

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Liberty Utilities)
(Midstates Natural Gas) Corp. d/b/a)
Liberty Utilities' Tariff Revisions Designed)
To Implement a General Rate Increase) Case No. GR-2014-0152
For Natural Gas Service in the Missouri)
Service Areas of the Company.)

**LIBERTY UTILITIES'
FILING MEMORANDUM**

COMES NOW Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities (“Liberty Utilities” or “Company”) and, pursuant to the Missouri Public Service Commission’s (“Commission”) *Order Setting Procedural Schedule* (“Order”) issued in this matter on March 20, 2014, and Commission Rule 4 CSR 240-2.130, respectfully submits its revised Cost Allocation Manual, attached hereto, to be appended as Schedule CDK-3 to the prefiled Direct Testimony of Christopher D. Krygier previously submitted in this proceeding on February 6, 2014. In support thereof, Liberty Utilities respectfully states as follows:

1. As discussed in the prefiled Direct Testimony of Company Witness Christopher D. Krygier, among the provisions of the Unanimous Stipulation and Agreement approved by the Commission in Case No. GM-2012-0037, sub-part 7”e” provided in part: “Liberty-Midstates shall file to seek approval from the Commission for its CAM prior to, or as part of, its next general rate case proceeding.” (Stipulation, page 5). Attached to said testimony as Schedule CDK-2 is the CAM that was previously submitted by the Company to the Commission. However, Mr. Krygier further testifies as follows: “A revised version of the CAM is being finalized and, upon completion, will be filed in this docket for approval by the Commission. The

submission of the revised CAM should occur in the very near future, and Schedule CDK-3 (Cover Sheet) is attached and reserved for that purpose.” (Direct Testimony, page 12).

2. The Commission’s Order setting the procedural schedule in this matter provides as follows: “Liberty Utilities to file CAM revision – March 31.” (Ordered Paragraph 3).

3. Accordingly, Liberty Utilities respectfully submits the CAM revision, attached hereto, to be appended as Schedule CDK-3 to the prefiled Direct Testimony of Christopher D. Krygier previously filed herein.

Respectfully submitted,

/s/ Larry W. Dority

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CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing pleading was sent by electronic transmission to counsel of record on this 31st day of March, 2014:

/s/ Larry W. Dority
Larry W. Dority