

**SCHEDULE C-1**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Jurisdictional Operating Income**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year Ended 12/31/2015

Line No.	Description	Base Test Year	Adjustments	As Adjusted at Present Rates	Proposed Increase	Proposed Rates
1						
2	Gas Revenues	14,760,062	(7,294,660)	7,465,402	5,733,883	13,199,285
3	Other Revenues	116,352	-	116,352		116,352
4	Total Revenues	14,876,414	(7,294,660)	7,581,754	5,733,883	13,315,637
5						
6	Operating & Maintenance:					
7	Cost of Gas	7,294,662	(7,294,662)	-	-	-
8	Storage Expense	-	-	-	-	-
9	Transmission Expense	-	-	-	-	-
10	Distribution Expense	1,378,773	-	1,378,773	-	1,378,773
11	Customer Accounts Expense	160,088	-	160,088	-	160,088
12	Uncollectible Accounts	113,117	-	113,117	-	113,117
13	Sales Expense	30,300	(6,636)	23,664	-	23,664
14	Administrative/General	2,926,497	(37,944)	2,888,553	-	2,888,553
15						
16	Depreciation / Amortization	1,704,076	1,260,253	2,964,329		2,964,329
17	Other Taxes	709,008	67,173	776,181		776,181
18	Income Taxes-calculated	2,696	(516,603)	(513,907)	2,309,035	1,795,128
19	Total Operating Expenses	14,319,218	(6,528,419)	7,790,799	2,309,035	10,099,833
20						
21	Net Operating Income	557,196	(766,241)	-209,045	3,424,848	3,215,803
22						
23	Original Cost Rate Base	39,628,736		39,628,736		39,628,736
24						
25	Rate of Return	1.41%		-0.53%		8.11%

Proposed Rate of Return 8.11%

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**Other values are linked to "WP C-1 Detail(2015 budget)"**

Please refer to WP C-1 Backup-C-1 Detail (2015 Bdgt)for account detail

**SCHEDULE C-2**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Summary of Operating Income Adjustments**

INDIVIDUAL RESPONSIBLE  
 Dan Long

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Line No.	Description	Base Test Year	Schedule C-2.1 Add Depreciation Expense	Schedule C-2.2 Add Property Taxes	Schedule C-2.3 Remove PGA	Schedule C-2.5 Add Rate Case Expense	Schedule C-2.6 Remove Donations	Schedule C-2.7 Remove Penalties	Schedule C-2.8 Remove Dues	Schedule C-2.9 Remove Advertising	TOTAL ADJUSTMENTS	Adjusted Test Year Results	Proposed Rate Increase	Adjusted with Rate Increase	Rate Increase With PGA Rev Replaced
1															
2	Gas Revenues	\$ 14,760,062			\$ (7,294,660)						\$ (7,294,660)	\$ 7,465,402	\$ 5,733,883	\$ 13,199,285	\$ 20,493,944.62
3	Other Revenues	116,352									\$ -	\$ 116,352		116,352	116,352
4															
5	Total Revenues	\$ 14,876,414	\$ -	\$ -	\$ (7,294,660)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,294,660)	\$ 7,581,754	\$ 5,733,883	\$ 13,315,637	\$ 20,610,296.62
6															
7	Operating & Maintenance:														
8	Cost of Gas	7,294,662			(7,294,662)						\$ -	\$ -		\$ -	
9	Storage Expense	-									\$ -	\$ -		\$ -	
10	Transmission Expense	-									\$ -	\$ -		\$ -	
11	Distribution Expense	1,378,773									\$ -	\$ 1,378,773		1,378,773	
12	Customer Accounts Expense	160,088									\$ -	\$ 160,088		160,088	
13	Uncollectible Accounts	113,117									\$ -	\$ 113,117		113,117	
14	Sales Expense	30,300								(6,636)	\$ (6,636)	\$ 23,664		23,664	
15	Administrative/General	2,926,497					(12,072)	(960)	(24,912)		\$ (37,944)	\$ 2,888,553		2,888,553	
16											\$ -	\$ -		\$ -	
17	Depreciation / Amortization	1,704,076	1,024,419			235,833					\$ 1,260,253	\$ 2,964,329		2,964,329	
18	Other Taxes	709,008		67,173							\$ 67,173	\$ 776,181		776,181	
19	Income Taxes	2,696	(412,534)	(27,051)	(1)	(94,970)	4,861	387	10,032	2,672	\$ (516,603)	\$ (513,907)	2,309,035	1,795,128	
20															
21															
22	Total O&M	\$ 14,319,218	\$ 611,886	\$ 40,122	\$ (7,294,663)	\$ 140,863	\$ (7,211)	\$ (573)	\$ (14,880)	\$ (3,964)	\$ (6,528,419)	\$ 7,790,799	\$ 2,309,035	\$ 10,099,833	\$ 17,394,495
23	Net Operating Income	\$ 557,196	\$ (611,886)	\$ (40,122)	\$ 3	\$ (140,863)	\$ 7,211	\$ 573	\$ 14,880	\$ 3,964	\$ (766,241)	\$ (209,045)	\$ 3,424,848	\$ 3,215,803	\$ 3,215,801.18
24															

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.1**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Depreciation Expense**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
 Responsible: Dan Long

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Period  
 Reporting: Test Year Ended 12/31/2015

<b>Line No.</b>	<b>Description</b>	<b>Total Adjustment</b>
1		
2	Gas Revenues	-
3	Other Revenues	-
4	Total Revenues	-
5		
6	Operating & Maintenance:	
7	Cost of Gas	-
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	-
14	Administrative/General	-
15		
16	Depreciation / Amortization	\$1,024,419
17	Other Taxes	-
18	<u>Income Taxes</u>	(412,534)
19	Total Operating Expenses	611,886
20		
21	Net Operating Income	611,886
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.2**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Property Taxes**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year Ended 12/31/2015

<u>Line No.</u>	<u>Description</u>	<u>Total Adjustment</u>
1		
2	Gas Revenues	-
3	Other Revenues	-
4	Total Revenues	-
5		
6	Operating & Maintenance:	
7	Cost of Gas	-
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	-
14	Administrative/General	-
15		
16	Depreciation / Amortization	-
17	Other Taxes	67,173
18	<u>Income Taxes</u>	<u>(27,051)</u>
19	Total Operating Expenses	40,122
20		
21	Net Operating Income	40,122
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.3**  
**Forecasted Twelve Months Ended December 31, 2015**  
**REMOVE PGA REVENUE**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year Ended 12/31/2015

<b>Line No.</b>	<b>Description</b>	<b>Total Adjustment</b>
1		
2	Gas Revenues	(7,294,660)
3	Other Revenues	-
4	Total Revenues	(7,294,660)
5		
6	Operating & Maintenance:	
7	Cost of Gas	-
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	-
14	Administrative/General	-
15		
16	Depreciation / Amortization	-
17	Other Taxes	-
18	<u>Income Taxes</u>	(2,937,560)
19	Total Operating Expenses	(2,937,560)
20		
21	Net Operating Income	4,357,100
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.4**  
**Forecasted Twelve Months Ended December 31, 2015**  
**REMOVE PGA EXPENSE**

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Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year Ended 12/31/2015

<b>Line No.</b>	<b>Description</b>	<b>Total Adjustment</b>
1		
2	Gas Revenues	-
3	Other Revenues	-
4	Total Revenues	-
5		
6	Operating & Maintenance:	
7	Cost of Gas	(7,294,662)
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	-
14	Administrative/General	-
15		
16	Depreciation / Amortization	-
17	Other Taxes	-
18	<u>Income Taxes</u>	2,937,560
19	Total Operating Expenses	(4,357,102)
20		
21	Net Operating Income	(4,357,102)
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.5**  
**Forecasted Twelve Months Ended December 31, 2015**  
**RATE CASE EXPENSE**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year Ended 12/31/2015

<b>Line No.</b>	<b>Description</b>	<b>Total Adjustment</b>
1		
2	Gas Revenues	-
3	Other Revenues	-
4	Total Revenues	-
5		
6	Operating & Maintenance:	
7	Cost of Gas	-
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	-
14	Administrative/General	-
15		
16	Depreciation / Amortization	235,833
17	Other Taxes	-
18	<u>Income Taxes</u>	<u>(94,970)</u>
19	Total Operating Expenses	140,863
20		
21	Net Operating Income	140,863
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.6**  
**Forecasted Twelve Months Ended December 31, 2015**  
**REMOVE DONATIONS**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year Ended 12/31/2015

<b>Line No.</b>	<b>Description</b>	<b>Total Adjustment</b>
1		
2	Gas Revenues	-
3	Other Revenues	-
4	Total Revenues	-
5		
6	Operating & Maintenance:	
7	Cost of Gas	-
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	-
14	Administrative/General	(12,072)
15		
16	Depreciation / Amortization	-
17	Other Taxes	-
18	<u>Income Taxes</u>	4,861
19	Total Operating Expenses	(7,211)
20		
21	Net Operating Income	(7,211)
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.7**  
**Forecasted Twelve Months Ended December 31, 2015**  
**REMOVE PENALTIES**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year Ended 12/31/2015

<b>Line No.</b>	<b>Description</b>	<b>Total Adjustment</b>
1		
2	Gas Revenues	-
3	Other Revenues	-
4	Total Revenues	-
5		
6	Operating & Maintenance:	
7	Cost of Gas	-
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	-
14	Administrative/General	(960)
15		
16	Depreciation / Amortization	-
17	Other Taxes	-
18	<u>Income Taxes</u>	387
19	Total Operating Expenses	(573)
20		
21	Net Operating Income	(573)
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.8**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Industry Association Dues**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year Ended 12/31/2015

<b>Line No.</b>	<b>Description</b>	<b>Total Adjustment</b>
1		
2	Gas Revenues	-
3	Other Revenues	-
4	Total Revenues	-
5		
6	Operating & Maintenance:	
7	Cost of Gas	-
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	-
14	Administrative/General	(\$24,912)
15		
16	Depreciation / Amortization	-
17	Other Taxes	
18	<u>Income Taxes</u>	10,032
19	Total Operating Expenses	(14,880)
20		
21	Net Operating Income	(14,880)
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-2.9**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Remove Advertising Expense**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year Ended 12/31/2015

<b>Line No.</b>	<b>Description</b>	<b>Total Adjustment</b>
1		
2	Gas Revenues	-
3	Other Revenues	-
4	Total Revenues	-
5		
6	Operating & Maintenance:	
7	Cost of Gas	-
8	Storage Expense	-
9	Transmission Expense	-
10	Distribution Expense	-
11	Customer Accounts Expense	-
12	Uncollectible Accounts	-
13	Sales Expense	(6,636)
14	Administrative/General	-
15		
16	Depreciation / Amortization	-
17	Other Taxes	
18	<u>Income Taxes</u>	<u>2,672</u>
19	Total Operating Expenses	(3,964)
20		
21	Net Operating Income	(3,964)
22		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-3  
Test Year 2015  
SALES STATISTICS**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual Responsible: Dan Long

Period Reporting: Test Year and Prior 3 Years

Line No.	Customer Class	2010/2011 - [1]				8/1/2012 - 9/30/2012				10/1/2012 - 9/30/2013				Test Year - 2015			
		Total Company		Illinois		Total Company		Illinois		Total Company		Illinois		Total Company		Illinois	
		Revenue	Sales (ccf)	Revenue	Sales (ccf)	Revenue	Sales (ccf)	Revenue	Sales (ccf)	Revenue [2]	Sales (ccf)	Revenue [2]	Sales (ccf)	Revenue	Sales (ccf)	Revenue	Sales (ccf)
1	Residential					\$2,259,222	141,619	\$489,913	41,646	\$46,154,050	3,873,915	\$12,931,050	1,508,870	\$19,661,304	4,590,180	\$5,093,844	1,302,849
2	Commercial					\$789,222	195,422	\$221,695	63,089	\$20,575,208	2,170,896	\$5,207,041	719,554	\$6,938,070	2,780,146	\$1,890,138	715,918
3	Industrial					\$98,812	47,728	\$37,952	16,887	\$3,803,580	230,091	\$952,588	86,081	\$1,081,105	414,151	\$552,941	92,208
4																	
5																	
6	Total					\$3,147,256	384,769	\$749,560	121,623	\$70,532,838	6,274,902	\$19,090,679	2,314,505	\$27,680,479	7,784,476	\$7,536,923	2,110,974
7																	
8																	

[1] - Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.

[2] - Revenue includes purchased gas recoveries.

**SCHEDULE C-4  
COMPARTIVE OPERATING INCOME STATEMENT**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Page 1 of 1

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Line No.	Description	<u>Test Year</u> <u>12/31/2015</u>	<u>9/30/2013</u>	<u>12/31/2011</u>	<u>12/31/2010</u>
1					
2	Gas Revenues	14,760,062	19,123,919		
3	Other Revenues	116,352	319,879		
4	<b>Total Revenues</b>	14,876,414	19,443,798	\$0	\$0
5					
6	Cost of Gas	7,294,662	11,908,136		
7	Storage Expense	-	-		
8	Transmission Expense	-	(215,626)		
9	Distribution Expense	1,378,773	1,125,425		
10	Maintenance Expense	-	-		
11	Customer Accounts Expense	160,088	290,111		
12	Uncollectible Accounts	113,117	195,172		
13	Sales Expenses	30,300	8,297		
14	Administrative/General	2,926,497	2,438,934		
15	Depreciation	1,704,076	1,724,190		
16					
17	Other Taxes	709,008	693,817		
18					
19	<b>Total Pre-Tax Operating Expenses</b>	14,316,522	18,168,456	\$0	\$0
20			(156,400)		
21			-		
22	FIT AND SIT	44,014	156,400		
23	Deferred Taxes	-	-		
24	Investment Tax Credit Adjustment	-	-		
25	<b>Total Operating Expense</b>	14,360,536	18,324,856	\$0	\$0
26			(0)		
27					
28	Other Income/Deductions	-	(11,526)		
29	Interest - Long Term Debt	-	(814,004)		
30	Interest Expense	-	-		
31	AFUDC	-	106,995		
32	Gain (loss) on Disposal of Equip	-	-		
33	<b>Total Other Income (Expense)</b>	-	(718,535)	\$0	\$0
34	<b>Net Profit (Loss)</b>	515,878	400,407		
35	Check	(41,318)	0		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-5**  
**Forecasted Twelve Months Ended December 31, 2015**  
**INCOME TAX**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year

	DESCRIPTION	AMOUNT
1)	Pre-Tax Income - C-1 Detail-linked	\$791,084.00
2)	Synchronized Interest Expense-C-5.4	\$789,881.59
3)	AFUDC-net-C-1 Detail	-\$5,492.81
4)	Earnings Before Income Tax	\$6,695.22
5)	Composite Tax Rate	40.27%
6)	Calculated FIT AND SIT	\$2,696.17

The parent company of Liberty Midwest files a consolidated federal tax return and as yet has not allocated a portion of federal income taxes to Liberty Midwest. As a result, in addition to calculating Federal and State Income Tax using synchronized interest expense, it is necessary to calculate federal income tax expense.

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.  
Other values are linked to "WP C-1 Detail (2015 budget)"

**SCHEDULE C-5.1  
CONSOLIDATED INCOME TAX RETURN**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year

DESCRIPTION

- a) Liberty Midstates is allocated a share of federal income tax expense based on the liability it would have if it had filed a separate return. At this time Liberty Midstates has not yet allocated a portion of this expense to its Illinois operating Company. As a result, the federal portion of tax expense for the test year was calculated as shown on Schedule C-5
- b) One of the benefits of a single tax return is long term savings to customers Associated with preparing and filing a single return versus multiple returns
- c) Ultimately customers benefit from a lower level of tax expense.

The parent company of Liberty Midwest files a consolidated federal tax return and as yet has not allocated a portion of federal income taxes to Liberty Midwest. As a result, in addition to calculating Federal and State Income Tax using synchronized interest expense, it is necessary to calculate federal income tax expense.

**SCHEDULE C-5.4**  
**Forecasted Twelve Months Ended December 31, 2015**  
**INTEREST SYNCHRONIZATION**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year

	DESCRIPTION	AMOUNT
1)	Test Year Rate Base-Schedule B-1	39,628,736
2)	Test Year Weighted Cost of Debt - Schedule D-1	1.99%
3)	Synchronized Interest-Line 1 x Line 2	789,881.59

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

**SCHEDULE C-6**  
**Forecasted Twelve Months Ended December 31, 2015**  
**SOCIAL AND SERVICE CLUB MEMBERSHIP DUES**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Account Number	Organization	Test Year	2013	2012	2011
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The Company had Social or Service Club Dues

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-6.1**  
**Forecasted Twelve Months Ended December 31, 2015**  
**INDUSTRY ASSOCIATION DUES**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual Responsible: Dan Long

Period Reporting: Test Year and Prior 3 Years

Line No.	Account Number	Organization	Test Year	[1], [2] 9/30/2013	2012	2011	Description
1	8855-2-0400-69-5131-9214	Dues & Membership Fees	\$24,912	\$19,369			
2	8855-2-0401-69-5131-9214	Dues & Membership Fees		\$710			
3	8855-2-0403-69-5131-9214	Dues & Membership Fees		\$600			
4	8855-2-0404-69-5131-9214	Dues & Membership Fees		\$150			
5							
6		Total	\$24,912	\$20,829			
7							
8							
9	Footnote:						
10	[1] - As per Section 385.3066, items below \$50,000 are not listed, however the workpaper WP C-6.1 "DuesMembership" contains the underlying transaction detail.						
11	[2] - The total cost of these items is captured within the "Administrative/General" line of the C-4 Schedule.						

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.  
Other values are linked to "WP C-1 Detail (2015 budget)"

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
WP D "ATMOS INCOME STATEMENT 2010-2011 presents data available to Liberty Midstates"

**SCHEDULE C-6.2**  
**Forecasted Twelve Months Ended December 31, 2015**  
**EXPENSES FOR OUTSIDE PROFESSIONAL SERVICES**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	Organization	Test Year	9/30/2013	2011	2010
1	8855-2-0400-69-5200-9230 Outsided services employed - other	\$452,712	\$571,139		
2	8855-2-0401-69-5200-9230 Outsided services employed - other		\$3,562		
3	8855-2-0402-69-5200-9230 Outsided services employed - other		\$317		
4	8855-2-0404-69-5200-9230 Outsided services employed - other		\$25		
5	8855-2-0400-56-5010-8630 Transmission-Maintenance -Contract Labor		\$26,981		
6	Total	\$452,712	\$602,024		

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.  
 Other values are linked to "WP C-1 Detail (2015 budget)"

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
 WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-7**  
**Forecasted Twelve Months Ended December 31, 2015**  
**CHARITABLE CONTRIBUTIONS**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual Responsible: Dan Long

Period Reporting: Test Year and Prior 3 Years

	Account Number	Organization	Test Year	[1], [2] 9/30/2013	2012	2011	Description
1	8855-2-0401-75-7450-4261	Donations		\$7,753			
2	8855-2-0402-75-7450-4261	Donations		\$902			
3	8855-2-0403-75-7450-4261	Donations		\$408			
4	8855-2-0404-75-7450-4261	Donations		\$498			
5	TOTAL		\$12,072.00	\$9,562			

6 Footnote:

7 [1] - As per Section 385.3070, items below \$5,000 are not listed, "WP C-6.1 Donations" contains the underlying transaction detail.

8 [2] - The total cost of these items is captured within the "Administrative/General" line of the C-4 Schedule.

9 Test Year Amount is from C-1 detail workpaper (linked), account 426.1

If the electronic version of this schedule is being used, certain values are linked to other schedules for audit purposes.

Other values are linked to "WP C-1 Detail (2015 budget)"

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.

WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-8**  
**Forecasted Twelve Months Ended December 31, 2015**  
**DEMONSTRATION, SELLING, ADVERTISING AND MISCELLANEOUS EXPENSE**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual Responsible: Dan Long

Period Reporting: Test Year and Prior 3 Years

Line No.	DESCRIPTION	Test Year	9/30/2013	2011	2010
1	8855-2-0400-69-5390-9130 Advertising expenses	\$6,636	\$5,271		
2	8855-2-0400-69-5390-9160 Miscellaneous sales expenses		\$575		
3	8855-2-0401-69-5390-9130 Advertising expenses		\$1,626		
4	8855-2-0402-69-5390-9130 Advertising expenses		\$557		
5	8855-2-0403-69-5390-9130 Advertising expenses		\$186		
6	8855-2-0404-69-5390-9130 Advertising expenses		\$81		
7					
8	8855-2-0400-69-5131-9213 Communication	\$48,000	\$91,491		
9	8855-2-0401-69-5131-9213 Communication		\$13,638		
10	8855-2-0402-69-5131-9213 Communication		\$2,720		
11	8855-2-0403-69-5131-9213 Communication		\$8,663		
12	8855-2-0404-69-5131-9213 Communication		\$4,449		
13	Total	\$54,636	\$129,258		
14	If the electronic version of this schedule is being used, certain values				
15	are linked to other schedules for audit purposes.				
16	Other values are linked to "WP C-1 Detail (2015 budget)"				

2010-2011 data predates operation in Illinois by Liberty Midstates. Data available to the Company for these years is included in WP D "ATMOS BALANCE SHEET 2010-2011" and WP D "ATMOS INCOME STATEMENT 2010-2011"

**SCHEDULE C-9**  
**Forecasted Twelve Months Ended December 31, 2015**  
**CIVIC, POLITICAL, AND RELATED ACTIVITIES**

Page 1 of 1

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Account Number	Organization	Test Year	2013	2012	2011	Description
1						These costs are included in Schedule C-6.1
2						and removed from revenue requirement
3						in Schedule C-2.9 and C-2

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-10**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Rate Case Expense**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Page 1 of 1

Individual Responsible: Dan Long

Period Reporting: Test Year and Prior 3 Years

Line No.	Name	Description	Charge
1	SPI Energy Group	Class Cost of Service Study, Rate Case Preparation	\$200,000
2	ZPW Law	Legal Support	\$400,000
3	Sussex Economic Advisors	Cost of Capital Testimony	\$60,000
4	N/A	Public Notice	\$10,000
5	Stokes CPA	CPA Letter	\$7,500
6	Bourassa	ADIT	\$10,000
7	Misc.	Company out of pocket costs	\$20,000
8		Total	<u>\$707,500</u>
9		Amortization Period - 3 Years	<u>3</u>
10		Annual Expense Recovery	<u>\$235,833</u>

**SCHEDULE C-10.1**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Rate Case Expense Comparison**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. - Illinois

Page 1 of 1

Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	Expense Item	Current Case Estimated	Docket 00-0228 1)
1	Legal	\$400,000	
2	Consulting Work	\$277,500	
3	Public Notices	\$10,000	
4	Misc out of pocket	\$20,000	
		\$707,500	\$250,000

footnote

1) Value is from Schedule C-3.8 filed by predecessor company in Docket 00-0228. The Schedule contained no line item detail

**SCHEDULE C-11.1**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Direct Payroll Costs**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	Description	[1] Test Year	[2] 9/30/2013
1	Gas Supply	-	-
2	Storage	-	-
3	Distribution	762,093	640,565
4	Customer Accounts	160,088	258,469
5	Sales	-	-
6	Administrative & General	488,523	(12,971)
7	Total Payroll Charged to Expense	1,410,704	886,063
8			
9	Total Payroll Charged to Construction	1,044,240	1148590
10			
11	Total Payroll	2,454,944	2,034,653

Footnote:

[1] - Links to 2013 Income Statement (10/1/2012 - 09/30/2013).

If the electronic version of this schedule is being used, certain values are linked to "WP C-4 Backup-IL-12 mnth P&L" for audit purposes. Other values are linked to "WP C-1 Detail (2015 budget)"

**SCHEDULE C-11.2**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Number of Employees - Illinois**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	Description	Test Year	9/30/2013
1	Full Time	35	34
2	Part-Time	0	0
3	Equivalent for Full Time	0	0
4	Full-time equivalent	35	34
5			
6	Employees by Department:		
7	Clerical/Secretary	6	6
8	Maintenance/Operations	25	24
9	Field Supervisor	2	2
10	Operational Supervisor	2	2

**SCHEDULE C-11.3**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Employee Benefits**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Page 1 of 1

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Line No.	Description	Test Year	9/30/2013	2011	2010
1	<b>Health Care Insurance</b>				
2	Expensed	\$224,796	\$201,890		
3	Capitalized	\$149,864	\$134,593		
4	Total	\$374,660	\$336,483		
5	Eligibility - available to all employees				
6	<b>401(k) Matching</b>				
7	Expensed	\$83,332	\$85,981		
8	Capitalized	\$55,555	\$57,321		
9	Total	\$138,887	\$143,301		
10	Eligibility - available to all employees				
11	<b>Employee Stock Purchase Plan</b>				
12	Expensed	\$1,524	\$1,098		
13	Capitalized	\$1,016	\$732		
14	Total	\$2,540	\$1,830		
15	Eligibility - available to all employees				
16	<b>Cash Balance Pension Plan</b>				
17	Expensed	\$63,834	\$48,168		
18	Capitalized	\$42,556	\$32,112		
19	Total	\$106,390	\$80,280		
20	Eligibility - available to all employees				
21	<b>Long-Term Incentive Plan</b>				
22	Expensed	\$4,517	\$4,517		
23	Capitalized	\$0	\$0		
24	Total	\$4,517	\$4,517		
25	Eligibility - available to Midstates executives				
26	<b>Short-Term Incentive Plan</b>				
27	Expensed	\$106,390	\$106,451		
28	Capitalized	\$70,927	\$70,967		
29	Total	\$177,317	\$177,418		
30	Eligibility - available to all employees				
31					
32	<b>TOTAL BENEFITS</b>	\$804,310	\$743,829		
33	Benefits Expensed	\$484,393	\$448,104		
34	Percent Expensed	60.22%	60.24%		
35	Benefits Capitalized	\$319,917	\$295,725		
36	Percent Capitalized	39.78%	39.76%		

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.

WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

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

**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 Rate	Cost of Removal	Total Rate	Test Year Depreciation Expense
1	301	\$24,995	Organization	0.00%	0.00%	0.00%	\$0
2	302	\$120,538	Franchise & Consents	0.00%	0.00%	0.00%	\$0
3	303	\$20,608	Intangibles	0.00%	0.00%	0.00%	\$0
4	304	\$0	Land & Land Rights	0.00%	0.00%	0.00%	\$0
5	304	\$0	Land&Land Rights Grp	0.00%	0.00%	0.00%	\$0
6	305	\$0	Structures And Improv	2.05%	0.00%	2.05%	\$0
7	311	\$0	Liquefied Petroleum G	1.48%	0.00%	1.48%	\$0
8	319	\$0	Gas Mixing Equipment	1.70%	0.00%	1.70%	\$0
9	365	\$16,695	Land	0.00%	0.00%	0.00%	\$0
10	365.1	\$41,476	Rights-Of-Way	2.12%	0.00%	2.12%	\$879
11	366	\$534	Structures & Improvem	3.46%	0.00%	3.46%	\$18
12	366.1	\$0	Compressor Station St	3.46%	0.00%	3.46%	\$0
13	366.2	\$0	Meas. & Reg. Sta. Str	3.46%	0.00%	3.46%	\$0
14	367	\$14,125	Mains - Cathodic Prot	2.88%	0.00%	2.88%	\$407
15	367.1	\$1,715,363	Mains - Steel	2.48%	0.40%	2.88%	\$49,402
16	369	\$105,030	Measuring And Reg. St	3.53%	0.14%	3.67%	\$3,855
17	374	\$26,215	Land & Land Rights	0.00%	0.00%	0.00%	\$0
18	374.2	\$69,781	Land & Land Rights	0.00%	0.00%	0.00%	\$0
19	375	\$4,030	Structures & Improvem	3.35%	0.00%	3.35%	\$135
20	375.1	\$0	Struct. & Improv. - T	3.35%	0.00%	3.35%	\$0
21	376	\$852,333	Mains - Cathodic Prot	2.39%	0.38%	2.77%	\$23,610
22	376.1	\$10,033,489	Mains - Steel	2.39%	0.38%	2.77%	\$277,928
23	376.2	\$10,477,101	Mains - Plastic	2.39%	0.38%	2.77%	\$290,216
24	378	\$1,063,977	Meas. And Reg. Sta. E	3.53%	0.14%	3.67%	\$39,048
25	379	\$541,424	Meas & Reg Sta Eq - C	3.40%	0.00%	3.40%	\$18,408
26	379.3	\$0	Meas & Reg Sta Eq - C	3.40%	0.00%	3.40%	\$0
27	380	\$13,963,477	Services	3.00%	1.19%	4.19%	\$585,070
28	381	\$4,050,875	Meters	2.61%	0.00%	2.61%	\$105,728
29	382	\$7,900,909	Meter Installations	3.76%	0.51%	4.27%	\$337,369
30	383	\$1,379,001	House Regulators	3.76%	0.51%	4.27%	\$58,883
31	385	\$260,339	Industrial Measuring	3.60%	0.40%	4.00%	\$10,414
32	386	\$0	Other Prop. On Custom	2.80%	0.00%	2.80%	\$0
33	387	\$31,382	Other Equipment Distr	4.16%	0.00%	4.16%	\$1,306
34	389	\$63,276	Land & Land Rights	0.00%	0.00%	0.00%	\$0
35	390	\$5,541,178	Struct & Improve Grp	2.47%	0.00%	2.47%	\$136,867
36	390.1	\$46,742	Struct - Frame Grp	2.47%	0.00%	2.47%	\$1,155
37	390.3	\$69,394	Improvements Grp	10.00%	0.00%	10.00%	\$6,939
38	391	\$78,596	Office Furniture And	4.92%	0.01%	4.93%	\$3,875
39	392	\$54,173	Transp Equip-Group	16.00%	0.00%	16.00%	\$8,668
40	393	\$15,667	Stores Equipment	3.04%	0.00%	3.04%	\$476
41	394	\$437,997	Tools Shop And Garage	4.10%	0.00%	4.10%	\$17,958
42	395	\$0	Laboratory Equipment	4.14%	0.00%	4.14%	\$0
43	396	\$283,413	Power Op Equip-Group	6.93%	0.00%	6.93%	\$19,640
44	396.3	\$62,936	Ditchers - Group	6.93%	0.00%	6.93%	\$4,361
45	396.4	\$48,991	Backhoes - Group	6.93%	0.00%	6.93%	\$3,395
46	396.5	\$11,673	Welders - Group	6.93%	0.00%	6.93%	\$809
47	397	\$40,111	Communication Equipme	4.37%	0.00%	4.37%	\$1,753
48	397.1	\$170	Communication Equip.	4.37%	0.00%	4.37%	\$7
49	398	\$852,250	Miscellaneous Equipme	4.30%	0.08%	4.38%	\$37,329
50	399.6	\$3,540,570	Pc Hardware	18.98%	0.00%	18.98%	\$672,000
51	399.7	\$55,788	Oth Tang Prop - Pc So	18.98%	0.00%	18.98%	\$10,589
52	Total Plant	\$63,916,617		1)		Total Depreciation Expense	\$2,728,496
53	Variance Check	\$0		2)		2015 Budget	\$1,704,076
54				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.

**SCHEDULE C-13**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Summary of Affiliated Interest Transactions**

Page 1 of 1

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Line No.	Description	Test Year	2012	2011	2010
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Please see the work paper entitled "WP C-1 Detail (2015 Bdgt)"  
under the heading Allocations.

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-14**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Operating Leases**

Page 1 of 1

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Line No.	Description	Test Year	9/30/2013
1	Office Lease - Metroplis (615 E. 10th St.)		
2	Office Lease - Piedmont (303 S. Main St.)		
3	Office Lease - Vandalia (224 S. 6th St.)		
4	Office Lease - Virden (136 E. Dean St.)		
5	Total Office Rents		\$1,692
6			
7			
8			

If the electronic version of this schedule is being used, certain values are linked to "Backup-IL-12 mnth P&L" for audit purposes.

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.

WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-15**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Major Maintenance Projects**

Page 1 of 1

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

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The Company has not engaged in any projects that meet the definition stated in the requirements for this schedule.

**SCHEDULE C-16**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Uncollectible Expense**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	Description	Test Year	9/30/2013
1	Residential Sales	9,658,930	13,030,531
2	Commercial Sales	4,404,625	5,236,848
3	Industrial Sales	334,760	856,541
4	<b>Total Sales</b>	14,398,314	19,123,919
5	Bad debt experience rate for past 4 years	0.70%	0.50%
6	Uncollectible expense as percent of revenue	100,788	95,620
7			
8	<b>Activity in the Allowance for Bad Debt account:</b>		
9	8855-2-0400-10-1102-(1440, 1444, 1445, 1446)		
10	Beginning of year balance	248,121	91,497
11	Reserve accrual	-	156,624
12	Write-offs during the year	-	-
13	Recoveries during the year	-	-
14	Adjustments	-	-
15	End of year balance	248,121	248,121

If the electronic version of this schedule is being used, certain values are linked to "WP C-4 Backup-IL-12 mnth P&L" for audit purposes. Other values are linked to "WP C-1 Detail(2015 budget)"

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois. WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-17**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Insurance Expense**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual Responsible: Dan Long

Period Reporting: Test Year and Prior 3 Years

Line No.

Line No.	B-1 Insurer	B-2 Description	B-3 Amount of Coverage	B-4 Premium	B-5 Deductible	B-6 Claims
1	AIG	Property – United States	See CONFIDENTIAL policy		See CONFIDENTIAL policy	See CONFIDENTIAL data
2	BI&I/ Zurich	Boiler and Machinery – United States	See CONFIDENTIAL policy		See CONFIDENTIAL policy	See CONFIDENTIAL data
3	Zurich	Commercial General Liability	See CONFIDENTIAL policy		See CONFIDENTIAL policy	See CONFIDENTIAL data
4	AEGIS	Primary Excess Liability	See CONFIDENTIAL policy		See CONFIDENTIAL policy	See CONFIDENTIAL data
5	AIG	Second Excess Liability	See CONFIDENTIAL policy		See CONFIDENTIAL policy	See CONFIDENTIAL data
6	Liberty Mutual	United States Auto	See CONFIDENTIAL policy		See CONFIDENTIAL policy	See CONFIDENTIAL data
7	Liberty Mutual	US Workers Compensation and Employer's Liability (Liberty Utilities)	See CONFIDENTIAL policy		See CONFIDENTIAL policy	See CONFIDENTIAL data

**CONFIDENTIAL**

**SCHEDULE C-18**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Taxes Other Than Income**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Page 1 of 1

Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	footnote Description	1) Test Year	2) 2013	3) 2011	3) 2010
1)	Taxes other than income tax	\$709,008			
2)			\$662,284		
3)				\$646,201	\$589,440

footnotes

- 1) Please refer to WP C-18(b)-Other Taxes 2015
- 2) Please refer to WP C-18(a)-Other Taxes 2013
- 3) Please refer to WP D Atmos Income Stat 2010-2011

**SCHEDULE C-19**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Property Taxes**

Page 1 of 1

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Line No.	Description	Test Year	9/30/2013
1	Account No. 8855-2-0400-69-5680-4080	\$67,173	\$24,690

Footnote:

[1] - See workpaper labeled "Workpaper - Property Taxes (\$67,173)" for Test Year detail.

If the electronic version of this schedule is being used, certain values are linked to "Backup-IL-12 mnth P&L" for audit purposes.

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-20**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Local Taxes, Municipal Taxes, and Franchise Taxes**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	Description	Test Year	2012	2011	2010
1	<u>Schedule of all local taxes, municipal taxes and franchise taxes embedded in tariff rates.</u>				
2	There are no such taxes.				
3					
4	<u>Reconciliation of taxes other than income at present rates.</u>				
5	Please see the Company's C-19 schedule.				
6					
7					
8	Footnote:				
9	[1] Add-on taxes are netted with revenues and recorded directly to receiveables and liabilities when customers are billed.				
10	Please see the Company's C-25 schedule.				

**SCHEDULE C-21**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Miscellaneous General Expenses**

Page 1 of 1

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Line No.	Description	[1], [3] Test Year	[2], [3] 9/30/2013
1	8855-2-0400-69-5130-9210 Office supplies and expenses	228,000	103,354
2	8855-2-0400-69-5131-9210 Vehicle Rental and Expenses	-	3,433
3	8855-2-0400-69-5131-9211 Travel	51,648	9,718
4	8855-2-0400-69-5131-9213 Communication	48,000	17,250
5	8855-2-0400-69-5131-9214 Dues & Membership Fees	24,912	4,642
6	8855-2-0400-69-5131-9215 Training	31,776	5,334
7	8855-2-0400-69-5131-9216 Postage	88,692	16,764
8	8855-2-0401-69-5130-9216 Meals & Entertainment	14,352	1,715
9	8855-2-0401-69-5131-9211 Travel	-	464
10	8855-2-0401-69-5131-9212 Utilities	-	649
11	8855-2-0401-69-5131-9213 Communication	-	2,166
12	8855-2-0402-69-5130-9216 Meals & Entertainment	-	1,035
13	8855-2-0402-69-5131-9212 Utilities	-	151
14	8855-2-0402-69-5131-9213 Communication	-	322
15	8855-2-0403-69-5130-9210 Office supplies and expenses	-	176
16	8855-2-0403-69-5130-9216 Meals & Entertainment	-	114
17	8855-2-0403-69-5131-9211 Travel	-	126
18	8855-2-0403-69-5131-9212 Utilities	-	130
19	8855-2-0403-69-5131-9213 Communication	-	1,814
20	8855-2-0403-69-5131-9214 Dues & Membership Fees	-	60
21	8855-2-0404-69-5130-9210 Office supplies and expenses	-	176
22	8855-2-0404-69-5130-9216 Meals & Entertainment	-	303
23	8855-2-0404-69-5131-9211 Travel	-	232
24	8855-2-0404-69-5131-9212 Utilities	-	605
25	8855-2-0404-69-5131-9213 Communication	-	604
26	8855-2-0404-69-5131-9216 Postage	-	57
27	8855-2-0400-69-5130-9216 Meals & Entertainment	-	1,707
28			
29	Total	487,380	173,100

Footnote:

[1] - Links to 2014 Budget.

[2] - Links to 2013 Income Statement (10/1/2012 - 09/30/2013).

[3] - Expenses captured in Administrative/General category on Income Statement.

If the electronic version of this schedule is being used, certain values are linked to "WP C-1 Detail(2015 budget)" for audit purposes.

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.

WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-22**  
**Test Year 2015**  
**Cost Savings Programs**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual

Responsible: Dan Long

Period

Reporting: Test Year and Prior 3 Years

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The Company has not yet developed nor implemented any cost savings programs.

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.

WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-23**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Miscellaneous Operating Revenue**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	Description	[1] Test Year	[2] 9/30/2013
1	8855-2-0400-40-4210-4870 Forfeited discounts	81,504	14,742
2	8855-2-0400-40-4460-4170 Revenues from non-utility operations	-	(13)
3	8855-2-0400-40-4460-4880 Misc Service revenues	34,848	5,870
4	8855-2-0400-40-4460-4893 Rev-Transport of gas of others through distn fac	326,899	56,782
5	8855-2-0400-40-4460-4895 Revenue-Transportation Co-Handbill Estimate	-	5,526
6			
7	Total	443,251	82,907

If the electronic version of this schedule is being used, certain values are linked to "WP C-1 Detail(2015 budget)" for audit purposes.

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
 WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-24**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Legal Expense and Reserves**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

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There are no legal reserves on the Company's Balance Sheet.

**SCHEDULE C-25**  
**Forecasted Twelve Months Ended December 31, 2015**  
**Add-On Taxes**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
 Responsible: Dan Long

Period  
 Reporting: Test Year and Prior 3 Years

Line No.	Description	9/30/2013	9/30/2013	
1		Collected	Paid	Net
2	Municipal Utility Tax	(\$280,722)	\$156,044	(\$124,678)
3	Gas Use Tax	(\$660,035)	\$664,182	\$4,147
4	ICC Tax	(\$15,565)	\$17,932	\$2,366
5				
6	Total	(\$956,323)	\$838,158	(\$118,165)

Footnotes:

- [1] Municipality Tax Variance due to timing of payments and collections.
- [2] All taxes are not recovered in tariff rates.
- [3] These transactions are recorded on a liability account on the balance sheet.

**SCHEDULE C-26**  
**Test Year 2015**  
**Amortization of Deferred Charges**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

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Not Applicable with the exception of the amortization of rate cas expense shown on Schedule C-10.1

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.  
WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstates

**SCHEDULE C-27**

**Test Year 2015**

**Fuel Adjustment Clause Revenues and Expenses - Electric Utilities**

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Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

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Not Applicable

**SCHEDULE C-28**  
**Test Year 2015**  
**Fuel Transportation Expense - Electric Utilities**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

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Not Applicable

**SCHEDULE C-29**  
**Test Year 2015**  
**Decommissioning Expense - Electric Utilities with Nuclear Facilities**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual

Responsible: Dan Long

Period

Reporting: Test Year and Prior 3 Years

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Not Applicable

Data for 2010 and 2011 predates Liberty Midstates Operations in Illinois.

WP D "ATMOS INCOME STATEMENT 2010-2011" presents data available to Liberty Midstat

**SCHEDULE C-30**  
**Test Year 2015**  
**Purchased Gas Adjustment Clause Revenues and Expenses**

Utility: Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities

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Individual  
Responsible: Dan Long

Period  
Reporting: Test Year and Prior 3 Years

Line No.	Description	Test Year
1	PGA Revenues	7,294,660
2	PGA Expenses	7,294,662
3	Number of Therms Sold	21,109,742

If the electronic version of this schedule is being used, certain values are linked to "WP C-1 Detail(2015 budget)" for audit purposes.