Liberty Utilities (Peach State Natural Gas) Corp.
Georgia Public Service Commission
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STF-30-1

Please explain why, in the Required Annual GRAM, Line 47, the FERC account 3990 – Oth Tang Prop – PC Hardware shows, and in the Q2 filing, the same FERC account 3990 is named OTH- Other Tangible Property. Also, the amounts shown for both accounts in the annual GRAM and Q2 are not consistent.

Response: The variation in account naming between the Annual GRAM and the Q2 filing reflects differences in abbreviation and formatting only. In the Annual GRAM, FERC Account 3990 is shown as "Oth Tang Prop – PC Hardware", while in the Quarterly filing it appears as "OTH – Other Tangible Property." Both labels refer to the same account.

Importantly, the Plant in Service balance for Account 3990 is consistent across both filings. For December 2024, the balance reported in the Q2 Plant in Service tab is $767,804, which matches the balance reported in the Annual GRAM, WP 2-1-1 Plant Detail, Line 47.

Thus, while the account title presentation differs, the reported financial data is aligned and consistent.

Submitted by: Dhawni Chedda – Liberty –Rates and Regualtroy Affairs Analyst

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-2

Please explain why FERC accounts 39907 – Oth Tang Prop – PC Software, 39908 Oth Tang Prop – App Software, 39909 – Oth Tang Prop – Mainframe S/W, and 39924 – Oth Tang Prop – Gen. Startup Costs appear to be missing in the Q2 filing while FERC account 3991- OTH Oth Tang Tangible Property is present. All these accounts amount to $0.

Response: In the Q2 filing, it is noted that FERC Accounts 39907 (Other Tangible Property – PC Software), 39908 (Other Tangible Property – Application Software), 39909 (Other Tangible Property – Mainframe Software), and 39924 (Other Tangible Property – General Startup Costs) do not appear in the submission. This absence is attributable to the fact that, as of December 2024, there is no recorded balance or plant in service associated with these asset classes. Consequently, they reflect a zero balance in the Annual GRAM filing.

Submitted by: Dhwani Chheda Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-3

For Line 13, FERC account 36700 – Mains – Cathodic Protection, please answer the following questions:

a. Please explain the driver behind the projected $14,832,736 addition/transfer for August 2025 from 376 Transmission to 367 Distribution.

b. Please explain the driver behind the projected addition of $30,214,120 for March 2026.

c. Please explain the driver behind the projected addition of $43,930,463 in February 2027.

Response:

a. As presented by Liberty on October 3, 2025, the projected $14,832,736 transfer reflects a correction of asset classification. Transmission Main additions (Account 367) had been misclassified under Distribution Main Asset (Account 376). In August 2025, the asset was reallocated to the correct account and a depreciation true-up was recorded: $287,363 added to Account 367 and ($1,184,093) removed from Account 376. This adjustment ensures accurate asset classification, proper depreciation allocation, and compliance with regulatory accounting standards.
b. The driver behind the projected addition is the scheduled in-service placement of the Gainesville Transmission Line in March 2026, resulting in the capitalization of $30,214,120 into plant in service.
c. The driver behind the projected addition is the scheduled in-service placement of the Gainesville Transmission Line in February 2027, resulting in the capitalization of $43,930,463 into plant in service.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-4

For Line 20, FERC account 37600 – Mains – Cathodic Protection, please answer the following questions:

a. Please explain the driver behind the projected addition of $4,374,205 for April 2025. In addition, please explain the drivers behind the amounts for December 2024, January 2025, and February 2025.
b. Please explain the driver behind the projected addition of $4,088,686 for November 2026.
c. In the 2nd Q 2025 GRAM report in FERC 376, the Plant increased in April, May, and June 2025 by $4.6 million. Was this increase related to the Gainesville Replacement Transmission Pipeline ("GRP")?
d. Related to the 2025- and 2026-GRAM filings, how much capital spending, Plant Additions, and CWIP includes the GRP?

Response:

a. As requested by Staff, Liberty performed an adjustment to properly account for the allocation of "Mains" into three categories: Cathodic Protection, Steel, and Plastic. For April 2025, the projected addition of $4,374,205 reflects the reclassification of assets into 376 Mains Cathodic Protection. Corresponding adjustments were also made to 37601 Mains Steel ($1,957,991) and Mains Plastic ($6,286,660). The adjustments do not have an impact on financial or depreciation expenses, as all categories remain subject to the uniform 1.60% depreciation rate.
b. The projected addition is primarily driven by the scheduled in-service placement of the following projects in November 2026: the Whitesville Pipe Replacement, GA Non-Growth Functional, and GA Leak Functional. Upon completion, these projects will result in the capitalization of $4,088,686 into plant-in service.
c. The $4.6 million increase reported in Q2 2025 is not attributable to the Gainesville Replacement Transmission Pipeline ("GRP"). As documented in response STF 30-4(a): $4,374,205 of the increase is associated with activities to align the main split and $316,950 of the increase is attributable to other distribution projects such as the GA Leak Repair, GA- Non Growth projects, Cherokee Gun Club, 7841 Veterans Gerber Collision project and not related to GRP.
d. Please see the table below:

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GRP		Capital Spend	Plant in Service	CWIP
2025 Annual GRAM	Jul 2024- Feb 2025	-	0	-
2025 Annual GRAM	Mar 2025- Feb 2026	20,000,000	0	20,000,000
Required 2026 Annual GRAM	Jul 2025- Feb 2026	30,689,120	0	36,629,341
Required 2026 Annual GRAM	Mar 2026-Feb 2027	43,455,463	74,144,583	5,940,221
Alternative 2026 Annual GRAM	Jul 2025- Feb 2026	-	0	5940221
Alternative 2026 Annual GRAM	Mar 2026-Feb 2027	-	0	5940221

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-5

For Line 21, FERC account 37601-Mains – Steel, please answer the following questions:

a. Please explain the driver behind the projected addition of $1,957,991 addition for April 2025.

b. Regarding FERC 376 for the months of July, August, and September 2026, the projected dollar amounts for the months increase well beyond prior months. See **Table-1** below. Please explain the reason for the projected increases since it appears to be no corresponding changes in the Plant accounts.

Table-1

	A	B	AV	AW	AX	AY	AZ	BA	BB
1		Liberty Utilities (Peach State Natural Gas							
2		Summary of Ratebase Items							
3		WP 2-1-1							
4		Plant in Service Monthly Activity							
5									
6	Line		Projected	Projected	Projected	Projected	Projected	Projected	Projected
7	No.		May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26
8									
27	19	37500-Structures & Improvements							
28	20	37600-Mains - Cathodic Protection	$ 93,686	$ 93,686	$ 793,686	$ 893,686	$ 593,686	$ 93,686	$ 93,686
29	21	37601-Mains - Steel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	22	37602-Mains - Plastic	$ 173,500	$ 251,000	$ 254,500	$ 331,250	$ 503,750	$ 140,750	$ 106,000
31	23	37800-Meas. & Reg. Sta. Eq-General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	24	37900-Meas. & Reg. - City Gate	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	25	38000-Services	$ 536,600	$ 611,762	$ 576,369	$ 605,119	$ 730,325	$ 630,054	$ 557,099
34	26	38100-Meters	$ 73,840	$ 86,678	$ 78,071	$ 78,071	$ 85,365	$ 84,636	$ 77,341
35	27	38200-Meter Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	28	38300-House Regulators	$ 30,705	$ 30,705	$ 30,705	$ 30,705	$ 30,705	$ 30,705	$ 30,705
37	29	38500-Ind. Meas. & Reg. Sta. Equip							
38	30	38700-Other Equipment							

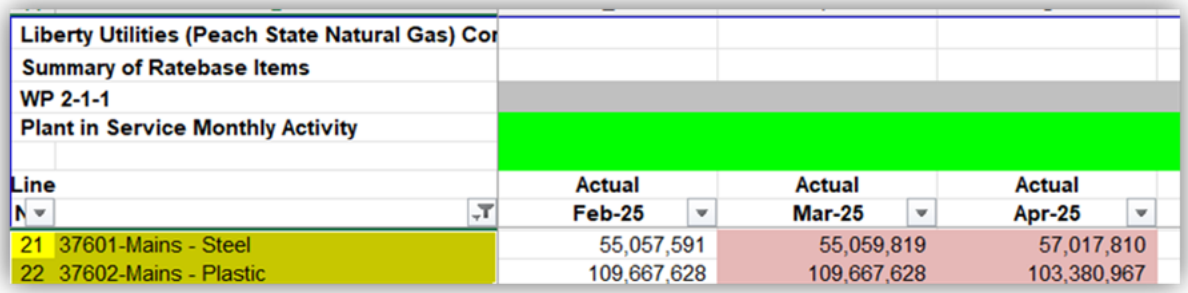
c. Please explain why the GRAM filing has a different FERC account number than the Q2 filing. Please see Table A and Table B.

Table A- Q2 2025 filing

Plant in Service							
Account Number	GRAM Acct.	Account Description	Total Balance In Account	March-25	April-25	May-25	June-25
37610	37610	T&D-Mains-STL		55,059,819	57,017,810	57,017,810	57,048,691
37620	37620	T&D-Mains-PLST		109,667,628	103,380,967	103,380,967	103,475,778

Table B- GRAM 2026 filing

Liberty Utilities (Peach State Natural Gas) Corp.
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Liberty Utilities (Peach State Natural Gas) Cor			
Summary of Ratebase Items			
WP 2-1-1			
Plant in Service Monthly Activity			
Line N	Actual Feb-25	Actual Mar-25	Actual Apr-25
21 37601-Mains - Steel	55,057,591	55,059,819	57,017,810
22 37602-Mains - Plastic	109,667,628	109,667,628	103,380,967

Response:

a. Please refer to response STF 30-4 a. The projected addition of ($1,957,991) for April 2025 is associated with attributing correct distribution main split. The adjustments do not have an impact on financial or depreciation expenses, as all categories remain subject to the uniform 1.60% depreciation rate.

b. The projected increases in FERC Account 376 for the third quarter of 2026 are attributable to specific remediation and functional projects scheduled to be placed in service during this period.

- July 2026:
  - $700,000 allocated to Distribution Integrity Management Program (DIMP) threat remediation projects.
  - $55,307 associated with GA Non-Growth Functional activities.
  - $38,380 associated with GA Leak Functional activities.
- August 2026:
  - $800,000 allocated to DIMP threat remediation projects.
  - $55,307 associated with GA Non-Growth Functional activities.
  - $38,380 associated with GA Leak Functional activities.
- September 2026:
  - $500,000 allocated to DIMP threat remediation projects.
  - $55,307 associated with GA Non-Growth Functional activities.
  - $38,380 associated with GA Leak Functional activities.

c. The difference in the account number presentation between the Annual GRAM filing and the Q2 filing is attributable solely to variations in abbreviation and formatting conventions. Both filings reference the same underlying FERC account.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

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STF-30-6

For Line 22, FERC account 37602-Mains – Plastic, please answer the following questions:

a. Please explain the driver behind the addition of $1,293,736 for February 2025.
b. Please explain the driver behind the deduction of $(6,286,660) for April 2025. Where was this Plant transferred?
c. Please explain the driver behind the addition of $2,769,626 for March 2026.

Response:

a. The projected addition is primarily driven by the scheduled in-service placement of the following projects: Hospital tower, 85 Business Park Steel Main extension, Hwy 332 and Skelton Rd Main relocation.
b. Please refer to response STF 30-4 a, the projected addition of ($6,286,660) for April 2025 is associated with attributing correct distribution main split. The adjustments do not have an impact on financial or depreciation expenses, as all categories remain subject to the uniform 1.60% depreciation rate.
c. The projected addition is primarily driven by the scheduled in-service placement of the following projects in March 2026: $2,720,535 for Gainesville Distribution Project 1 and $49,091 is for Gainesville/Hall Co Athens St project.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-7

For Line 26, FERC account 38100 – Meters, please explain the driver behind the addition of $ 1,108,947 for Mar 2025.

Response: Please see below the driver behind the addition of $1,108,947 for March 2025:

Project	Addition
AMR-Peach State (GA) Gas	$991,431.16
Ohana Restaurant	$2,961.66
GA Growth Meter-Gainesville	$24,458.88
GA Leak Repair Meter-Columbus	$4,093.57
Growth Meter-Columbus	$85,817.44
GA Non-Growth Meter-Gainesville	$184.19
GA Non-Growth House Reg-Columbus	($0.28)
Total	$1,108,946.62

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-8

For Line 27, FERC account 38200 – Meter Installation, please explain the driver behind the addition of $2,659,266 for March 2025.

Response: The driver behind additions is $2,660,116.77 for the AMR project and ($850.92) for the Ohana Restaurant project.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-9

For Line 32, FERC account 39000 – Structures & Improvements, please explain the driver behind the addition of $ ($8,700) for Feb 2025.

Response: The driver behind the addition of ($8,700) for Feb 2025 is the Columbus Wash Bay Improvement project.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-10

For Line 50, FERC account 30300 – Misc. Intangible Plant, please explain the driver behind the addition of $1,689,536 for January 2025.

Response: The addition recorded in January 2025 represents a corrective adjustment to properly align the balance for 303 FERC Account. 30300 Misc. Intangible Plant and 30310 Misc. Intangible Plant- Software that were adjusted by $1,689,536 and ($1,232,674), respectively, to ensure that software-related intangible assets were accurately classified under Account 303.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-11

For Line 51, FERC account 30310 – Misc. Intangible Plant– Software, please explain the driver behind the deduction of ($1,232,674) for January 2025. In addition, please explain why from Jan 2025 to Feb 2027, there's an increase of $3,307,173.

Response: As mentioned in STF 30-10, the deduction recorded in January 2025 represents a corrective adjustment to properly align balance for 303 FERC Account. 30300 Misc. Intangible Plant and 30310 Misc. Intangible Plant- Software that were adjusted by $1,689,536 and ($1,232,674), respectively, to ensure that software-related intangible assets were accurately classified under Account 303. The increase of $3,307,173 is related to schedule in service associated with the following projects: Leak Survey App, Pipeline Safety Management system, GA hardware/ Software, IT and Cybersecurity.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

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STF-30-12

For Line 53, FERC account 30330 – Customer First - 7 Years, please explain the driver behind the addition of $971,909 for March 2025.

Response: Please see below the drivers behind the addition of $971,909 for March 2025.

Project Description	Addition
Upgrade On-Prem Exchange	$2,568.16
Business Optimization Transformation	$842,827.22
In-Servicing C1	$126,514.07

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-13

Please explain why there are no dollar amounts in the projected July 2025 (Column AL).

Response: No dollar amounts are shown in Column AL for July 2025 because Liberty did not forecast projects scheduled to enter service during that month.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

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STF-30-14

For the Growth category, please answer the following questions:

a. Row 14 and 15, Gainesville Township Phase 1C (300 Homes), please provide more details regarding the $101,656 for Jul 2025, and the $100,000 for July 2026 and August 2026.
b. Row 42, account 38000-Services- Jackson Co Pump station project, please provide more details behind the ($46,520) for August 2025.
c. Regarding the projects in the Growth category, when comparing the 2026 GRAM filing with the Q2 2025 filing, Q2 WP 2-2 shows both actual and estimated Columns for the capital budget. Please explain why several projects with estimated budgets have no activity, and Liberty has added new projects in the Growth category. Provide the status of the projects with no activity and information on the new projects that Liberty has included in the actual 2025 capital budget activity.

Response:

a. The Gainesville Township project is a large housing development involving four independent builders. The higher spend in July 2025 reflects increased material and service line installation activity, which typically peaks in late summer due to favorable soil conditions, longer workdays, and accelerated home construction driven by demand. The 2026 forecast mirrors these patterns, with anticipated spikes in July and August.

b. The credit for the Jackson Co Pump station project is tied to a CIAC (contribution in aid of construction) paid by the customer for the installation of a service line.

c. Two line items in the Growth category are not tied to specific projects. Instead, they serve as budget placeholders for work that hasn't been identified at the start of the year. These categories allow us to allocate funds for new projects and customers as they arise:

   Rotary Meters & Service Lines: This category does not incur direct spend but provides funding for other Growth projects, such as Caldwell Electric and the Ahaluna Main Extension.

   Columbus City Projects: Although listed under Growth, this category is related to public improvements. Its counterpart, Gainesville City Projects, appears under the Project Improvements header.

Several projects have not incurred spend this year due to developer schedule delays:

Lanier Landing: Main extension is underway. Spending will occur in 2025, with service lines for the housing development starting next year.

The Grand, Asher Townhomes, Publix Hwy 315, Emerald Estates: All delayed due to developer issues. These postponements are reflected in the 2026 GRAM forecast.

Below is a brief description of projects not included in the 2025 forecast. All are complete except for two ongoing housing developments. Projects were funded through the Rotary Meters and Service Lines blanket.

Heiferhorn Farms – Housing development in Columbus, GA
The Orchards – Housing development in Columbus, GA
Synovus Park Main Ext – Main extension for a baseball park
Caliber Collision – 100 ft main, 100 ft 2-inch service line, 5M meter set
Fullenwider CJ Foodville – Service line to rotary meter set
Browns Bridge Main Ext – Main extension and service line for Kia dealership
Caldwell Electric – Customer in 85-business park; long service line and regulator station
Ahaluna Main Ext – 4-inch main extension for Ahaluna subdivision
2030 Old Candler Rd – Service line and meter set
Antioch Campground – Main extension and service installation
Gerber Collision – Service line installation and meter set

Submitted by: Bradford Lahmann – Liberty – Manager, Capital Planning and Administration

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-15

For the Public Improvements category, please answer the following questions:

a. For Row 52, Gainesville/Hall Co Athens St, please provide more details regarding the $441,818 for December 2025.
b. For Rows 56 and 57, PI0019519 Steam Mill, please provide more details regarding the $505,000 for July 2026.

Response:

a. Athens St is a county drainage project that conflicts with Liberty's existing facilities. Due to invoice timing and a condensed project schedule, all spend for the project will be received in December 2025. This includes material, contractor labor, and overheads.

b. Steam Mill is a GDOT funded project for a complete road overhaul in Columbus. Liberty expects the contractor work to take place between June and July, with the majority of contractor costs being invoiced in July.

Submitted by: Bradford Lahmann – Liberty – Manager, Capital Planning and Administration

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-16

For the System Improvement category, please answer the following questions:

a. For Rows 63 and 64, Gainesville Anerobic Digestor, please provide more details regarding the $450,000 for May 2026, $150,000 for October 2026, and $200,000 for February 2027.
b. For Rows 65 and 66, Turkey Run Landfill RNG, please provide more details regarding the $400,000 for February 2027.
c. For Row 68, Leak Survey App, please provide more details regarding the $145,500 for December 2025.
d. For Rows 69, Gainesville Transmission Line Project A, please provide project details from July 2025 to January 2026.
e. In the Q2 filing's WP 2-2, Gainesville Transmission Line Project A shows spending of $ 5,940,221. Please provide details of the project spending.
f. For Row 74, Gainesville Transmission Line Project B, please provide project details from April 2026 to December 2026.
g. For Row 75, Whitesville Pipe Replacement Project, please provide project details from March 2026 to June 2026. Is this project related to Gainesville projects?
h. In the Q2 filing's WP 2-2, explain why Eagle Point RNG – Gainesville project shows a large variance with no spending for the test year ending June 2025. Please provide the status of this project.
i. Is the Eagle Point RNG – Gainesville project still active? If yes, why is it not shown in the GRAM filling?
j. Please provide the status of Gainesville Distribution Project 1 and explain why there have been no capital expenditures since January 2026.
k. Please provide the status of the Gainesville Distribution Project 2 and explain why there have been no capital expenditures since January 2026.

Response:

a. This expenditure reflects payments for the interconnection skid required for the project. The equipment is typically paid for in stages as it is fabricated. With an estimated lead time of 10-12 months, these expenditures reflect those incremental installments.

b. Similar to the Anerobic Digestor, the initial capital outlay for Turley Run RNG is to start fabrication of the interconnection skid required for the project. With an estimated lead time of 10-12 months, several payments will be made over the course of 2027 to procure the equipment. The first being the $400,000 budgeted in February 2027.

c. The Leak Survey Application project is a corporate-led initiative. The costs associated with this project are a combination of hardware and software. This new system will allow for better planning, scheduling, and tracking of leak survey work, with additional reporting benefits and improved efficiencies.

d. In July, clearing activities continued and over 3,000 feet of pipe was installed. Liberty also obtained all land easements required to complete the project. Liberty finished the next two months on schedule, having installed almost half of the total project footage by the end of September. The launcher site was fabricated in October, and the main line valve was pressure tested successfully. Southeast Connections completed the final bore of the project going into November, and had all pipe welded, coated, and in the ground prior to the week of Thanksgiving. Remaining activities prior to gas-on include pigging the line and pressure testing. The main line valve will be installed after the pressure test is completed. Liberty is still targeting a December 31st gas-on date.

e. Liberty filed the 2025 second quarter Gainesville construction status report (GRP Project A) on September 15th which includes an updated scheduling chart, project narrative, and a breakdown of spend by cost category. Please reference those documents for details of the project spending.

f. Before a construction RFP (request for proposal) can go out, Liberty must complete land survey and design work to give contractors a full, accurate scope. This also helps define project length, enabling timely material bids. These activities should be completed by April. Landowner payments will begin in April and May to secure easements for construction. Clearing and installation should start in early June, similar to Phase A, with a comparable installation schedule. Most of the spending will occur in Q3/Q4 due to invoice lag, with completion expected by the end of the year.

g. The Whitesville Pipe Replacement Project involves the replacement of over 3 miles of high-pressure distribution steel main in Columbus, GA. This project is not associated with the pressure improvement projects in Gainesville, GA. Work on the project started in November of 2025, procuring material and initiating design work. IFC drawings should be available before the end of January 2026, which will allow Liberty to start construction bids around the same time. Liberty expects to break ground on this project in March, with construction wrapping up mid-summer. Costs during this period will consist of inspector and contractor invoices.

h. The Eagle Point RNG project will not be moving forward. The developer faced challenges with approval from Hall County and decided not to proceed.

i. No, the Eagle Point RNG project will not be moving forward at this time.

j. Distribution Project 1 is on schedule for December 2025 completion. All 16,000 ft of 8-inch main is installed. Tie-overs and some 4-inch installation remains. The project should receive all remaining invoices in December and be ready to close at the end of 2025, which is why there is no spending reflected in 2026.

k. Distribution Project 2 is complete. The remaining contract labor invoices will post in December 2025, and the project will be ready to close at the end of 2025, which is why there is no spending reflected in 2026.

Submitted by: Bradford Lahmann – Liberty – Manager, Capital Planning and Administration

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STF-30-17

For the Safety category, please answer the following questions:

a. For Row 82, in the GRAM filing WP 2-1-2 DIMP Threat Redemption, there are multiple capital expenditures from September 2025 to July 2026. Please explain the driver behind the addition of this project.

b. Regarding the filing of the Q2 filing WP 2-2 DIMP Threat Redemption has $1,000,000 estimated in the capital budget, but actual spending shows $4,960. Explain why this project shows a large variance, with no spending for the test year ending June 2025, and requires additional capital in the forward-looking test year.

c. Please explain the reasons for delaying this project in 2025.

Response:

a. The DIMP Threat Remediation budget is not for a single project but a blanket for system improvements in Gainesville and Columbus. Liberty's annual DIMP review identifies potential projects like replacing pipe that has been compromised through corrosion and wall loss. Once a specific project is identified, dollars from the DIMP blanket budget are reallocated to the newly created project to cover the costs.

b. The majority of the DIMP Threat Remediation budget was planned for Q3/Q4 of 2025. Liberty does expect to see spend related to this category before the end of the year.

c. As stated above, the DIMP Threat Remediation line item is not a single project, and most of the budget was forecasted to occur in Q3/Q4 of this year. No individual project tied to this category was delayed in 2025.

Submitted by: Bradford Lahmann – Liberty – Manager, Capital Planning and Administration

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STF-30-18

For the Functional category, please answer the following questions:

a. For Row 84, account 38100 – Meters, please provide more detail as to why the amounts go from ($3,349) in July 2025 to 28,565 in August 2025.
b. For Row 85, Functionals, account 380000 -Services, please provide more detail as to why the amounts go from ($24,559) in July 2025 to $209,479 in August 2025.
c. For Row 92, account 39400 -Tools, Shop& Garage Equip., please provide more details for the amounts in July, August, and September 2025.

Response:

a. Material originally purchased using the functional project code was reclassed to different projects. The reclass produced a credit for the month of July. Normal operations in August produced the month-over-month variance that is mentioned above.

b. Similarly, material and labor originally charged to the functional project code were reclassed to different projects. The reclass produced a large credit that negated monthly spend for the functional. Service line installation activity increased in August and created the month-over-month variance mentioned above.

c. The credit in July represents a price adjustment to measurement equipment ordered; the goods receipt came in lower than the expected invoice amount. The next two months did not see spend.

Submitted by: Bradford Lahmann – Liberty –Manager Capital, Planning and Administration

Liberty Utilities (Peach State Natural Gas) Corp.
Georgia Public Service Commission
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STF-30-19

Regarding the Functional category

a. Please explain what projects are included in this category. Also,
b. Please explain footnote (2) related to the functional category "The general criteria for functional is the size(length) of the project ". Are these projects for replacing pipes for small projects?

Response:

a. The Functional category is comprised of two activity types (new installation & replacement) across three categories.

   New growth – installation of new service lines
   Non-growth – replacement of services and mains, often due to relocation
   Leaks – replacement of damaged or leaking pipe

b. The criteria for determining if a project should be created for the installation of a new service line often comes down to pipe diameter. Service lines under 2 inches that do not require a rotary meter set will be charged to the functional.

   Non-growth main replacements under 250 feet are charged to the functional. Service relocations are generally charged to the functional as well.

   Replacements tied to leaks or third-party damage are generally charged to the functional due to timing.

Submitted by: Bradford Lahmann – Liberty – Manager, Capital Planning and Administration

Liberty Utilities (Peach State Natural Gas) Corp.
Georgia Public Service Commission
Docket No. DN 42959
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STF-30-20

For Line 61, GRAM 2026 (Required and Alternative filing) shows a total of $99,494,056 for June 30, 2025, but the balance sheet in the Q2 2025 filing lists a dollar amount of $95,450,330. Please explain why there is a variance in the dollar amount.

Response:

The variance between the Line 61 amount reported in the GRAM 2026 filing and the corresponding balance sheet figure in the Q2 2025 filing is attributable to two specific accounting components.

First, the GRAM filing incorporates approximately $1.085 million related to accrued cost of removal, reflected on Balance Sheet row 135. Second, the GRAM amount includes approximately $3.3 million of remaining net plant associated with Legacy software assets that were in service prior to the transition to the Customer First system. These legacy net plant amounts are being retained in the accumulated depreciation reserve for consideration as part of the next depreciation study and are not included in the reserve balances as reflected on the balance sheet.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
Georgia Public Service Commission
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STF-30-21

For Line 13, FERC account 36700 – Mains – Cathodic Protection, please explain the driver behind the transfer of $287,363 for the month of August 2025.

Response: Please refer to response STF 30-3a. As presented by Liberty on October 3, 2025, the projected $14,832,736 transfer reflects a correction of asset classification. Transmission Main additions (Account 367) had been misclassified under Distribution Main Asset (Account 376). In August 2025, the asset was reallocated to the correct account and a depreciation true-up was recorded: $287,363 added to Account 367 and ($1,184,093) removed from Account 376. This adjustment ensures accurate asset classification, proper depreciation allocation, and compliance with regulatory accounting standards.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
Georgia Public Service Commission
Docket No. DN 42959
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STF-30-22

For Line 21, FERC account 37601-Mains – Steel, please provide details of these projects

a. Please explain why the dollar amounts for January 2025 are negative and increased in March 2025.
b. Please provide details of Column CL, please explain the driver behind the transfer of $10,201,638 in March 2025
c. Please provide details of Column CQ, please explain the driver behind the transfer of ($1,184,093) for August 2025

Response:

a. As requested by Staff, Liberty performed an adjustment to properly account for the allocation of "Mains" into three categories: Cathodic Protection, Steel, and Plastic. As responded in STF 30-4 a, the adjustment was made to allocate the correct Main Split. For March 2025, the projected transfer of ($34,363,679) reflects the reclassification of assets into 376 Mains Cathodic Protection. Corresponding adjustments were also made to 37601 Mains Steel $10,201,638 and Mains Plastic $24,162,041. Therefore, we have a negative balance in January 2025, and it increased in March 2025. The adjustments do not have an impact on financial or depreciation expenses, as all categories remain subject to the uniform 1.60% depreciation rate.
b. Please see Response STF 30-22a.
c. Please see Response STF 30-3a,. The projected $14,832,736 transfer reflects a correction of asset classification. Transmission Main additions (Account 367) had been misclassified under Distribution Main Asset (Account 376). In August 2025, the asset was reallocated to the correct account and a depreciation true-up was recorded: $287,363 added to Account 367 and ($1,184,093) removed from Account 376. This adjustment ensures accurate asset classification, proper depreciation allocation, and compliance with regulatory accounting standards.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-23

For Line 22, FERC 37602-Mains – Plastic, please provide details of these projects

a. Please explain why the dollar amounts for January and February 2025 are negative.

b. Please provide details of Column CL, please explain the driver behind the transfer of $24,162,041 for March 2025.

Response:

a. Please see responses to STF 30-22a
b. Please see responses to STF 30-22a

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

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STF-30-24

For Line 35, FERC account 3903 – Improv. To Leased Premises, please explain why there is no projected depreciation for the month of Feb 2027.

Response: Liberty has not forecasted capital spending for the Asset Category 3903- Improv. To Leased Premises for 2026 Annual GRAM filing.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-25

For Line 37, FERC account 39200 – Transportation Equipment, please explain the driver behind the salvage amount of $39,032 for the month of May 2025.

Response:

The salvage amount of $39,032 recorded in May 2025 for FERC Account 39200 Transportation Equipment reflects the receipt of insurance proceeds associated with the disposition of transportation assets.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

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STF-30-26

For Line 50, FERC account 30300 – Misc. Intangible Plant, please explain why there was no depreciation for the month of January 2025.

Response:

For Line 50, FERC Account 30300 – Miscellaneous Intangible Plant, the absence of recorded depreciation in January 2025 is attributable to a correction made to the plant-in-service balance for this account. As documented in response to STF 30-10, the balance was adjusted in January 2025 to properly align with the requirements of Account 303. Because the correction occurred during that month, the depreciation calculation was not recognized until the subsequent accounting period. Accordingly, depreciation expense was first reflected beginning in February 2025, and no depreciation was recorded for January 2025.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-27

Regarding Column J, Accrued CWIP, please explain why there is no accrued amount.

Response: Accured CWIP is reflected as part of the CWIP balances in Column I. The following table itemizes the Accrued CWIP amounts which are included.

Cost Repository - All Details

NONE

Company	Reg Account	Month Number	Quantity	Amount
3069	11107000	202501	0.00	($211,002.71)
3069	11107000	202502	0.00	($150,512.75)
3069	11107000	202503	0.00	($55,329.43)
3069	11107000	202504	0.00	$36,169.89
3069	11107000	202505	0.00	($40,352.70)
3069	11107000	202506	0.00	$167.70
3069	11107000	202507	0.00	$8,183.42
3069	11107000	202508	0.00	$21,568.27
3069	11107000	202509	0.00	$291,092.84
3069	11107000	202510	0.00	($308,036.37)
			0.00	($408,051.84)

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-28

In Q2 2025, balance sheet, FERC 107, Construction Work in Progress ("CWIP"), the account from March to June, increased by $5.5 million. Was this increase related to the GRP?

Response: Of the $5.5 million increase, $5,352,804.62 was related to Gainesville Transmission Line. Please see the list below of the projects that impacted the $5.5 million CWIP balance change.

Project Name	CWIP balance
Relocate 1500' 6" Main&Service	55,681.37
Relocation at Old Cusseta Rd	-45,451.29
AMR-Peach State (GA) Gas	-792.44
SpiderWeb Phase 1	-7,789.36
Fort Benning 10" Upatoi Creek Repai	-6,867.28
US 27 Widening Relocation	-3,163.64
Mulberry Crossing Phase 2	-2,233.53
Hwy 315 & Mil Glen Relocate/Main Ex	-1,771.24
Andrews Rd 600 5M Meter	-45.72
Columbus Tech 11M	-23.02
MarJac Poultry 2023	-24.01
NGHS Energy Plant Service Line	-340.68
NGMC Main Extension	-41.73
Cottrell Business Park Service Line	-1,399.72
FMGA SOF HQ	-200.89
FMGA Project 18-008	6,867.28
Longstreet Cir Main Extension	-5,342.26
RiverPlace Bldg - Office/Grocery/Ca	-941.96
Police Incinerator 3M	-102.91
Hwy 332 and Skelton Rd Main Relocat	-57.27
Calvary Creek Rd Main Extension	-143.79
BS Business Park Steel Main extension	4,128.15
2150 Memorial 7M	-2,295.46
Cherokee Gun Club Culvert	-213,685.74
Cybersecurity Risk Management	-6,117.09
OT Secure by Design	6,243.08

Privileged Access Management	13,911.85
SAP Cloud Migration	177,787.62
Voice of the Customer (VOC) Analyti	8,721.31
GGA.0002816.IT.AUFU	-13,483.61
Blackline Implementation	-45,371.27
HRIS SAP SuccessFactors LMS	-23,977.44
NERC Low EAC Sustainability CAP	52.81
Uplift Azure Network Capacity	-2,441.66
FMGA-Mann Field	-763.55
PRS-063 Replacement	-74,778.37
Millside Pkway Leak	-203,261.36
GPRS-011 Barn St Replacement	48,470.91
The Orchards at Mulberry Grove PH3A	25656.31
Victory St & Jesse Jewell Relocation	3,123.94
DOT - Fortson Rd & Williams RAB	-146.62
2539 Browns Bridge Main Ext & 3M Metr	42,385.72
Gainesville Township PH 1A Meter	4,042.32
Gainesville Township PH 1A Service	36,097.28
Oakwood Main St 2" Steel Relocation	-70,380.48
Synovus Park Main Ext.	3.79
2025 Fleet Purchases GA	183,581.05
Farm tap & Regulator Station Main	102,096.03
Farm tap & Regulator Station Servic	79,980.32
G'Ville Pressure Improvement Proj 2	120,376.85
G'Ville Pressure Improvement Proj 1	49,637.58
Calliber Collision 5M	-34,985.19
Gainesville 16" Transmission PH1	5,352,804.62
Old Oakwood at Balus Creek Relocate	60,173.55
Brown Bridge Rd Main Extension	-217,763.84
Fullenwider CJ Foodville 3M	10,302.78
3916 Milgen Rd Post Office Svc	3,288.78
NEGMC Tower Meter Temp Relocation	-87,064.28
Sons Automotive Development	5,007.81
Jackson Co Pump Station Svc	-3,840.03
White Sulphur and Pine Valley Reloc	52,114.12
Thurmon Tanner Business Park	8,574.34
Dongwon Steel SVC Reloc	-5,899.71
Antioch Campground Rd Main Extensio	29,703.77
FRONT AVE DRAINAGE RELOCATION	249.17
2030 Old Candler Rd Replacement	26,565.09
Spiderweb PH2 DOT Relocation	66,477.98

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Ahaluna Main Extension	11,610.28
Waste Management Main Ext & 23M	1,351.65
Caldwell Electric/85 BP PH 3	7,178.30
GA Leak Replacement Columbus	-2.78
GA Leak Replacement Columbus	2.78
Distribution Integrity Management F	4,960.04
Total	**5,526,219.41**

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-29

When comparing storage volumes with Q2 2025, Column F, SONAT CSS storage volumes from December 2024 to February 2025, Sonat CSS volumes vary by about 3,000 – 7500 Dth/per month. Also, in March 2025, Transco GSS volume varies by 1,000 Dth in the GRAM 2026. Please explain the reasons for the dollar amount differences. Also, note that the 13-month average volumes differ between the two filings.

Response:

The volume variances are due to incorrect reporting of storage volumes in the Q2 2025 GRAM filing. The accurate values are those reflected in the Required and Alternative 2026 GRAM filings, which are consistent with the Monthly PGA filings. Consequently, the dollar amount differences arise because the Q2 2025 GRAM calculations were based on inaccurate volumes, while the 2026 GRAM filings use corrected data.

Similarly, the difference in the 13-month average volumes between the two filings is also a result of these reporting inaccuracies in the Q2 2025 GRAM. The Required and Alternative 2026 GRAM filings provide the correct averages.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
Georgia Public Service Commission
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STF-30-30

In September 2025 Unit Cost value of $3.557 does not match the value found on Exhibit IV, page 6 of the 2025-2026 GSP. The July and August values were calculated by taking the average of the Gainesville and Columbus prices. Using this method, the September 2025 unit cost would be $3.190 ($3.2719 + $3.1087 / 2).

Response:

The rate of $3.190 calculated by PSC Staff is the correct value for the Required and Alternative 2026 GRAM for September 2025.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
Georgia Public Service Commission
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STF-30-31

Please explain why the July – September Unit Costs have been calculated differently between filings. Examples are provided below.

a. In the 2024 GRAM filing, Unit Costs were based solely on the NYMEX prices in Exhibit IV, page 6 of the 2023-2024 GSP.

2024 GRAM – WP 2-5 Gas Investment

Projected Injections and prices:		
	Volume	Unit Cost
Jun-23	2,166,953	$1.987
Jul-23	265,656	$2.280
Aug-23	265,904	$2.358
Sep-23	265,588	$2.363
Oct-23	259,759	$2.593
	3,223,860	$2.122

2023-2024 GSP – Exhibit IV, page 6

	July	Aug.	Sept.
Gainesville			
Transco	$ 2.2319	$ 2.3099	$ 2.3149
Columbus Area			
Sonat	$ 2.2126	$ 2.2906	$ 2.2956
Basis adjustment (Z3 avg)	(0.0481)	(0.0481)	(0.0481)
Premium	0.0000	0.0000	0.0000
Total cost	$ 2.2319	$ 2.3099	$ 2.3149
Columbus			
Sonat			
Index (NYMEX)	2.2800	2.3580	2.3630
Basis adjustment (SNG avg)	(0.0674)	(0.0674)	(0.0674)
Premium	0.0000	0.0000	0.0000
Total cost	$ 2.2126	$ 2.2906	$ 2.2956

b. In the 2025 GRAM filing, Unit Costs do not seem to correlate with the 2024-2025 GSP at all.

2025 GRAM – WP 2-5 Gas Investment

Projected Injections and prices:				
	Volume		Unit Cost	
Jun-24	994,023		$4.332	4,306,566
Jul-24	265,656		$3.565	947,064
Aug-24	265,904		$3.591	954,861
Sep-24	265,588		$3.557	944,697
Oct-24	263,599		$2.367	623,939
	2,054,770		$3.785	7,777,126

2024-2025 GSP - Exhibit IV, page 6

Liberty Utilities (Peach State Natural Gas) Corp.
GAS PURCHASE PRICES
($ per Dth)

2023			2024								
Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.
$ 2.8972	$ 3.1500	$ 2.7733	$ 3.3816	$ 2.6100	$ 1.5700	$ 1.5506	$ 2.1669	$ 2.4339	$ 3.2139	$ 3.2869	$ 3.2719
$ 2.8409	$ 3.1746	$ 2.6663	$ 3.8259	$ 2.5386	$ 1.6064	$ 1.5876	$ 2.0037	$ 2.2707	$ 3.0507	$ 3.1237	$ 3.1087
$ 2.8409	$ 3.1746	$ 2.6663	$ 3.8259	$ 2.5500	$ 1.6067	$ 1.5877	$ 2.0037	$ 2.2707	$ 3.0507	$ 3.1237	$ 3.1087
$ 2.8388	$ -	$ -	$ -	$ 1.4913	$ 1.5550	$ 1.5800	$ 2.0037	$ 2.2707	$ 3.0507	$ 3.1237	$ 3.1087

c. In the 2026 GRAM filing, as stated above, the July and August unit costs were calculated by taking the average of the Gainesville and Columbus prices**.**

2026 GRAM – WP 2-5 Gas Investment

Projected Injections and prices:				
	Volume		Unit Cost	
Jun-25	1,003,283		$3.622	3,633,814
Jul-25	239,274		$3.132	749,483
Aug-25	248,757		$3.205	797,346
Sep-25	248,477		$3.557	883,833
Oct-25	263,599		$3.046	802,923
	2,003,390		$3.428	6,867,399

2025-2026 GSP - Exhibit IV, page 6

2024			2025								
Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.
$ 2.6200	$ 2.3900	$ 3.6249	$ 4.0917	$ 3.7649	$ 3.9400	$ 3.9700	$ 2.1669	$ 2.4339	$ 3.2139	$ 3.2869	$ 3.2719
$ 2.6800	$ 2.3900	$ 3.5900	$ 4.4975	$ 3.8587	$ 4.0300	$ 4.0400	$ 2.0037	$ 2.2707	$ 3.0507	$ 3.1237	$ 3.1087
$ 2.6800	$ 2.3900	$ 3.5900	$ 4.4975	$ 3.8587	$ 4.0300	$ 4.0400	$ 2.0037	$ 2.2707	$ 3.0507	$ 3.1237	$ 3.1087
$ 2.6800	$ -	$ -	$ -	$ -	$ -	$ 4.0400	$ 2.0037	$ 2.2707	$ 3.0507	$ 3.1237	$ 3.1087

Response:

The difference in how July–September Unit Costs were calculated between filings is due to a change in methodology. In the Required and Alternative 2026 GRAM filings, the unit costs reflect basis-adjusted gas prices averaged across the two Liberty properties. This approach provides a more accurate forecast of the future unit value of gas in storage.

In contrast, prior GRAM filings used non-basis-adjusted NYMEX prices. While non-basis-adjusted NYMEX offers a reasonable approximation, incorporating basis adjustments aligns the projected unit costs more closely with actual market conditions likely to occur.

Additionally, the values reported on WP 2-5 determine the total average projected value of gas in storage and contribute to the rate base calculation on Schedule 2, which is why this refinement was applied.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-32

Regarding notes in the sheet that are not accurate, they refer to the 23-24 GSP filing. Please revise the notes so refer to the correct pages.

Response:

The notes on WP 2-5 will be updated to accurately reflect the appropriate Gas Supply Plan for which they reflect.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-33

In WP 2-7, when comparing GRAM total ADIT balances for June 2025 with Q2 quarterly filing total numbers, there is an inconsistency in the total balance. GRAM June 2025 total ADIT is $ 37,259,700, and the Q2 2025 filing shows a total of $ 37,211,154. Please provide details of the inconsistency in the total balance.

Response: The difference between the ADIT balance in the Q2 filing versus the 2026 Annual GRAM filing arises due to the timing and difference between forecasted and actual plant additions. The Q2 filing reflects the balance consistent with the 2025 Annual GRAM filing. These balances were derived using forecasted plant additions. In the Annual 2026 GRAM filing, the balances incorporate actual plant additions.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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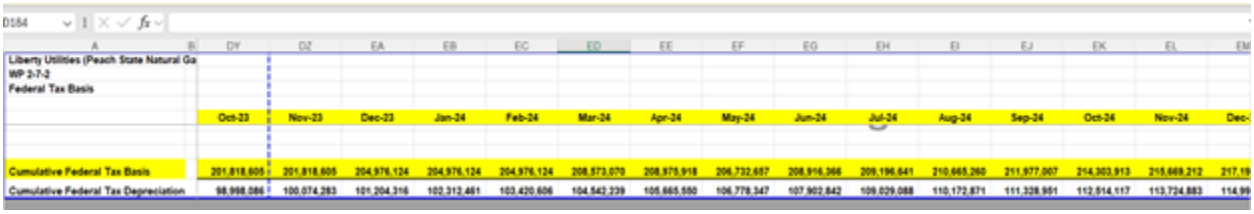
STF-30-34

In WP 2-7-1 ADIT Calc, when comparing the GRAM 2026 Cumulative Federal Tax Basis of December 2024 with the 2025 GRAM,

a. Please explain why there is a variance in the tax basis from what was approved in the 2025 Revised GRAM.

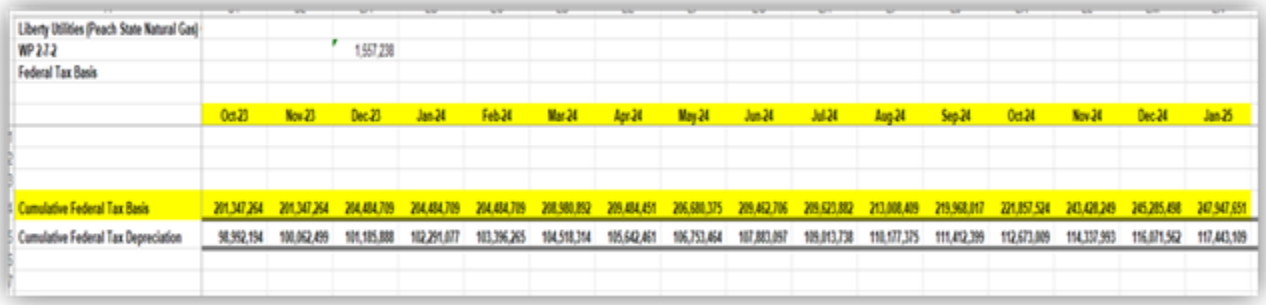
b. Additionally, it also shows variance from October 2023 to January 2025 in both GRAM filing. Please explain why there is a variance in the tax basis when it is approved in 2024 and 2025 GRAM.

Table A- Revised 2025 GRAM



Liberty Utilities (Peach State Natural Ga 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-
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	217,19
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	111,326,951	112,514,117	113,724,883	114,99

Table B – Required and Alternative 2026 GRAM



Liberty Utilities (Peach State Natural Gas) WP 2.7.2 Federal Tax Basis	1,557,238														
	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
Cumulative Federal Tax Basis	201,347,264	201,347,264	204,484,709	204,484,709	204,484,709	208,080,892	209,484,451	206,680,375	209,462,706	209,623,882	213,008,409	219,968,017	221,857,524	243,428,249	245,285,498	247,547,651
Cumulative Federal Tax Depreciation	98,992,194	100,062,499	101,185,888	102,291,077	103,396,265	104,518,314	105,642,461	106,753,464	107,883,097	109,013,738	110,177,375	111,492,399	112,673,809	114,337,993	116,071,562	117,443,109

Response:

a. The difference is caused when we update our forecasted balance to actual balance. The cumulative federal tax basis reflected in December 2024- GRAM 2026 filing and the tax basis approved in the 2025 Revised GRAM arises from the distinction between the forecasted and actual plant in-service additions. The 2025 Revised GRAM Incorporated tax basis values derived from forecasted plant additions, which were reasonable at the time of approval but inherently subject to change. The GRAM 2026 filing, by contrast,

reflects actual plant in service additions that occurred during the period. As a result, the cumulative federal tax basis has been updated to align actual balances rather than the previously forecasted amounts.

b. The variance observed in the federal tax basis between the 2024- and 2025-GRAM filings, as compared to the 2026 GRAM filing, is attributable to the treatment of the repair deduction. Specifically:

- In the 2025 GRAM filing, the federal tax basis was calculated using a repair deduction rate of 32.8%, which reflected the average of actual repair deductions incurred during the period 2019–2023.
- In the 2026 GRAM filing, the federal tax basis was recalculated to incorporate the actual repair deduction rate of 16% applicable to subsequent years. This adjustment in methodology resulted in a lower repair deduction rate being applied in the 2026 GRAM filing, thereby producing a variance in the federal tax basis relative to the 2024- and 2025-GRAM filings.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

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STF-30-35

Regarding 2022 additions in Row 160, when comparing GRAM 2026 additions to GRAM 2025. In GRAM 2025, August 2024 shows a dollar amount of $1,262,188, but in GRAM 2026, August 2024 has a different amount of $ 830,538.

a. Please explain what these deductions are related to, and why they are different in GRAM 2026.

b. Please explain why they were not included in the revised GRAM 2025 filing.

Response:

a. In GRAM 2025, the reported federal tax basis amount of $1,262,188 was derived from the forecasted plant-in-service additions available at the time of filing. By contrast, in GRAM 2026, the reported federal tax basis amount of $830,538 reflects the actual plant-in-service additions that were placed into service during August 2024. The variance between the two filings is therefore attributable to the transition from forecasted values to actual recorded amounts.

b. The revised GRAM 2025 filing incorporated forecasted additions consistent with the information available at the time of submission. As the actual additions had not yet been identified or confirmed, they could not be reflected in the filing. Accordingly, only the forecasted additions were included, and the actual additions were excluded from the revised GRAM 2025 filing.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
Georgia Public Service Commission
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STF-30-36

Regarding the calculation of tax depreciation, from October 2023 in Row 105 to September 2025 in Row 128, please explain why the tax depreciation amount differs in GRAM 2026 compared to GRAM 2025.

a. Please explain how these depreciation amounts are calculated, and if it is a fixed amount, then why it has changed in the newer filings.
b. Please explain if these differences are impacting calculations on WP 2-7.

Response:

a. With respect to the calculation of tax depreciation for the period October 2023 (Row 105) through September 2025 (Row 128), the difference in depreciation amounts between the GRAM 2025 and GRAM 2026 filings arises from the treatment of Plant in Service additions. In the GRAM 2025 filing, the depreciation amounts were based on forecasted Plant in Service additions, which assumed certain assets would be placed into service at specific points in time. By contrast, the GRAM 2026 filing reflects actual Plant in Service additions that were placed into service during the relevant period. As a result, the depreciation amounts in GRAM 2026 differ from those in GRAM 2025, because they are calculated using the actual timing and value of assets placed into service rather than the forecasted values.
b. As mentioned in response to STF 30-36a, the difference in calculation is forecast versus the actual plant in service addition. WP 2-7 now incorporates actualized tax depreciation rather than forecasted amounts. This change ensures that the workpaper reflects the true timing and value of assets placed into service, consistent with applicable tax depreciation rules. The adjustment from forecast to actual data explains the differences observed in WP 2-7 between the two filings.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-37

Regarding Accumulated 3 Year Depreciation, Additions from Rows 171 to 178 in the Columns from EH, June 2024, to EN, January 2025, when comparing GRAM 2026 additions to GRAM 2025, several depreciations were not included in the revised GRAM 2025.

a. Please explain why they were not included in the revised GRAM 2025 filing.
b. Please explain why there are no additions from May 2025 to September 2025.
c. How does projected tax depreciation differ from projected book depreciation?

Response:

a. The revised GRAM 2025 filing was based on forecasted plant additions for the period spanning June 2024 through January 2025. By contrast, the GRAM 2026 filing reflects the actual plant-in-service additions that were ultimately placed into operation. As such, the differences arise because the actual additions recorded in 2026 varied from the forecasted amounts included in the 2025 filing. Consequently, certain depreciation amounts were not included in the revised GRAM 2025, as they were tied to plant additions that occurred differently than forecasted.
b. The Company's 2026 filing indicates that Liberty did not forecast any capital expenditures expected to be placed into service during the months of May 2025 through September 2025. As a result, no plant additions were identified for that period, and consequently, no assets were subject to depreciation under the three-year depreciation of life.
c. Projected tax depreciation follows tax authority rules (e.g., IRS regulations) and often uses accelerated methods to reduce taxable income quickly, while projected book depreciation follows accounting standards (e.g., GAAP/IFRS) and spreads asset costs evenly over their useful life for financial reporting.

Submitted by: Dhwani Chheda – Liberty – Analyst, Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-38

Please explain the modifications made to the GRAM 2026 WP 2-7-4 format from GRAM 2025. Additionally, provide the reasons for adding extra Columns in the GRAM 2026.

Response:

The first modification was an update to the 2023 State EADIT amortization schedule in Column C, changing the amortization period from ten years (as proposed in the 2025 GRAM) to two years in the 2026 GRAM. This change was made to provide customers with timelier credit over the next two years, considering the atypical rate increases anticipated in 2026 and 2027.

Additionally, new State EADIT credits were introduced due to changes in tax rates in 2025 and 2026. Similar to the 2023 EADIT credit, these new credits were amortized over two years and reflected in Columns D:E and F:G. The inclusion of these new credits required an additional column (Column H) to show the total of all credits.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs

Liberty Utilities (Peach State Natural Gas) Corp.
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STF-30-39

Regarding WP 2-10, Def Rate Cost (Deferred Rate Case Costs), Cell H58, the amount listed is $0 for July 2025. Please confirm that all Deferred Rate Costs were eliminated in July 2025. Does Liberty agree that this workpaper could be eliminated?

Response:

All deferred rate case costs were eliminated as of July 2025 and WP 2-10 can be eliminated.

Submitted by: Adam Bigknife – Liberty – Sr. Manager Rates and Regulatory Affairs