

LIBERTY MIDSTATES- ILLINOIS

Book Depreciation Accrual Rate Study

At September 30, 2015



LIBERTY MIDSTATES- ILLINOIS
BOOK DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY

Liberty Midstates-Illinois (“Liberty” or “Company”), engaged Alliance Consulting Group to conduct a depreciation study of the Company’s Gas and Thermal utility plant depreciable assets as of September 30, 2015. This analysis recommends a number of changes in the lives of various types of assets, by account number under the FERC Uniform System of Accounts. The changes in lives discussed in this Executive Summary are discussed in more detail in the study.

The study proposes depreciation parameters, including Average Service Life, Iowa Curve, and Net Salvage percentages as set forth in Appendix C, which are a result of actuarial analysis, statistical analysis, and professional judgement after meeting with various company experts. The Company has currently been using accrual rates resulting from various stipulations or orders received in the past.

All annual accrual rates were determined using the straight line method, average life group (“ALG”) procedure, and remaining life technique. Depreciation and amortization rates reflect any imbalance between actual and theoretical reserves. Use of the remaining life depreciation system includes a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of each depreciable group.

Given the historical reserve position and the proposed life and net salvage parameters, this study recommends a reallocation of book reserve by plant account within each function. This reallocation does not change the total reserve within each function. Rather, reallocating the reserve within a function realigns the depreciation reserve balances within each function using the proposed life and net salvage parameters. Reallocation occurred within each functional group; such as, transmission, distribution and general property. All accounts were reallocated using the theoretical reserve model.

This study recommends an overall decrease of approximately \$202 thousand in

annual depreciation expense, compared to the depreciation rates currently in effect. Appendix B demonstrates the change in depreciation expense for the various Gas Plant accounts. The overall decrease in depreciation expense is driven by changes in life and net salvage as well as treatment of any book and theoretical reserve imbalance.

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PURPOSE

The purpose of this study is to develop depreciation rates for gas and thermal depreciable property as recorded on the books of Liberty Midstates- Illinois ("Liberty-Illinois" "Company") as of September 30, 2015.

The depreciation rates in this study were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of Liberty-Illinois' property on a straight-line basis. Liberty-Illinois is a regulated gas utility principally engaged in providing production and delivery services to customers in Illinois. Liberty-Illinois provides the essential service of producing and delivering natural gas safely, reliably and economically to end-use consumers through its transmission and distribution systems Liberty Illinois also uses general plant to support its natural gas operations.

STUDY RESULTS

Recommended depreciation rates for Liberty Midstates-Illinois depreciable property are shown in Appendix A. Appendix A contains the following sections: A Computation of depreciation accrual rates for Liberty-Illinois Gas depreciable property, A-1 Computation of amortization rates for Liberty-Illinois Gas amortized accounts, These rates translate into an annual depreciation accrual of approximately \$1.9 million based on Liberty-Illinois' depreciable gas plant investment at September 30, 2015. A comparison between depreciation rates and annual accruals at current levels versus the proposed rates and resulting annual accruals is shown in Appendix B. As shown in Appendix B, the annual depreciation expense calculated by the same method using the existing approved depreciation rates is approximately \$2.1 million for Liberty-Illinois' gas assets, resulting in a decrease of \$202 thousand in annual depreciation expense. The proposed lives and net salvage parameters on which these calculations are based is shown in Appendix C. The net salvage analysis is shown in Appendix D.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense; that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. The Company accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. At retirement, the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

Basis of Depreciation Estimates

Annual and accrued depreciation were calculated in this study by the straight-line, vintage group, remaining-life depreciation system. In this system, the annual depreciation expense for each vintage is computed by dividing the original cost of the asset vintage (less allocated depreciation reserve less estimated net salvage) by its respective average remaining life. The resulting annual accrual amounts were divided by the original cost of the depreciable property in each account to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group, and were computed in a direct weighting by multiplying each vintage or account balance times its remaining life and dividing by the plant investment in service at September 30, 2015. The computations of the annual depreciation rates are shown in Appendix A through A-1, and the comparison of proposed vs current depreciation rates is shown in Appendix B.

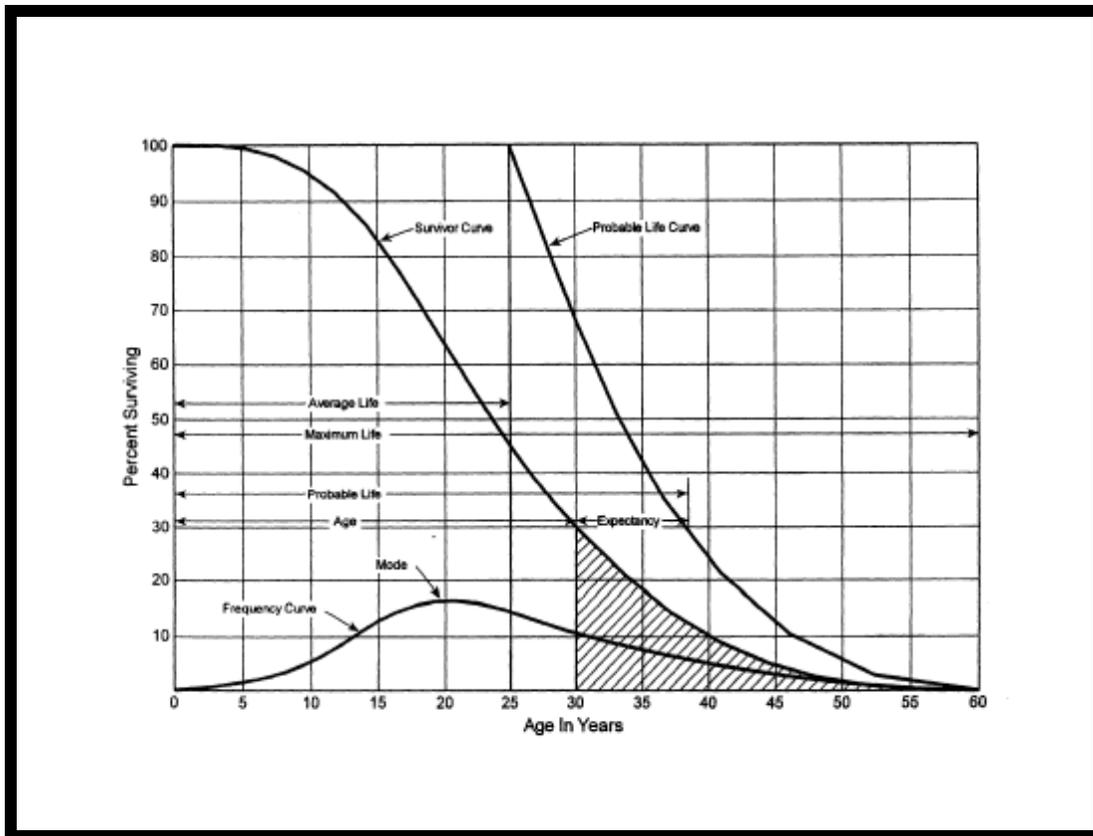
An actuarial analysis approach was incorporated into the analyses of Liberty-Illinois data. This method has been used by utility companies across the regulated industry. Vintaged information was assembled in this study to allow actuarial analysis

to be performed. Judgment was used to a greater or lesser degree on each account. This approach is more fully described in a later section.

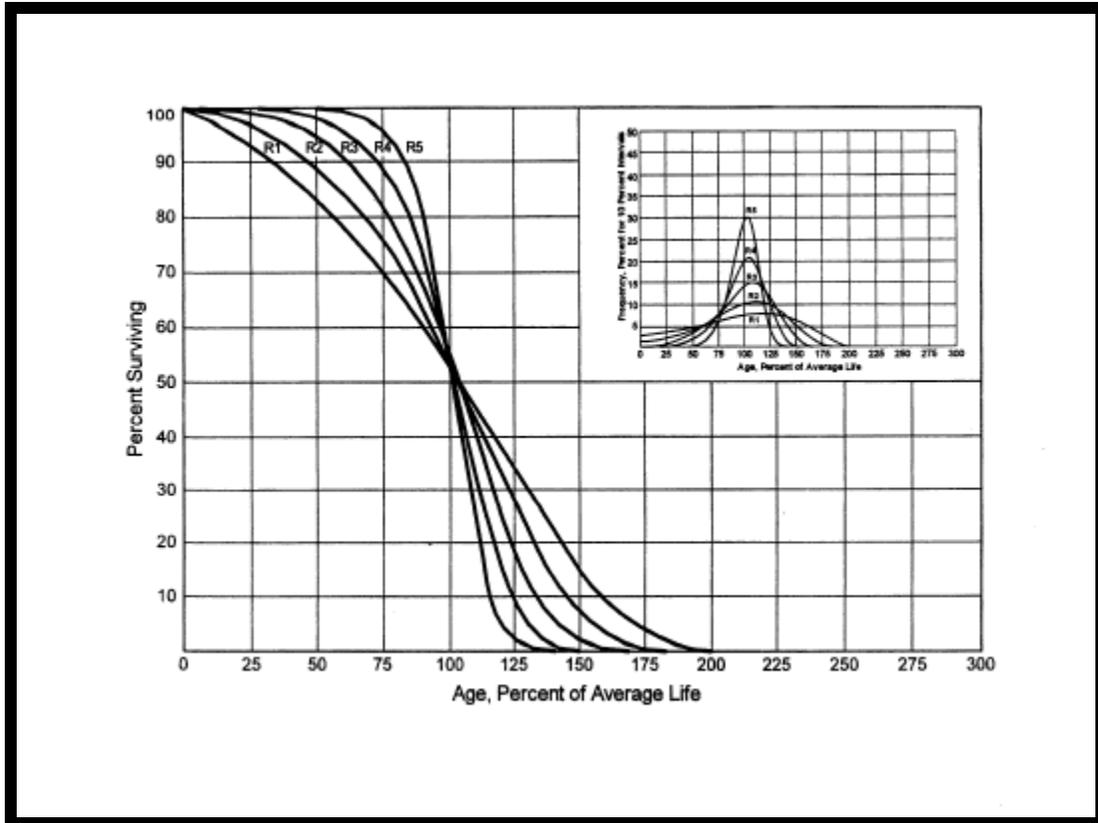
Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of Survivor Curves. Individual assets within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by comparing actual experience against various Survivor Curves. A Survivor Curve represents the percentage of property remaining in service at various age intervals. The most widely used set of representative Survivor Curves are the Iowa Survivor Curves (Iowa Curves). The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at the Iowa State College Engineering Experiment Station in the first half of the twentieth century.

Through common usage, revalidation, and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves which are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. The four families are designated as “R”— Right, “S” — Symmetric, “L” — Left, and “O” — Origin Modal. First, for distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of “R” moded curves is shown below.



Second, an "S" designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. Third, an "L" designation (i.e., Left modal) is used for the family whose mode age is less than the average life. Fourth, a special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency) while a "1" indicates a large dispersion about the mode (i.e., low mode frequency). For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, Survivor Curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

For all depreciable accounts, a Survivor Curve pattern was selected based on analyses of historical data, as well as other factors, such as general changes relevant to the Company's operations. The blending of professional judgment concerning current conditions and future trends, along with the matching of historical data permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern. Iowa Curves were used to depict the estimated Survivor Curves for each account.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In an actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Many accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. Matching data in observed life tables for each experience and placement band to an Iowa Curve requires visual examination. As stated in widely-cited text, Depreciation Systems by Wolf and Fitch, “the analyst must decide which points or sections of the curve should be given the most weight. Points at the end of the curve are often based on fewer exposures and may be given less weight than those points based on larger samples” (page 46). Some analysts chose to use mathematical fitting as a tool to narrow the population of

curves using a least squares technique. Use of the least squares approach does not imply a statistical validity; however, because the underlying data does not meet the criteria for independence between vintages and the same average price for property units through time. Thus, Depreciation Systems cautions, "... the results of mathematical fitting should be checked visually and the final determination of best fit made by the analyst" (page 48). This study uses the visual matching approach to match Iowa Curves, since mathematical fitting produces theoretically possible curve matches. Visual examination and experienced judgment allow the depreciation professional to make the final determination as to the best curve type.

Detailed information for each account is shown later in this study and in workpapers.

In this study all assets in three contiguous states were analyzed together: Iowa, Illinois, and Missouri. There were data limitations in modeling actuarial data for Liberty Midstates- Illinois assets. All properties currently operated by Liberty were owned by Atmos Energy. Detailed historical records of transactional activity were available only from 2000 forward for all three states. Data extracted from the Atmos Energy plant accounting system provided data from 2000-2012, and data from Liberty's records was provided from 2012-2015. One state, Missouri, had data prior to 2000, but the other two states did not have any records predating 2000. For these reasons, an experience band of 2000-2015 was run for each account where retirement data was available. In general three placement bands were run: overall, mid-range, and 2000-2015.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. In this depreciation study, judgment was used in areas such as Survivor Curve modeling and selection, depreciation method selection, simulated plant record method analysis, and actuarial analysis.

Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, property mix in accounts or a multitude of other considerations that affect the analysis (potentially in various directions), judgment is used to take into account all of these considerations and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one consideration in these cases may have a substantial impact on the analysis, but overall, the collective effect of these considerations may shed light on the use and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent the application of informed professional judgment and experience.

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. After the first three stages were complete, the fourth phase began. This phase involved the calculation of deprecation rates and documenting the corresponding recommendations.

During the Phase I data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources: Projects System (construction ledger), Fixed Asset System (continuing property ledger), General Ledger, and interfaces from other operating systems. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively so that it could be put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Consideration section of this study. Also as part of the Phase I data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would be helpful in formulating life and salvage recommendations in this study. One of the most important elements in performing a proper depreciation study is to understand how the Company utilizes assets and the environment of those assets. Understanding industry and geographical norms for mortality characteristics are important factors in selecting life and salvage recommendations; however, care must be used not to apply them rigorously to any particular company since no two companies would have the same exact forces of retirement acting upon their assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is helpful when evaluating the output from the life and net salvage programs in relation to the Company's actual asset utilization and environment. Information that was gleaned in these discussions is found both in the

Detailed Discussion portions of the Life Analysis and Salvage Analysis sections and also in workpapers. In addition, Alliance personnel possess a significant understanding of the property and its forces of retirement due to years of day-to-day exposure to property and the operations of gas utility property.

Phase 2 is where the actuarial analysis was performed. Phase 2 and Phase 3 overlap to a significant degree. The detailed property records information was used in Phase 2 to develop observed life tables, graphs and statistics for analysis. Net salvage analysis consists of compiling historical salvage and removal data by account to determine values and trends in gross salvage and removal cost. This information was then carried forward into Phase 3 for the evaluation process.

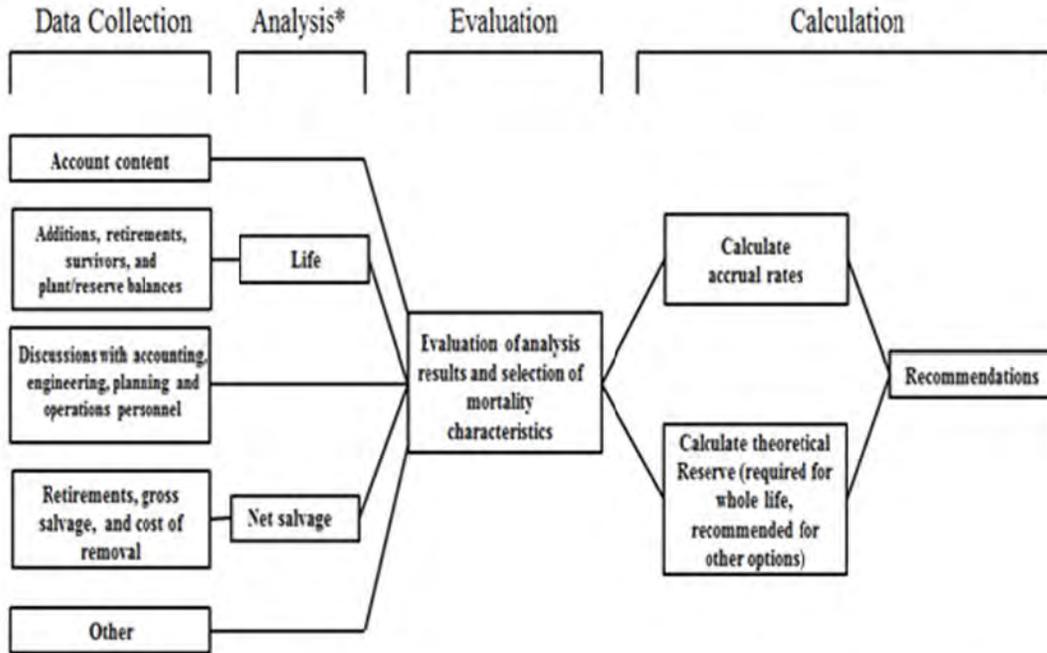
Phase 3 is the evaluation process, which synthesized analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 was further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. The preliminary results were then reviewed and discussed with Company accounting and operations personnel. Phases 2 and 3 validated the asset characteristics as seen in the accounting transactions with actual Company operational experience.

Finally, Phase 4 involved the calculation of accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1¹ documents the steps used in conducting this study. Depreciation Systems², a well-respected scholarly treatise on the topic of depreciation, documents the same basic processes in performing a depreciation study, including statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, and document recommendations.

¹ Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013

² Wolf, F. K. and Fitch, W. C. Depreciation Systems, Iowa State University Press, 1994, page 289.

Book Depreciation Study Flow Diagram



Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

LIBERTY MIDSTATES-ILLINOIS DEPRECIATION STUDY PROCESS

Depreciation Calculation Process

Annual depreciation expense amounts for depreciable accounts were calculated by the vintage group, straight line, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation,

$$\text{AnnualAccrualRate} = \frac{(100\% - \text{NetSalvagePercent})}{\text{AverageServiceLife}}$$

The vintage group procedure considers each year of plant placement as a separate group, unlike the broad group model which combines all placement years into one group. The vintage group model uses a unique Survivor Curve for each vintage to combine observed and forecast survivor ratios rather than a single curve for each vintage as the broad group model does.

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite RemainingLife} = \frac{\sum \text{VintageOriginalCost} * \text{RemainingLife}}{\sum \text{TotalOriginalCost}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\text{AnnualDepreciationExpense} = \frac{\text{OriginalCost} - \text{Book Reserve} - (\text{OriginalCost}) * (1 - \text{NetSalvage}\%)}{\text{Composite RemainingLife}}$$

where the net salvage percent represents future net salvage.

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual

depreciation rate as shown below:

$$\text{AnnualDepreciationRate} = \frac{\sum \text{AnnualDepreciationExpense}}{\sum \text{OriginalCost}}$$

Average salvage was assumed equal to future net salvage when computing reserve ratios. These calculations are shown in Appendix D. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in workpapers. Book depreciation reserves are maintained on an account level and were used to compute depreciation rates for each account.

LIFE ANALYSIS

Gas Transmission Accounts, FERC Accounts 366.0-370.0

FERC Account 366.0 Structures and Improvements (50 S3)

This account consists of buildings and other related structures and improvements related to transmission operations. There is currently \$3.9 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$534.05. There were no retirements in this account from 2000-2015. Based on judgment, this study recommends a 50 S3 curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. No graph is provided.

FERC Account 366.1 T&D-Other Structures (50 S3)

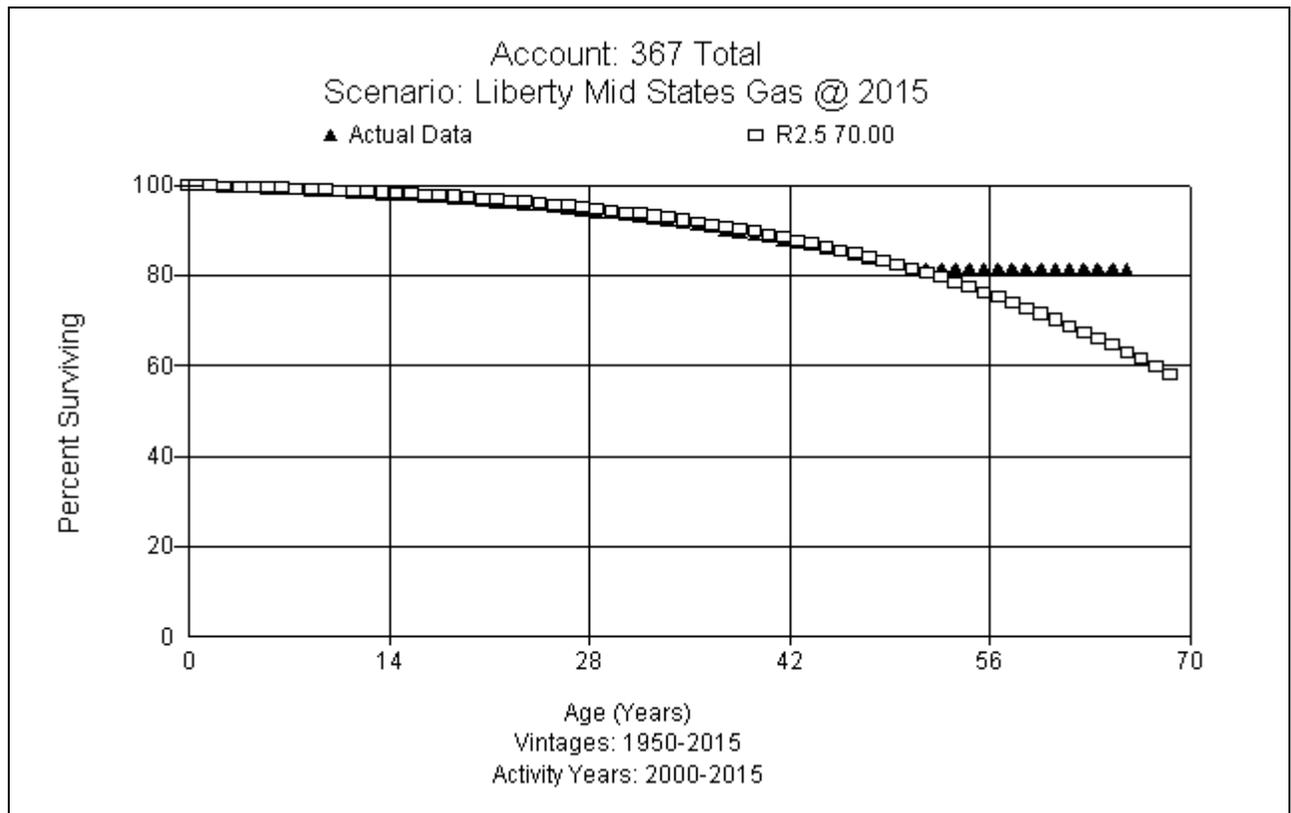
This account consists primarily of fences and pipeline rebranding related to control of the transmission systems. There is currently \$140 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$37 thousand. There were no retirements in this account from 2000-2015. Based on judgment, this study recommends a 50 S3 curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. No graph is provided.

FERC Account 367.0 Transmission Mains Cathodic Protection (25 SQ)

This account consists of cathodic protection assets for transmission mains such as anodes, ground beds, and rectifiers. There is currently \$99 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$14 thousand. There were few retirements in this account from 2000-2015. Based on judgment, this study recommends a 25 SQ curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. No graph is provided.

FERC Account 367.1 Transmission Mains Steel (70 R2.5)

This account consists of t steel transmission mains of various diameters and related assets such as clamps odorant equipment, and vaults. There is currently \$12.4 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$1.7 million. Liberty operations personnel report that they see little deterioration in mains, and that most of the transmission mains are from the 1950s and 1960s. They opine that current requirements for mains are creating a better quality product than in the past. Based on limited actuarial data and input from Company personnel, this study recommends a 70 R2.5 curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



FERC Account 367.2 Transmission Mains Plastic (70 R2.5)

This account consists of plastic transmission mains of various diameters. Upon review by Liberty operations personnel, it was determined that the mains should have been booked in account 367.1, since plastic mains would not withstand the pressure transmission assets must perform at. Liberty will transfer these assets to account 367.1, and no plant will be booked in this account in the future. There is currently no plant in Illinois and \$25 thousand in total plant for Liberty Midstates- Illinois. This study recommends a 70 R2.5 curve for this account, the same recommendation as account 367.1. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. No graph is provided

FERC Account 369.0 M&R Station Equipment (40 R2.5)

This account consists of transmission metering and regulating station equipment such as odorizers, chart recorders, and regulators. There is currently \$875 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$107 thousand. Liberty operations personnel report that transmission equipment generally operates at higher pressure. Some equipment such as control valves and regulators would generally be the same as distribution, in-line heaters are generally found only on transmission. The Company has budgeted to start replacing “take points” (transmission stations) going in to the future. They are currently working on 3, two of which will finish in 2015 and another that will be completed in 2016. There have been limited retirements in this account, which make the life for this account appear much longer than is reasonable for these assets. Based on judgment, this study recommends a 40 R2.5 curve for this account. No graph is provided.

FERC Account 370.0 Communication Equipment (25 S2.5)

This account consists of microwave and radio communication equipment and related assets. There is currently no plant in Illinois and \$5 thousand in total plant for Liberty Midstates- Illinois. Operations personnel report that now employees communicate by cell (new technology) as opposed to using RTUs in the past. Liberty is starting to replace RTUs because the older assets are failing and replacement parts are not available. Based on judgment, this study recommends a 25 S2.5 curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. No graph is shown.

Gas Distribution Accounts, FERC Accounts 374.2- 387.0

FERC Account 374.2 Distribution Land Rights (70 R2.5)

This account consists of land rights associated with distribution operations. There is currently \$306 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$25 thousand. There were no retirements in this account from 2000-2015. Based on the life of distribution mains, this study recommends a 70 R2.5 curve for this account. No graph is provided.

FERC Account 375.0 Structures and Improvements (45 R2)

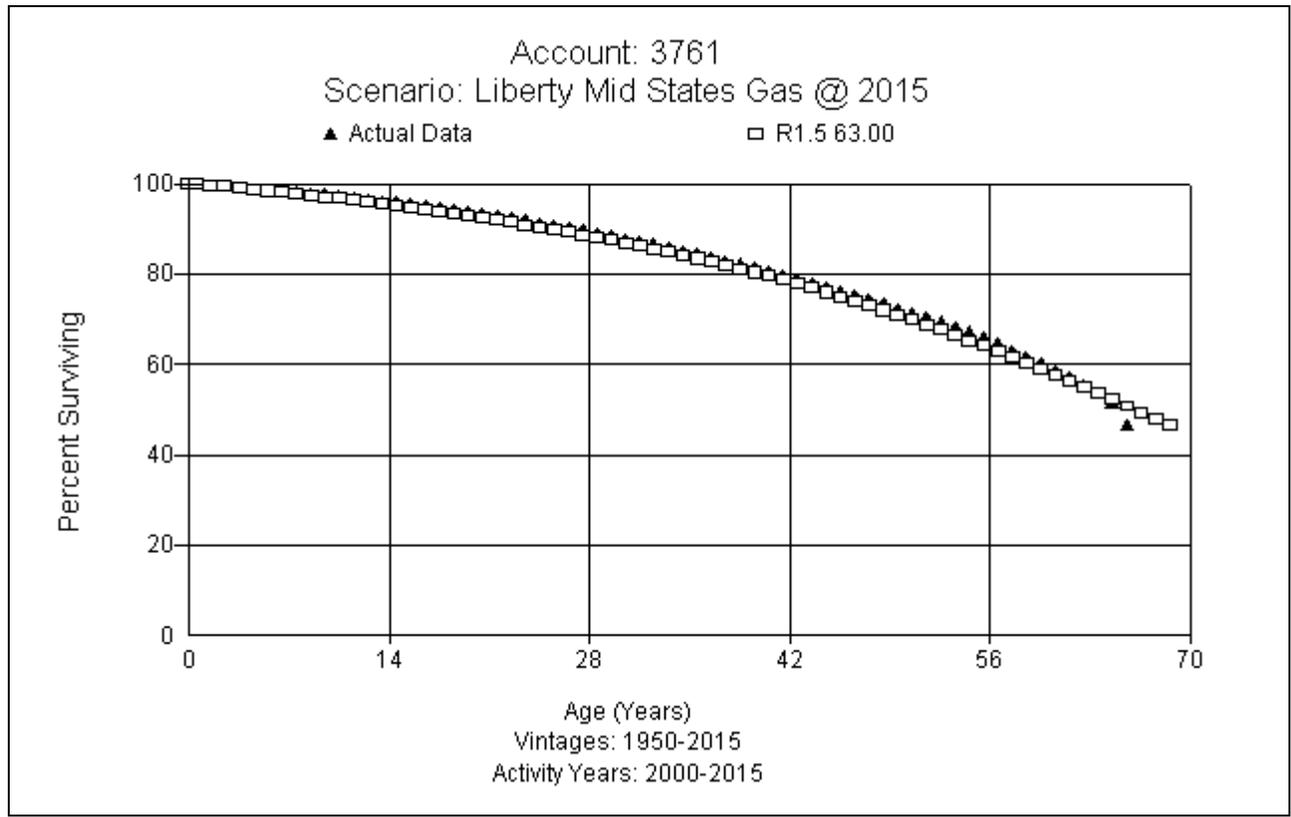
This account consists of structures and improvements, fences and buildings related to distribution operations. There is currently \$87 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$4 thousand. There were no retirements in this account from 2000-2015. Based on judgment, this study recommends a 45 R2 curve for this account. No graph is provided.

FERC Account 376.0 Distribution Mains Cathodic Protection (25 SQ)

This account consists of cathodic protection equipment, such as anodes, valves, clamps, rectifiers, and ground beds associated with distribution mains. There is currently \$3.2 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$844 thousand. Operations personnel report that anode beds are designed to last twenty years. They report that rectifiers will last longer although there have been some replacements. Based on operations input and characteristics of the assets, this study recommends a 25 SQ curve for this account. No graph is provided.

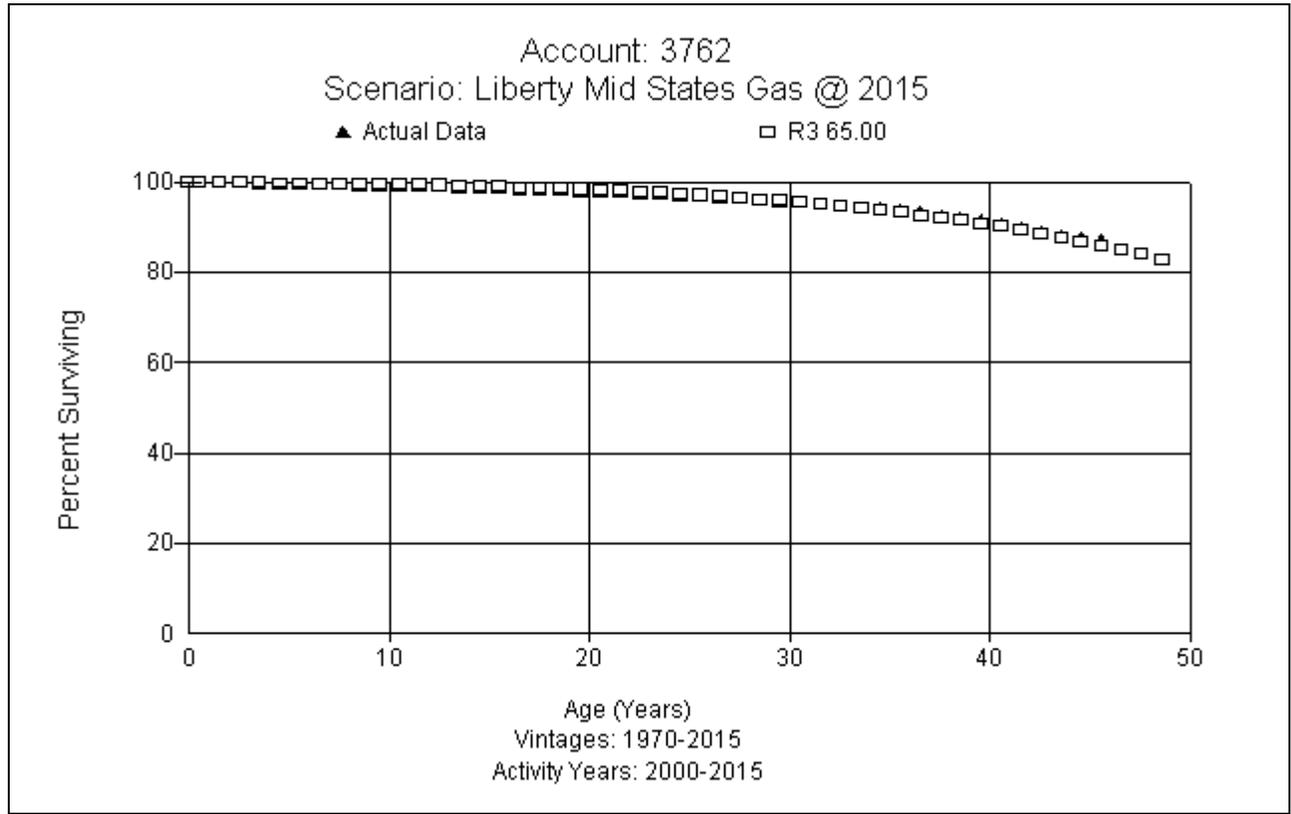
FERC Account 376.1 Distribution Mains Steel (63 R1.5)

This account consists of distribution mains and associated equipment. There is currently \$28.5 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$8.2 million. The material types in this account are cast iron, bare steel, bare unprotected steel, and PVC, and protected steel. Operations personnel expect the life of this account to be shorter than transmission mains in 3671, because there is more bare steel and the material is not as robust, For protected steel, operations expect a 65 to 70 year life. Since the process of replacing bare steel is underway, this mediates the longer life seen by transmission mains. Based on judgement, history, and input from Company personnel, this study recommends a 63 R1.5 curve for this account. A graph of the actual experience and the selected Illinois Survivor Curve is shown below.



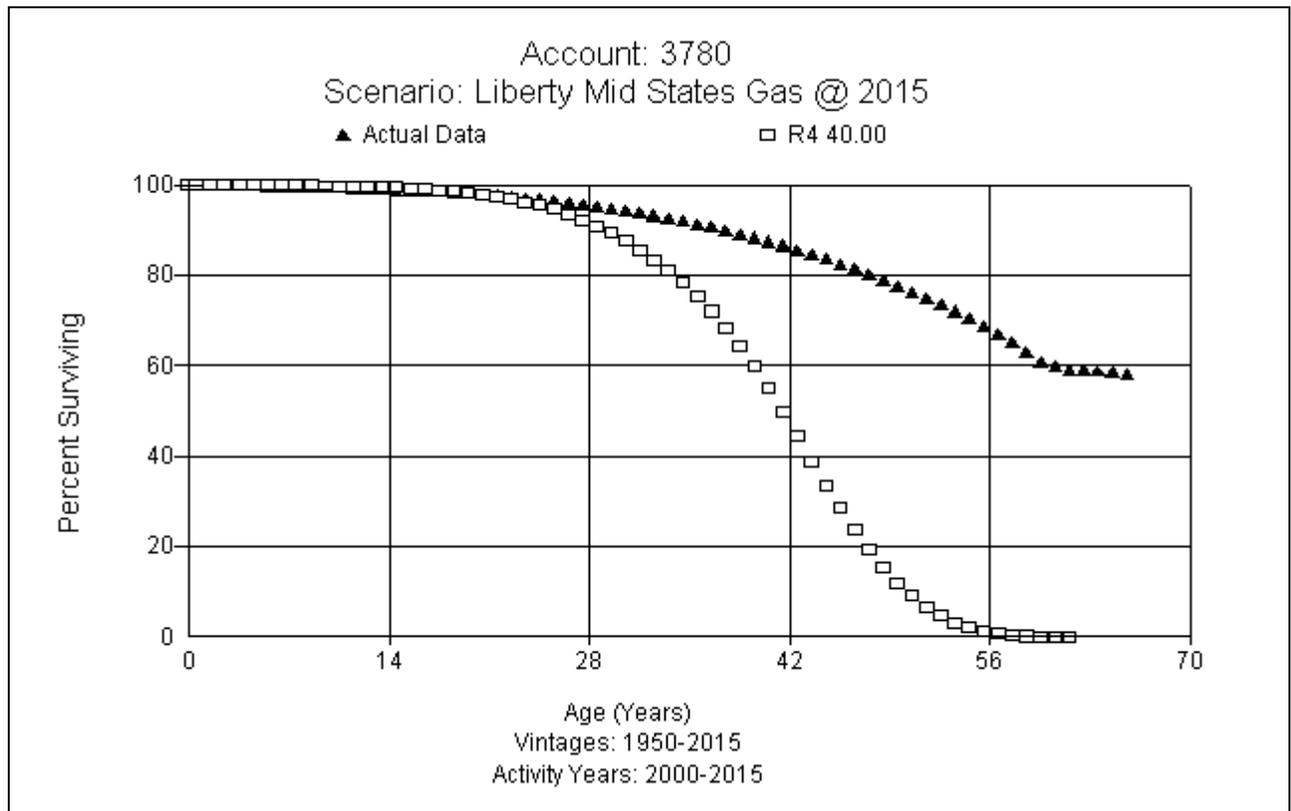
FERC Account 376.2 Distribution Mains Plastic (65 R3)

This account consists of plastic distribution mains and associated equipment. There is currently \$42.6 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$11.1 million. The Company began installed plastic pipe in the 1970s. Some first generation plastic pipe and pre-1983 pipe needs to be removed. Operations personnel hope plastic will last as long as steel, but there is no certainty on the life cycle. Historical data is limited since the experience band is only 2000-2015. Based on judgment and limited actuarial activity, this study recommends a 65 R3 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



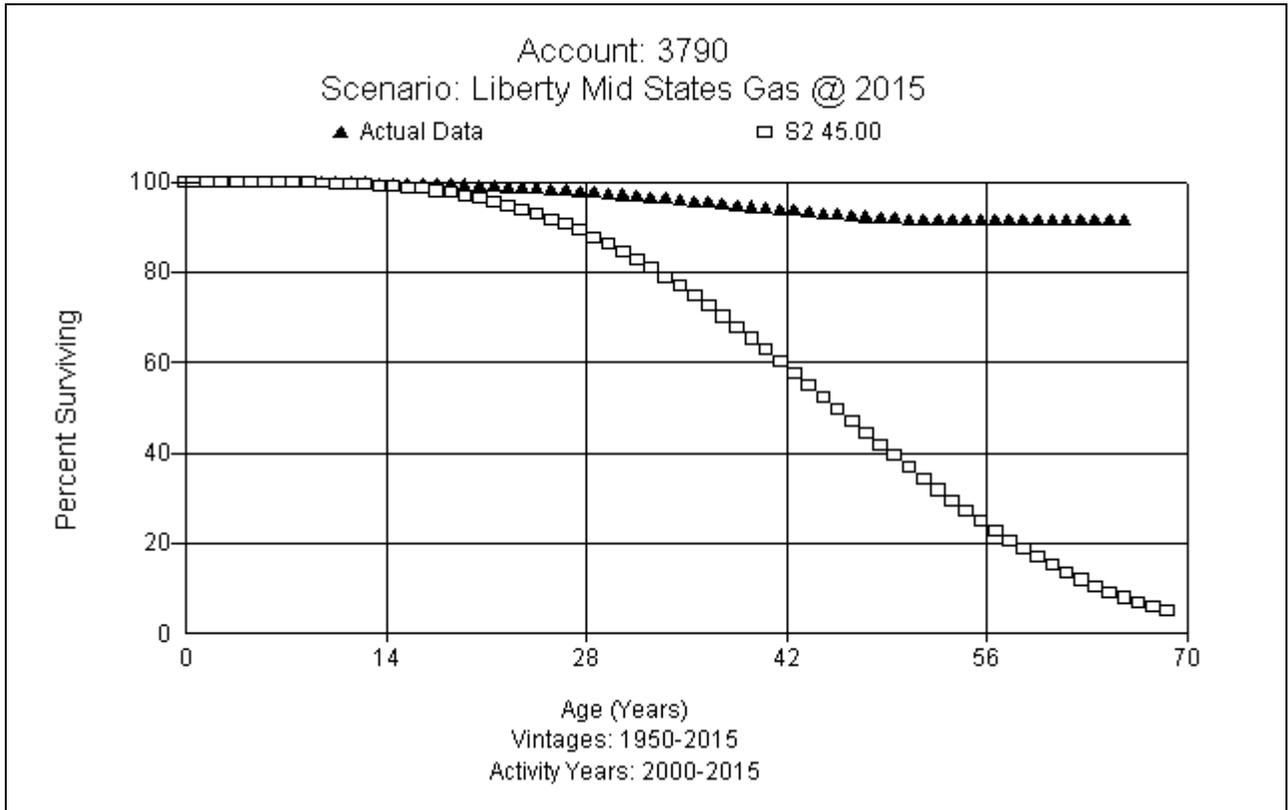
FERC Account 378.0 M&R Station Equipment – General (40 R4)

This account consists of M&R station piping, regulators, controls, odorizers and other equipment used in distribution measuring and regulating stations. There is currently \$2.9 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$1.1 million. Operations personnel expect the life of account 378 to be shorter than account 379-city gates. Company personnel report that they have replaced hardware in field (SCADA) equipment and a number of relief valves in recent years. T Actuarial data for this account is limited. his study recommends a 40 R4 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



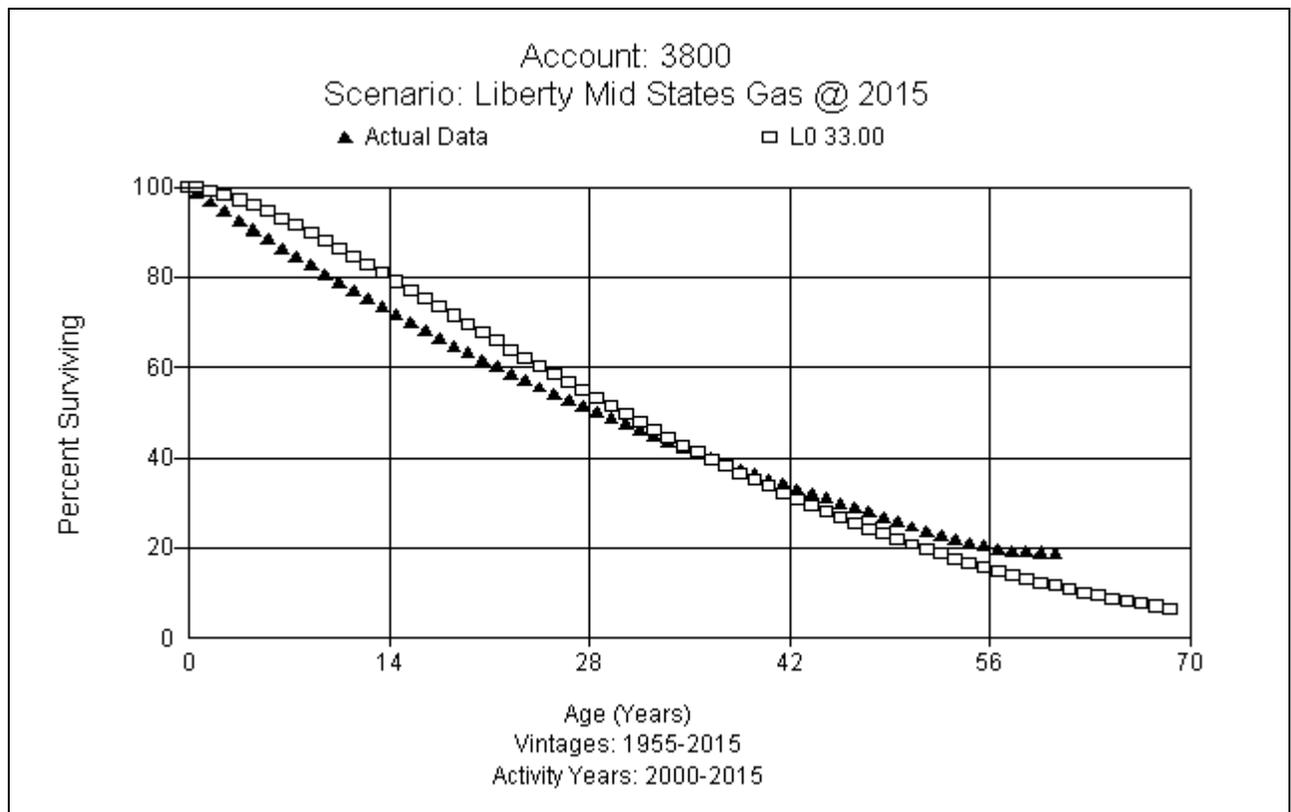
FERC Account 379.0 M&R Station Equipment – City Gate (45 S2)

This account consists of M&R station piping, regulators, controls, odorizers, and other equipment used in city gate distribution measuring and regulating stations. There is currently \$2.7 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$648 thousand. Operations personnel expect the life of account 379 to be longer than account 378-measuring and regulating stations. Company personnel report that they have replaced a number of relief valves in recent years. Actuarial data for this account is limited. This study recommends a 45 S2 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



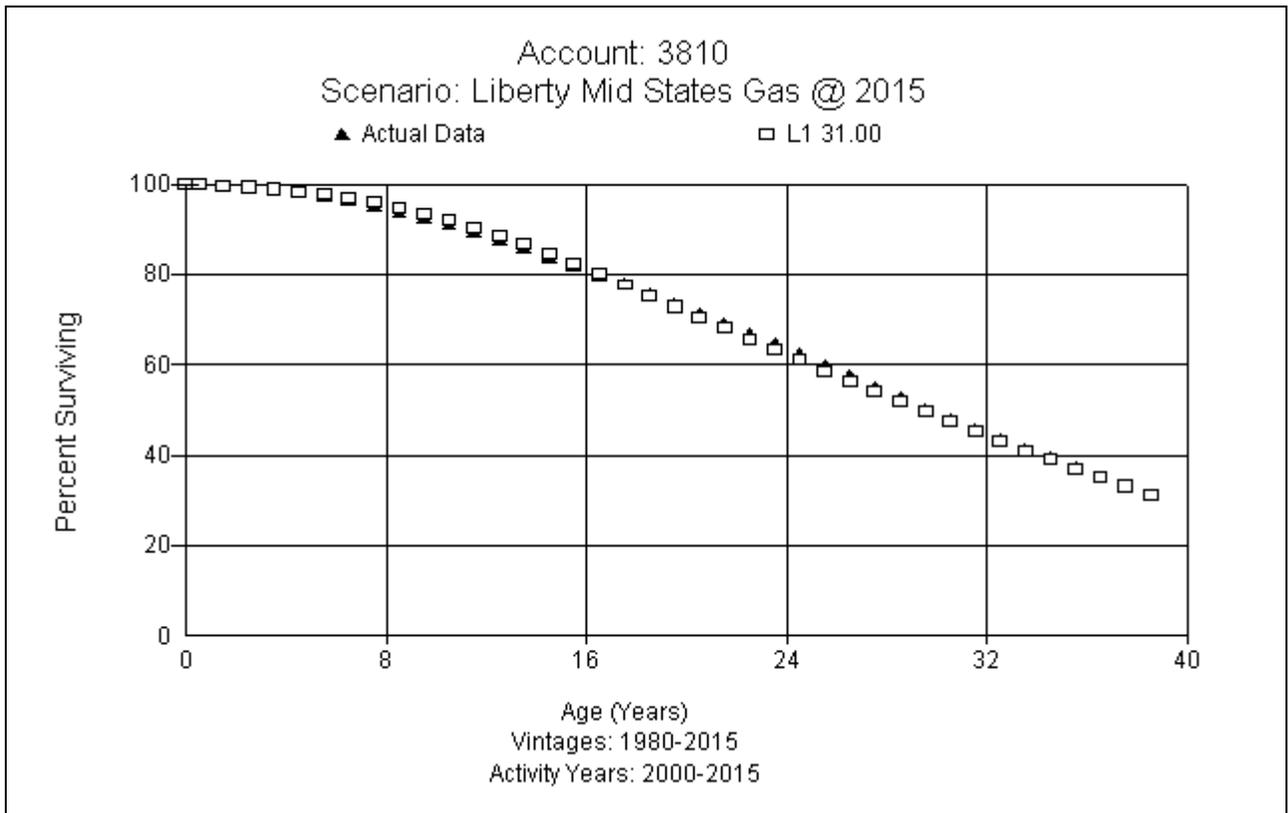
FERC Account 380.0 Services (33 L0)

This account consists of assets related to distribution services. There is currently \$45.9 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$14 million. This account includes various material types: copper, plastic and steel. Illinois gas a copper service replacement program in place. Company personnel report that services are being damaged by third parties and relocations. For the past 35 years, plastic has been the predominant material in this account. Company personnel expect the life of services to be shorter than the life of mains. In 2016, the company will focus retiring inactive service (approximately 20K services). Based on history and judgement, this study recommends a 33 L0 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



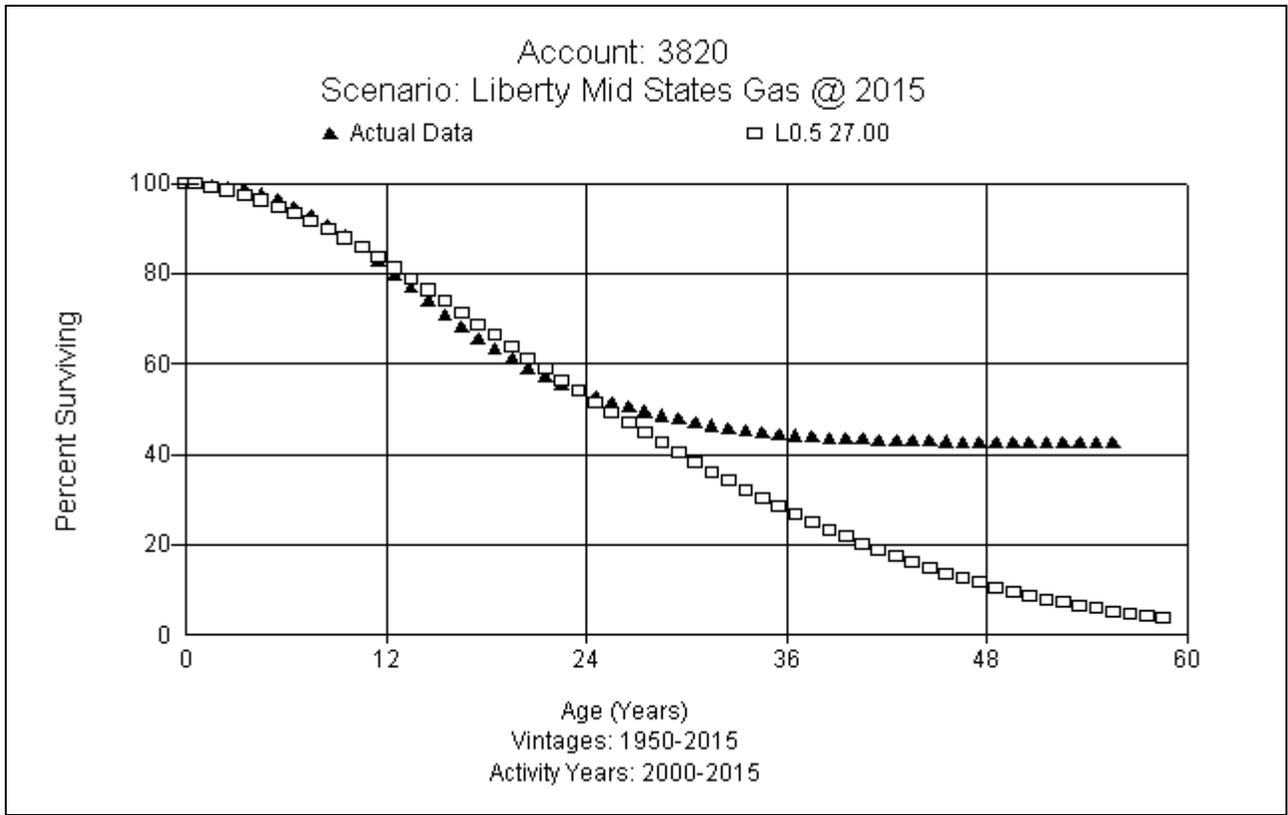
FERC Account 381.0 Meters (31 L1)

This account consists of meters and meter reading equipment. There is currently \$13.4 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$3.5 million. The Company’s meter assets vary by state: Illinois is 100% AM, Illinois has farm taps and 2% are AMI, and Missouri has about 1.5% AMR. Illinois samples ten percent of meters and retires that proportion every year. Company personnel expect ERT battery life to be 15 to 25 years depending on frequency and overall for meters to last around 30 years. The company that refurbishes meters for Liberty will work on assets to 30 years old. Based on Company personnel’s input, history, and judgment, this study recommends a 31 L1 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



FERC Account 382.0 Meter Installations (27 L0.5)

This account consists of meter installation equipment. There is currently \$20.4 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$7.8 million. Based on Company history and judgment, this study recommends a 27 L0.5 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



FERC Account 383.0 House Regulators (27 L0.5)

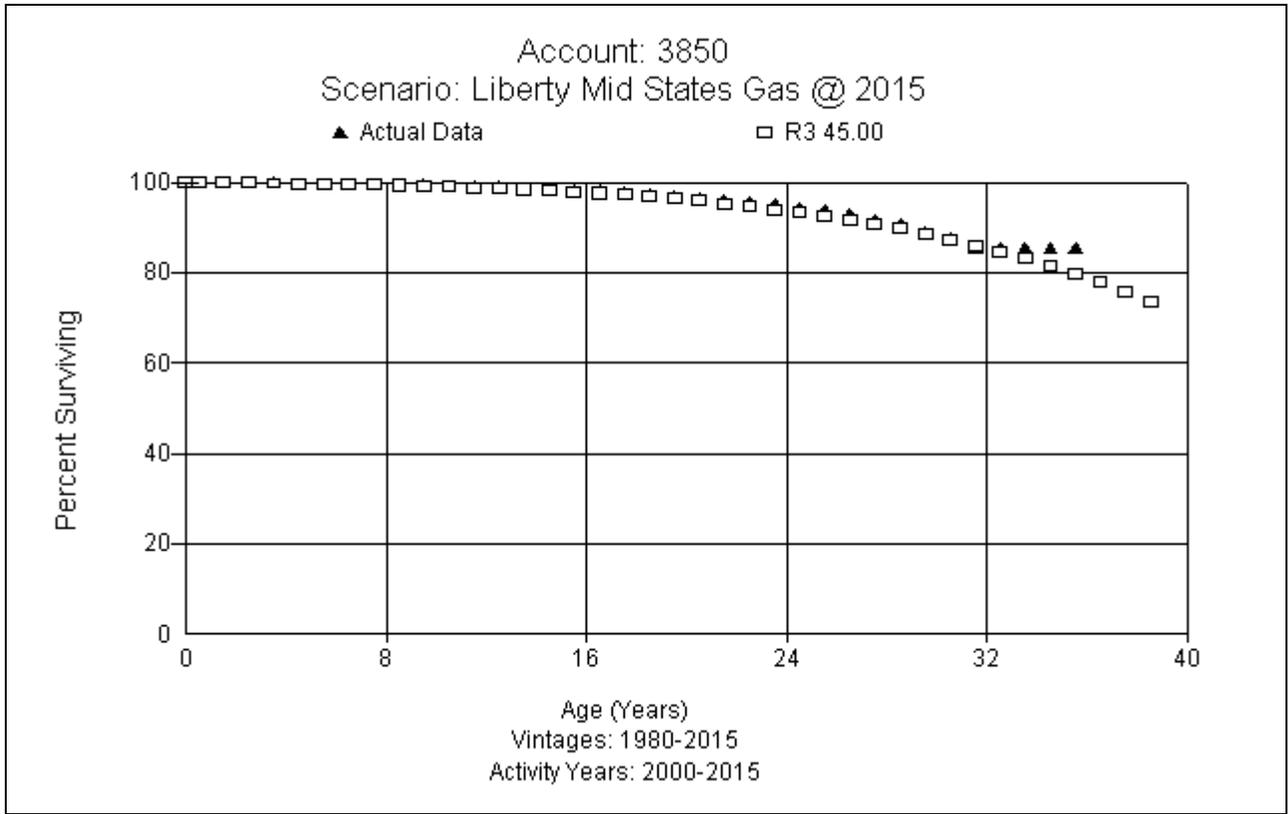
This account consists of house regulators and equipment. There is currently \$3.2 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$879 thousand. There is limited history to analyze. Based on judgment, this study recommends a 27 L0.5 curve for this account, the same as account 382.0. No graph is provided.

FERC Account 384.0 House Regulatory Installations (27 L0.5)

This account consists of house regulatory installation equipment. There is currently no plant in Illinois and \$732 thousand in total plant for Liberty Midstates- Illinois. There is limited history to analyze. Based on judgment, this study recommends a 27 L0.5 curve for this account, the same as account 382.0. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. No graph is provided.

FERC Account 385.0 Industrial M&R Station Equipment (45 R3)

This account consists of industrial measuring and regulating station equipment. There is currently \$783 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$260 thousand. The Company is upgrading a number of meter sets. Company personnel believe there should not be much difference between the life of this account and 378 and 379. Actuarial data for this account is limited. Based on results with other accounts and judgment, this study recommends a 45 R3 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



FERC Account 387.0 Other Equipment (10 R2)

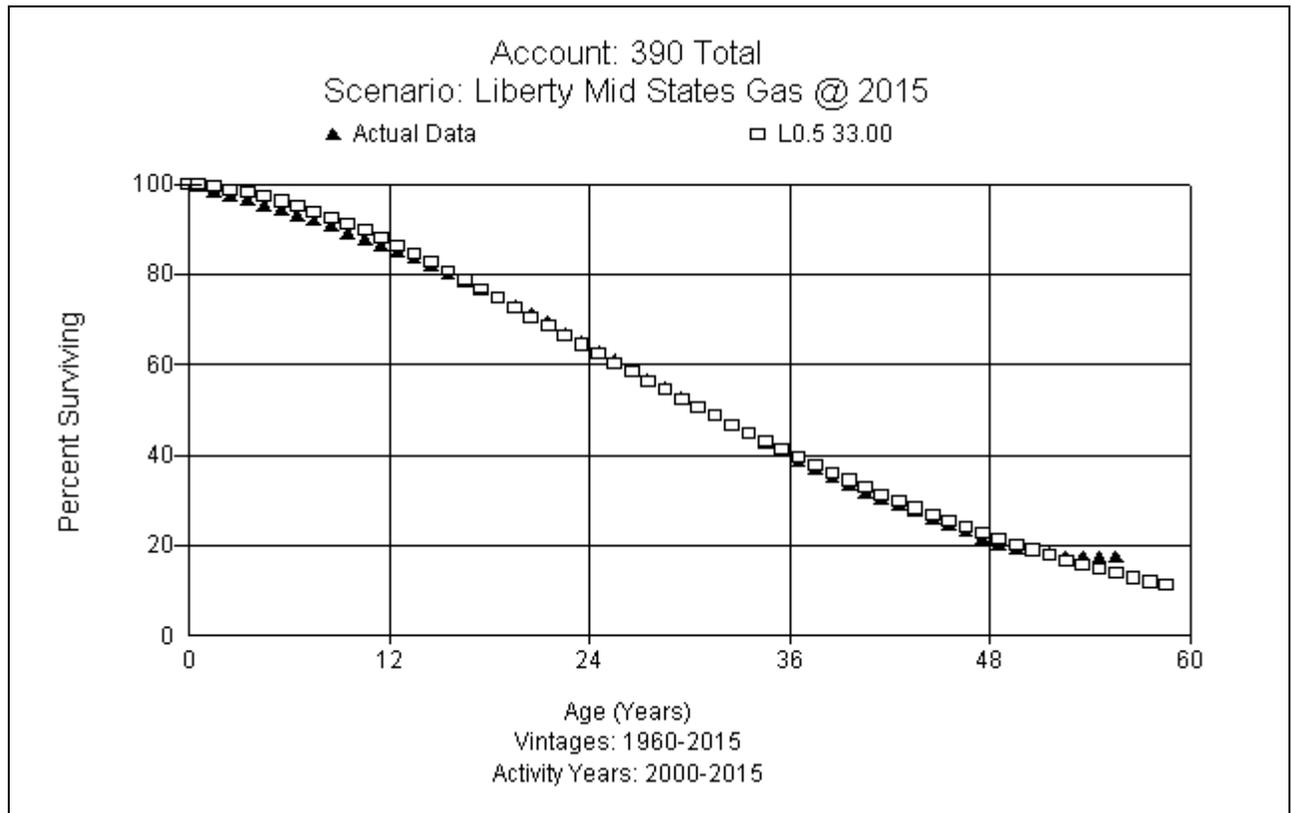
This account consists of other equipment. There is currently \$97 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$37 thousand. The assets in this account include tools, calibration equipment, software, and locators. There is no retirement history for this account. Based on judgment, this study recommends a 10 R2 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.

Gas General Accounts, FERC Accounts 390.0-399.5

GENERAL PLANT DEPRECIATED ACCOUNTS

FERC Account 390 General Structures & Improvements (33 L0.5)

This account consists of general office structures, and other components such as roofs, cabinets, HVAC equipment, yard improvements, and security systems. There is currently \$3.1 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$1.1 million. All 390 subaccounts were combined for life analysis in this account. Based on life analysis, this study recommends a 33 L0.5 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



FERC Account 390.1 General Structure Frame (33 L0.5)

This account consists of frame structures in general plant. There is currently \$68 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$47 thousand. This study recommends a 33 L0.5 curve for this account based on the combined life analysis results for account 390. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.

FERC Account 390.2 General Improvements (33 L0.5)

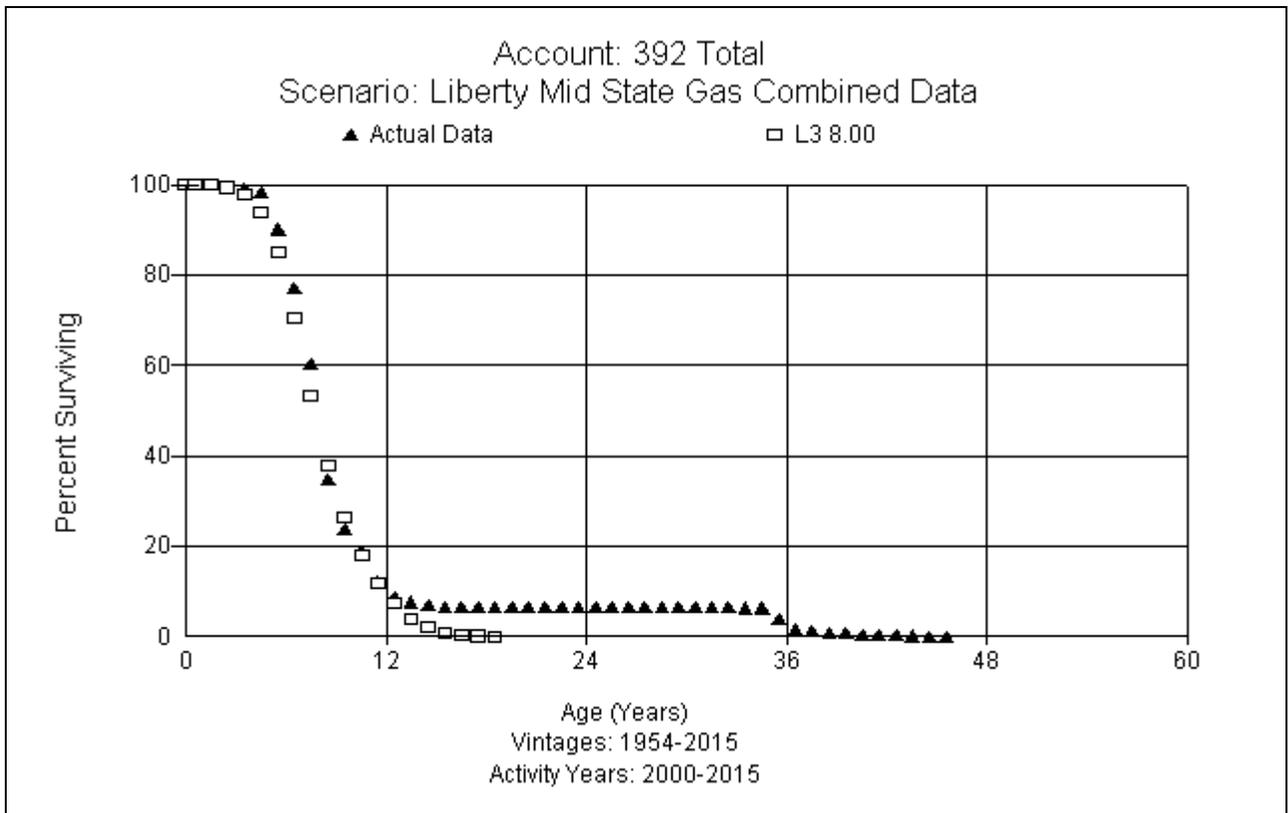
This account consists of leasehold improvements. There is currently \$86 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$69 thousand. This study recommends a 33 L0.5 curve for this account based on the combined life analysis results for account 390.

FERC Account 390.3 General Improvements – Leased Premise (33 L0.5)

This account consists of improvements such as cooling equipment related to leased buildings. There is currently no plant in Illinois and \$52 thousand in total plant for Liberty Midstates- Illinois. This study recommends a 33 L0.5 curve for this account based on the combined life analysis results for account 390. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.

FERC Account 392.0 Transportation Equipment (8 L3)

This account consists of gas transportation equipment. There is currently \$513 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$215 thousand. All 392 accounts were combined for this study. Based on historical analysis and judgment, this study recommends an 8 L3 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



FERC Account 392.1 Transportation Equipment <12,000 LB (8 L3)

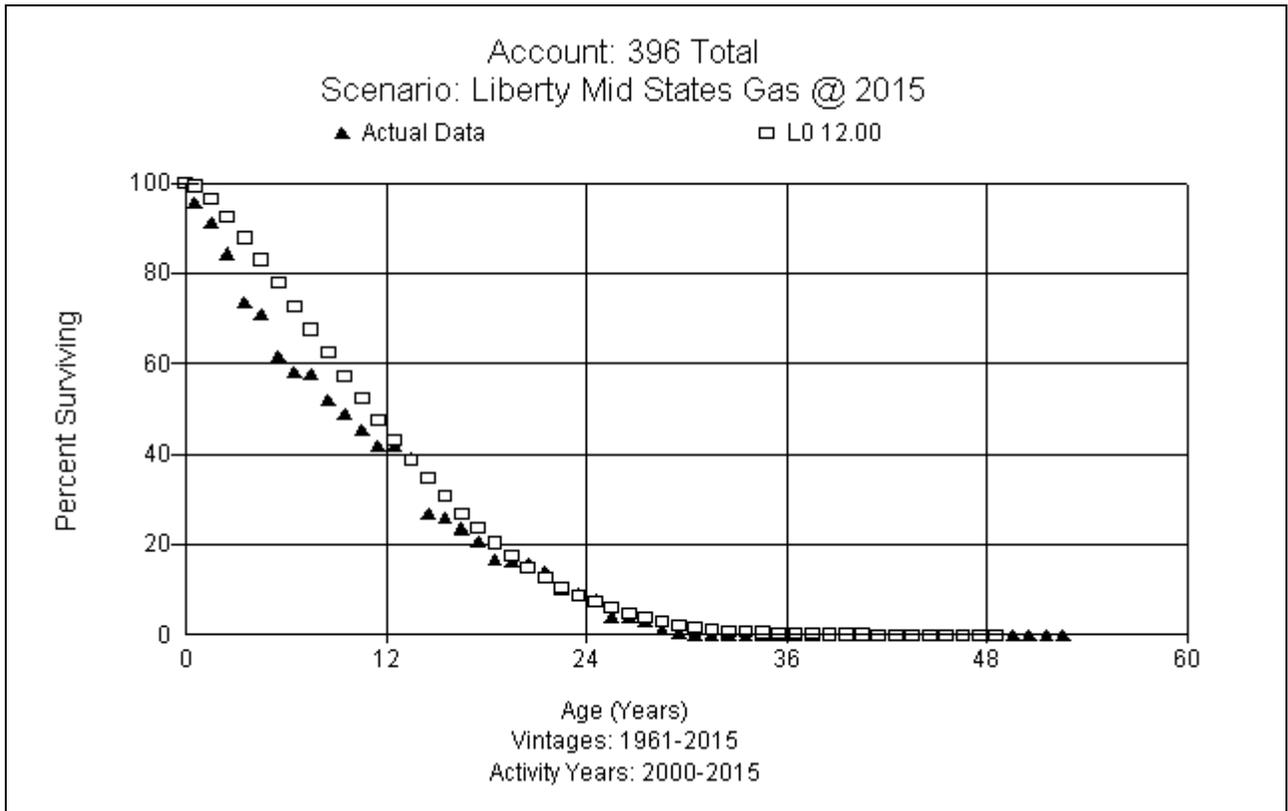
This account consists of transportation equipment weighing less than 12,000 pounds. There is currently \$4.2 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$1.3 million. This study recommends an 8 L3 curve for this account based on results for the combined 392 assets. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.

FERC Account 396.0 Power Operated Equipment (12 L0)

This account consists of power operated equipment. There is currently \$1.1 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$408 thousand. All assets for the 396 accounts were combined for life analysis. Based on life analysis and judgment, this study recommends a 12 L0 curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.

FERC Account 396.1 Gen - Ditchers (12 L0)

This account consists of ditchers. There is currently \$239 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$45 thousand. All assets for the 396 accounts were combined for life analysis. Based on life analysis and judgment, this study recommends a 12 L0 curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.



FERC Account 396.2 Gen - Backhoes (12 L0)

This account consists of backhoes. There is currently \$380 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$124 thousand. This study recommends a 12 L0 curve for this account based on the combined 396 analysis. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.

FERC Account 396.3 Gen - Welders (12 L0)

This account consists of welders. There is currently \$12 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the entire plant balance is in Illinois. This study recommends a 12 L0 curve for this account based on the combined 396 analysis. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.

GENERAL PLANT AMORTIZED ACCOUNTS

Adoption of Vintage Group Amortization

This study recommends the adoption of vintage group amortization for certain General plant accounts. FERC adopted Accounting Release 15 in 1997 using the following criteria:

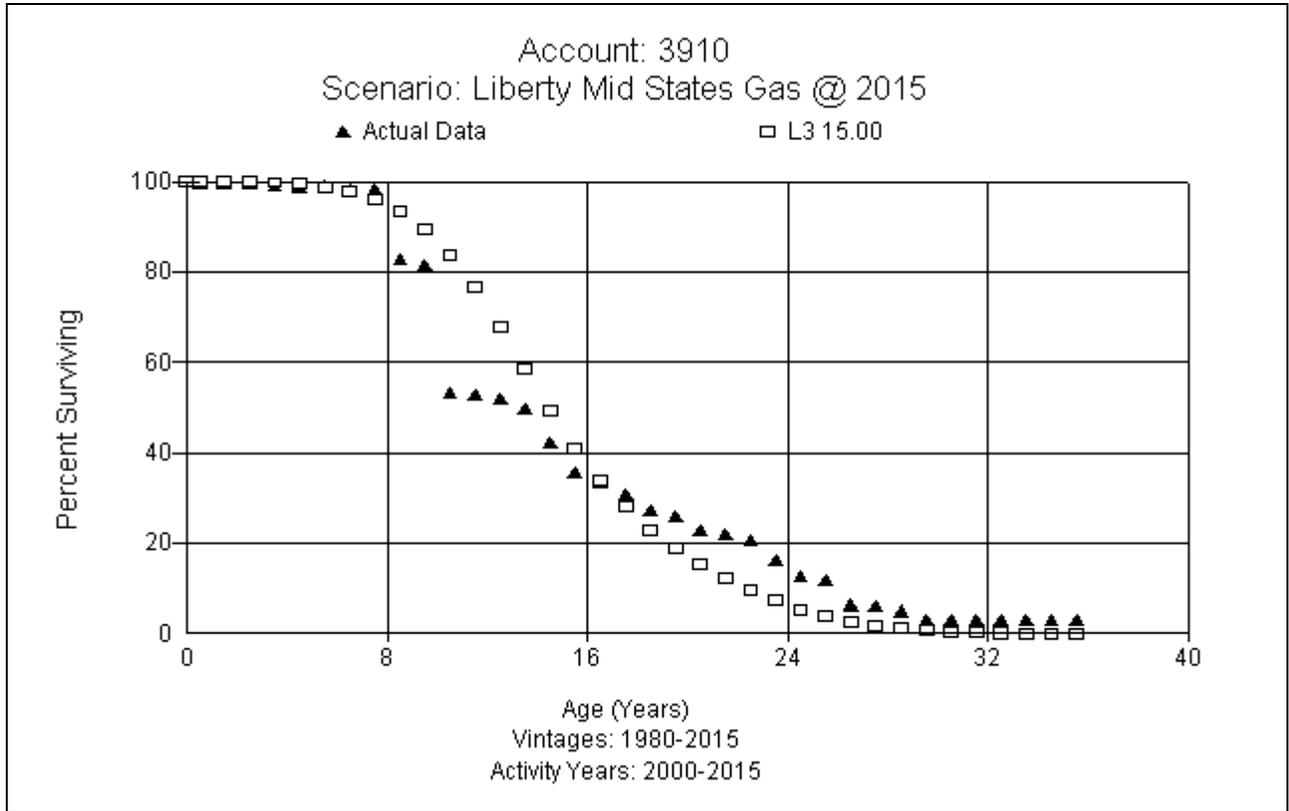
1. the individual classes of assets for which vintage year accounting is followed are high volume, low value items;
2. there is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;
3. the cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
4. interim retirements are not recognized;
5. salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and
6. properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.

A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

To implement this amortization mechanism, it is necessary to first retire the assets whose age is longer than the recommended service life for each group. It will no longer be necessary to track the location and retirement of those assets. Those amounts are shown for each account in Appendix A-1. After those assets are retired, the remaining plant in service for each account will be amortized using the amortization rates shown in Appendix A-1 and B. Annually, assets which reach the average service life of each account will be retired when the assets reach their average service life.

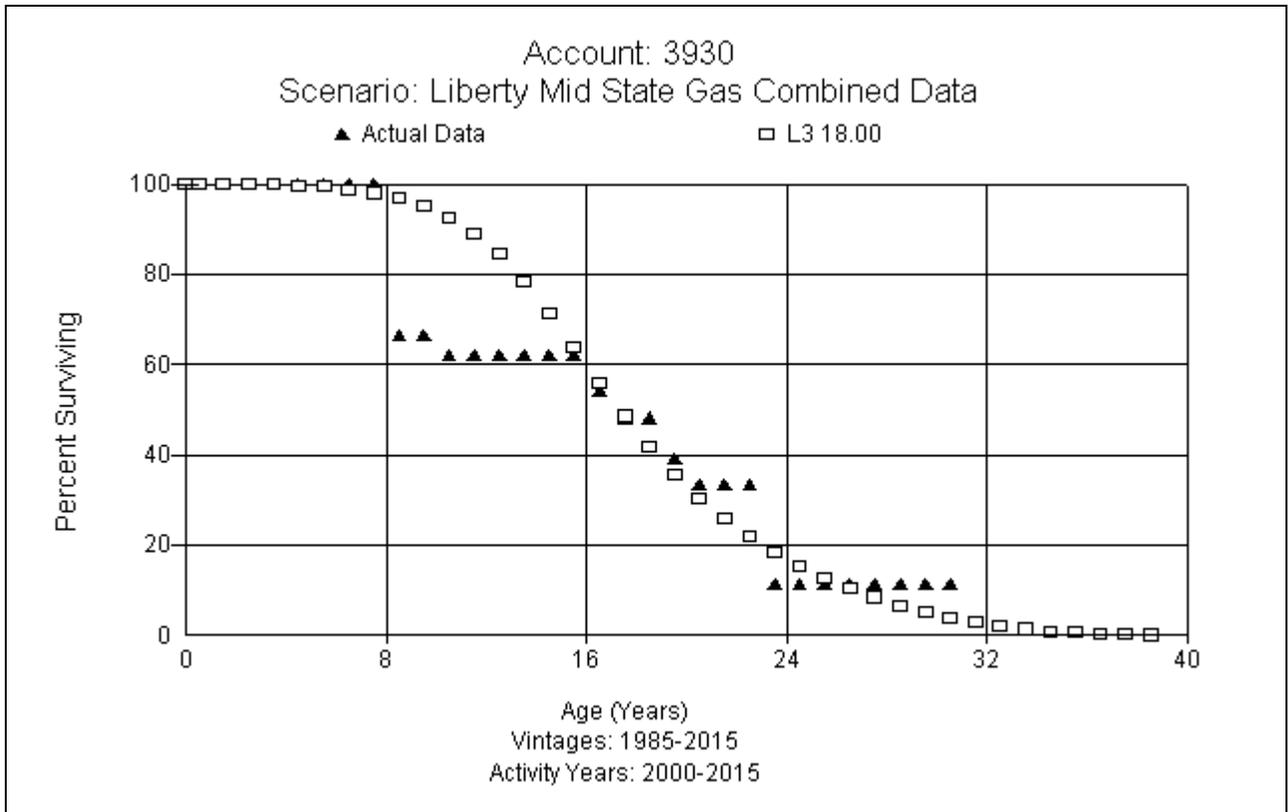
FERC Account 391.0 Office Furniture & Equipment (15 L3)

This account consists of general office furniture and equipment. There is currently \$1.3 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$261 thousand. This study recommends a 15 L3 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



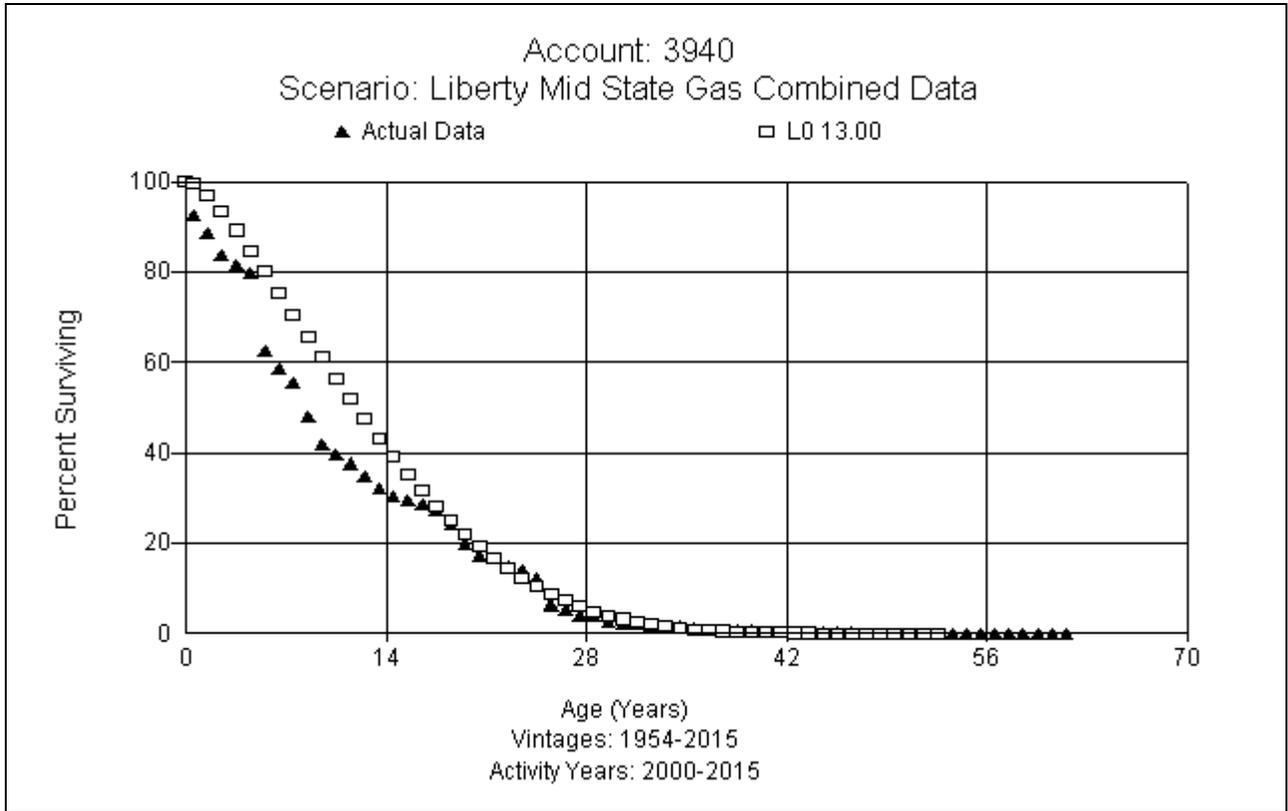
FERC Account 393.0 Stores Equipment (18 L3)

This account consists of gas transportation equipment. There is currently \$25 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$16 thousand. This study recommends an 18 L3 curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.



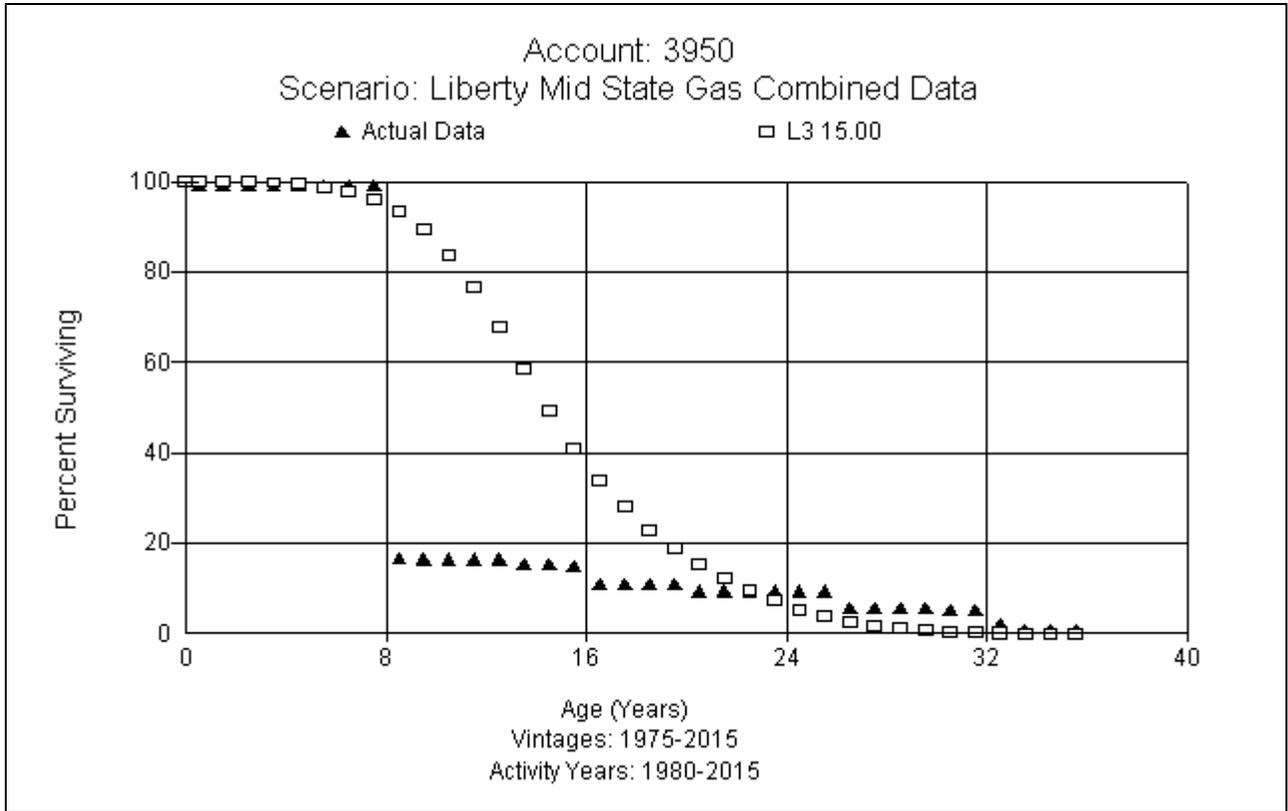
FERC Account 394.0 Tools, Shop, & Garage Equipment (13 L0)

This account consists of various tools and shop equipment. There is currently \$2 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$582 thousand. This study recommends a 13 L3 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



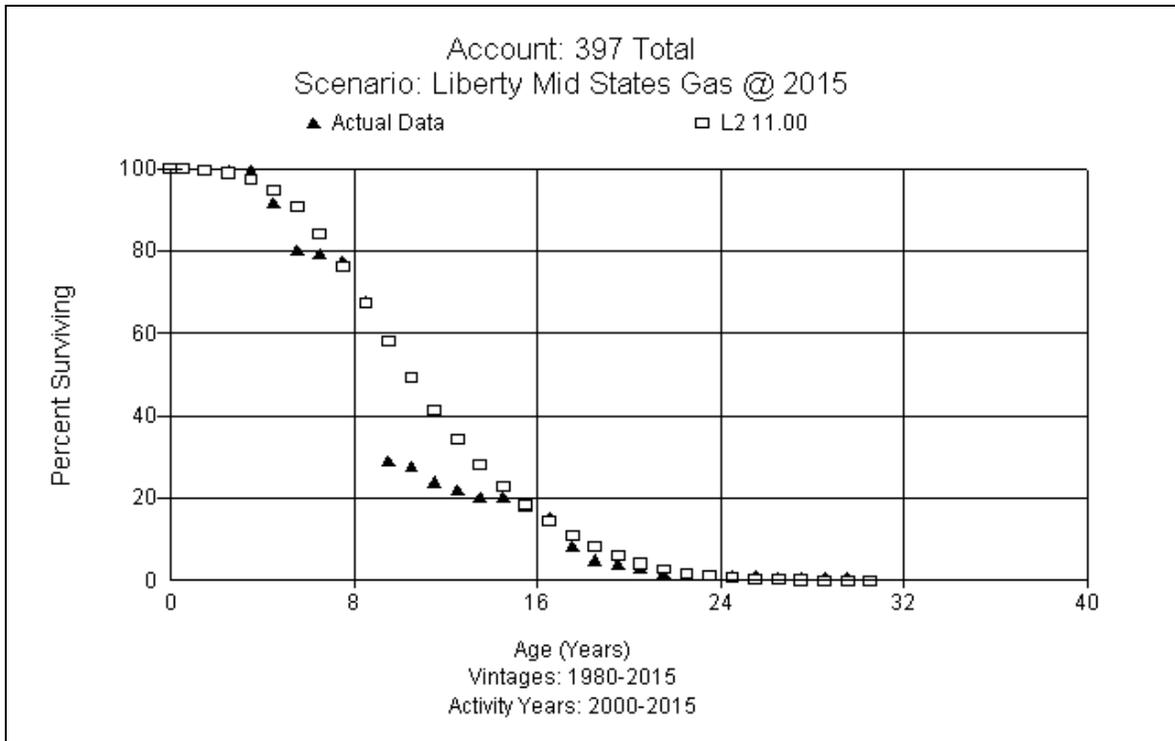
FERC Account 395.0 Laboratory Equipment (15 L3)

This account consists of laboratory equipment. There is currently no plant in Illinois and \$2 thousand in total plant for Liberty Midstates- Illinois. This study recommends a 15 L3 curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.



FERC Account 397.0 Communications Equipment (11 L2)

This account consists of general plant communications equipment. There is currently \$96 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$47 thousand. All 397 accounts were combined to analyze this account. This study recommends an 11 L2 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



FERC Account 397.1 General Comm Eq Mob Radios (11 L2)

This account consists of general plant communications equipment – mobile radios. There is currently \$170 in total plant for Liberty Midstates- Illinois and all of that amount is in Illinois. This study recommends an 11 L2 curve for this account based on the combined 397 results. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.

FERC Account 397.2 General Comm Eq Fixed Radios (11 L2)

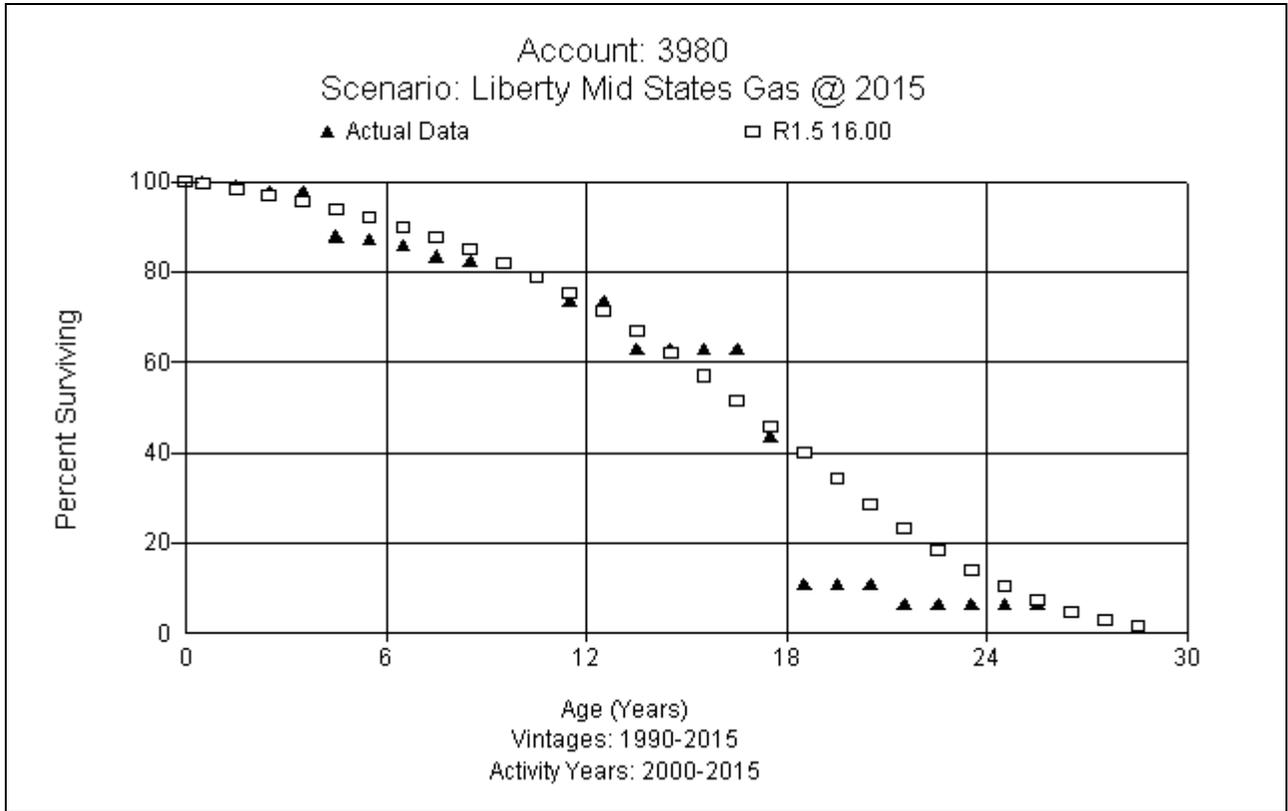
This account consists of general plant communications equipment – fixed radios. There is currently no plant in Illinois and \$14 thousand in total plant for Liberty Midstates- Illinois. This study recommends an 11 L2 curve for this account based on the combined 397 results. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.

FERC Account 397.3 General Comm Eq Telemetry (11 L2)

This account consists of general plant communications equipment – telemetry. There is currently no plant in Illinois and \$4 thousand in total plant for Liberty Midstates- Illinois. This study recommends an 11 L2 curve for this account based on combined 397 results. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets.

FERC Account 398 Miscellaneous Equipment (16 R1.5)

This account consists of miscellaneous general plant equipment. There is currently \$1.5 million in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$512 thousand. This study recommends a 16 R1.5 curve for this account. A graph of the actual experience and the selected Iowa Survivor Curve is shown below.



FERC Account 399.3 Other-Oth Tang Prop – Network – H/W (7 SQ)

This account consists of other tangible property such as networking hardware. There is currently no plant in Illinois and \$4 thousand in total plant for Liberty Midstates- Illinois. Based on judgment, this study recommends a 7 SQ curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. No graph is shown.

FERC Account 399.4 Other-Oth Tang Prop – PC Hardware (7 SQ)

This account consists of other tangible property such as PC hardware. There is currently \$86 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$18 thousand. Based on judgment and the recommendation for account 399.3, this study recommends a 7 SQ curve for this account. No graph is shown.

FERC Account 399.5 Other-Oth Tang Prop – PC Software (5 SQ)

This account consists of other tangible property such as networking hardware. There is currently \$31 thousand in total plant for Liberty Midstates- Illinois. Of that amount, the plant balance in Illinois is \$10 thousand. Based on judgement, this study recommends a 5 SQ curve for this account. If any assets are added to this account in Illinois, we recommend the adoption of the proposed parameter for those assets. No graph is shown.

NET SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

Gross salvage and cost of removal related to retirements are recorded to the general ledger in the accumulated provision for depreciation at the time retirements occur within the system.

Removal cost percentages are calculated by dividing the current cost of removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a distribution asset in FERC Account 365 with a current installed cost of \$500 (2015) would have had an installed cost of \$50³ in 1962 (which is the average life of the account). A removal cost of \$50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost ($\$50/\500). However, a correct removal cost calculation would show a negative 100 percent removal cost for that asset ($\$50/\50). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets.

Since Liberty acquired these assets from Atmos, they have maintained net salvage data in their records from 2013-2015. No data was available for years 2011 and 2012 during Atmos' ownership. Alliance Consulting and Liberty diligently attempted to obtain such information but it was not provided to either group. For 2005-2010, historic net salvage was available from two states- Illinois and Missouri. Again, we attempted to obtain net salvage for Iowa for 2005-2010 but we did not receive any information. To compile net salvage history, Illinois and Missouri were

combined in 2005-2010, and all three states were combined in 2013-2015. Those results are shown in Appendix D. Thus, removal cost in 2005-2010 may be understated since information from Iowa is excluded for years 2005-2010.

3 Using the Handy-Whitman Bulletin No. 165, E-4, line 45, $\$55 = \$500 \times 54 / 537$,

Gas Transmission Accounts, FERC Accounts 366.0-370.0

FERC Account 366.0 Structures and Improvements (-5% net salvage)

This account consists of any gross salvage and removal cost associated with buildings and other related structures and improvements related to transmission operations. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage activity over the study period. Generally there is a small amount of removal cost in removing structures and improvements. To model net salvage in the future, this study recommends negative five percent net salvage for this account.

FERC Account 366.1 Other Structures (-5% net salvage)

This account consists of any gross salvage and removal cost associated with primarily structures and assets related to control of the transmission system. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage activity over the study period. Generally there is a small amount of removal cost in removing structures and improvements. To model net salvage in the future, this study recommends negative five percent net salvage for this account.

FERC Account 367.0 Transmission Mains Cathodic Protection (0% net salvage)

This account consists of any gross salvage and removal cost associated with transmission mains such as anodes, ground beds, and rectifiers. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 367.1 Transmission Mains Steel (-20% net salvage)

This account consists of any gross salvage and removal cost associated with steel transmission mains and related assets. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been limited retirement or net salvage activity over the study period. Generally there is some removal cost in removing mains. To model net salvage in the future, this study recommends negative 20 percent net salvage for this account.

FERC Account 367.2 Transmission Mains Plastic (see Acct 367.1)

This account consists of any gross salvage and removal cost associated with plastic transmission mains and related assets. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage activity over the study period. Generally there is some removal cost in removing mains. All existing plant in this account will be transferred to account 367.1 and no future plant assets will be booked in this account.

FERC Account 369.0 M & R Station Equipment (-10% net salvage)

This account consists of any gross salvage and removal cost associated with transmission metering and regulating station equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been limited retirement or net salvage activity over the study period. Generally there is some removal cost in station equipment. To model net salvage in the future, this study recommends negative 20 percent net salvage for this account.

FERC Account 370.0 Communication Equipment (0% net salvage)

This account consists of any gross salvage and removal cost associated with microwave and radio communication equipment and related assets. The approved

net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage activity over the study period. To model net salvage in the future, this study recommends zero percent net salvage for this account.

Gas Distribution Accounts, FERC Accounts 374.2- 387.0

FERC Account 374.2 Distribution Land Rights (0% net salvage)

This account consists of any gross salvage and removal cost associated with land rights associated with distribution operations. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage activity over the study period. Generally there is no removal cost associated with land rights. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 375.0 Structures and Improvements (0% net salvage)

This account consists of any gross salvage and removal cost associated with structures and controls related to distribution operations. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage activity over the study period. Generally there is no removal cost associated with structures and improvements. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 376.0 Distribution Mains Cathodic Protection (0% net salvage)

This account consists of any gross salvage and removal cost associated with cathodic protection equipment for distribution mains and associated equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. Removal cost has been charged to this account over many years. Generally there is little removal cost associated with cathodic protection equipment. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 376.1 Distribution Mains Steel (-20% net salvage)

This account consists of any gross salvage and removal cost associated with steel distribution mains and associated equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is between negative 19 and 21 percent net salvage for the six through eight year moving averages in 2015, as shown in Appendix D. To model net salvage in the future, this study recommends negative 20 percent net salvage for this account

FERC Account 376.2 Distribution Mains Plastic (-5% net salvage)

This account consists of any gross salvage and removal cost associated with plastic distribution mains and associated equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is between negative 4 and 5 percent net salvage for the seven through nine year moving averages in 2015, as shown in Appendix D. To model net salvage in the future, this study recommends negative five percent net salvage for this account

FERC Account 378.0 M & R Station Equipment – General (-10% net salvage)

This account consists of any gross salvage and removal cost associated with M&R station piping, regulators, controls, odorizers and other equipment used in distribution measuring and regulating stations. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is negative 13 percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends negative 10 percent net salvage for this account

FERC Account 379.0 M & R Station Equipment – City Gate (-10% net salvage)

This account consists of any gross salvage and removal cost associated with M&R station piping, regulators, controls, odorizers and other equipment used in city

gate distribution measuring and regulating stations. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is negative 30 percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends negative 10 percent net salvage for this account, which is the same recommendation for account 378.0.

FERC Account 380.0 Services (-50% net salvage)

This account consists of any gross salvage and removal cost associated with assets related to distribution services. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is between negative 56 and 29 percent net salvage for 2015, as shown in Appendix D. To model net salvage in the future, this study recommends negative 50 percent net salvage for this account

FERC Account 381.0 Meters (-35% net salvage)

This account consists of any gross salvage and removal cost associated with electromechanical distribution meters. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is varies between negative 20 and negative 54 percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends negative 35 percent net salvage for this account

FERC Account 382.0 Meter Installations (-35% net salvage)

This account consists of any gross salvage and removal cost associated with equipment and installation costs related to meter installations. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account varies between negative 58 percent net salvage to negative 501 percent as shown in Appendix D. To model net salvage in the future, this study recommends negative 35

percent net salvage for this account

FERC Account 383.0 House Regulators (0% net salvage)

This account consists of any gross salvage and removal cost associated with house regulators. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. Generally there is little or no removal cost associated with house regulators. To model net salvage in the future, this study recommends zero percent net salvage for this account

FERC Account 384.0 House Regulators Installations (0% net salvage)

This account consists of any gross salvage and removal cost associated with house regulator installations. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account

FERC Account 385.0 Industrial M&R Station Equip (-10% net salvage)

This account consists of any gross salvage and removal cost associated with industrial measuring and regulating stations. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. Generally there is a small amount of removal cost associated with these assets. To model net salvage in the future, this study recommends negative 10 percent net salvage for this account

FERC Account 387.0 Other Equipment (0% net salvage)

This account consists of any gross salvage and removal cost associated with other distribution equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage experienced over the study period. To

model net salvage in the future, this study recommends zero percent net salvage for this account.

Gas General Accounts, FERC Accounts 390.0-399.5

FERC Account 390.0 General Structures & Improvements (0% net salvage)

This account consists of any gross salvage and removal cost associated with general office structures. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage experienced over the study period. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 390.1 General Structure Frame (0% net salvage)

This account consists of any gross salvage and removal cost associated with structure frames. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage experienced over the study period. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 390.2 General Improvements (0% net salvage)

This account consists of any gross salvage and removal cost associated with general improvements. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage experienced over the study period. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 390.3 General Improvements Leased Premise (0% net salvage)

This account consists of any gross salvage and removal cost associated with general improvements on leased property. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage experienced over the study period. To model net salvage in the future, this study recommends zero percent net

salvage for this account.

FERC Account 391.0 Office Furniture & Equipment (0% net salvage)

This account consists of any gross salvage and removal cost associated with general office furniture and equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 392.0 Transportation Equipment (6% net salvage)

This account consists of any gross salvage and removal cost associated with transportation equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is six percent net salvage for the eight and nine year bands, as shown in Appendix D. To model net salvage in the future, this study recommends six percent net salvage for this account.

FERC Account 392.1 Transportation Equipment <12,000 LB (6% net salvage)

This account consists of any gross salvage and removal cost associated with transportation equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. There has been no retirement or net salvage experienced over the study period. To model net salvage in the future, this study recommends six percent net salvage for this account. This is the same recommendation for account 392.0.

FERC Account 393.0 Stores Equipment (0% net salvage)

This account consists of any gross salvage and removal cost associated with stores equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving

average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 394.0 Tools, Shop, & Garage Equipment (0% net salvage)

This account consists of any gross salvage and removal cost associated with various tools and shop equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 395.0 Laboratory Equipment (0% net salvage)

This account consists of any gross salvage and removal cost associated with laboratory equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 396.0 Power Operated Equipment (10% net salvage)

This account consists of any gross salvage and removal cost associated with power operated equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is varies from 8 percent positive net salvage to positive 64 percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends 10 percent net salvage for this account.

FERC Account 396.1 General - Ditchers (10% net salvage)

This account consists of any gross salvage and removal cost associated with

general equipment like ditchers. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. This account was combined with all other 396 accounts as shown in Appendix D. To model net salvage in the future, this study recommends 10 percent net salvage for this account.

FERC Account 396.2 General - Backhoes (10% net salvage)

This account consists of any gross salvage and removal cost associated with general equipment like backhoes. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. This account was combined with all other 396 accounts as shown in Appendix D. To model net salvage in the future, this study recommends 10 percent net salvage for this account.

FERC Account 396.3 General - Welders (10% net salvage)

This account consists of any gross salvage and removal cost associated with general equipment like welders. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. This account was combined with all other 396 accounts as shown in Appendix D. To model net salvage in the future, this study recommends 10 percent net salvage for this account.

FERC Account 397.0 Communication Equipment (0% net salvage)

This account consists of any gross salvage and removal cost associated with general plant communications equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 397.1 General Communication Eq Mob Radios (0% net salvage)

This account consists of any gross salvage and removal cost associated with general plant communications equipment such as mobile radios. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 397.2 General Communication Eq Fixed Radios (0% net salvage)

This account consists of any gross salvage and removal cost associated with general plant communications equipment such as fixed radios. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 397.3 General Communication Eq Telemetry (0% net salvage)

This account consists of any gross salvage and removal cost associated with general plant communications equipment such as telemetry. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 398.0 Miscellaneous Equipment (0% net salvage)

This account consists of any gross salvage and removal cost associated with miscellaneous general plant equipment. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent

net salvage for this account.

FERC Account 399.3 OTH Oth Tang Prop – Network – H/W (0% net salvage)

This account consists of any gross salvage and removal cost associated with other tangible property such as network hardware. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 399.4 OTH Oth Tang Prop – PC Hardware (0% net salvage)

This account consists of any gross salvage and removal cost associated with other tangible property such as PC hardware. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

FERC Account 399.5 OTH Oth Tang Prop – PC Software (0% net salvage)

This account consists of any gross salvage and removal cost associated with other tangible property such as PC software. The approved net salvage for this account is unknown, since the current accrual rates did not specify any net salvage parameters. The overall moving average for this account is zero percent net salvage as shown in Appendix D. To model net salvage in the future, this study recommends zero percent net salvage for this account.

APPENDIX A
Proposed Depreciation Rates

LIBERTY MIDSTATES- ILLINOIS

**Computation of Proposed Depreciation Accrual Rates
Using Average Life Group Depreciation
As of September 30, 2015**

Account	Description	Plant Balance	Book Reserve	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Average Remaining Life	Annual Accrual Amount	Proposed Annual Accrual Rate
Transmission									
3660	T&D-Structures & Improvements	534.05	304.83	-5.00%	(26.70)	255.92	32.56	7.86	1.47%
3661	T&D-Other Structures	37,108.08	3,037.09	-5.00%	(1,855.40)	35,926.39	47.50	756.35	2.04%
3670	T&D-Mains-STL-PLST-CI-Mixed	14,125.15	8,367.71	0.00%	0.00	5,757.44	15.50	371.45	2.63%
3671	T&D-Mains-STL	1,715,362.64	1,521,441.96	-20.00%	(343,072.53)	536,993.21	36.21	14,828.85	0.86%
3690	T&D-M&R Station Equipment	107,154.22	103,087.43	-10.00%	(10,715.42)	14,782.21	15.44	957.20	0.89%
3700	Communication Equipment	0.00	0.00	0.00%	0.00	0.00			
Distribution									
3742	T&D-Land Rights	24,870.98	11,985.97	0.00%	0.00	12,885.01	39.39	327.14	1.32%
3750	Structures and Improvements	4,030.00	2,637.77	0.00%	0.00	1,392.23	18.27	76.20	1.89%
3760	Mains	844,253.19	678,094.59	0.00%	0.00	166,158.60	5.42	30,683.14	3.63%
3761	T&D-Mains-STL	8,291,451.90	3,909,292.93	-20.00%	(1,658,290.38)	6,040,449.35	40.54	149,009.32	1.80%
3762	T&D-Mains-PLST	11,123,694.07	4,070,077.73	-5.00%	(556,184.70)	7,609,801.04	44.45	171,210.87	1.54%
3780	Measuring & regulating stn eqt-General	1,152,861.22	812,787.24	-10.00%	(115,286.12)	455,360.10	16.34	27,866.18	2.42%
3790	Measuring & regulating stn eqt-City gate check stn	647,839.28	352,117.22	-10.00%	(64,783.93)	360,505.98	24.82	14,523.51	2.24%
3800	Services	14,012,715.61	7,935,750.81	-50.00%	(7,006,357.81)	13,083,322.61	21.69	603,093.98	4.30%
3810	Meters	3,589,922.98	1,671,119.49	-35.00%	(1,256,473.04)	3,175,276.53	21.30	149,075.86	4.15%
3820	Meters Installations	7,885,395.88	3,046,160.98	-35.00%	(2,759,888.56)	7,599,123.46	19.99	380,169.13	4.82%
3830	House regulators	879,001.22	388,196.13	0.00%	0.00	490,805.09	16.18	30,335.53	3.45%
3840	House Regulatory installations	0.00	0.00	0.00%	0.00	0.00			
3850	Industrial measuring & regulating stn eqt	260,339.05	118,963.60	-10.00%	(26,033.91)	167,409.35	28.04	5,971.22	2.29%
3870	Other Equipment	37,198.95	32,140.10	0.00%	0.00	5,058.85	2.05	2,470.01	6.64%
General									
3900	General Structures & Improvmt	1,124,293.63	461,899.92	0.00%	0.00	662,393.71	21.66	30,574.55	2.72%
3901	GEN-Structure Frame	46,742.20	17,792.29	0.00%	0.00	28,949.91	22.50	1,286.79	2.75%
3902	GEN-Improvements	69,393.74	22,486.11	0.00%	0.00	46,907.63	24.06	1,949.64	2.81%
3903	GEN-Improvements Leased Premise	0.00		0.00%	0.00	0.00			
3920	Transportation Equipment	214,972.86	75,664.83	6.00%	12,898.37	126,409.66	6.81	18,573.04	8.64%
3921	Transportation Equip<12,000 LB	1,324,340.61	185,785.52	6.00%	79,460.44	1,059,094.66	6.09	173,929.11	13.13%
3960	Power Operated Equipment	407,833.69	48,940.88	10.00%	40,783.37	318,109.44	10.66	29,835.09	7.32%
3961	GEN- Ditchers	45,014.93	6,391.21	10.00%	4,501.49	34,122.23	10.42	3,275.55	7.28%
3962	GEN-Backhoes	123,774.33	32,702.47	10.00%	12,377.43	78,694.43	9.05	8,691.03	7.02%
3963	GEN- Welders	11,673.24	1,524.96	10.00%	1,167.32	8,980.96	6.78	1,324.45	11.35%

APPENDIX A-1
Proposed Amortization Rates

LIBERTY UTILITIES MID-STATES

Illinois

**Computation of Proposed Depreciation Amortization Rates
Using Average Life Group Depreciation
As of September 30, 2015**

Account	Description	Plant Balance 09/30/2015	Allocated Reserve 09/30/2015	Theoretical Reserve 09/30/2015	Reserve Difference	Remaining Life	Assets to Ret > ASL
3910	Office Furniture & Improvement	261,045.32	54,022.24	54,022.24	0.00	12.77	17,922.84
3930	Stores Equipment	15,666.54	10,366.70	10,366.70	0.00	6.09	0.00
3940	Tools, Shop, and Garage Equipment	581,551.64	347,796.01	347,796.01	0.00	6.18	89,949.34
3970	Communications Equipment	47,376.58	35,204.41	35,204.41	0.00	4.03	14,163.91
3971	GEN-Comm Eq. Mob Radios	170.00	170.00	170.00	0.00	0.00	170.00
3980	Misc. Equipment	512,271.96	287,610.71	287,610.71	0.00	5.76	73,320.37
3994	OTH-Oth Tang Prop - PC Hardware	17,558.57	3,909.74	3,909.74	0.00	5.44	0.00
3995	OTH-Oth Tang Prop - PC Software	10,019.62	3,005.89	3,005.89	0.00	3.50	0.00

After Retirement of Fully Accrued Assets

Account	Description	Balance 09/30/2015	Allocated Reserve 09/30/2015	Proposed Life	Annual Amortization	Accrual For Reserve Deficiency	Proposed Annual Accrual Rate
(a)	(b)	(c)	(d)	(e)		(g)	(h)= 1 /(e)
3910	Office Furniture & Improvement	243,122.48	36,099.40	15	16,208.17	0.00	6.67%
3930	Stores Equipment	15,666.54	10,366.70	18	870.36	0.00	5.56%
3940	Tools, Shop, and Garage Equipment	491,602.30	257,846.67	13	37,815.56	0.00	7.69%
3970	Communications Equipment	33,212.67	21,040.50	11	3,019.33	0.00	9.09%
3971	GEN-Comm Eq. Mob Radios	0.00	0.00	11	0.00	0.00	9.09%
3980	Misc. Equipment	438,951.59	214,290.34	16	27,434.47	0.00	6.25%
3994	OTH-Oth Tang Prop - PC Hardware	17,558.57	3,909.74	7	2,508.37	0.00	14.29%
3995	OTH-Oth Tang Prop - PC Software	10,019.62	3,005.89	5	2,003.92	0.00	20.00%

APPENDIX B
Comparison of Accrual Rates

LIBERTY MIDSTATES - ILLINOIS

Comparison of Existing vs Proposed Depreciaton Rates
Using Average Life Group Depreciation
As of September 30, 2015

Acct	Description	Plant at 9/30/15	Current Rate	Annual Expense	Proposed Rate	Proposed Expense	Expense Change	
3010	Intangible Plant-Organization	24,995.09	0.00%	0.00		0.00	0.00	
3020	Intangible Plant-Franchise/Consents	120,537.53	5.00%	6,026.88		0.00	(6,026.88)	
3030	Misc. Intangible Plant	20,607.61	30.00%	6,182.28		0.00	(6,182.28)	
3650	Land - Transmission	16,694.92	2.12%	353.93		0.00	(353.93)	
3651	Land & Land Rights	41,475.95	2.12%	879.29		0.00	(879.29)	
3660	T&D-Structures & Improvements	534.05	3.46%	18.48	1.47%	7.86	(10.62)	
3661	T&D-Other Structures	37,108.08	3.46%	1,283.94	2.04%	756.35	(527.59)	
3670	T&D-Mains-STL-PLST-CI-Mixed	14,125.15	2.88%	406.80	2.63%	371.45	(35.36)	
3671	T&D-Mains-STL	1,715,362.64	2.88%	49,402.44	0.86%	14,828.85	(34,573.59)	
3672	T&D-Mains-PLST	0.00		0.00	0.00%	0.00	0.00	
3690	T&D-M&R Station Equipment	107,154.22	3.67%	3,932.56	0.91%	972.57	(2,959.99)	
3700	Communication Equipment	0.00		0.00	0.00%	0.00	0.00	
3740	Land and Land Rights	38,892.13	0.00%	0.00		0.00	0.00	
3741	T&D-Land	0.00		0.00		0.00	0.00	
3742	T&D-Land Rights	24,870.98	0.00%	0.00	1.32%	327.14	327.14	
3750	Structures and Improvements	4,030.00	3.35%	135.01	1.89%	76.20	(58.81)	
3760	Mains	844,253.19	2.77%	23,385.81	3.63%	30,683.14	7,297.32	
3761	T&D-Mains-STL	8,291,451.90	2.77%	229,673.22	1.80%	149,009.32	(80,663.90)	
3762	T&D-Mains-PLST	11,123,694.07	2.77%	308,126.33	1.54%	171,210.87	(136,915.46)	
3780	Measuring & regulating stn eqt-General	1,152,861.22	3.67%	42,310.01	2.42%	27,866.18	(14,443.82)	
3790	Measuring & regulating stn eqt-City gate check stn	647,839.28	3.40%	22,026.54	2.24%	14,523.51	(7,503.03)	
3800	Services	14,012,715.61	4.19%	587,132.78	4.30%	603,093.98	15,961.19	
3810	Meters	3,589,922.98	2.61%	93,696.99	4.15%	149,075.86	55,378.87	
3820	Meters Installations	7,885,395.88	4.27%	336,706.40	4.82%	380,169.13	43,462.72	
3830	House regulators	879,001.22	4.27%	37,533.35	3.45%	30,335.53	(7,197.82)	
3840	House Regulatory installations	0.00		0.00		0.00	0.00	
3850	Industrial measuring & regulating stn eqt	260,339.05	4.00%	10,413.56	2.29%	5,971.22	(4,442.34)	
3870	Other Equipment	37,198.95	4.16%	1,547.48	6.64%	2,470.01	922.53	
3890	Land and Land Rights	533,269.22		0.00		0.00	0.00	
3900	General Structures & Improvmnt	1,124,293.63	2.47%	27,770.05	2.72%	30,574.55	2,804.50	
3901	GEN-Structure Frame	46,742.20	2.47%	1,154.53	2.75%	1,286.79	132.26	
3902	GEN-Improvements	69,393.74	10.00%	6,939.37	2.81%	1,949.64	(4,989.74)	
3903	GEN-Improvements Leased Premise	0.00		0.00		0.00	0.00	
3910	Office Furniture & Improvement	243,122.48	4.93%	11,985.94	6.67%	16,208.17	4,222.23	
3920	Transportation Equipment	214,972.86	16.00%	34,395.66	8.64%	18,573.04	(15,822.62)	
3921	Transportation Equip<12,000 LB	1,324,340.61	16.00%	211,894.50	13.13%	173,929.11	(37,965.38)	
3930	Stores Equipment	15,666.54	3.04%	476.26	5.56%	870.36	394.10	
3940	Tools, Shop, and Garage Equipment	491,602.30	4.10%	20,155.69	7.69%	37,815.56	17,659.87	
3960	Power Operated Equipment	407,833.69	6.93%	28,262.87	7.32%	29,835.09	1,572.21	
3961	GEN- Ditchers	45,014.93	6.93%	3,119.53	7.28%	3,275.55	156.01	
3962	GEN-Backhoes	123,774.33	6.93%	8,577.56	7.02%	8,691.03	113.47	
3963	GEN- Welders	11,673.24	6.93%	808.96	11.35%	1,324.45	515.49	
3970	Communications Equipment	33,212.67	4.37%	1,451.39	9.09%	3,019.33	1,567.94	
3971	GEN-Comm Eq. Mob Radios	0.00	4.37%	0.00	9.09%	0.00	0.00	
3980	Misc. Equipment	438,951.59	4.38%	19,226.08	6.25%	27,434.47	8,208.39	
3994	OTH-Oth Tang Prop - PC Hardware	17,558.57	18.98%	3,332.62	14.29%	2,508.37	(824.25)	
3995	OTH-Oth Tang Prop - PC Software	10,019.62	18.98%	1,901.72	20.00%	2,003.92	102.20	
Additional Accrual for Reserve Difference AR15							0.00	0.00
Total Illinois		56,042,503.92		2,142,626.83		1,941,048.57	(201,578.26)	

APPENDIX C
Depreciation Parameters

**LIBERTY MIDSTATES-ILLINOIS
PROPOSED DEPRECIATION PARAMETERS
BY ACCOUNT AT SEPTEMBER 30, 2015**

Acct	Description	Average		
		Service Life	lowa Curve	Net Salv Percentage
3010	Intangible Plant-Organization			Non-Depreciable
3020	Intangible Plant-Franchise/Consents			Non-Depreciable
3030	Misc. Intangible Plant			Non-Depreciable
3650	Land - Transmission			Non-Depreciable
3651	Land & Land Rights			Non-Depreciable
3660	T&D-Structures & Improvements	50	S3	-5
3661	T&D-Other Structures	50	S3	-5
3670	T&D-Mains-STL-PLST-CI-Mixed	25	SQ	0
3671	T&D-Mains-STL	70	R2.5	-20
3672	T&D-Mains-PLST	N/A	N/A	N/A
3690	T&D-M&R Station Equipment	40	R2.5	-10
3700	Communication Equipment	25	S2.5	0
3740	Land and Land Rights			Non-Depreciable
3741	T&D-Land			Non-Depreciable
3742	T&D-Land Rights	70	R2.5	0
3750	Strcutures and Improvements	45	R2	0
3760	Mains	25	SQ	0
3761	T&D-Mains-STL	63	R1.5	-20
3762	T&D-Mains-PLST	65	R3	-5
3780	Measuring & regulating stn eqt-General	40	R4	-10
3790	Measuring & regulating stn eqt-City gate check stn	45	S2	-10
3800	Services	33	L0	-50
3810	Meters	31	L1	-35
3820	Meters Installations	27	L0.5	-35
3830	House regulators	27	L0.5	0
3840	House Regulatory installations	27	L0.5	0
3850	Industrial measuring & regulating stn eqt	45	R3	-10
3870	Other Equipment	10	R2	0
3890	Land and Land Rights			Non-Depreciable
3900	General Structures & Improvmt	33	L05	
3901	GEN-Structure Frame	33	L05	
3902	GEN-Improvements	33	L05	
3903	GEN-Improvements Leased Premise	33	L05	0
3910	Office Furniture & Improvement	15	L3	0
3920	Transportation Equipment	8	L3	6
3921	Transportation Equip<12,000 LB	8	L3	6
3930	Stores Equipment	18	L3	0
3940	Tools, Shop, and Garage Equipment	13	L0	0
3950	Laboratory Equipment	15	L3	0
3960	Power Operated Equipment	12	L0	10
3961	GEN- Ditchers	12	L0	10
3962	GEN-Backhoes	12	L0	10
3963	GEN- Welders	12	L0	10
3970	Communications Equipment	11	L2	0
3971	GEN-Comm Eq. Mob Radios	11	L2	0
3972	GEN-Comm Eq. Fixed Radios	11	L2	0
3973	GEN-Comm Eq. Telemetering	11	L2	0
3980	Misc. Equipment	16	R1.5	0
3993	OTH-Oth Tang Prop - Network - H/W	7	SQ	0
3994	OTH-Oth Tang Prop - PC Hardware	7	SQ	0
3995	OTH-Oth Tang Prop - PC Software	5	SQ	0

APPENDIX D

Liberty Midstates- Illinois, Iowa, and Missouri
Retirements, Gross Salvage and Cost of Removal
Data for 2005-2015

Acct	Year	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salvage %	2 Yr Salvage %	3 Yr Salvage %	4 Yr Salvage %	5 Yr Salvage %	6 Yr Salvage %	7 Yr Salvage %	8 Yr Salvage %	9 Yr Salvage %
Intangible Plant-Organization														
3010	2005	0.00	0.00	0.00	0.00	NA								
3010	2006	0.00	0.00	0.00	0.00	NA	NA							
3010	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3010	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3010	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3010	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3010	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3010	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3010	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Intangible Plant-Franchise/Consents														
3020	2005	0.00	0.00	0.00	0.00	NA								
3020	2006	0.00	0.00	0.00	0.00	NA	NA							
3020	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3020	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3020	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3020	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3020	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3020	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3020	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Misc. Intangible Plant														
3030	2005	0.00	0.00	0.00	0.00	NA								
3030	2006	0.00	0.00	0.00	0.00	NA	NA							
3030	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3030	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3030	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3030	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3030	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3030	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3030	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Land - Transmission														
3650	2005	0.00	0.00	0.00	0.00	NA								
3650	2006	0.00	0.00	0.00	0.00	NA	NA							
3650	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3650	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3650	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3650	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3650	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3650	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3650	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Land & Land Rights														
3651	2005	0.00	0.00	0.00	0.00	NA								
3651	2006	0.00	0.00	0.00	0.00	NA	NA							
3651	2007	0.00	0.00	0.00	0.00	NA	NA	NA						

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Liberty Midstates- Illinois, Iowa, and Missouri
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Acct	Year	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salvage %	2 Yr Salvage %	3 Yr Salvage %	4 Yr Salvage %	5 Yr Salvage %	6 Yr Salvage %	7 Yr Salvage %	8 Yr Salvage %	9 Yr Salvage %
3651	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3651	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3651	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3651	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3651	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3651	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
T&D-Structures & Improvements														
3660	2005	0.00	0.00	0.00	0.00	NA								
3660	2006	0.00	0.00	0.00	0.00	NA	NA							
3660	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3660	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3660	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3660	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3660	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3660	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3660	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
T&D-Other Structures														
3661	2005	0.00	0.00	0.00	0.00	NA								
3661	2006	0.00	0.00	0.00	0.00	NA	NA							
3661	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3661	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3661	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3661	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3661	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3661	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3661	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
T&D-Mains-STL-PLST-CI-Mixed														
3670	2005	0.00	0.00	0.00	0.00	NA								
3670	2006	0.00	0.00	0.00	0.00	NA	NA							
3670	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3670	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3670	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3670	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3670	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3670	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3670	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
T&D-Mains-STL														
3671	2005	0.00	0.00	0.00	0.00	NA								
3671	2006	0.00	0.00	0.00	0.00	NA	NA							
3671	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3671	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3671	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3671	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3671	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3671	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	

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3671	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
T&D-Mains-PLST														
3672	2005	0.00	0.00	0.00	0.00	NA								
3672	2006	0.00	0.00	0.00	0.00	NA	NA							
3672	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3672	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3672	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3672	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3672	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3672	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3672	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
T&D-M&R Station Equipment														
3690	2005	0.00	0.00	0.00	0.00	NA								
3690	2006	0.00	0.00	0.00	0.00	NA	NA							
3690	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3690	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3690	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3690	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3690	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3690	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3690	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Communication Equipment														
3700	2005	0.00	0.00	0.00	0.00	NA								
3700	2006	0.00	0.00	0.00	0.00	NA	NA							
3700	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3700	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3700	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3700	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3700	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3700	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3700	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Land and Land Rights														
3740	2005	0.00	0.00	0.00	0.00	NA								
3740	2006	0.00	0.00	0.00	0.00	NA	NA							
3740	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3740	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3740	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3740	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3740	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3740	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3740	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
T&D-Land														
3741	2005	0.00	0.00	0.00	0.00	NA								
3741	2006	0.00	0.00	0.00	0.00	NA	NA							

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Acct	Year	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salvage %	2 Yr Salvage %	3 Yr Salvage %	4 Yr Salvage %	5 Yr Salvage %	6 Yr Salvage %	7 Yr Salvage %	8 Yr Salvage %	9 Yr Salvage %
3741	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3741	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3741	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3741	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3741	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3741	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3741	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
T&D-Land Rights														
3742	2005	0.00	0.00	0.00	0.00	NA								
3742	2006	0.00	0.00	0.00	0.00	NA	NA							
3742	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3742	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3742	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3742	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3742	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3742	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3742	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Structures and Improvements														
3750	2005	0.00	0.00	0.00	0.00	NA								
3750	2006	0.00	0.00	0.00	0.00	NA	NA							
3750	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3750	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3750	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3750	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3750	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3750	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3750	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Mains														
3760	2005	0.00	0.00	64.00	(64.00)	NA								
3760	2006	1,755.22	0.00	390.00	(390.00)	-22.22%	-25.87%							
3760	2007	104.57	0.00	717.00	(717.00)	-685.67%	-59.52%	-62.96%						
3760	2008	1,513.20	0.00	239.00	(239.00)	-15.79%	-59.09%	-39.91%	-41.80%					
3760	2009	0.00	0.00	23.00	(23.00)	NA	-17.31%	-60.52%	-40.59%	-42.48%				
3760	2010	0.00	0.00	0.00	0.00	NA	NA	-17.31%	-60.52%	-40.59%	-42.48%			
3760	2013	561.61	0.00	2,306.41	(2,306.41)	-410.68%	-410.68%	-414.77%	-123.79%	-150.75%	-93.41%	-95.04%		
3760	2014	0.00	0.00	119.65	(119.65)	NA	-431.98%	-431.98%	-436.08%	-129.56%	-156.24%	-96.45%	-98.08%	
3760	2015	0.00	0.00	0.00	0.00	NA	NA	-431.98%	-431.98%	-436.08%	-129.56%	-156.24%	-96.45%	-98.08%
T&D-Mains-STL														
3761	2005	8,968.54	0.00	0.00	0.00	0.00%								
3761	2006	110,021.81	0.00	0.00	0.00	0.00%	0.00%							
3761	2007	67,925.44	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3761	2008	19,010.81	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%					
3761	2009	33,660.71	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
3761	2010	68,537.84	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
3761	2013	17,113.89	0.00	23,398.13	(23,398.13)	-136.72%	-27.32%	-19.61%	-16.92%	-11.34%	-7.40%	-7.19%		
3761	2014	1,918.36	0.00	16,990.24	(16,990.24)	-885.66%	-212.21%	-46.12%	-33.32%	-28.80%	-19.40%	-12.69%	-12.35%	

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Acct	Year	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salvage %	2 Yr Salvage %	3 Yr Salvage %	4 Yr Salvage %	5 Yr Salvage %	6 Yr Salvage %	7 Yr Salvage %	8 Yr Salvage %	9 Yr Salvage %
3761	2015	15,676.91	0.00	10,000.53	(10,000.53)	-63.79%	-153.40%	-145.17%	-48.80%	-36.81%	-32.32%	-22.51%	-15.09%	-14.70%
T&D-Mains-PLST														
3762	2005	883.90	0.00	0.00	0.00	0.00%								
3762	2006	10,402.19	0.00	0.00	0.00	0.00%	0.00%							
3762	2007	15,124.79	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3762	2008	25,723.51	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%					
3762	2009	15,879.14	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
3762	2010	5,288.70	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
3762	2013	204,713.74	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3762	2014	1,077.45	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3762	2015	54,996.93	0.00	911.11	(911.11)	-1.66%	-1.62%	-0.35%	-0.34%	-0.32%	-0.30%	-0.28%	-0.27%	-0.27%
Measuring & regulating stn eqt-General														
3780	2005	0.00	0.00	0.00	0.00	NA								
3780	2006	0.00	0.00	(6,178.00)	6,178.00	NA	NA							
3780	2007	1,927.98	0.00	10,637.00	(10,637.00)	-551.72%	-231.28%	-231.28%						
3780	2008	0.00	0.00	(3.00)	3.00	NA	-551.56%	-231.12%	-231.12%					
3780	2009	21,813.03	0.00	0.00	0.00	0.00%	0.01%	-44.79%	-18.77%	-18.77%				
3780	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.01%	-44.79%	-18.77%	-18.77%			
3780	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.01%	-44.79%	-18.77%	-18.77%		
3780	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.01%	-44.79%	-18.77%	-18.77%	
3780	2015	7,695.20	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	-33.83%	-14.17%	-14.17%
Measuring & regulating stn eqt-City gate check stn														
3790	2005	0.00	0.00	0.00	0.00	NA								
3790	2006	0.00	0.00	0.00	0.00	NA	NA							
3790	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3790	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3790	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3790	2010	1,964.02	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
3790	2013	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3790	2014	0.00	0.00	331.68	(331.68)	NA	NA	-16.89%	-16.89%	-16.89%	-16.89%	-16.89%	-16.89%	
3790	2015	98.27	0.00	0.00	0.00	0.00%	-337.52%	-337.52%	-16.08%	-16.08%	-16.08%	-16.08%	-16.08%	-16.08%
Services														
3800	2005	132,785.42	4,911.00	26,226.00	(21,315.00)	-16.05%								
3800	2006	127,512.57	0.00	73,853.00	(73,853.00)	-57.92%	-36.56%							
3800	2007	119,202.02	0.00	(16,956.00)	16,956.00	14.22%	-23.06%	-20.61%						
3800	2008	121,990.70	4.00	354,619.00	(354,615.00)	-290.69%	-140.00%	-111.61%	-86.31%					
3800	2009	88,885.22	0.00	32,849.00	(32,849.00)	-36.96%	-183.74%	-112.25%	-97.11%	-78.88%				
3800	2010	180,788.06	0.00	126,739.00	(126,739.00)	-70.10%	-59.18%	-131.29%	-97.33%	-89.46%	-76.82%			
3800	2013	88,624.98	0.00	52,559.27	(52,559.27)	-59.31%	-66.55%	-59.21%	-118.00%	-91.71%	-85.78%	-75.02%		
3800	2014	44,212.05	0.00	63,772.55	(63,772.55)	-144.24%	-87.57%	-77.50%	-68.55%	-120.22%	-95.32%	-89.14%	-78.40%	
3800	2015	117,375.31	0.00	70,894.83	(70,894.83)	-60.40%	-83.34%	-74.83%	-72.85%	-66.71%	-109.28%	-89.93%	-85.34%	-76.33%
Meters														
3810	2005	0.00	0.00	3,194.00	(3,194.00)	NA								
3810	2006	42,751.55	0.00	14,636.00	(14,636.00)	-34.24%	-41.71%							

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3810	2007	39,177.46	0.00	32,044.00	(32,044.00)	-81.79%	-56.98%	-60.87%						
3810	2008	63,367.79	0.00	30,175.00	(30,175.00)	-47.62%	-60.67%	-52.90%	-55.09%					
3810	2009	89,035.12	0.00	12,754.00	(12,754.00)	-14.32%	-28.17%	-39.13%	-38.24%	-39.60%				
3810	2010	182,582.92	0.00	59,355.00	(59,355.00)	-32.51%	-26.55%	-30.53%	-35.90%	-35.73%	-36.50%			
3810	2013	401,831.70	0.00	38,460.24	(38,460.24)	-9.57%	-16.74%	-16.42%	-19.10%	-22.27%	-22.89%	-23.28%		
3810	2014	401,831.70	0.00	46,312.04	(46,312.04)	-11.53%	-10.55%	-14.61%	-14.59%	-16.43%	-18.60%	-19.15%	-19.41%	
3810	2015	401,831.70	0.00	86,412.17	(86,412.17)	-21.50%	-16.51%	-14.20%	-16.61%	-16.47%	-17.75%	-19.34%	-19.73%	-19.93%
Meters Installations														
3820	2005	213,349.20	0.00	25,281.00	(25,281.00)	-11.85%								
3820	2006	433,524.31	0.00	141,957.00	(141,957.00)	-32.74%	-25.85%							
3820	2007	178,400.28	0.00	(38,904.00)	38,904.00	21.81%	-16.84%	-15.55%						
3820	2008	278,432.91	0.00	198,573.00	(198,573.00)	-71.32%	-34.95%	-33.88%	-29.62%					
3820	2009	103,259.96	0.00	66,292.00	(66,292.00)	-64.20%	-69.39%	-40.34%	-37.03%	-32.58%				
3820	2010	35,846.28	0.00	159,933.00	(159,933.00)	-446.16%	-162.63%	-101.74%	-64.75%	-51.27%	-44.51%			
3820	2013	0.00	0.00	0.00	0.00	NA	-446.16%	-162.63%	-101.74%	-64.75%	-51.27%	-44.51%		
3820	2014	0.00	0.00	0.00	0.00	NA	NA	-446.16%	-162.63%	-101.74%	-64.75%	-51.27%	-44.51%	
3820	2015	0.00	0.00	0.00	0.00	NA	NA	NA	-446.16%	-162.63%	-101.74%	-64.75%	-51.27%	-44.51%
House regulators														
3830	2005	0.00	0.00	0.00	0.00	NA								
3830	2006	0.00	0.00	0.00	0.00	NA	NA							
3830	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3830	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3830	2009	12,045.30	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
3830	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
3830	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
3830	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
3830	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
House Regulatory installations														
3840	2005	0.00	0.00	0.00	0.00	NA								
3840	2006	0.00	0.00	0.00	0.00	NA	NA							
3840	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3840	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3840	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3840	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3840	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3840	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3840	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Industrial measuring & regulating str eqt														
3850	2005	0.00	0.00	0.00	0.00	NA								
3850	2006	0.00	0.00	0.00	0.00	NA	NA							
3850	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3850	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3850	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3850	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3850	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		

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3850	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
3850	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other Equipment														
3870	2005	0.00	0.00	0.00	0.00	NA								
3870	2006	0.00	0.00	0.00	0.00	NA	NA							
3870	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3870	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3870	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3870	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3870	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3870	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3870	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Land and Land Rights														
3890	2005	0.00	0.00	0.00	0.00	NA								
3890	2006	0.00	0.00	0.00	0.00	NA	NA							
3890	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3890	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3890	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3890	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3890	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3890	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3890	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
General Structures & Improvmt														
3900	2005	0.00	0.00	0.00	0.00	NA								
3900	2006	0.00	0.00	0.00	0.00	NA	NA							
3900	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3900	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3900	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3900	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3900	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3900	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3900	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
GEN-Structure Frame														
3901	2005	0.00	0.00	0.00	0.00	NA								
3901	2006	0.00	0.00	0.00	0.00	NA	NA							
3901	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3901	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3901	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3901	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3901	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3901	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3901	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
GEN-Improvements														
3902	2005	0.00	0.00	0.00	0.00	NA								

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3902	2006	0.00	0.00	0.00	0.00	NA	NA							
3902	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3902	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3902	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3902	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3902	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3902	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3902	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
GEN-Improvements Leased Premise														
3903	2005	0.00	0.00	0.00	0.00	NA								
3903	2006	0.00	0.00	0.00	0.00	NA	NA							
3903	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3903	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3903	2009	5,539.85	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
3903	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
3903	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
3903	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
3903	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
Office Furniture & Improvement														
3910	2005	0.00	0.00	0.00	0.00	NA								
3910	2006	25,627.59	0.00	0.00	0.00	0.00%	0.00%							
3910	2007	2,593.73	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3910	2008	19,399.88	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%					
3910	2009	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%				
3910	2010	1,536.87	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
3910	2013	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3910	2014	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3910	2015	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transportation Equipment														
3920	2005	0.00	0.00	(399.00)	399.00	NA								
3920	2006	166,720.74	1,440.00	(563.00)	2,003.00	1.20%	1.44%							
3920	2007	32,791.00	13,121.00	(5,130.00)	18,251.00	55.66%	10.15%	10.35%						
3920	2008	0.00	0.00	301.00	(301.00)	NA	54.74%	10.00%	10.20%					
3920	2009	0.00	0.00	0.00	0.00	NA	NA	54.74%	10.00%	10.20%				
3920	2010	0.00	0.00	0.00	0.00	NA	NA	NA	54.74%	10.00%	10.20%			
3920	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	54.74%	10.00%	10.20%		
3920	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	54.74%	10.00%	10.20%	
3920	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	54.74%	10.00%	10.20%
Transportation Equip<12,000 LB														
3921	2005	0.00	0.00	0.00	0.00	NA								
3921	2006	0.00	0.00	0.00	0.00	NA	NA							
3921	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3921	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3921	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3921	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			

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3921	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3921	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3921	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Stores Equipment														
3930	2005	0.00	0.00	0.00	0.00	NA								
3930	2006	4,721.05	0.00	0.00	0.00	0.00%	0.00%							
3930	2007	1,419.09	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3930	2008	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%					
3930	2009	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%				
3930	2010	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%			
3930	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%		
3930	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	
3930	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
Tools, Shop, and Garage Equipment														
3940	2005	0.00	0.00	0.00	0.00	NA								
3940	2006	90,615.95	0.00	0.00	0.00	0.00%	0.00%							
3940	2007	84,080.29	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3940	2008	14,928.78	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%					
3940	2009	7,982.65	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
3940	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
3940	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
3940	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
3940	2015	3,774.98	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Laboratory Equipment														
3950	2005	0.00	0.00	0.00	0.00	NA								
3950	2006	0.00	0.00	0.00	0.00	NA	NA							
3950	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3950	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3950	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3950	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3950	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3950	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3950	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Power Operated Equipment														
3960	2005	0.00	0.00	0.00	0.00	NA								
3960	2006	11,917.11	0.00	0.00	0.00	0.00%	0.00%							
3960	2007	28,889.36	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3960	2008	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%					
3960	2009	517.45	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
3960	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
3960	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
3960	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
3960	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%

GEN- Ditchers

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3961	2005	0.00	0.00	0.00	0.00	NA								
3961	2006	892.51	0.00	0.00	0.00	0.00%	0.00%							
3961	2007	0.00	0.00	0.00	0.00	NA	0.00%	0.00%						
3961	2008	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%					
3961	2009	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%				
3961	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%			
3961	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	0.00%	0.00%		
3961	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	0.00%	0.00%	
3961	2015	18,160.56	5,944.50	0.00	5,944.50	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	31.20%	31.20%
GEN-Backhoes														
3962	2005	0.00	0.00	0.00	0.00	NA								
3962	2006	6,107.46	0.00	0.00	0.00	0.00%	0.00%							
3962	2007	103,717.75	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3962	2008	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%					
3962	2009	36,407.84	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
3962	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
3962	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
3962	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
3962	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
GEN- Welders														
3963	2005	0.00	0.00	0.00	0.00	NA								
3963	2006	0.00	0.00	0.00	0.00	NA	NA							
3963	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3963	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3963	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3963	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3963	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3963	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3963	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Communications Equipment														
3970	2005	0.00	0.00	0.00	0.00	NA								
3970	2006	0.00	0.00	0.00	0.00	NA	NA							
3970	2007	19,353.73	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3970	2008	7,328.31	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%					
3970	2009	5,471.28	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
3970	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
3970	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
3970	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
3970	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
GEN-Comm Eq. Mob Radios														
3971	2005	0.00	0.00	0.00	0.00	NA								
3971	2006	0.00	0.00	0.00	0.00	NA	NA							
3971	2007	25,620.34	0.00	0.00	0.00	0.00%	0.00%	0.00%						
3971	2008	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%					
3971	2009	13,111.09	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				

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Liberty Midstates- Illinois, Iowa, and Missouri
Retirements, Gross Salvage and Cost of Removal
Data for 2005-2015

Acct	Year	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salvage %	2 Yr Salvage %	3 Yr Salvage %	4 Yr Salvage %	5 Yr Salvage %	6 Yr Salvage %	7 Yr Salvage %	8 Yr Salvage %	9 Yr Salvage %	
3971	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
3971	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
3971	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
3971	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
GEN-Comm Eq. Fixed Radios															
3972	2005	0.00	0.00	0.00	0.00	NA									
3972	2006	0.00	0.00	0.00	0.00	NA	NA								
3972	2007	0.00	0.00	0.00	0.00	NA	NA	NA							
3972	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA						
3972	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA					
3972	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA				
3972	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA			
3972	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA		
3972	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	
GEN-Comm Eq. Telemetering															
3973	2005	0.00	0.00	0.00	0.00	NA									
3973	2006	0.00	0.00	0.00	0.00	NA	NA								
3973	2007	0.00	0.00	0.00	0.00	NA	NA	NA							
3973	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA						
3973	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA					
3973	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA				
3973	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA			
3973	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA		
3973	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Misc. Equipment															
3980	2005	0.00	0.00	0.00	0.00	NA									
3980	2006	0.00	0.00	0.00	0.00	NA	NA								
3980	2007	0.00	0.00	0.00	0.00	NA	NA	NA							
3980	2008	1,160.52	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%						
3980	2009	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%					
3980	2010	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%				
3980	2013	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%			
3980	2014	49,059.29	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3980	2015	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
OTH-Oth Tang Prop - Network - H/W															
3993	2005	0.00	0.00	0.00	0.00	NA									
3993	2006	0.00	0.00	0.00	0.00	NA	NA								
3993	2007	0.00	0.00	0.00	0.00	NA	NA	NA							
3993	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA						
3993	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA					
3993	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA				
3993	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA			
3993	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA		
3993	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	

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Acct	Year	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salvage %	2 Yr Salvage %	3 Yr Salvage %	4 Yr Salvage %	5 Yr Salvage %	6 Yr Salvage %	7 Yr Salvage %	8 Yr Salvage %	9 Yr Salvage %
OTH-Oth Tang Prop - PC Hardware														
3994	2005	0.00	0.00	0.00	0.00	NA								
3994	2006	0.00	0.00	0.00	0.00	NA	NA							
3994	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3994	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3994	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3994	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3994	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3994	2014	319,515.44	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3994	2015	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTH-Oth Tang Prop - PC Software														
3995	2005	0.00	0.00	0.00	0.00	NA								
3995	2006	0.00	0.00	0.00	0.00	NA	NA							
3995	2007	0.00	0.00	0.00	0.00	NA	NA	NA						
3995	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA					
3995	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA				
3995	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA			
3995	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA		
3995	2014	55,788.43	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3995	2015	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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