
7	Total	3,156	4,682	7,838	267,991	(444,619)	625,497	(113,729)	25,334,061	25,669,201

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

Line No.	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	Total
1	Adjustment 1 -	810 Residential Ccf	19,089	13,168	22,197	21,931	59,262	94,898	179,835	146,318	24,527	21,415	16,884	15,274	634,798
2		Customer Charge	260	330	400	480	560	640	720	798	28	78	130	190	4,614
3															
4	Adjustment 2 -	830 Large Volume Service - Industrial - Transport													
5		Economic Development Discount	-	-	-	-	-	-	(11,994)	(10,952)	(10,616)	(11,436)	(12,122)	(12,790)	(69,910)
6															
7	Adjustment 3 -	860 Transportation -Ccf	954,720	954,720	954,720	954,720	954,720	954,720	954,720	954,720	954,720	954,720	954,720	954,720	11,456,640
8		Customer Charge	1	1	1	1	1	1	1	1	1	1	1	1	12
9															
10	Adjustment 4 -	860 Transportation -Ccf	219,600	219,600	219,600	219,600	219,600	219,600	219,600	219,600	219,600	219,600	219,600	219,600	2,635,200
11		Customer Charge	1	1	1	1	1	1	1	1	1	1	1	1	12
12															
13	Adjustment 5 -	860 Transportation -Ccf	220,306	220,306	220,306	220,306	220,306	220,306	220,306	220,306	220,306	220,306	220,306	220,306	2,643,672
14		Customer Charge	1	1	1	1	1	1	1	1	1	1	1	1	12
15															
16	Adjustment 6 -	860 Transportation -Ccf	22,320	22,320	22,320	22,320	22,320	22,320	22,320	22,320	22,320	22,320	22,320	22,320	267,840
17		Customer Charge	1	1	1	1	1	1	1	1	1	1	1	1	12
18															
19	Adjustment 7 -	860 Transportation -Ccf	-	-	324,000	324,000	324,000	324,000	324,000	324,000	-	-	-	-	1,944,000
20		Customer Charge	-	-	1	1	1	1	1	1	-	-	-	-	6
21															
22	Adjustment 8 -	870 Local Gas Transportation -Ccf	31,323	62,646	125,292	125,292	125,292	125,292	125,292	125,292	-	-	-	-	845,721
23		Customer Charge	1	1	1	1	1	1	1	1	-	-	-	-	8
24															
25	Adjustment 9 -	870 Local Gas Transportation -Ccf	-	-	261,900	523,800	1,047,600	1,047,600	1,047,600	1,047,600	-	-	-	-	4,976,100
26		Customer Charge	-	-	1	1	1	1	1	1	-	-	-	-	6
27															
28		CcF Total	1,467,358	1,492,760	2,150,335	2,411,969	2,973,100	3,008,736	3,081,679	3,049,204	1,430,857	1,426,925	1,421,708	1,419,430	25,334,061
29		Customer Charge Total	265	335	407	487	567	647	727	805	32	82	134	194	4,682
30															

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-19	50,565		
4	Jun-20	51,458	893	
5	Jun-21	51,509	51	
6	Jun-22	51,951	441	
7	Jun-23	51,518	(432)	
8	Jun-24	51,169	(349)	
9				
10				
11	Compounded Growth Rate		0.24%	
12				
13	Months from Hist period to end of Test period			20
14				
15	Historical Bills excluding Senior/Low Income			613,078
16				
17	Monthly Adjustment to Customers			202
18				
19	Annual Usage per Customer			401
20				
21	Adjustment to Volumes			81,096
22				
23				
24	**Commercial**			
25				
26	Jun-19	4,244		
27	Jun-20	4,244	0	
28	Jun-21	4,292	48	
29	Jun-22	4,329	37	
30	Jun-23	4,314	(16)	
31	Jun-24	4,424	110	
32				
33	Compounded Growth Rate		0.83%	
34				
35	Months from Hist period to end of Test period			20
36				
37	Historical Bills			52,274
38				
39	Adjustment to Customers			61
40				
41	Annual Usage per Customer			3,064
42				
43	Adjustment to Volumes			186,895

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-23	53,460	799,572	14.96	0	0	0	0.1356	0.00	14.96	799,762	190
August-23	46,502	513,006	11.03	0	0	0	0.1356	0.00	11.03	512,917	(89)
September-23	47,492	457,399	9.63	0	0	0	0.1356	0.00	9.63	457,348	(51)
October-23	42,979	511,086	11.89	62	15	47	0.1356	(6.37)	5.52	237,244	(273,842)
November-23	43,482	1,100,303	25.30	266	233	33	0.1356	(4.48)	20.82	905,295	(195,008)
December-23	43,396	2,271,480	52.34	440	446	(6)	0.1356	0.81	53.15	2,306,497	35,017
January-24	44,676	3,758,282	84.12	562	518	44	0.1356	(5.97)	78.15	3,491,429	(266,853)
February-24	43,323	3,488,320	80.52	304	355	(51)	0.1356	6.92	87.44	3,788,163	299,843
March-24	42,314	2,054,692	48.56	140	191	(51)	0.1356	6.92	55.48	2,347,581	292,889
April-24	42,109	1,240,860	29.47	64	18	46	0.1356	(6.24)	23.23	978,192	(262,668)
May-24	43,764	765,852	17.50	0	0	0	0.1356	0.00	17.50	765,870	18
June-24	42,769	511,604	11.96	0	0	0	0.1356	0.00	11.96	511,517	(87)
TOTAL	44,689	17,472,456	397.28	1,838	1,776	62		(8.41)	388.87	17,101,815	(370,641)

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-23	2,732	774,181	283.38	0	0	0	0.4650	0.00	283.38	774,194	13
August-23	2,635	498,687	189.26	0	0	0	0.4650	0.00	189.26	498,700	13
September-23	2,807	397,107	141.47	0	0	0	0.4650	0.00	141.47	397,106	(1)
October-23	2,548	557,562	218.82	62	15	47	0.4650	(21.86)	196.96	501,854	(55,708)
November-23	2,532	616,936	243.66	266	233	33	0.4650	(15.35)	228.31	578,081	(38,855)
December-23	2,561	793,173	309.71	440	446	(6)	0.4650	2.79	312.50	800,313	7,140
January-24	2,594	1,268,766	489.12	562	518	44	0.4650	(20.46)	468.66	1,215,704	(53,062)
February-24	2,653	1,125,483	424.23	304	355	(51)	0.4650	23.72	447.95	1,188,411	62,928
March-24	2,503	937,425	374.52	140	191	(51)	0.4650	23.72	398.24	996,795	59,370
April-24	2,610	736,272	282.10	64	18	46	0.4650	(21.39)	260.71	680,453	(55,819)
May-24	2,646	712,201	269.16	0	0	0	0.4650	0.00	269.16	712,197	(4)
June-24	2,649	496,866	187.57	0	0	0	0.4650	0.00	187.57	496,873	7
TOTAL	2,623	8,914,659	3,413.00	1,838	1,776	62		(28.83)	3,384.17	8,840,681	(73,978)

820 Tariff Volume Columbus	7,436,972	83.4%	(61,715)
830 Tariff Volume Columbus	1,477,688	16.6%	(12,263)
	8,914,660		(73,978)

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-23	9,872	173,557	17.58	0	0	0	0.1250	0.00	17.58	173,550	(7)
August-23	8,059	111,913	13.89	0	0	0	0.1250	0.00	13.89	111,940	27
September-23	8,836	96,363	10.91	0	0	0	0.1250	0.00	10.91	96,401	38
October-23	7,848	98,844	12.59	121	107	14	0.1250	(1.75)	10.84	85,072	(13,772)
November-23	8,103	261,602	32.28	362	396	(34)	0.1250	4.25	36.53	296,003	34,401
December-23	8,013	511,841	63.88	548	625	(77)	0.1250	9.62	73.50	588,956	77,115
January-24	8,433	827,223	98.09	735	703	32	0.1250	(4.00)	94.09	793,461	(33,762)
February-24	7,918	692,897	87.51	412	543	(131)	0.1250	16.37	103.88	822,522	129,625
March-24	7,891	458,385	58.09	261	377	(116)	0.1250	14.50	72.59	572,808	114,423
April-24	7,851	292,073	37.20	113	124	(11)	0.1250	1.37	38.57	302,813	10,740
May-24	7,981	159,752	20.02	4	0	4	0.1250	(0.50)	19.52	155,789	(3,963)
June-24	8,400	110,571	13.16	0	0	0	0.1250	0.00	13.16	110,544	(27)
TOTAL	8,267	3,795,021	465.20	2,556	2,875	(319)		39.86	505.06	4,109,859	314,838

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-23	1,864	551,628	295.94	0	0	0	0.5808	0.00	295.94	551,632	4
August-23	1,672	304,365	182.04	0	0	0	0.5808	0.00	182.04	304,371	6
September-23	1,872	259,748	138.75	0	0	0	0.5808	0.00	138.75	259,740	(8)
October-23	1,664	323,719	194.54	121	107	14	0.5808	(8.13)	186.41	310,186	(13,533)
November-23	1,689	467,562	276.83	362	396	(34)	0.5808	19.75	296.58	500,924	33,362
December-23	1,658	602,605	363.45	548	625	(77)	0.5808	44.72	408.17	676,746	74,141
January-24	1,787	1,241,100	694.52	735	703	32	0.5808	(18.59)	675.93	1,207,887	(33,213)
February-24	1,685	1,027,605	609.85	412	543	(131)	0.5808	76.09	685.94	1,155,809	128,204
March-24	1,707	816,798	478.50	261	377	(116)	0.5808	67.37	545.87	931,800	115,002
April-24	1,683	529,470	314.60	113	124	(11)	0.5808	6.39	320.99	540,226	10,756
May-24	1,746	435,913	249.66	4	0	4	0.5808	(2.32)	247.34	431,856	(4,057)
June-24	1,775	319,203	179.83	0	0	0	0.5808	0.00	179.83	319,198	(5)
TOTAL	1,734	6,879,716	3,978.51	2,556	2,875	(319)		185.28	4,163.79	7,190,375	310,659

820 Tariff Volume Gainesville	6,378,206	92.7%	288,013
830 Tariff Volume Gainesville	501,511	7.3%	22,646
	6,879,717		310,659

[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-09	47,873	649,923	13.58	0	0.1356	14.35
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		
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		

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

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
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

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

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
July-23	53,460	799,572	14.96	0
August-23	46,502	513,006	11.03	0
September-23	47,492	457,399	9.63	0
October-23	42,979	511,086	11.89	62
November-23	43,482	1,100,303	25.30	266
December-23	43,396	2,271,480	52.34	440
January-24	44,676	3,758,282	84.12	562
February-24	43,323	3,488,320	80.52	304
March-24	42,314	2,054,692	48.56	140
April-24	42,109	1,240,860	29.47	64
May-24	43,764	765,852	17.50	0
June-24	42,769	511,604	11.96	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-09	3,032	484,409	159.77	0	0.4650	187.10
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		
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		

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

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
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

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

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
July-23	2,732	774,181	283.38	0
August-23	2,635	498,687	189.26	0
September-23	2,807	397,107	141.47	0
October-23	2,548	557,562	218.82	62
November-23	2,532	616,936	243.66	266
December-23	2,561	793,173	309.71	440
January-24	2,594	1,268,766	489.12	562
February-24	2,653	1,125,483	424.23	304
March-24	2,503	937,425	374.52	140
April-24	2,610	736,272	282.10	64
May-24	2,646	712,201	269.16	0
June-24	2,649	496,866	187.57	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-09	8,369	97,110	11.60	0	0.1250	12.73
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		
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		

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

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
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

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

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
July-23	9,872	173,557	17.58	0
August-23	8,059	111,913	13.89	0
September-23	8,836	96,363	10.91	0
October-23	7,848	98,844	12.59	121
November-23	8,103	261,602	32.28	362
December-23	8,013	511,841	63.88	548
January-24	8,433	827,223	98.09	735
February-24	7,918	692,897	87.51	412
March-24	7,891	458,385	58.09	261
April-24	7,851	292,073	37.20	113
May-24	7,981	159,752	20.02	4
June-24	8,400	110,571	13.16	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-09	1,642	215,262	131.10	0	0.5808	158.90
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		

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

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
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

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

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
July-23	1,864	551,628	295.94	0
August-23	1,672	304,365	182.04	0
September-23	1,872	259,748	138.75	0
October-23	1,664	323,719	194.54	121
November-23	1,689	467,562	276.83	362
December-23	1,658	602,605	363.45	548
January-24	1,787	1,241,100	694.52	735
February-24	1,685	1,027,605	609.85	412
March-24	1,707	816,798	478.50	261
April-24	1,683	529,470	314.60	113
May-24	1,746	435,913	249.66	4
June-24	1,775	319,203	179.83	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	620,116	(375,929)
2			
3	Commercial Usage Adjustment	52,893	262,201
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		(113,729)

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	275	14.032	810,654	1,090,851		149.329	721,110	319,522	
December-07	60.316	308.436	382	492	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	403	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	275	12.632	717,914	1,521,675		139.713	674,534	469,826	
December-08	80.899	387.026	548	492	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	605	403	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	**0.1454**	Season total		6,560,129	**0.5868**
July-09	13.282	149.694	0	0	HDD total		2,308		HDD total		2,308	
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	275	13.281	744,481	1,191,928		152.851	708,617	339,090	
December-09	71.024	341.244	627	492	13.281	747,668	3,250,565		152.851	714,578	880,737	
January-10	127.521	586.197	785	565	13.281	756,076	6,503,301		152.851	728,029	2,064,026	
February-10	107.352	488.869	669	403	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	**0.1408**	Season total		7,355,016	**0.5167**
July-10	12.060	135.360	0	0	HDD total		3,019		HDD total		3,019	
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	275	11.808	658,109	1,020,895		136.590	624,627	313,426	
December-10	81.494	394.798	478	492	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	403	11.808	675,643	5,533,307		136.590	644,570	1,804,559	
March-11	52.837	318.764	193	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	**0.1605**	Season total		6,993,398	**0.6522**
July-11	11.937	140.526	0	0	HDD total		2,305		HDD total		2,305	
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	275	11.668	640,174	1,257,547		143.004	642,089	399,638	
December-11	59.767	308.685	311	492	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	403	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	**0.1580**	Season total		4,502,029	**0.6358**
July-12	11.932	145.570	0	0	HDD total		1,560		HDD total		1,560	
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	191	275	12.076	650,284	1,327,016		151.404	649,979	445,881	
December-12	54.840	325.769	261	492	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	398	403	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	**0.1559**	Season total		5,717,199	**0.6611**
July-13	12.161	151.902	0	0	HDD total		1,979		HDD total		1,979	
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	275	12.763	650,986	885,785		153.181	640,603	291,701	
December-13	66.818	374.536	405	492	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	682	403	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	**0.1494**	Season total		7,062,354	**0.6444**
July-14	12.338	152.687	0	0	HDD total		2,549		HDD total		2,549	
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	275	12.215	621,783	1,190,170		156.942	642,833	386,994	
December-14	76.951	422.158	433	492	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	403	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	
2008-2009	12.632	0.1454	450	467	0
2009-2010	13.281	0.1408	449	462	1
2010-2011	11.808	0.1605	472	458	2
2011-2012	11.668	0.1580	465	453	3
2012-2013	12.076	0.1559	465	448	4
2013-2014	12.763	0.1494	460	443	5
2014-2015	12.215	0.1431	441	439	6
2015-2016	11.019	0.1371	414	434	7
2016-2017	10.708	0.1312	398	429	8
2017-2018	11.311	0.1447	433	425	9
2018-2019	10.895	0.1408	420	420	10
2019-2020	10.559	0.1416	418	415	11
2020-2021	11.111	0.1410	423	410	12
2021-2022	10.662	0.1374	410	406	13
2022-2023	10.116	0.1306	390	401	14
2023-2024	13.410	0.1254	419	401	15
		Average Change		(4.36)	

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	
2008-2009	139.713	0.5868	2,883	2,967	0
2009-2010	152.851	0.5167	2,897	2,997	1
2010-2011	136.590	0.6522	2,980	3,027	2
2011-2012	143.004	0.6358	3,023	3,056	3
2012-2013	151.404	0.6611	3,176	3,086	4
2013-2014	153.181	0.6444	3,163	3,115	5
2014-2015	156.942	0.6472	3,214	3,145	6
2015-2016	163.274	0.6456	3,287	3,175	7
2016-2017	161.029	0.6020	3,170	3,204	8
2017-2018	163.250	0.6722	3,341	3,234	9
2018-2019	172.478	0.6721	3,452	3,263	10
2019-2020	171.092	0.6150	3,318	3,293	11
2020-2021	141.463	0.7069	3,151	3,322	12
2021-2022	160.620	0.6533	3,271	3,352	13
2022-2023	146.502	0.7466	3,293	3,382	14
2023-2024	237.461	0.4685	3,813	3,503	15
		Average Change		35.69	

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	213	238	12.215	643,330	3,690,804		156.942	674,378	1,421,614	
April-15	30.992	267.496	38	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	**0.1431**	Season total		6,692,893	**0.6472**
July-15	11.391	166.271	0	0	HDD total		2,457		HDD total		2,457	
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	275	11.019	558,753	623,945		163.274	666,321	285,843	
December-15	44.933	297.199	237	492	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	474	403	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	91	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	**0.1371**	Season total		5,134,069	**0.6456**
July-16	11.168	167.110	0	0	HDD total		1,896		HDD total		1,896	
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	275	10.708	535,030	338,852		161.029	662,634	173,817	
December-16	49.441	335.043	447	492	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	246	403	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	**0.1312**	Season total		4,122,222	**0.6020**
July-17	11.641	164.625	0	0	HDD total		1,629		HDD total		1,629	
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	275	11.311	562,161	783,259		163.250	664,099	329,430	
December-17	60.094	368.284	500	492	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	403	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	130	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	**0.1447**	Season total		6,001,534	**0.6722**
July-18	11.357	180.722	0	0	HDD total		2,127		HDD total		2,127	
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	399	275	10.895	546,571	934,451		172.478	718,544	402,497	
December-18	75.992	448.605	466	492	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	244	403	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	**0.1408**	Season total		6,089,739	**0.6721**
July-19	10.481	168.543	0	0	HDD total		2,101		HDD total		2,101	
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	275	10.559	527,831	979,691		171.092	718,586	361,811	
December-19	64.312	413.166	417	492	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	403	403	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	**0.1416**	Season total		5,103,358	**0.6150**
July-20	11.246	139.470	0	0	HDD total		1,922		HDD total		1,922	
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	275	11.111	567,426	430,628		141.463	590,488	227,822	
December-20	62.695	386.609	551	492	11.111	574,134	2,665,436		141.463	601,361	1,042,115	
January-21	96.950	528.590	547	565	11.111	580,166	4,482,080		141.463	613,240	1,678,182	
February-21	82.220	479.845	436	403	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	**0.1410**	Season total		6,374,259	**0.7069**
July-21	11.133	164.681	0	0	HDD total		2,100		HDD total		2,100	
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	275	10.662	543,611	925,497		160.620	680,175	367,378	
December-21	60.903	370.212	279	492	10.662	549,796	2,590,826		160.620	691,602	902,470	
January-22	69.338	430.980	640	565	10.662	552,998	3,043,462		160.620	699,637	1,177,653	
February-22	89.344	519.482	348	403	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	**0.1374**	Season total		5,667,963	**0.6533**
July-22	10.359	150.038	0	0	HDD total		2,012		HDD total		2,012	
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	275	10.116	529,570	935,241		146.502	642,800	474,497	
December-22	51.677	366.650	495	492	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	403	10.116	489,656	2,747,088		146.502	571,864	1,076,526	
March-23	38.123	337.887	221	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	**0.1306**	Season total		6,233,435	**0.7466**
July-23	15.366	288.470	0	0	HDD total		1,849		HDD total		1,849	
August-23	11.454	186.453	0	0	Avg customers		53,302		Avg customers		4,516	
September-23	9.831	140.384	0	0								
October-23	12.000	209.231	77	38	**13.410**	681,567	(71,637)		**237.461**	1,000,188	(118,907)	
November-23	26.401	256.929	290	275	13.410	691,732	670,173		237.461	1,002,325	82,173	
December-23	54.141	330.831	468	492	13.410	689,372	2,093,949		237.461	1,001,850	393,928	
January-24	86.341	572.898	606	565	13.410	712,168	3,873,337		237.461	1,040,319	1,469,547	
February-24	81.599	496.332	332	403	13.410	687,119	3,494,098		237.461	1,030,108	1,122,980	
March-24	50.056	416.680	171	238	13.410	673,227	1,839,850		237.461	999,713	754,510	
April-24	30.683	294.839	76	45	13.410	669,941	862,992		237.461	1,019,422	246,320	
May-24	17.888	261.410	1	0	13.410	693,877	231,727		237.461	1,042,931	105,183	
June-24	12.159	184.464	0	0	Season total		12,994,490	**0.1254**	Season total		4,055,735	**0.4685**
					HDD total		2,021		HDD total		2,021	
					Avg customers		51,260		Avg customers		4,283	

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	-	-
July-23	-	-
August-23	-	-
September-23	-	-
October-23	62	121
November-23	266	362
December-23	440	548
January-24	562	735
February-24	304	412
March-24	140	261
April-24	64	113
May-24	-	4
June-24	-	-

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
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

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**
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
July-23	53,460	9,872	63,332	2,732	1,864	4,596
August-23	46,502	8,059	54,561	2,635	1,672	4,307
September-23	47,492	8,836	56,328	2,807	1,872	4,679
October-23	42,979	7,848	50,827	2,548	1,664	4,212
November-23	43,482	8,103	51,585	2,532	1,689	4,221
December-23	43,396	8,013	51,409	2,561	1,658	4,219
January-24	44,676	8,433	53,109	2,594	1,787	4,381
February-24	43,323	7,918	51,241	2,653	1,685	4,338
March-24	42,314	7,891	50,205	2,503	1,707	4,210
April-24	42,109	7,851	49,960	2,610	1,683	4,293
May-24	43,764	7,981	51,745	2,646	1,746	4,392
June-24	42,769	8,400	51,169	2,649	1,775	4,424

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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

Liberty Utilities (Peach State Natural Gas) Corp.
Volumes
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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
July-23	799,572	173,557	973,129	774,181	551,628	1,325,809	0.68	0.32
August-23	513,006	111,913	624,919	498,687	304,365	803,052	0.71	0.29
September-23	457,399	96,363	553,762	397,107	259,748	656,855	0.71	0.29
October-23	511,086	98,844	609,930	557,562	323,719	881,281	0.72	0.28
November-23	1,100,303	261,602	1,361,905	616,936	467,562	1,084,498	0.70	0.30
December-23	2,271,480	511,841	2,783,321	793,173	602,605	1,395,778	0.73	0.27
January-24	3,758,282	827,223	4,585,505	1,268,766	1,241,100	2,509,866	0.71	0.29
February-24	3,488,320	692,897	4,181,217	1,125,483	1,027,605	2,153,088	0.73	0.27
March-24	2,054,692	458,385	2,513,077	937,425	816,798	1,754,223	0.70	0.30
April-24	1,240,860	292,073	1,532,933	736,272	529,470	1,265,742	0.71	0.29
May-24	765,852	159,752	925,604	712,201	435,913	1,148,114	0.71	0.29
June-24	511,604	110,571	622,175	496,866	319,203	816,069	0.70	0.30
					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	$ 30.22	$ 31.91	$ (0.18)	$ 31.72
Volumetric Charge	$ 0.5746	$ 0.6067		$ 0.6067
820 General Service Commercial				
Customer Charge	$ 61.53	$ 64.96	$ (0.60)	$ 64.36
Volumetric Charge	$ 0.3470	$ 0.3664		$ 0.3664
820 General Service Industrial				
Customer Charge	$ 196.18	$ 207.13	$ (0.60)	$ 206.53
Volumetric Charge	$ 0.3470	$ 0.3664		$ 0.3664
822 Res and Com HVAC				
Customer Charge	$ 30.22	$ 31.91	$ (0.18)	$ 31.72
Volumetric Charge	$ 0.2693	$ 0.2843		$ 0.2843
830 Large Volume Service Commercial				
Customer Charge	$ 183.13	$ 193.35	$ (20.44)	$ 172.91
Volumetric Charge	$ 0.2599	$ 0.2744		$ 0.2744
830 Large Volume Service Industrial				
Customer Charge	$ 183.13	$ 193.35	$ (20.44)	$ 172.91
Volumetric Charge	$ 0.2599	$ 0.2744		$ 0.2744
830 Large Volume Service Industrial - Transportation				
Customer Charge	$ 884.34	$ 933.69	$ (81.11)	$ 852.58
Volumetric Charge	$ 0.2084	$ 0.2200		$ 0.2200
840 CNG Service				
Customer Charge	$ 183.13	$ 193.35	$ (20.44)	$ 172.91
Volumetric Charge	$ 0.2599	$ 0.2744		$ 0.2744
850 Optional Gas Service				
Customer Charge	$ 884.34	$ 933.69	$ (81.11)	$ 852.58
1 - 20,000 Ccf	$ 0.2084	$ 0.2200		$ 0.22
20,000 - 100,000 Ccf	$ 0.1756	$ 0.1854		$ 0.19
Over 100,000 Ccf	$ 0.1464	$ 0.1546		$ 0.15
Demand Volumes	$ 0.8307	$ 0.8771		$ 0.88
860 Transportation - Commercial				
Customer Charge	$ 884.34	$ 933.69	$ (81.11)	$ 852.58
1 - 20,000 Ccf	$ 0.2084	$ 0.2200		$ 0.22
20,000 - 100,000 Ccf	$ 0.1756	$ 0.1854		$ 0.19
Over 100,000 Ccf	$ 0.1464	$ 0.1546		$ 0.15
860 Transportation - Industrial				
Customer Charge	$ 884.34	$ 933.69	$ (81.11)	$ 852.58
1 - 20,000 Ccf	$ 0.2084	$ 0.2200		$ 0.22
20,000 - 100,000 Ccf	$ 0.1756	$ 0.1854		$ 0.19
Over 100,000 Ccf	$ 0.1464	$ 0.1546		$ 0.15
870 Local Gas Transportation				
Customer Charge	$ -	$ 933.69	$ (81.11)	$ 852.58
Volumetric Charge	$ -	$ 0.0911		$ 0.0911
Cogen 892 Industrial				
Customer Charge	$ 884.34	$ 933.69	$ (81.11)	$ 852.58
Volumetric Charge	$ 0.3454	$ 0.3647		$ 0.3647
Lrg Tonnage 893 Industrial				
Customer Charge	$ 884.34	$ 933.69	$ (81.11)	$ 852.58
Volumetric Charge	$ 0.2723	$ 0.2875		$ 0.2875
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	620,116	21,551,637	$0.5746	$ 30.22	$ 12,383,570	$ 18,739,906	$ 31,123,476	59.77%	$ 1,736,814	$ 0.6067	$ 31.91	$ 13,074,623	$ 19,785,667	$ 32,860,290	59.77%
820 General Gas Service - Commercial	52,893	14,490,571	$0.3470	$ 61.53	$ 5,028,228	$ 3,254,506	$ 8,282,734	15.91%	$ 462,210	$ 0.3664	$ 64.96	$ 5,308,823	$ 3,436,121	$ 8,744,944	15.91%
820 General Gas Service - Industrial	567	1,321,980	$0.3470	$ 196.18	$ 458,727	$ 111,234	$ 569,961	1.09%	$ 31,806	$ 0.3664	$ 207.13	$ 484,326	$ 117,441	$ 601,767	1.09%
822 Res and Com HVAC	609	146,716	$0.2693	$ 30.22	$ 39,511	$ 18,404	$ 57,915	0.11%	$ 3,232	$ 0.2843	$ 31.91	$ 41,715	$ 19,431	$ 61,146	0.11%
830 Large Volume Service - Commercial	113	1,989,583	$0.2599	$ 183.13	$ 517,093	$ 20,694	$ 537,786	1.03%	$ 30,011	$ 0.2744	$ 193.35	$ 545,948	$ 21,848	$ 567,797	1.03%
830 Large Volume Service - Industrial	309	6,876,159	$0.2599	$ 183.13	$ 1,787,114	$ 56,587	$ 1,843,701	3.54%	$ 102,886	$ 0.2744	$ 193.35	$ 1,886,842	$ 59,745	$ 1,946,587	3.54%
830 Large Volume - Industrial Transport	23	2,122,770	$0.2084	$ 884.34	$ 442,385	$ 20,340	$ 462,725	0.89%	$ 25,822	$ 0.2200	$ 933.69	$ 467,072	$ 21,475	$ 488,547	0.89%
840 CNG Service	0	0	$0.2599	$ 183.13	$ -	$ -	$ -	0.00%	$ -	$ 0.2744	$ 193.35	$ -	$ -	$ -	0.00%
850 Optional Gas Service	96			$ 884.34	$ -	$ 84,897	$ 84,897				$ 933.69		$ 89,634	$ 89,634	
1 - 20,000 Ccf		1,903,400	$0.2084		$ 396,669	$ -	$ 396,669			$ 0.2200		$ 418,804		$ 418,804	
20,000 - 100,000 Ccf		3,649,660	$0.1756		$ 640,880	$ -	$ 640,880			$ 0.1854		$ 676,644		$ 676,644	
Over 100,000 Ccf		59,170	$0.1464		$ 8,662	$ -	$ 8,662			$ 0.1546		$ 9,146		$ 9,146	
Demand Volumes		0	$0.8307		$ -	$ -	$ -			$ 0.8771		$ -		$ -	
Total Optional Gas Service	96	5,612,230			$ 1,046,211	$ 84,897	$ 1,131,108	2.17%	$ 63,120			$ 1,104,594	$ 89,634	$ 1,194,228	2.17%
860 Transportation - Comm & Ind	257			$ 884.34	$ -	$ 227,275	$ 227,275				$ 933.69		$ 239,958	$ 239,958	
1 - 20,000 Ccf		7,659,055	$0.2084		$ 1,596,147	$ -	$ 1,596,147			$ 0.2200		$ 1,685,218		$ 1,685,218	
20,000 - 100,000 Ccf		13,617,560	$0.1756		$ 2,391,244	$ -	$ 2,391,244			$ 0.1854		$ 2,524,684		$ 2,524,684	
Over 100,000 Ccf		20,916,952	$0.1464		$ 3,062,242	$ -	$ 3,062,242			$ 0.1546		$ 3,233,127		$ 3,233,127	
Total Transportation	257	42,193,567			$ 7,049,632	$ 227,275	$ 7,276,908	13.98%	$ 406,080			$ 7,443,030	$ 239,958	$ 7,682,988	13.98%
870 Local Gas Transportation	14	5,821,821	$0.0863	$ 884.34	$ 502,423	$ 12,381	$ 514,804	0.99%	$ 28,728	$ 0.0911	$ 933.69	$ 530,460	$ 13,072	$ 543,532	0.99%
Cogen 892	12	8,520	$0.3454	$ 884.34	$ 2,943	$ 10,612	$ 13,555	0.03%	$ 756	$ 0.3647	$ 933.69	$ 3,107	$ 11,204	$ 14,311	0.03%
Lrg Tonnage 893	29	838,763	$0.2723	$ 884.34	$ 228,395	$ 25,646	$ 254,041	0.49%	$ 14,177	$ 0.2875	$ 933.69	$ 241,141	$ 27,077	$ 268,218	0.49%
Subtotal - Rate Revenue	675,038	102,974,316			$ 29,486,233	$ 22,582,481	$ 52,068,714	100.00%	$ 2,905,642			$ 31,131,682	$ 23,842,674	$ 54,974,356	100.00%

Revenue increase from Schedule 11	$ 2,905,642
% change in rate revenues	5.58%

Rate Revenue	$ 54,974,356
Forfeited Discounts from WP 4	$ 163,750
Miscellaneous Revenues from WP 4	$ 40,980
Subtotal - Revenue subject to reconciliation in future GRAM	$ 55,179,086
Special contracts from WP 4	$ 363,330
Total Authorized Revenue	$ 55,542,415

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	620,116	59.89%	$ (112,924)	$ (0.18)	$ (112,813)
820 General Gas Service - Commercial	52,893	17.00%	$ (32,060)	$ (0.60)	$ (31,720)
820 General Gas Service - Industrial	567			$ (0.60)	$ (340)
	53,460				
822 Res and Com HVAC	609			$ (0.18)	$ (111)
830 Large Volume Service - Commercial	113	4.57%	$ (8,625)	$ (20.44)	$ (2,309)
830 Large Volume Service - Industrial	309			$ (20.44)	$ (6,315)
830 Large Volume Service - Transportatic	23	18.54%	$ (34,959)	$ (81.11)	$ (1,866)
840 CNG Service	0			$ (20.44)	$ -
850 Optional Gas Service	96			$ (81.11)	$ (7,787)
1 - 20,000 Ccf					
20,000 - 100,000 Ccf					
Over 100,000 Ccf					
Demand Volumes					
Total Optional Gas Service	96				
860 Transportation - Comm & Ind	257			$ (81.11)	$ (20,846)
1 - 20,000 Ccf					
20,000 - 100,000 Ccf					
Over 100,000 Ccf					
Total Optional Gas Transportation	257				
870 Local Gas Transportation	14			$ (81.11)	$ (1,136)
Cogen 892	12			$ (81.11)	$ (973)
Lrg Tonnage 893	29			$ (81.11)	$ (2,352)
Total	675,038	100.00%	$ (188,568)		$ (188,568)

Amount to be spread proportionately by rate class from Schedule 11 **$ (188,568)**

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**	**2023 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	$ 31.91	$ (0.18)	$ 30.22	$ 1.50	$ 1.50	$ 18.05
Volumetric Charge	$ 0.6067		$ 0.5746	$ 0.0321	$ 1.07	$ 12.86
Total					**$ 2.58**	**$ 30.91**
820 General Service Commercial						
Customer Charge	$ 64.96	$ (0.60)	$ 61.53	$ 2.83	$ 2.83	$ 34.01
Commodity Charge	$ 0.3664		$ 0.3470	$ 0.0194	$ 5.30	$ 63.66
Total					**$ 8.14**	**$ 97.67**
820 General Service Industrial						
Customer Charge	$ 207.13	$ (0.60)	$ 196.18	$ 10.35	$ 10.35	$ 124.18
Commodity Charge	$ 0.3664		$ 0.3470	$ 0.0194	$ 45.15	$ 541.77
Total					**$ 55.50**	**$ 665.95**
822 Res and Comm HVAC						
Fixed Charge	$ 31.91	$ (0.18)	$ 30.22	$ 1.50	$ 1.50	$ 18.05
Volumetric Charge	$ 0.2843		$ 0.2693	$ 0.0150	$ 3.62	$ 43.45
Total					**$ 5.12**	**$ 61.50**
830 Large Volume Service Commercial						
Fixed Charge	$ 193.35	$ (20.44)	$ 183.13	$ (10.22)	$ (10.22)	$ (122.62)
Volumetric Charge	$ 0.2744		$ 0.2599	$ 0.0145	$ 255.36	$ 3,064.34
Total					**$ 245.14**	**$ 2,941.72**
830 Large Volume Service Industrial						
Fixed Charge	$ 193.35	$ (20.44)	$ 183.13	$ (10.22)	$ (10.22)	$ (122.62)
Volumetric Charge	$ 0.2744		$ 0.2599	$ 0.0145	$ 322.74	$ 3,872.93
Total					**$ 312.53**	**$ 3,750.32**
830 Large Volume Service Transportation						
Fixed Charge	$ 933.69		$ 884.34	$ 49.35	$ 49.35	$ 592.20
Volumetric Charge	$ 0.2200		$ 0.2084	$ 0.0116	$ 1,073.34	$ 12,880.10
Total					**$ 1,122.69**	**$ 13,472.30**
840 Compressed Natural Gas Service Providers						
Fixed Charge	$ 193.35		$ 183.13	$ 10.22	$ 10.22	$ 122.63
Volumetric Charge	$ 0.2744		$ 0.2599	$ 0.0145		$ -
Total					**$ 10.22**	**$ 122.63**
850 Optional Gas Service						
Fixed Charge	$ 933.69	$ (81.11)	$ 884.34	$ (31.76)	$ (31.76)	$ (381.14)
1 - 20,000 Ccf	$ 0.2200		$ 0.2084	$ 0.0116	$ 230.58	$ 2,766.96
20,000 - 100,000 Ccf	$ 0.1854		$ 0.1756	$ 0.0098	$ 372.54	$ 4,470.46
Over 100,000 Ccf	$ 0.1546		$ 0.1464	$ 0.0082	$ 5.04	$ 60.43
Demand Volumes	$ 0.8771		$ 0.8307	$ 0.0464		
Total					**$ 576.39**	**$ 6,916.70**
860 Transportation						
Fixed Charge	$ 933.69	$ (81.11)	$ 884.34	$ (31.76)	$ (31.76)	$ (381.14)
1 - 20,000 Ccf	$ 0.2200		$ 0.2084	$ 0.0116	$ 346.58	$ 4,158.97
20,000 - 100,000 Ccf	$ 0.1854		$ 0.1756	$ 0.0098	$ 519.23	$ 6,230.70
Over 100,000 Ccf	$ 0.1546		$ 0.1464	$ 0.0082	$ 664.92	$ 7,979.08
Total					**$ 1,498.97**	**$ 17,987.62**
892 Cogeneration						
Fixed Charge	$ 933.69	$ (81.11)	$ 884.34	$ (31.76)	$ (31.76)	$ (381.14)
Volumetric Charge	$ 0.3647		$ 0.3454	$ 0.0193	$ 13.69	$ 164.22
Total					**$ (18.08)**	**$ (216.92)**
893 Large Tonnage A/C Gas						
Fixed Charge	$ 933.69	$ (81.11)	$ 884.34	$ (31.76)	$ (31.76)	$ (381.14)
Volumetric Charge	$ 0.2875		$ 0.2723	$ 0.0152	$ 439.50	$ 5,273.94
Total					**$ 407.73**	**$ 4,892.80**
870 Local Gas Transportation						
Fixed Charge	$ 933.69	$ (81.11)	$ -	$ 852.58	$ 852.58	$ 10,230.94
Volumetric Charge	$ 0.0911		$ -	$ 0.0911	$ 37,890.03	$ 454,680.32
Total					**$ 38,742.60**	**$ 464,911.25**

Liberty Utilities (Peach State Natural Gas) Corp.
WP 4-5
February 2025 Revenue True-Up Calculation*

	Revenue		% Contribution
Customer Charge	$	23,842,673.76	43%
Volumeteric Charge	$	31,131,681.95	57%
	$	54,974,355.70	100%
Revenue Increase	$	2,905,641.87	
Customer Charge Increase	$	1,260,192.51	
Volumetric Charge Increase	$	1,645,449.36	
Total	$	2,905,641.87	$ -

WP Reference		**Mar-25**	**Apr-25**	**May-25**	**Jun-25**	**Jul-25**	**Aug-25**	**Sep-25**	**Oct-25**	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	**Total**	**Link to Annual Values**	**Variance**
WP 4-3 Rate Calc	Projected Volumes by Month	10,427,009	7,364,945	6,812,960	6,173,057	7,219,262	6,173,499	6,142,629	6,493,611	8,708,452	10,363,643	13,933,335	**13,161,913**	102,974,317	102,974,316	-1
WP 4-3 Rate Calc	Volumetric Revenue Increase by Month	$166,615	$117,686	$108,866	$98,641	$115,358	$98,648	$98,154	$103,763	$139,154	$165,603	$222,644	**$210,317**	$1,645,449	$ 1,645,449.36	0
WP 4-3 Rate Calc	Customer Charge Increase by Month	$105,016	$105,016	$105,016	$105,016	$105,016	$105,016	$105,016	$105,016	$105,016	$105,016	$105,016	**$105,016**	$1,260,193	$ 1,260,192.51	
													$315,333			
Support for Monthly Volumes Determination																
WP 4 Rev		8,401,613	6,222,156	5,386,403	4,740,884	5,738,849	4,667,927	3,979,461	4,425,642	5,888,597	7,148,639	11,225,691	9,479,254	77,305,116	77,305,115	-1
WP 4-1-A Rev Adj		6,758	6,758	6,758	6,758	6,758	6,758	6,758	6,758	6,758	6,758	6,758	6,758	81,096	81,096	0
WP 4-1-A Rev Adj		15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	186,895	186,895	0
WP 4-1-2 Wthr		292,889	-262,668	18	-87	190	-89	-51	-273,842	-195,008	35,017	-266,853	299,843	-370,641	-370,641	0
WP 4-1-2 Wthr		59,370	-55,819	-4	7	13	13	-1	-55,708	-38,855	7,140	-53,062	62,928	-73,978	-73,978	0
WP 4-1-2 Wthr		114,423	10,740	-3,963	-27	-7	27	38	-13,772	34,401	77,115	-33,762	129,625	314,838	314,838	0
WP 4-1-2 Wthr		115,002	10,756	-4,057	-5	4	6	-8	-13,533	33,362	74,141	-33,213	128,204	310,659	310,659	0
WP 4-1-3 Usage		-31,327	-31,327	-31,327	-31,327	-31,327	-31,327	-31,327	-31,327	-31,327	-31,327	-31,327	-31,327	-375,929	-375,929	0
WP 4-1-3 Usage		21,850	21,850	21,850	21,850	21,850	21,850	21,850	21,850	21,850	21,850	21,850	21,850	262,201	262,201	0
WP 4-1-A Rev Adjs		1,430,857	1,426,925	1,421,708	1,419,430	1,467,358	1,492,760	2,150,335	2,411,969	2,973,100	3,008,736	3,081,679	3,049,204	25,334,061	25,334,061	0
	Total	2,025,396	1,142,789	1,426,557	1,432,173	1,480,413	1,505,572	2,163,168	2,067,969	2,819,855	3,215,004	2,707,644	3,682,659	25,669,201	25,669,201	0

*Per GRAM 2024 Stipulation, February 2025 GRAM rate effective period gap due to transtion year will be recovred in the RTU

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)		6/30/2024 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	2/28/2026 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	$ (150,298)		$ (150,298)	3.20%	$ (155,101)	Labor
2	8700	8862-2-0401-56-5010-8700	Distribution-Operation supervision and e	$ 1,467		$ 1,467	3.20%	$ 1,514	Labor
3	8700	8862-2-0402-56-5010-8700	Distribution-Operation supervision and e	$ 134		$ 134	3.20%	$ 138	Labor
	8711	8862-2-0400-51-5225-8711	Distribution - Oderization	$ -		$ -	4.78%	$ -	General
4	8711	8862-2-0402-51-5225-8711	Distribution - Oderization	$ 31,064		$ 31,064	4.78%	$ 32,550	General
	8740	8862-2-0400-51-5436-8740	Mains and Services Expenses	$ -		$ -	4.78%	$ -	General
5	8740	8862-2-0401-51-5436-8740	Mains and Services Expenses	$ 190,173		$ 190,173	4.78%	$ 199,269	General
6	8740	8862-2-0402-51-5436-8740	Mains and Services Expenses	$ 1,108,802		$ 1,108,802	4.78%	$ 1,161,834	General
7	8740	8862-2-0401-51-5010-8740	Mains and Services Expenses	$ 512,273	$ 465,755	$ 978,028	3.20%	$ 1,009,283	Labor
8	8740	8862-2-0402-51-5010-8740	Mains and Services Expenses	$ 1,570,843	$ 232,878	$ 1,803,720	3.20%	$ 1,861,362	Labor
9	8750	8862-2-0401-51-5438-8750	Distribution-Measuring and regulating st	$ 455		$ 455	4.78%	$ 477	General
10	8750	8862-2-0402-51-5438-8750	Distribution-Measuring and regulating st	$ 235		$ 235	4.78%	$ 246	General
11	8750	8862-2-0401-51-5010-8750	Distribution-Measuring and regulating st	$ (14,199)		$ (14,199)	3.20%	$ (14,653)	Labor
12	8750	8862-2-0402-51-5010-8750	Distribution-Measuring and regulating st	$ (28,826)		$ (28,826)	3.20%	$ (29,747)	Labor
	8750	8862-2-0400-51-5010-8750	Distribution-Measuring and regulating st	$ -		$ -	3.20%	$ -	Labor
13	8780	8862-2-0400-51-5437-8780	Meter and house regulator expenses	$ -		$ -	4.78%	$ -	General
14	8780	8862-2-0401-51-5437-8780	Meter and house regulator expenses	$ 17,204		$ 17,204	4.78%	$ 18,027	General
15	8780	8862-2-0402-51-5437-8780	Meter and house regulator expenses	$ 40,234		$ 40,234	4.78%	$ 42,158	General
16	8780	8862-2-0401-51-5010-8780	Meter and house regulator expenses	$ 412,150		$ 412,150	3.20%	$ 425,321	Labor
17	8780	8862-2-0402-51-5010-8780	Meter and house regulator expenses	$ 23,241		$ 23,241	3.20%	$ 23,984	Labor
18	8800	8862-2-0401-51-5435-8800	Distribution-Other expenses	$ 32,473		$ 32,473	4.78%	$ 34,026	General
19	8800	8862-2-0400-51-5435-8800	Distribution-Other expenses	$ -		$ -	4.78%	$ -	General
20	8800	8862-2-0402-51-5435-8800	Distribution-Other expenses	$ 61,220		$ 61,220	4.78%	$ 64,148	General
21	8800	8862-2-0401-51-5010-8800	Distribution-Other expenses	$ 182,583		$ 182,583	3.20%	$ 188,418	Labor
22	8800	8862-2-0402-51-5010-8800	Distribution-Other expenses	$ 12,946		$ 12,946	3.20%	$ 13,360	Labor
23	8810	8862-2-0401-51-5435-8810	Distribution-Rents	$ -		$ -	4.78%	$ -	General
24	8810	8862-2-0402-51-5435-8810	Distribution-Rents	$ -		$ -	4.78%	$ -	General
25	8860	8862-2-0402-56-5210-8860	Distribution-Maintenance of structures a	$ 71,946		$ 71,946	4.78%	$ 75,387	General
26	8860	8862-2-0401-56-5210-8860	Distribution-Maintenance of structures a	$ 847		$ 847	4.78%	$ 887	General
27	8870	8862-2-0402-56-5010-8870	Distribution-Maint of mains	$ 40,182	$ -	$ 40,182	3.20%	$ 41,467	Labor
28	8870	8862-2-0401-56-5010-8870	Distribution-Maint of mains	$ 1,130		$ 1,130	3.20%	$ 1,166	Labor
29	8890	8862-2-0402-56-5210-8890	Maintenance of measuring and regulating	$ 18,793		$ 18,793	4.78%	$ 19,692	General
30	8920	8862-2-0402-56-5210-8920	Maintenance of services	$ -		$ -	4.78%	$ -	General
31	8920	8862-2-0402-56-5010-8920	Maintenance of services	$ 1,893		$ 1,893	3.20%	$ 1,953	Labor
32	8920	8862-2-0401-56-5010-8920	Maintenance of services	$ 160		$ 160	3.20%	$ 165	Labor
33	8930	8862-2-0401-56-5010-8930	Maintenance of meters and house regulato	$ 7,385		$ 7,385	3.20%	$ 7,621	Labor
34	8930	8862-2-0402-56-5010-8930	Maintenance of meters and house regulato	$ 2,935		$ 2,935	3.20%	$ 3,029	Labor
35	9010	8862-2-0400-69-5010-9010	Customer Accounts- Operation supervision	$ 420		$ 420	3.20%	$ 433	Labor
36	9020	8862-2-0401-69-5010-9020	Customer accounts-Meter reading expenses	$ 119,289		$ 119,289	3.20%	$ 123,101	Labor
37	9020	8862-2-0402-69-5010-9020	Customer accounts-Meter reading expenses	$ 569,229		$ 569,229	3.20%	$ 587,420	Labor
38	9030	8862-2-0400-69-5250-9030	Customer accounts-Customer records and c	$ 890,997		$ 890,997	4.78%	$ 933,612	General
39	9030	8862-2-0400-69-5010-9030	Customer accounts-Customer records and c	$ 335,592	$ 16,769	$ 352,362	3.20%	$ 363,622	Labor
40	9030	8862-2-0402-69-5010-9030	Customer accounts-Customer records and c	$ 53,478		$ 53,478	3.20%	$ 55,187	Labor
41	9030	8862-2-0401-69-5010-9030	Customer accounts-Customer records and c	$ 219		$ 219	3.20%	$ 225	Labor
42	9040	8862-2-0400-80-8660-9040	Customer accounts-Uncollectible accounts	$ 1,267,513	$ (1,146,232)	$ 121,281	4.78%	$ 127,082	General
43	9070	8862-2-0400-69-5010-9070	Customer accounts - Supervision	$ 48,300		$ 48,300	3.20%	$ 49,844	Labor
44	9080	8862-2-0400-69-5010-9080	Customer service-Operating assistance	$ 211,079		$ 211,079	3.20%	$ 217,825	Labor
45	9090	8862-2-0400-69-5390-9090	Customer service-Operating informational	$ 3,968		$ 3,968	4.78%	$ 4,158	General
46	9120	8862-2-0400-69-5010-9120	Sales-Demonstrating and selling expenses	$ 159,307		$ 159,307	3.20%	$ 164,398	Labor
47	9130	8862-2-0400-69-5390-9130	Sales-Advertising expenses	$ 256,118		$ 256,118	4.78%	$ 268,368	General
48	9160	8862-2-0400-69-5390-9160	Sales - Miscellaneous	$ 211,372	$ (211,372)	$ -	4.78%	$ -	General
49	920		HO Direct Charges	$ 2,447,324		$ 2,447,324	3.20%	$ 2,525,533	Labor
50	9200	8862-2-9815-69-5010-9200	A&G-Administrative & general salaries	$ 47,419		$ 47,419	3.20%	$ 48,934	Labor
51	9200	8862-2-9860-69-5010-9200	A&G-Administrative & general salaries	$ 328,419		$ 328,419	3.20%	$ 338,915	Labor
52	9200	8862-2-9820-69-5010-9200	A&G-Administrative & general salaries	$ 119,503		$ 119,503	3.20%	$ 123,322	Labor
53	9200	8862-2-9810-69-5010-9200	A&G-Administrative & general salaries	$ 273,802		$ 273,802	3.20%	$ 282,552	Labor
54	9200	8862-2-9800-69-5010-9200	A&G-Administrative & general salaries	$ -		$ -	3.20%	$ -	Labor
55	9200	8862-2-9840-69-5010-9200	A&G-Administrative & general salaries	$ 180,750		$ 180,750	3.20%	$ 186,526	Labor
56	9200	8862-2-9825-69-5010-9200	A&G-Administrative & general salaries	$ 148,176		$ 148,176	3.20%	$ 152,911	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)	6/30/2024 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	2/28/2026 Test Period Amount	Factor Type
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
57	9200	8862-2-9830-69-5010-9200	A&G-Administrative & general salaries	$ 154,624		$ 154,624	3.20%	$ 159,566	Labor
58	9200	8862-2-0400-69-5010-9200	A&G-Administrative & general salaries	$ -		$ -	3.20%	$ -	Labor
59	9290	8862-2-9815-69-5011-9290	A&G-Administrative & general salaries	$ -		$ -	3.20%	$ -	Labor
60	921		A&G-Office supplies & expense	$ 3,012,867		$ 3,012,867	4.78%	$ 3,156,968	General
61	9220		HO Allocations Capitalized	$ (2,231,261)	$ (247,484)	$ (2,478,745)	3.20%	$ (2,557,958)	Labor
62	9234		A&G-Outside services employed - Allocations	$ 4,547,862	$ 775,883	$ 5,323,745	3.20%	$ 5,493,877	Labor
63	9230	8862-2-9865-69-5200-9230	A&G-Outside services employed	$ 51,379		$ 51,379	4.78%	$ 53,836	General
64	9230	8862-2-9800-69-5200-9230	A&G-Outside services employed	$ 29,574		$ 29,574	4.78%	$ 30,988	General
65	9230	8862-2-9823-69-5200-9230	A&G-Outside services employed	$ 36,626		$ 36,626	4.78%	$ 38,378	General
66	9230	8862-2-9850-69-5200-9230	A&G-Outside services employed	$ 346,280		$ 346,280	4.78%	$ 362,842	General
67	9230	8862-2-9815-69-5200-9230	A&G-Outside services employed	$ 38,030		$ 38,030	4.78%	$ 39,849	General
68	9230	8862-2-9810-69-7360-9230	A&G-Outside services employed	$ -		$ -	4.78%	$ -	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)	6/30/2024 Historic Year Actuals	Adjustments to Historic Test Year	Adjusted Historic Year Actuals	Annual Inflation Factor	2/28/2026 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	$ -		$ -	4.78%	$ -	General
70	9230	8862-2-9835-69-5200-9230	A&G-Outside services employed	$ -		$ -	4.78%	$ -	General
71	9230	8862-2-9820-69-5200-9230	A&G-Outside services employed	$ 1,976		$ 1,976	4.78%	$ 2,070	General
72	9230	8862-2-9810-69-5200-9230	A&G-Outside services employed	$ 89,744		$ 89,744	4.78%	$ 94,036	General
73	9230	8862-2-9830-69-5200-9230	A&G-Outside services employed	$ 163,384	$ 138,116	$ 301,500	4.78%	$ 315,920	General
74	9240	8862-2-0400-69-5280-9240	A&G-Property insurance	$ 657,490		$ 657,490	3.20%	$ 678,502	General
75	9250	8862-2-0402-69-5280-9250	A&G-Injuries & damages	$ -		$ -	4.78%	$ -	General
76	9269	8862-2-0400-69-5043-9269	A&G-Employee pensions and benefits	$ 245,723	$ 41,918	$ 287,641	4.78%	$ 301,398	General
77	9262	8862-2-0400-69-5043-9262	A&G-Employee pensions and benefits	$ 11,500		$ 11,500	4.78%	$ 12,050	General
78	9260	8862-2-0400-69-5044-9260	A&G-Employee pensions and benefits	$ 790,773	$ 256,368	$ 1,047,141	4.78%	$ 1,097,224	General
79	9268	8862-2-0400-69-5044-9268	A&G-Employee pensions and benefits	$ -		$ -	4.78%	$ -	General
80	9264	8862-2-0402-69-5040-9264	A&G-Employee pensions and benefits	$ -		$ -	4.78%	$ -	General
81	9263	8862-2-0400-69-5043-9263	A&G-Employee pensions and benefits	$ -		$ -	4.78%	$ -	General
82	9260	8862-2-0400-69-5045-9260	A&G-Employee pensions and benefits	$ 38,082		$ 38,082	4.78%	$ 39,903	General
83	9267	8862-2-0400-69-5044-9267	A&G-Employee pensions and benefits	$ 759,943		$ 759,943	0.00%	$ 759,943	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	$ (1,008,180)		$ (1,008,180)	0.00%	$ (1,008,180)	OPEB
86	9262	8862-2-0400-80-8551-9262	A&G-Employee pensions and benefits			$ -	0.00%	$ -	OPEB
87	9261	8862-2-0400-69-5043-9261	A&G-Employee pensions and benefits	$ 17,716	$ 6,986	$ 24,702	0.00%	$ 24,702	Pension
88	9261	8862-2-0400-80-8551-9261	A&G-Employee pensions and benefits			$ -	0.00%	$ -	Pension
89	4073	8862-2-0400-80-8640-4073	Amortization regulatory debits	$ 137,951	$ (126,455)	$ 11,496	0.00%	$ 11,496	
90	9302	8862-2-0401-69-5615-9302	A&G - Miscellaneous General Expense	$ 252,986		$ 252,986	4.78%	$ 265,086	General
91	9302	8862-2-0402-69-5615-9302	A&G - Miscellaneous General Expense	$ 1,654		$ 1,654	4.78%	$ 1,733	General
92	9302	8862-2-9865-69-5615-9302	A&G - Miscellaneous General Expense	$ 522,677		$ 522,677	4.78%	$ 547,675	General
93	9302	8862-2-9815-69-5615-9302	A&G - Miscellaneous General Expense	$ 25,449		$ 25,449	4.78%	$ 26,666	General
94	9302	8862-2-9820-69-5615-9302	A&G - Miscellaneous General Expense	$ (78,504)		$ (78,504)	4.78%	$ (82,259)	General
95	9302	8862-2-9825-69-5615-9302	A&G - Miscellaneous General Expense	$ -		$ -	4.78%	$ -	General
96	9302	8862-2-9850-69-5615-9302	A&G - Miscellaneous General Expense	$ (145,127)		$ (145,127)	4.78%	$ (152,068)	General
97	9310	8862-2-0400-69-6125-9310	A&G-Rents	$ 213,457		$ 213,457	4.78%	$ 223,667	General
98	9320	8862-2-0400-69-7100-9320	Maintenance of general plant	$ -		$ -	4.78%	$ -	General
99				$ 20,192,547	$ 203,131	$ 20,395,677		$ 21,190,969	
100			Labor	$ 10,091,700	$ 1,243,802	$ 11,335,502		$ 11,697,752	
101			General	$ 10,193,416	$ (921,203)	$ 9,272,214		$ 9,705,255	
102			Regulatory debit amortization	$ 137,951	$ (126,455)	$ 11,496		$ 11,496	
103			Medical	$ 759,943	$ -	$ 759,943		$ 759,943	
104			OPEB	$ (1,008,180)	$ -	$ (1,008,180)		$ (1,008,180)	
105			Pension	$ 17,716	$ 6,986	$ 24,702		$ 24,702	
106			Total Gas Operations and Maintenance Expenses	$ 20,192,547	$ 203,131	$ 20,395,677		$ 21,190,969	

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	PSC Training Expense	Legal Expense	Damage Prevention WP 5-1-6	Customer First Adjustment	Cyber Security IT & Customer first WP 2-1-2-2	Total Adjustments
1	8862-2-0400-80-8660-9040	Uncollectible Accounts	$ (1,146,232)											$ (1,146,232)
2	8862-2-0400-69-5390-9160	Sales - Miscellaneous		$ (211,372)										$ (211,372)
3	9234	A&G-Outside service Allocations					$ 154,258						$ 621,625	$ 775,883
4	9223	A&G-Admin expense transferred					$ (49,204)						$ (198,280)	$ (247,484)
5	8862-2-0400-80-8640-4073	Amortization regulatory debits			$ (126,455)									$ (126,455)
6	8862-2-0400-69-5044-9260	A&G-Employee pensions and benefits				$ (2,127)					$ 258,494			$ 256,368
7	8862-2-0400-69-5010-9030	Customer accounts-Customer records and c						$ 21,723				$ (4,954)		$ 16,769
8	8862-2-0402-56-5010-8870	Distribution-Maint of mains												$ -
9	8862-2-9830-69-5200-9230	A&G-Outside services employed							$ 36,500	$ 101,616				$ 138,116
10	8862-2-0401-51-5010-8740	Mains and Services expenses									$ 465,755			$ 465,755
11	8862-2-0402-51-5010-8740	Mains and Services expenses									$ 232,878			$ 232,878
12	8862-2-0400-69-5043-9269	A&G-Employee pensions and benefits									$ 41,918			$ 41,918
13	8862-2-0400-69-5043-9261	A&G-Employee pensions and benefits									$ 6,986			$ 6,986
14		O&M Expense Adjustments	$ (1,146,232)	$ (211,372)	$ (126,455)	$ (2,127)	$ 105,055	$ 21,723	$ 36,500	$ 101,616	$ 1,006,032	$ (4,954)	$ 423,345	$ 203,131

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	$	11,496
11	Less amortization in historic year	$	137,951
12	Adjustment	$	(126,455)

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)	$ 3,539,069	$ 8,179,314	$ 766,323	$ 12,484,706	28.35%	65.51%	6.14%	100.00%
Employees	340	2,809	798	3,947	8.61%	71.17%	20.22%	100.00%
O&M (000s)	$ 119,013	$ 616,621	$ 169,987	$ 905,621	13.14%	68.09%	18.77%	100.00%
Revenue	$ 310,210	$ 1,372,329	$ 278,084	$ 1,960,623	15.82%	69.99%	14.18%	100.00%
Oakville employees	218	361	-	579	37.58%	62.42%	0.00%	100.00%

CAM Table 4 Weighting Factors

	Values			Percentages		
	APCo	LUC	Total	APCo	LUC	Total
Net Plant (000s)	$ 3,539,069	$ 8,179,314	$ 11,718,383	30.20%	69.80%	100.00%
Employees	340	2,809	3,149	10.79%	89.21%	100.00%
O&M (000s)	$ 119,013	$ 616,621	$ 735,634	16.18%	83.82%	100.00%
Revenue	$ 310,210	$ 1,372,329	$ 1,682,539	18.44%	81.56%	100.00%
Oakville employees	218	361	579	37.58%	62.42%	100.00%
Capital expenditures	$ 209,383	$ 895,500	$ 1,104,883	18.95%	81.05%	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	**16.70%**	**19.10%**	**19.10%**	**19.10%**	**19.10%**	**19.10%**	**19.10%**	**19.10%**	**23.10%**	**19.10%**
Liberty Factor	**68.26%**	**67.87%**	**67.87%**	**67.87%**	**67.87%**	**67.87%**	**67.87%**	**67.87%**	**66.79%**	**67.87%**
Foreign Factor	**15.04%**	**13.03%**	**13.03%**	**13.03%**	**13.03%**	**13.03%**	**13.03%**	**13.03%**	**10.11%**	**13.03%**

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	**21.6%**	**11.3%**	**10.8%**	**10.8%**	**37.6%**	**21.6%**	**10.8%**	**19.1%**	**20.4%**	**19.7%**	**17.6%**	**10.8%**	**21.6%**	**21.6%**	**21.6%**	**21.6%**
Liberty Allocation Factor	**78.4%**	**88.7%**	**89.2%**	**89.2%**	**62.4%**	**78.4%**	**89.2%**	**80.9%**	**79.6%**	**80.3%**	**82.4%**	**89.2%**	**78.4%**	**78.4%**	**78.4%**	**78.4%**

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%		355,867,506	610,144,857	266,168,212	276,059,246	653,281,017	107,406,869	253,265,850	357,177,362	4,189,681	5,259,795	331,480,039	3,394,170,358	216,310,556	55,968,100	11,157,241	587,437,550	7,485,344,239
Customers	40%		95,831	51,525	46,515	81,216	98,902	37,441	62,933	58,144	2,018	1,918	50,303	223,950	12,377	17,540	-	125,896	966,508
Non-labor expense	20%		20,071,841	36,573,750	13,809,839	15,176,756	33,120,324	10,934,238	13,428,057	16,957,396	610,230	884,563	12,886,364	173,617,288	6,887,275	7,711,786	928,135	71,990,864	435,588,707
Labor	20%		11,245,377	15,221,378	5,026,320	8,790,859	9,188,734	3,328,705	6,119,145	9,727,986	86,414	109,153	9,711,297	51,113,143	4,177,314	5,526,263	(864)	18,588,839	157,960,063
			Corporate Allocation Factors																
Plant			0.95%	1.63%	0.71%	0.74%	1.75%	0.29%	0.68%	0.95%	0.01%	0.01%	0.89%	9.07%	0.58%	0.15%	0.03%	1.57%	20.00%
Customers			3.97%	2.13%	1.93%	3.36%	4.09%	1.55%	2.60%	2.41%	0.08%	0.08%	2.08%	9.27%	0.51%	0.73%	0.00%	5.21%	40.00%
Non-labor expense			0.92%	1.68%	0.63%	0.70%	1.52%	0.50%	0.62%	0.78%	0.03%	0.04%	0.59%	7.97%	0.32%	0.35%	0.04%	3.31%	20.00%
Labor			1.42%	1.93%	0.64%	1.11%	1.16%	0.42%	0.77%	1.23%	0.01%	0.01%	1.23%	6.47%	0.53%	0.70%	0.00%	2.35%	20.00%
Composite Corporate Allocations			**7.26%**	**7.37%**	**3.91%**	**5.91%**	**8.52%**	**2.76%**	**4.67%**	**5.37%**	**0.13%**	**0.15%**	**4.79%**	**32.78%**	**1.94%**	**1.93%**	**0.07%**	**12.44%**	**100.00%**
Gas and Electric Allocation				**10.18%**	**5.40%**	**8.16%**	**11.77%**		**6.45%**	**7.42%**				**45.28%**	**2.67%**	**2.66%**			**100.00%**
			Regional Allocation Factors																
Plant		25%	1.19%	2.04%	0.89%	0.92%	2.18%	0.36%	0.85%	1.19%	0.01%	0.02%	1.11%	11.34%	0.72%	0.19%	0.04%	1.96%	25.00%
Customers		25%	2.48%	1.33%	1.20%	2.10%	2.56%	0.97%	1.63%	1.50%	0.05%	0.05%	1.30%	5.79%	0.32%	0.45%	0.00%	3.26%	25.00%
Non-labor expense		25%	1.15%	2.10%	0.79%	0.87%	1.90%	0.63%	0.77%	0.97%	0.04%	0.05%	0.74%	9.96%	0.40%	0.44%	0.05%	4.13%	25.00%
Labor		25%	1.78%	2.41%	0.80%	1.39%	1.45%	0.53%	0.97%	1.54%	0.01%	0.02%	1.54%	8.09%	0.66%	0.87%	0.00%	2.94%	25.00%
Composite Regional Allocations			**6.60%**	**7.88%**	**3.68%**	**5.29%**	**8.10%**	**2.48%**	**4.21%**	**5.21%**	**0.11%**	**0.14%**	**4.68%**	**35.18%**	**2.10%**	**1.96%**	**0.09%**	**12.29%**	**100.00%**
East Region Allocation				**9.80%**		**21.56%**			**11.19%**	**13.84%**					**5.59%**	**5.21%**		**32.74%**	**99.94%**

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	268,577	79,725	80,897	42,887	64,865	93,562	30,299	51,295	58,962	1,467	1,623	52,570	359,859	21,246	21,179	794	136,553	241,918	1,608,278
Tax Services	193,851	50,013	50,748	26,904	40,691	58,693	19,007	32,178	36,988	921	1,018	32,978	225,746	13,328	13,286	498	85,662	132,226	1,014,736
Audit	766,027	197,631	200,539	106,314	160,795	231,932	75,108	127,156	146,162	3,638	4,024	130,318	892,063	52,667	52,501	1,968	338,504	522,508	4,009,854
Investor Relations	42,998	11,093	11,256	5,968	9,026	13,019	4,216	7,137	8,204	204	226	7,315	50,072	2,956	2,947	110	19,001	29,329	225,077
Director Fees and Insurance	1,517,981	391,632	397,393	210,675	318,636	459,604	148,837	251,976	289,639	7,208	7,975	258,241	1,767,737	104,366	104,037	3,900	670,789	1,035,416	7,946,042
Licenses, Fees and Permits	115,017	29,674	30,110	15,963	24,143	34,824	11,277	19,092	21,946	546	604	19,567	133,941	7,908	7,883	295	50,826	78,454	602,072
Escrow & Transfer Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Professional Services	1,448,177	373,622	379,119	200,987	303,983	438,469	141,993	240,389	276,320	6,877	7,608	246,366	1,686,448	99,567	99,253	3,720	639,943	987,803	7,580,645
Office Administration	41,743	8,767	8,896	4,716	7,133	10,289	3,332	5,641	6,484	161	179	5,781	39,572	2,336	2,329	87	15,016	18,270	180,733
Executives	1,099,271	283,607	287,779	152,564	230,745	332,830	107,783	182,472	209,747	5,220	5,775	187,010	1,280,137	75,578	75,340	2,824	485,763	749,814	5,754,260
Total USD	5,493,643	1,425,763	1,446,739	766,978	1,160,016	1,673,220	541,852	917,336	1,054,452	26,243	29,032	940,146	6,435,575	379,951	378,754	14,197	2,442,057	3,795,738	28,921,696

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	69,994	18,444	18,715	9,922	15,006	21,645	7,010	11,867	13,641	339	376	12,162	83,253	4,915	4,900	184	31,591	323,964
IT	961,672	546,531	554,572	294,002	444,664	641,388	207,706	351,638	404,198	10,060	11,129	360,382	2,466,919	145,645	145,186	5,442	936,102	8,487,235
Human Resources	243,954	146,446	148,600	78,779	119,150	171,863	55,656	94,223	108,307	2,696	2,982	96,566	661,023	39,026	38,903	1,458	250,833	2,260,465
Training	64,591	38,774	39,344	20,858	31,547	45,503	14,736	24,947	28,676	714	790	25,567	175,016	10,333	10,300	386	66,412	598,494
Facilities & Building Rent	84,972	10,248	10,399	5,513	8,338	12,027	3,895	6,594	7,579	189	209	6,758	46,259	2,731	2,722	102	17,554	226,089
Financial Reporting & Administration	1,791,315	472,031	478,976	253,925	384,050	553,957	179,392	303,705	349,100	8,688	9,612	311,257	2,130,643	125,791	125,395	4,700	808,498	8,291,038
Legal	213,603	65,888	66,857	35,444	53,607	77,323	25,040	42,392	48,729	1,213	1,342	43,446	297,402	17,558	17,503	656	112,853	1,120,857
Environment Health, Safety, Security	70,661	42,418	43,042	22,818	34,512	49,780	16,121	27,292	31,371	781	864	27,970	191,466	11,304	11,268	422	72,654	654,745
Treasury	253,068	71,814	72,871	38,632	58,429	84,278	27,293	46,205	53,112	1,322	1,462	47,354	324,153	19,138	19,077	715	123,004	1,241,926
Internal Audit	271,328	80,401	81,584	43,251	65,415	94,355	30,556	51,730	59,462	1,480	1,637	53,016	362,911	21,426	21,358	801	137,711	1,378,422
Procurement	13,858	4,723	4,793	2,541	3,843	5,543	1,795	3,039	3,493	87	96	3,115	21,320	1,259	1,255	47	8,090	78,897
Communications	111,350	66,844	67,827	35,958	54,385	78,445	25,404	43,007	49,436	1,230	1,361	44,077	301,718	17,813	17,757	666	114,491	1,031,769
Executive & Strategic Mgmt	332,046	87,498	88,785	47,069	71,189	102,684	33,253	56,296	64,711	1,610	1,782	57,696	394,946	23,317	23,244	871	149,867	1,536,864
Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	281,822	74,263	75,356	39,949	60,421	87,152	28,223	47,781	54,923	1,367	1,512	48,969	335,208	19,790	19,728	739	127,199	1,304,404
Total USD	4,764,234	1,726,323	1,751,721	928,662	1,404,555	2,025,946	656,078	1,110,717	1,276,737	31,775	35,153	1,138,335	7,792,237	460,048	458,597	17,190	2,956,859	28,535,167

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	80,119	21,112	21,423	11,357	17,177	24,776	8,024	13,584	15,614	389	430	13,921	95,296	5,626	5,608	210	36,161	370,827
IT	659,713	374,924	380,440	201,687	305,042	439,996	142,487	241,226	277,282	6,901	7,634	247,224	1,692,321	99,913	99,598	3,733	642,172	5,822,293
Human Resources	29,183	17,519	17,776	9,424	14,253	20,559	6,658	11,271	12,956	322	357	11,552	79,075	4,669	4,654	174	30,006	270,408
Training	19,248	11,555	11,725	6,216	9,401	13,560	4,391	7,434	8,546	213	235	7,619	52,155	3,079	3,070	115	19,791	178,353
Facilities & Building Rent	(849)	(102)	(104)	(55)	(83)	(120)	(39)	(66)	(76)	(2)	(2)	(67)	(462)	(27)	(27)	(1)	(175)	(2,258)
Financial Reporting & Administration	787,894	207,619	210,673	111,687	168,921	243,653	78,904	133,582	153,549	3,821	4,228	136,903	937,144	55,328	55,154	2,067	355,611	3,646,738
Legal	109,050	33,637	34,132	18,095	27,368	39,476	12,784	21,642	24,877	619	685	22,180	151,832	8,964	8,936	335	57,614	572,227
Environment Health, Safety, Security	64,606	38,783	39,354	20,863	31,554	45,514	14,739	24,953	28,683	714	790	25,573	175,058	10,335	10,303	386	66,428	598,636
Treasury	29,071	8,249	8,371	4,438	6,712	9,681	3,135	5,308	6,101	152	168	5,440	37,236	2,198	2,191	82	14,130	142,664
Internal Audit	29,929	8,869	8,999	4,771	7,216	10,408	3,371	5,706	6,559	163	181	5,848	40,031	2,363	2,356	88	15,190	152,049
Procurement	63,836	21,758	22,078	11,705	17,703	25,535	8,269	13,999	16,092	400	443	14,347	98,211	5,798	5,780	217	37,268	363,439
Communications	89,336	53,628	54,417	28,849	43,633	62,936	20,381	34,504	39,662	987	1,092	35,362	242,066	14,291	14,246	534	91,855	827,780
Executive & Strategic Mgmt	297,753	78,461	79,616	42,208	63,837	92,079	29,819	50,482	58,028	1,444	1,598	51,737	354,157	20,909	20,843	781	134,389	1,378,142
Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Planning	712	188	190	101	153	220	71	121	139	3	4	124	847	50	50	2	321	3,295
Compliance	137,941	36,349	36,884	19,554	29,574	42,658	13,814	23,387	26,883	669	740	23,969	164,071	9,687	9,656	362	62,259	638,456
Total USD	2,397,542	912,548	925,974	490,898	742,459	1,070,931	346,808	587,134	674,894	16,796	18,582	601,733	4,119,039	243,185	242,418	9,087	1,563,019	14,963,050

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	93,214	94,585	50,144	75,840	109,392	35,425	59,974	68,938	1,716	1,898	61,465	420,747	24,841	24,762	928	159,658	1,283,528
Customer Services	84,113	85,351	45,248	68,436	98,712	31,967	54,119	62,208	1,548	1,713	55,464	379,669	22,415	22,345	838	144,070	1,158,215
Energy Procurement	-	1,972	1,046	1,581	2,281	-	1,251	1,438	-	-	-	8,774	518	516	-	-	19,377
IT	17,951	18,215	9,657	14,605	21,067	6,822	11,550	13,276	330	366	11,837	81,027	4,784	4,769	179	30,747	247,180
Strategic Planning	289	293	156	235	339	110	186	214	5	6	191	1,305	77	77	3	495	3,980
Operations	294,858	299,196	158,616	239,899	346,034	112,059	189,712	218,068	5,427	6,004	194,429	1,330,922	78,577	78,329	2,936	505,035	4,060,100
Regulatory	47,600	48,301	25,606	38,728	55,862	18,090	30,626	35,204	876	969	31,388	214,858	12,685	12,645	474	81,530	655,444
Total USD	538,026	547,914	290,472	439,325	633,687	204,473	347,417	399,345	9,903	10,956	354,773	2,437,302	143,896	143,443	5,358	921,535	7,427,826

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	-	110,762	58,720	88,810	128,101	-	70,231	80,728	-	-	-	492,705	29,089	28,997	-	-	1,088,144
Other charges	442,435	448,944	238,004	359,970	519,224	168,145	284,663	327,212	8,144	9,009	291,741	1,997,052	117,904	117,533	4,406	757,805	6,092,189
Total USD	442,435	559,706	296,724	448,780	647,325	168,145	354,893	407,940	8,144	9,009	291,741	2,489,757	146,993	146,530	4,406	757,805	7,180,332

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	-	-	1,212,473	-	2,667,034	-	1,384,624	1,712,270	-	-	-	-	691,535	645,027	-	4,049,757	12,370,176
Total USD	-	-	1,212,473	-	2,667,034	-	1,384,624	1,712,270	-	-	-	-	691,535	645,027	-	4,049,757	12,370,176

Amount to be Allocated from Quarterly Tab 10 Worksheets

APUC	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Total
Legal	(63,520)	446,624	298,021	927,153	1,608,278
Tax Services	86,000	808,254	(115,837)	236,318	1,014,736
Audit	865,845	1,003,983	951,233	1,188,793	4,009,854
Investor Relations	67,794	(73,404)	141,264	89,424	225,077
Director Fees and Insurance	2,678,433	191,479	4,140,865	935,265	7,946,042
Licenses, Fees and Permits	-	-	248,758	353,313	602,072
Escrow & Transfer Agent Fees	-	-	-	-	-
Other Professional Services	2,963,390	1,981,886	813,994	1,821,375	7,580,645
Office Administration	39,646	38,603	49,530	52,954	180,733
Executives	2,450,140	(1,203,753)	156,807	4,351,066	5,754,260
Total USD	9,087,726	3,193,672	6,684,635	9,955,662	28,921,696

LABS Canada	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Total
Risk Management	57,987	98,312	77,505	90,160	323,964
IT	496,262	1,939,546	2,121,903	3,929,524	8,487,235
Human Resources	268,669	454,046	538,025	999,725	2,260,465
Training	106,674	149,415	193,030	149,374	598,494
Facilities & Building Rent	244,721	(128,475)	89,089	20,753	226,089
Financial Reporting & Administration	1,310,720	2,348,053	2,173,312	2,458,953	8,291,038
Legal	219,651	263,570	315,160	322,476	1,120,857
Environment Health, Safety, Security	86,603	114,773	344,276	109,093	654,745
Treasury	188,572	274,247	362,572	416,536	1,241,926
Internal Audit	281,895	358,562	363,952	374,013	1,378,422
Procurement	(21,336)	47,776	32,441	20,015	78,897
Communications	204,963	393,893	290,666	142,247	1,031,769
Executive & Strategic Mgmt	716,230	234,474	495,572	90,589	1,536,864
Technical Services	-	-	-	-	-
Utility Planning	-	-	-	-	-
Compliance	154,961	628,682	365,818	154,943	1,304,404
Total USD	4,316,571	7,176,873	7,763,322	9,278,401	28,535,167

LABS US	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Total
Risk Management	121,771	118,556	85,535	44,965	370,827
IT	298,419	260,592	2,478,439	2,784,843	5,822,293
Human Resources	27,767	46,019	44,198	152,424	270,408
Training	15,337	28,614	64,083	70,319	178,353
Facilities & Building Rent	(2,258)	-	-	-	(2,258)
Financial Reporting & Administration	710,880	785,194	1,166,057	984,607	3,646,738
Legal	165,208	108,761	151,158	147,100	572,227
Environment Health, Safety, Security	168,997	137,708	102,051	189,880	598,636
Treasury	21,966	39,419	33,418	47,860	142,664
Internal Audit	(19,649)	97,487	60,192	14,019	152,049
Procurement	(6,785)	141,273	116,746	112,205	363,439
Communications	200,779	275,732	192,610	158,659	827,780
Executive & Strategic Mgmt	1,431,892	118,403	(174,604)	2,451	1,378,142
Technical Services	-	-	-	-	-
Utility Planning	3,476	(182)	-	-	3,295
Compliance	362,935	(65,452)	199,850	141,123	638,456
Total USD	3,500,735	2,092,126	4,519,735	4,850,454	14,963,050

LUC	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Total
Administration	236,536	346,714	352,035	348,243	1,283,528
Business Development	-	-	-	-	-
Customer Services	225,073	398,714	264,139	270,290	1,158,215
Energy Procurement	11,683	445	5,118	2,131	19,377
IT	104,772	142,170	136	102	247,180
Strategic Planning	2,043	1,687	151	99	3,980
Operations	2,999,760	449,576	403,768	206,996	4,060,100
Regulatory	165,388	203,588	168,461	118,006	655,444
Total USD	3,745,255	1,542,895	1,193,809	945,866	7,427,826

LU US Corp.	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Total
Energy Procurement	283,509	293,172	292,574	218,889	1,088,144
Other charges	1,530,695	866,284	1,935,449	1,759,762	6,092,189
Total USD	1,814,204	1,159,455	2,228,022	1,978,651	7,180,332

East Region	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Total
Total USD	3,117,025	2,664,155	3,042,358	3,546,638	12,370,176

Grand Total	25,581,517	17,829,177	25,431,881	30,555,672	99,398,247

Georgia Calculated Allocations	
APUC	917,336
LABS Canada	1,110,717
LABS US	587,134
LUC	347,417
LU US Corp.	354,893
East	1,384,624
	4,702,120
Less Georgia Actual Allocations	(4,547,862)
Adjustment to Expense	154,258
Capitalization factor	-31.90%
Adjustment to Amount Capitalized	(49,204)

Head Office Direct Charges	2,447,324
Head Office Allocations	4,547,862
	6,995,186
HO Allocations Capitalized	(2,231,261)
Capitalization factor	-31.90%

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-3
Uncollectible Expense Adjustment
Twelve Months Ended June 30, 2024

Month	Beginning Balance	Accounts Written Off	Collection of Accounts Written Off	(Provision) for Uncollectible	Ending Balance
Jul-23	(1,432,548)	(278)	(4,039)	(127,193)	(1,564,058)
Aug-23	(1,564,058)	(1,452)	600	(116,393)	(1,681,302)
Sep-23	(1,681,302)	(108)	(536)	(119,676)	(1,801,622)
Oct-23	(1,801,622)	(989)	-	(95,732)	(1,898,344)
Nov-23	(1,898,344)	(1,843)	(2,114)	(8,112)	(1,910,414)
Dec-23	(1,910,414)	(886)	-	168,665	(1,742,636)
Jan-24	(1,742,636)	(165)	6,358	(42,053)	(1,778,496)
Feb-24	(1,778,496)	(2,172)	(12,328)	(35,310)	(1,828,306)
Mar-24	(1,828,306)	(2,177)	-	(368,761)	(2,199,243)
Apr-24	(2,199,243)	(1,161)	-	(21,930)	(2,222,333)
May-24	(2,222,333)	(710)	-	(317,847)	(2,540,889)
Jun-24	(2,540,889)	(1,168)	9,933	(183,171)	(2,715,295)
		(13,108)	(2,126)	(1,267,513)	

Write offs net of recoveries	(15,234)
Less expense per books	(1,267,513)
Book Adjustment to expense	(1,282,747)

Modified Book Adjustment to expens	(1,146,232)

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

Job Title	Effective Date	Financial Impact	Current Bonus	New Bonus Target
Senior Representative, Customer Service	10/22/2023	$ 11,481.60	5%	2%
Representative, Customer Service	10/22/2023	$ 6,198.40	5%	2%
Representative II, Billing	10/22/2023	$ 9,464.00	5%	2%
Representative II, Billing	10/22/2023	$ 9,713.60	5%	2%
Representative II, Credit and Collections	10/22/2023	$ 3,120.00	5%	2%
Representative II, Credit and Collections	10/22/2023	$ 1,435.20	5%	2%
Representative, Billing	10/22/2023	$ 7,633.60	5%	2%
Representative, Customer Service	10/22/2023	$ 7,280.00	5%	2%
Representative, Customer Service	10/22/2023	$ 7,280.00	5%	2%
Representative, Customer Service	10/22/2023	$ 7,280.00	5%	2%
		$ 70,886.40	$ 3,544.32	$ 1,417.73
				$ (2,126.59)

Adjustment to decrease Bonus expense

FERC	9260	GL	8862-2-0400-69-5044-9260	**$**	**(2,126.59)**

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

Job Title	Effective Date	Current Amount	New Rate	Plus Yrs of Service Rate	Total New Rate	Change	Financial Impact	Current Bonus	New Bonus Target
Senior Representative, Customer Service	10/22/2023	$ 20.48	$ 24.00	$ 2.00	$ 26.00	$ 5.52	$ 11,481.60	5%	2%
Representative, Customer Service	10/22/2023	$ 18.02	$ 21.00		$ 21.00	$ 2.98	$ 6,198.40	5%	2%
Representative II, Billing	10/22/2023	$ 19.45	$ 22.00	$ 2.00	$ 24.00	$ 4.55	$ 9,464.00	5%	2%
Representative II, Billing	10/22/2023	$ 19.33	$ 22.00	$ 2.00	$ 24.00	$ 4.67	$ 9,713.60	5%	2%
Representative II, Credit and Collections	10/22/2023	$ 21.50	$ 23.00		$ 23.00	$ 1.50	$ 3,120.00	5%	2%
Representative II, Credit and Collections	10/22/2023	$ 22.31	$ 23.00		$ 23.00	$ 0.69	$ 1,435.20	5%	2%
Representative, Billing	10/22/2023	$ 19.33	$ 22.00	$ 1.00	$ 23.00	$ 3.67	$ 7,633.60	5%	2%
Representative, Customer Service	10/22/2023	$ 17.50	$ 21.00		$ 21.00	$ 3.50	$ 7,280.00	5%	2%
Representative, Customer Service	10/22/2023	$ 17.50	$ 21.00		$ 21.00	$ 3.50	$ 7,280.00	5%	2%
Representative, Customer Service	10/22/2023	$ 17.50	$ 21.00		$ 21.00	$ 3.50	$ 7,280.00	5%	2%
						Annual	$ 70,886.40	$ 3,544.32	$ 1,417.73
						Monthly	$ 5,907.20		

Jul-23	Aug-23	Sep-23	Oct-23
$ 5,907.20	$ 5,907.20	$ 5,907.20	$ 4,001.65

Adjustment to increase labor expense

FERC		9030	GL		8862-2-0400-69-5010-9030	**$ 21,723.25**

Liberty Utilities (Peach State Natural Gas) Corp.
WP 5-1-6
Damage Prevention Program

Program Cost Estimate

Employee	Base Salary	Overhead Multiplier	Total Salary	Vehicle Cost	Tool Cost	Total Cost
FIO/DiRT	$ 61,776.00	1.52	$ 93,899.52	$ 45,000.00	$ 8,000.00	$ 146,899.52
FIO/DiRT	$ 61,776.00	1.52	$ 93,899.52	$ 45,000.00	$ 8,000.00	$ 146,899.52
FIO/DiRT	$ 61,776.00	1.52	$ 93,899.52	$ 45,000.00	$ 8,000.00	$ 146,899.52
QA/Management	$ 80,000.00	1.52	$ 121,600.00	$ 45,000.00	$ 2,000.00	$ 168,600.00
QA/Management	$ 80,000.00	1.52	$ 121,600.00	$ 45,000.00	$ 2,000.00	$ 168,600.00
QA/Management	$ 80,000.00	1.52	$ 121,600.00	$ 45,000.00	$ 2,000.00	$ 168,600.00
Locator	$ 59,435.00	1.52	$ 90,341.20	$ 45,000.00	$ 8,000.00	$ 143,341.20
Locator	$ 59,435.00	1.52	$ 90,341.20	$ 45,000.00	$ 8,000.00	$ 143,341.20
Locator	$ 59,435.00	1.52	$ 90,341.20	$ 45,000.00	$ 8,000.00	$ 143,341.20
Supervisor/Management	$ 95,000.00	1.52	$ 144,400.00	$ 45,000.00	$ 2,000.00	$ 191,400.00
Total						**$ 1,567,922.16**

Program Cost Account Assignments

Position	Base Salary	Overheads		FERC	Description	GL	Base Salary
Field Inspection Officer	$ 185,328	$ 96,371	The Field Inspection Officer (FIO) is responsible for conducting investigations, identifying and marking the location of our utilities to minimize damage or disruption of service due to construction excavation activities. To help implement our companies Damage Prevention Program including performing patrols, locates, and construction and excavation inspections. This is a safety sensitive position.	874	Mains and Services expenses	8862-2-0401-51-5010-8740	$ 123,552
				874	Mains and Services expenses	8862-2-0402-51-5010-8740	$ 61.776
Quality Assurance Specialist	$ 240,000	$ 124,800	The Quality Assurance Specialist is management role responsible for conducting quality investigations, identifying gaps in procedure, operations, and training to insure field employees are performing work according to company standards. The QA inspector will observe jobs worked during and post completion, which may require cold calling customers to review work. This is a safety sensitive position.	874	Mains and Services expenses	8862-2-0401-51-5010-8740	$ 160,000
				874	Mains and Services expenses	8862-2-0402-51-5010-8740	$ 80.000
Locator	$ 178,305	$ 92,719	The purpose of this classification is to perform skilled work associated with locating and marking Liberty-owned utility lines in support of excavation and construction projects.	874	Mains and Services expenses	8862-2-0401-51-5010-8740	$ 118,870
				874	Mains and Services expenses	8862-2-0402-51-5010-8740	$ 59,435
Supervisor/Management	$ 95,000	$ 49,400		874	Mains and Services expenses	8862-2-0401-51-5010-8740	$ 63,333
				874	Mains and Services expenses	8862-2-0402-51-5010-8740	$ 31,667
Total	**$ 698,633.00**	**$ 363,289.16**					

Overhead Cost Assignments

		FERC	Description	GL	Base Salary	Income Statement		
Overhead Rates		9269	Employee Pension and Benefits	8862-2-0400-69-5043-9269	$ 41,917.98	401K Match		
Benefits	0.21	9267	Employee Pension and Benefits	8862-2-0400-69-5044-9267		Dental		
401 k	0.06	9262	Employee Pension and Benefits	8862-2-0400-69-5043-9262		ESPP Expense		
taxes	0.08	9262	Employee Pension and Benefits	8862-2-0400-69-5044-9262		FAS 106		
recognition	0.01	9260	Employee Pension and Benefits	8862-2-0400-69-5044-9260	$ 258,494.21	Group Benefits		
pension	0.01	9268	Employee Pension and Benefits	8862-2-0400-69-5044-9268		Group Life		
bonus	0.15	9266	Employee Pension and Benefits	8862-2-0400-69-5044-9266		Health Care		
Total Rate	**0.52**	9264	Employee Pension and Benefits	8862-2-0402-69-5040-9264		Tuition Reimbursement		
		9266	Employee Pension and Benefits	8862-2-9815-69-5044-9266		Health Care - EHSS		
		9262	Employee Pension and Benefits	8862-2-0400-80-8551-9262		Non-service OPEB costs		
		9263	Employee Pension and Benefits	8862-2-0400-69-5043-9263		Opt-out Credit		
		9263	Employee Pension and Benefits	8862-2-0402-69-5043-9263		Opt-out Credit		
		9260	Employee Pension and Benefits	8862-2-0400-69-5045-9260		Workers' Compensation		
		9261	Employee Pension and Benefits	8862-2-0400-69-5043-9261	$ 6,986.33	Cash Balance Pension		
		9261	Employee Pension and Benefits	8862-2-0400-80-8551-9261		Non-service pension costs		
		9261	Employee Pension and Benefits	8862-2-0400-69-5040-9261	$ 55,890.64	Payroll Taxes	$ 54,160	(Grossed Up on WP 7)
			Total Overheads		**$ 363,289.16**			

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

	Per Table	Qtly Change	
Jun-23	296.789		
Sep-23	299.657	0.97%	
Dec-23	298.754	-0.30%	
Mar-24	304.490	1.92%	
Jun-24	305.357	0.28%	
			Annualized Growth Rate
Quarterly Average	0.72%		4.78%

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 2024

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	297.279	298.975	299.657	299.394	298.930	298.754	296.422	294.012	298.832
2024	300.421	303.144	304.490	305.104	305.296	305.357									

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
2024 Labor	3.19%	2.13%		
2025 Labor	3.13%	3.13%	5.33%	3.20%

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	$433,673	$ 54,159.85	$487,833	3.20%	$503,423	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	$1,340,200	$ 132,426.05	$1,472,626	0.00%	$1,472,626	Property
4	DOT			$0		$0	
4							
5	Total	$1,773,873				$1,976,049	