

SCHEDULE C-12
Forecasted Twelve Months Ended December 31, 2015
Depreciation Expense

COMPANY
Schedule 3.2
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IND RESPONSIBLE
 Dan Long Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

FERC Account No.	Utility Plant In-Service	Account Description	Depreciation			ATMOS DEPREC STUDY RESULTS	Test Year Depreciation Expense
			Rate	Cost of Removal	Total Rate		
301	\$24,995	Organization	0.00%	0.00%	0.00%		\$0
302	\$120,538	Franchise & Consents	0.00%	0.00%	0.00%		\$0
303	\$20,608	Intangibles	0.00%	0.00%	0.00%		\$0
304	\$0	Land & Land Rights	0.00%	0.00%	0.00%		\$0
304	\$0	Land&Land Rights Grp	0.00%	0.00%	0.00%		\$0
305	\$0	Structures And Improv	2.05%	0.00%	2.05%		\$0
311	\$0	Liquefied Petroleum G	1.48%	0.00%	1.48%		\$0
319	\$0	Gas Mixing Equipment	1.70%	0.00%	1.70%		\$0
365	\$16,695	Land	0.00%	0.00%	0.00%		\$0
365.1	\$41,476	Rights-Of-Way	2.12%	0.00%	2.12%	0.33%	\$879
366	\$534	Structures & Improvem	3.46%	0.00%	3.46%		\$18
366.1	\$0	Compressor Station St	3.46%	0.00%	3.46%		\$0
366.2	\$0	Meas. & Reg. Sta. Str	3.46%	0.00%	3.46%		\$0
367	\$14,125	Mains - Cathodic Prot	2.88%	0.00%	2.88%	1.43%	\$407
367.1	\$1,715,363	Mains - Steel	2.48%	0.40%	2.88%	2.62%	\$49,402
369	\$105,030	Measuring And Reg. St	3.53%	0.14%	3.67%	0.65%	\$3,855
374	\$26,215	Land & Land Rights	0.00%	0.00%	0.00%	0.03%	\$0
374.2	\$69,781	Land & Land Rights	0.00%	0.00%	0.00%	0.03%	\$0
375	\$4,030	Structures & Improvem	3.35%	0.00%	3.35%	0.97%	\$135
375.1	\$0	Struct. & Improv. - T	3.35%	0.00%	3.35%		\$0
376	\$852,333	Mains - Cathodic Prot	2.39%	0.38%	2.77%	1.68%	\$23,610
376.1	\$10,033,489	Mains - Steel	2.39%	0.38%	2.77%	1.18%	\$277,928
376.2	\$10,477,101	Mains - Plastic	2.39%	0.38%	2.77%	1.88%	\$290,216
378	\$1,063,977	Meas. And Reg. Sta. E	3.53%	0.14%	3.67%	1.59%	\$39,048
379	\$541,424	Meas & Reg Sta Eq - C	3.40%	0.00%	3.40%	2.60%	\$18,408
379.3	\$0	Meas & Reg Sta Eq - C	3.40%	0.00%	3.40%		\$0
380	\$13,963,477	Services	3.00%	1.19%	4.19%	2.96%	\$585,070
381	\$4,050,875	Meters	2.61%	0.00%	2.61%	4.65%	\$105,728
382	\$7,900,909	Meter Installations	3.76%	0.51%	4.27%	6.57%	\$337,369
383	\$1,379,001	House Regulators	3.76%	0.51%	4.27%	1.36%	\$58,883
385	\$260,339	Industrial Measuring	3.60%	0.40%	4.00%	3.10%	\$10,414
386	\$0	Other Prop. On Custom	2.80%	0.00%	2.80%		\$0
387	\$31,382	Other Equipment Distr	4.16%	0.00%	4.16%	2.79%	\$1,306
389	\$63,276	Land & Land Rights	0.00%	0.00%	0.00%		\$0
390	\$5,541,178	Struct & Improve Grp	2.47%	0.00%	2.47%	1.01%	\$136,867
390.1	\$46,742	Struct - Frame Grp	2.47%	0.00%	2.47%	1.01%	\$1,155
390.3	\$69,394	Improvements Grp	10.00%	0.00%	10.00%	1.01%	\$6,939
391	\$78,596	Office Furniture And	4.92%	0.01%	4.93%	2.19%	\$3,875
392	\$54,173	Transp Equip-Group	16.00%	0.00%	16.00%	5.33%	\$8,668
393	\$15,667	Stores Equipment	3.04%	0.00%	3.04%	3.09%	\$476
394	\$437,997	Tools Shop And Garage	4.10%	0.00%	4.10%	4.63%	\$17,958
395	\$0	Laboratory Equipment	4.14%	0.00%	4.14%		\$0
396	\$283,413	Power Op Equip-Group	6.93%	0.00%	6.93%	10.63%	\$19,640
396.3	\$62,936	Ditchers - Group	6.93%	0.00%	6.93%	14.85%	\$4,361
396.4	\$48,991	Backhoes - Group	6.93%	0.00%	6.93%	17.48%	\$3,395
396.5	\$11,673	Welders - Group	6.93%	0.00%	6.93%	14.78%	\$809
397	\$40,111	Communication Equipme	4.37%	0.00%	4.37%	10.35%	\$1,753
397.1	\$170	Communication Equip.	4.37%	0.00%	4.37%		\$7
398	\$852,250	Miscellaneous Equipme	4.30%	0.08%	4.38%	5.11%	\$37,329
399.6	\$3,540,570	Pc Hardware	18.98%	0.00%	18.98%		\$672,000
399.7	\$55,788	Oth Tang Prop - Pc So	18.98%	0.00%	18.98%		\$10,589

Total Plant	\$63,916,617	1) Total Depreciation Expense	\$2,728,496
Variance Check	\$0	2) 2015 Budget	\$1,704,076
		3) Increase / (Decrease)	\$1,024,419

- 1) Calculated depreciation expense for total adjusted 2015 year end balance of plant in service including beginning balance of plant in service, 2014 and 2015 Illinois plant additions, and the portion of the Missouri General Office allocated to Illinois.
- 2) Depreciation expense for historical plant in service that is included in the 2015b forecast.
- 3) The mathematical difference between lines 1 and 2 that represents depreciation expense on Illinois plant additions and the allocated portion of the Missouri General Office not included in the base forecast.