

**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)
For Natural Gas Service in the Missouri Service)
Areas of the Company.)

Case No. GR-2014-0152

EXHIBIT A

REVISED RECONCILIATION

PAGE 16 OF 16

NON-PROPRIETARY VERSION

February 11, 2015

NP

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities
 Missouri Jurisdiction
 Summary of Margin Revenue at Present Rates
 Twelve Months Ended September 30, 2013
 Sources: Company Workpapers; GL; DRs 27, 157
 KAB

Line No.	Description	Base Count Number of Bills	Present Volumes Mcf	Present Base Customer Charge	Present Mcf Base Rate	Based Upon Updated Test Year	Normalizing Volume Mcf adjustments	Normalizing base count adjustments	Volume impact base count adjustments	Industrial Volume Mcf adjustments	Total MO Customer Counts	Total MO Mcf Volumes	Staff's Direct Total MO Present Margin Rev
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	NEMO-DIV 70 & 97												
2	Residential Gas Service	192,548	1,229,372	22.68	1.1546	5,786,422	(40,425)	(3,853)	(19,562)		188,695	1,169,385	5,629,775
3	Small General Gas Service Com	25,100	327,943	22.68	0.5778	758,753	(10,931)				25,100	317,012	752,438
4	Medium General Service Com	3,467	381,251	100.00	1.8615	1,056,399	(9,426)				3,467	371,825	1,038,852
5	Large General Gas Service Com	96	47,894	500.00	1.1713	104,098					96	47,894	104,098
6	Small Gen Gas Svc Sch & Transp	119	2,117	22.68	0.5778	3,922					119	2,117	3,922
7	Medium Gen Gas Svc Sch & Transp	437	62,838	100.00	1.8615	160,672					437	62,838	160,672
8	Large Gen Gas Svc Sch & Transp	121	1,127,003	500.00	1.1713	1,380,559		(6)			115	364,307	
9	Interruptible Ind	21	98,139	500.00	1.1713	125,450					21	98,139	125,450
10													
11													
12													
13													
14													
15													
16	Total Sales	221,909	3,276,557			9,376,275	(60,782)	(3,859)	(19,562)		218,050	2,433,517	
17	Other Revenues												
18	Transportation												
19													
20	Special Transportation												
21	Forfeited Discounts (acct 487)												
22	Misc Service Revenues (acct 4880)												121,354
23													
24	Total Other Revenues												
25													
26	TOTAL - NEMO	221,909	3,276,557			9,376,275	(60,782)	(3,859)	(19,562)		218,050	2,433,517	
27													
28	SEMO - DIVISION 72												
29	Residential Gas Service	337,651	1,725,867	13.75	0.8735	6,150,246	(1,247)	(7,966)	(33,397)		329,685	1,691,223	6,010,452
30	Small General Gas Service Com	38,909	387,541	13.75	0.4536	710,787	(595)				38,909	386,946	710,517
31	Medium General Service Com	5,389	438,158	100.00	1.6607	1,266,549	(1,171)				5,389	436,987	1,264,604
32	Large General Gas Service Com	140	121,687	500.00	1.4356	244,694					140	121,687	244,694
33	Small Gen Gas Svc Sch & Transp	855	13,259	13.75	0.4536	17,771					855	13,259	17,771
34	Medium Gen Gas Svc Sch & Transp	1,027	74,090	100.00	1.6607	225,741					1,027	74,090	225,741
35	Large Gen Gas Svc Sch & Transp	158	2,046,368	500.00	1.4356	3,016,766		(6)			152	569,070	
36	Interruptible Ind	57	50,891	500.00	1.4356	101,559					57	50,891	101,559
37													
38													
39													
40													
41													
42													
43	Total Sales Revenue	384,186	4,857,861			11,734,113	(3,013)	(7,972)	(33,397)		376,214	3,344,754	
44	Other Revenues												
45	Transportation												
46													
47	Special Transportation												
48	Forfeited Discounts (acct 487)												
49	Misc Service Revenues (acct 4880)												263,232
50	Total Others Revenues												
51													
52	Total SEMO	384,186	4,857,861			11,734,113	(3,013)	(7,972)	(33,397)		376,214	3,344,754	
53													
54	WEMO-DIV 29 & 71												
55	Residential Gas Service	39,551	227,577	20.17	1.0682	1,040,841	(4,884)	(1,303)	(6,114)		38,248	216,579	1,002,812
56	Small General Gas Service Com	6,127	67,544	20.17	0.5944	163,730	(1,518)				6,127	66,026	162,827
57	Medium General Service Com	485	43,089	100.00	2.2190	144,114	(816)				485	42,273	142,304
58	Large General Gas Service Com	42	105,825	500.00	1.5115	180,954	(4,245)				42	101,580	174,538
59	Small General Gas Service Schools												
60	Medium General Service Schools												
61	Large General Gas Service Ind												
62	Interruptible												
63	Total Sales Revenue	46,205	444,035			1,529,640	(11,463)	(1,303)	(6,114)		44,902	426,458	1,482,481
64	Other Revenues												
65	Special Transportation												
66	Forfeited Discounts (acct 487)												
67	Misc Service Revenues (acct 4880)												28,622
68	Total Others Revenues												
69													
70	Total WEMO	46,205	444,035			1,529,640	(11,463)	(1,303)	(6,114)		44,902	426,458	1,511,103
71	Total Missouri												
72	Total Sales	652,300	8,578,453			22,640,028	(75,258)	(13,134)	(59,072)		639,166	6,204,729	19,251,059
73	Total Other Revenues												3,636,081
74	Total Missouri	652,300	8,578,453			22,640,028	(75,258)	(13,134)	(59,072)		639,166	6,204,729	22,887,140
75													
76	Customer Count	54,358									53,264		
77													
78													
79	TOTAL COMPANY - ALL DISTRICTS												
80	Residential Gas Service	569,750	3,182,816			12,977,509	(46,556)	(13,122)	(59,072)		556,628	3,077,188	12,643,039
81	Small General Gas Service Com	70,136	783,028			1,633,271	(13,044)				70,136	769,984	1,625,782
82	Medium General Service Com	9,341	862,498			2,467,062	(11,413)				9,341	851,085	2,445,760
83	Large General Gas Service Com	278	275,406			529,747	(4,245)				278	271,161	523,330
84	Small Gen Gas Svc Sch & Transp	974	15,376			21,693					974	15,376	21,693
85	Medium Gen Gas Svc Sch & Transp	1,464	136,927			386,413					1,464	136,927	386,413
86	Large Gen Gas Svc Sch & Transp	279	3,173,371			4,397,325		(12)			267	933,977	1,378,031
87	Interruptible Ind	78	149,030			227,010					78	149,030	227,010
88													
89													
90													
91													
92													
93													
94	Total Sales	652,300	8,578,453			22,640,028	(75,258)	(13,134)	(59,072)		639,166	6,204,729	19,251,059
95	Other Revenues												
96	Transportation												
97													
98	Special Transportation												3,222,874
99	Forfeited Discounts (acct 487)												
100	Misc Service Revenues (acct 4880)												413,207
101													
102	Total Other Revenues												
103													
104	TOTAL COMPANY	652,300	8,578,453			22,640,028	(75,258)	(13,134)	(59,072)		639,166	6,204,729	22,887,140
105		54,358.33											