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#### MISSOURI PUBLIC SERVICE COMMISSION

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# STAFF REPORT COST OF SERVICE REVENUE REQUIREMENT

#### **APPENDIX 3**

Other Staff Schedules

Date 9 514 Reporter 50

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP. d/b/a LIBERTY UTILITIES

CASE NO. GR-2014-0152

Jefferson City, Missouri June 2014

### MISSOURI PUBLIC SERVICE COMMISSION

# STAFF REPORT COST OF SERVICE REVENUE REQUIREMENT

### **APPENDIX 3**

Other Staff Schedules

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP. d/b/a LIBERTY UTILITIES

CASE NO. GR-2014-0152

Jefferson City, Missouri June 2014

## Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities Depreciation Rates GR-2014-0152

Number         Description         WEMO         NEMO           365         Land - Transmission         0.00%         0.00           365.1         Land and land rights         0.00%         0.00           365.2         Rights-of-way         0.00%         0.00           366         Structures and improvements         3.24%         3.24           367.1         Mains         1.53%         1.53           367.1         Mains         1.53%         1.53           367.2         Mains         1.53%         1.53           367.2         Mains         1.53%         1.53           369         Measuring & regulating station equipment         3.60%         3.60           370         Communication equipment         4.36%         4.36           374         Land and land rights         0.00%         0.00           375         Structures and improvements         2.33%         2.33           376.1         Mains         1.53%         1.53           376.2         Mains         1.53%         1.53           377         Compressor station equipment         0.00%         0.00           378         Measuring & regulating station equipment- General         3.00%	% 0.00% % 0.00% % 0.00% % 0.00% % 3.24% % 3.24% % 1.53% % 1.53% % 4.36% % 0.00% % 2.33% % 1.53% % 1.53% % 5.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%
365.1         Land and land rights         0.00%         0.00%           365.2         Rights-of-way         0.00%         0.00           366         Structures and improvements         3.24%         3.24           366.1         Structures and improvements (T&D other structures)         3.24%         3.24           367         Mains         1.53%         1.53           367.1         Mains         1.53%         1.53           367.2         Mains         1.53%         1.53           369         Measuring & regulating station equipment         3.60%         3.60           370         Communication equipment         0.00%         0.00           375         Structures and improvements         2.33%         2.33           376.1         Mains         1.53%         1.53           376.2         Mains         1.53%         1.53           376.1         Mains         1.53%         1.53           376.2         Mains         1.53%         1.53           377         Compressor station equipment         0.00%         0.00           378         Measuring & regulating station equipment- General         3.00%         3.00           379         Measuring & regulating	% 0.00% % 0.00% % 0.00% % 3.24% % 3.24% % 1.53% % 1.53% % 3.60% % 2.33% % 1.53% % 1.53% % 5.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%
365.2       Rights-of-way       0.00%       0.00         366       Structures and improvements       3.24%       3.24         366.1       Structures and improvements (T&D other structures)       3.24%       3.24         367       Mains       1.53%       1.53         367.1       Mains       1.53%       1.53         367.2       Mains       1.53%       1.53         369       Measuring & regulating station equipment       3.60%       3.60         370       Communication equipment       4.36%       4.36         374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%	% 0.00% % 3.24% % 3.24% % 1.53% % 1.53% % 1.53% % 2.33% % 0.00% % 1.53% % 0.00% % 2.33% % 1.53% % 1.53% % 1.53% % 0.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%
366       Structures and improvements       3.24%       3.24         366.1       Structures and improvements (T&D other structures)       3.24%       3.24         367       Mains       1.53%       1.53         367.1       Mains       1.53%       1.53         367.2       Mains       1.53%       1.53         369       Measuring & regulating station equipment       3.60%       3.60%         370       Communication equipment       4.36%       4.36         374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         380       Services       5.00%       5.00         381       Meters       2.16%       2.16%         382       Meter installations       3.00%       3.00         383       House regulators       4.55% <td>% 3.24% % 3.24% % 3.24% % 1.53% % 1.53% % 1.53% % 3.60% % 4.36% % 0.00% % 2.33% % 1.53% % 1.53% % 0.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%</td>	% 3.24% % 3.24% % 3.24% % 1.53% % 1.53% % 1.53% % 3.60% % 4.36% % 0.00% % 2.33% % 1.53% % 1.53% % 0.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%
366       Structures and improvements       3.24%       3.24         366.1       Structures and improvements (T&D other structures)       3.24%       3.24         367       Mains       1.53%       1.53         367.1       Mains       1.53%       1.53         367.2       Mains       1.53%       1.53         369       Measuring & regulating station equipment       3.60%       3.60%         370       Communication equipment       4.36%       4.36         374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         380       Services       5.00%       5.00         381       Meters       2.16%       2.16%         382       Meter installations       3.00%       3.00         383       House regulators       4.55% <td>% 3.24% % 1.53% % 1.53% % 1.53% % 3.60% % 3.60% % 4.36% % 0.00% % 2.33% % 1.53% % 1.53% % 1.53% % 5.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%</td>	% 3.24% % 1.53% % 1.53% % 1.53% % 3.60% % 3.60% % 4.36% % 0.00% % 2.33% % 1.53% % 1.53% % 1.53% % 5.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%
367       Mains       1.53%       1.53         367.1       Mains       1.53%       1.53         367.2       Mains       1.53%       1.53         369       Measuring & regulating station equipment       3.60%       3.60         370       Communication equipment       4.36%       4.36         374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376       Mains       1.53%       1.53         376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators installations       3.33%       3.33         384       House regulators installation equipment <td>% 1.53% % 1.53% % 1.53% % 3.60% % 3.60% % 0.00% % 2.33% % 1.53% % 1.53% % 1.53% % 5.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%</td>	% 1.53% % 1.53% % 1.53% % 3.60% % 3.60% % 0.00% % 2.33% % 1.53% % 1.53% % 1.53% % 5.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%
367.1       Mains       1.53%       1.53         367.2       Mains       1.53%       1.53         369       Measuring & regulating station equipment       3.60%       3.60%         370       Communication equipment       4.36%       4.36         374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376       Mains       1.53%       1.53         376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         384       House regulators installations       3.33%       3.33         385       Industrial measuring & regulating station equipment       3.60%       3.60%	% 1.53% % 3.60% % 3.60% % 4.36% % 0.00% % 2.33% % 1.53% % 1.53% % 5.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%
367.2       Mains       1.53%       1.53         369       Measuring & regulating station equipment       3.60%       3.60         370       Communication equipment       4.36%       4.36         374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376       Mains       1.53%       1.53         376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators installations       3.33%       3.33         384       House regulators installation equipment       3.60%       3.60%	%     1.53%       %     3.60%       %     4.36%       %     0.00%       %     2.33%       %     1.53%       %     1.53%       %     0.00%       %     3.00%       %     5.00%       %     2.16%       %     3.00%
369       Measuring & regulating station equipment       3.60%       3.60%         370       Communication equipment       4.36%       4.36         374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376       Mains       1.53%       1.53         376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators       4.55%       4.55         384       House regulators installations equipment       3.60%       3.60%         385       Industrial measuring & regulating station equipment       3.60%       3.60%	% 3.60% % 4.36% % 0.00% % 2.33% % 1.53% % 1.53% % 0.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00% % 3.00%
370       Communication equipment       4.36%       4.36         374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376       Mains       1.53%       1.53         376.1       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators       4.55%       4.55         384       House regulators installations       3.33%       3.33         385       Industrial measuring & regulating station equipment       3.60%       3.60%	% 4.36% % 0.00% % 2.33% % 1.53% % 1.53% % 0.00% % 3.00% % 3.21% % 5.00% % 3.00% % 3.00%
374       Land and land rights       0.00%       0.00         375       Structures and improvements       2.33%       2.33         376       Mains       1.53%       1.53         376.1       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators       4.55%       4.55         384       House regulators installations       3.33%       3.33         385       Industrial measuring & regulating station equipment       3.60%       3.60%	% 0.00% % 2.33% % 1.53% % 1.53% % 0.00% % 3.00% % 3.21% % 5.00% % 3.00% % 3.00%
375         Structures and improvements         2.33%         2.33           376         Mains         1.53%         1.53           376.1         Mains         1.53%         1.53           376.2         Mains         1.53%         1.53           377         Compressor station equipment         0.00%         0.00           378         Measuring & regulating station equipment- General         3.00%         3.00           379         Measuring & regulating station equipment- City gate         3.21%         3.21           380         Services         5.00%         5.00           381         Meters         2.16%         2.16           382         Meter installations         3.00%         3.00           383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60%	% 2.33% % 1.53% % 1.53% % 1.53% % 0.00% % 3.00% % 3.00% % 5.00% % 2.16% % 3.00%
375         Structures and improvements         2.33%         2.33           376         Mains         1.53%         1.53           376.1         Mains         1.53%         1.53           376.2         Mains         1.53%         1.53           377         Compressor station equipment         0.00%         0.00           378         Measuring & regulating station equipment- General         3.00%         3.00           379         Measuring & regulating station equipment- City gate         3.21%         3.21           380         Services         5.00%         5.00           381         Meters         2.16%         2.16           382         Meter installations         3.00%         3.00           383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60%	% 2.33% % 1.53% % 1.53% % 1.53% % 0.00% % 3.00% % 3.00% % 5.00% % 2.16% % 3.00%
376       Mains       1.53%       1.53         376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators       4.55%       4.55         384       House regulators installations       3.33%       3.33         385       Industrial measuring & regulating station equipment       3.60%       3.60%	% 1.53% % 1.53% % 1.53% % 0.00% % 3.00% % 3.21% % 5.00% % 3.00%
376.1       Mains       1.53%       1.53         376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators       4.55%       4.55         384       House regulators installations       3.33%       3.33         385       Industrial measuring & regulating station equipment       3.60%       3.60%	% 1.53% % 1.53% % 0.00% % 3.00% % 3.21% % 5.00% % 2.16% % 3.00%
376.2       Mains       1.53%       1.53         377       Compressor station equipment       0.00%       0.00         378       Measuring & regulating station equipment- General       3.00%       3.00         379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators       4.55%       4.55         384       House regulators installations       3.33%       3.33         385       Industrial measuring & regulating station equipment       3.60%       3.60%	% 1.53% % 0.00% % 3.00% % 3.21% % 5.00% % 2.16% % 3.00%
377         Compressor station equipment         0.00%         0.00           378         Measuring & regulating station equipment- General         3.00%         3.00           379         Measuring & regulating station equipment- City gate         3.21%         3.21           380         Services         5.00%         5.00           381         Meters         2.16%         2.16           382         Meter installations         3.00%         3.00           383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60%	% 0.00% % 3.00% % 3.21% % 5.00% % 2.16% % 3.00%
378         Measuring & regulating station equipment- General         3.00%         3.00%           379         Measuring & regulating station equipment- City gate         3.21%         3.21           380         Services         5.00%         5.00           381         Meters         2.16%         2.16           382         Meter installations         3.00%         3.00           383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60	% 3.00% % 3.21% % 5.00% % 2.16% % 3.00%
378         Measuring & regulating station equipment- General         3.00%         3.00%           379         Measuring & regulating station equipment- City gate         3.21%         3.21           380         Services         5.00%         5.00           381         Meters         2.16%         2.16           382         Meter installations         3.00%         3.00           383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60	% 3.00% % 3.21% % 5.00% % 2.16% % 3.00%
379       Measuring & regulating station equipment- City gate       3.21%       3.21         380       Services       5.00%       5.00         381       Meters       2.16%       2.16         382       Meter installations       3.00%       3.00         383       House regulators       4.55%       4.55         384       House regulators installations       3.33%       3.33         385       Industrial measuring & regulating station equipment       3.60%       3.60%	% 5.00% % 2.16% % 3.00%
380         Services         5.00%         5.00%           381         Meters         2.16%         2.16           382         Meter installations         3.00%         3.00           383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60%	% 5.00% % 2.16% % 3.00%
381         Meters         2.16%         2.16           382         Meter installations         3.00%         3.00           383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60%	% 2.16% % 3.00%
382         Meter installations         3.00%         3.00%           383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60%	% 3.00%
383         House regulators         4.55%         4.55           384         House regulators installations         3.33%         3.33           385         Industrial measuring & regulating station equipment         3.60%         3.60%	
384     House regulators installations     3.33%     3.33       385     Industrial measuring & regulating station equipment     3.60%     3.60%	% 4.55%
385 Industrial measuring & regulating station equipment 3.60% 3.60	
The state of the s	
1	101 11.007
389 Land and land rights 0.00% 0.00	% 0.00%
390 Structures and improvements 5.00% 5.00	% 5.00%
390.1 Structures and improvements - Structure Frame 5.00% 5.00	% 5.00%
390.3 Structures and improvements - Improvements Leased Premises 5.00% 5.00	% 5.00%
391 Office furniture and equipment 4.75% 4.75	% 4.75%
392 Transportation equipment 10.39% 10.39	% 10.39%
393 Stores equipment 4.50% 4.50	% 4.50%
394 Tools, shop, and garage equipment 4.50% 4.50	% 4.50%
395 Laboratory equipment 4.00% 4.00	% 4.00%
396         Power operated equipment         7.92%         7.92	% 7.92%
396.1 Power operated equipment - Ditchers 7.92% 7.92	% 7.92%
396.2 Power operated equipment - Backhoes 7.92% 7.92	
397 Communication equipment 4.55% 4.55	% 4.55%
397.2 Communication equipment - Fixed Radios 4.55% 4.55	
397.3 Communication equipment - Telemetering 4.55% 4.55	% 4.55%
398 Miscellaneous equipment 3.60% 3.60%	% 3.60%
399 Other tangible property 4.75% 4.75	% 4.75%
Corporate Allocated Plant Depreciation Rates WEMO NEM	
374 Land and land rights - Corporate 0.00% 0.00	% 0.00%
390 Structures and improvements - Corporate 5.00% 5.00	% 5.00%
391 Office furniture and equipment - Corporate 4.75% 4.75	% 4.75%
392.1 Transportation equipment <12,000 lbs - Corporate 10.39% 10.39	% 10.39%
394 Tools, shop, and garage equipment - Corporate 4.50% 4.50	% 4.50%
398 Miscellaneous equipment - Corporate 3.60% 3.60	% 3.60%
399 Other tangible property - Corporate 4.75% 4.75	% 4.75%
399.3 Other tangible property - Network - H/W - Corporate 4.75% 4.75	
399.4 Other tangible property - PC Hardware - Corporate 4.75% 4.75	
399.5 Other tangible property - PC Software - Corporate 4.75% 4.75	