BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of the Joint Application of Atmos Energy Corporation and Liberty Energy (Midstates) Corp. for Authority to Sell Certain Missouri Assets To Liberty Energy (Midstates) Corp. and, in Connection Therewith, Certain Other Related Transactions.

Case No. GM-2012-0037

STAFF MEMORANDUM IN SUPPORT OF UNANIMOUS STIPULATION AND AGREEMENT

COMES NOW the Staff ("Staff") of the Missouri Public Service Commission ("Commission") and for its Memorandum in Support of the Unanimous Stipulation and Agreement ("Stipulation") submitted for Commission approval, states the following:

BACKGROUND

1. On August 1, 2011, Atmos Energy Corporation ("Atmos") and Liberty Energy (Midstates) Corp. ("Liberty-Midstates" or "Liberty") (collectively the "Joint Applicants") filed their Joint Application with the Commission under Section 393.190.1, RSMo 2000 as currently supplemented; Section 393.200, RSMo.; 4 CSR 240-3.210; 4 CSR 240-3.220; and 4 CSR 240-4.020(2), requesting an order from the Commission approving the sale of certain Atmos property to Liberty-Midstates and certain related transactions (the "Transaction").¹ Atmos and Liberty-Midstates also filed the testimony of Ian E. Robertson, David Pasieka, Peter Eichler, and Mark Martin in support of the Joint Application on August 1, 2011.

2. On August 2, 2011, the Commission issued its Order Directing Notice and Setting Date For Submission Of Intervention Requests which set August 22, 2011 as the date for any

¹ As stated in the Joint Application, Liberty-Midstates proposes to purchase substantially all of the assets of Atmos used to provide natural gas and transportation service in the States of Missouri, Illinois, and Iowa, as specifically described in the Asset Purchase Agreement dated May 12, 2011 ("Agreement") under the terms and provisions further described in the Agreement, including its certificates of convenience and necessity.

intervention requests to be filed. On August 24, 2011, IBEW Local 1439 ("IBEW") filed for intervention. On September 12, 2011, the Commission issued its Order Granting Intervention and Setting Prehearing Conference which granted the intervention of IBEW and scheduled a prehearing conference for September 22, 2011.

3. The Staff, Public Counsel ("OPC"), IBEW, Atmos, and Liberty-Midstates (collectively the "Signatories") appeared at the prehearing conference on September 22, 2011. Thereafter, on September 29, 2011, the Staff filed, on behalf of the Signatories, a proposed procedural schedule for this case, which was adopted by the Commission by its Order issued on September 29, 2011. Pursuant to the procedural schedule, the Joint Applicants, Staff, Public Counsel, and IBEW participated in a Technical Conference on October 12, 2011. Thereafter, on November 18, 2011, the Staff, Public Counsel and IBEW provided to the conditions Joint Applicants their proposed for recommending approval of the proposed transaction.

4. Having engaged in discovery, the Signatories met for a settlement conference on December 1-2, and December 5-6, 2011, for discussion of the proposed conditions and possible settlement of the case. As a result of those discussions, the Signatories have reached a Unanimous Stipulation And Agreement, which they recommend to the Commission as reasonable and not detrimental to the public interest. This Stipulation resolves all remaining issues in this proceeding.

5. The Staff has entered into this Stipulation in reliance upon information provided to it by the Joint Applicants and this Stipulation is explicitly predicated upon the truth of representations made by the Joint Applicants.

6. Section III, General Provisions paragraph (6), of the Stipulation requires Staff to submit its suggestions or memorandum in support not later than 14 days from filing of this Stipulation, with Signatories provided the opportunity to file responsive suggestions or memorandum not later than five business days from receipt of Staff's memorandum. Accordingly, the Staff submits its memorandum to the Commission, as discussed below, to explain how this Stipulation and the conditions therein supports the public interest and resolves all issues in this proceeding.

CONDITIONS OF THE STIPULATION AND AGREEMENT

7. The Staff has recommended that the Commission approve the proposed sale of Atmos' Missouri assets to Liberty-Midstates, <u>subject to the conditions</u> described in Section II of the Stipulation. Staff supports the conditions of the Stipulation because taken together, the conditions work to ensure that the Transaction is not detrimental to the public interest, as discussed below. To aid the Commission in understanding the various submissions and filings required of certain signatories under these conditions, the Staff has attached a "Summary of Submissions and Filings under Unanimous Stipulation and Agreement" as Appendix 1 to its Memorandum.

8. <u>Rate Moratorium:</u> There will be no general increase in rates for non-gas costs through December 31, 2013, providing rate stability for Missouri gas customers. Liberty-Midstates may file ISRS requests pursuant to state statute and Commission rules. This has the added benefit of providing for a more accurate test year period in the next general

rate case proceeding because the test year should reflect true costs of service, mostly free of transition-related costs.

9. <u>Rate Base Offset:</u> As a result of the sale of assets from Atmos, Liberty-Midstates will include a rate base offset of \$16.34 million on its books and records at the date of closing and amortize it over a ten year period. The outstanding balance of such a rate base offset reduces the rate base for rate making purposes in future rate proceedings, effectively crediting customers with a return on such rate base offset through lower rates and charges in future periods.

10. <u>Acquisition Costs and Premium</u>: Liberty-Midstates will not seek recovery of its acquisition costs and premium, including transaction costs, in any future proceeding. Liberty will also record and separately identify all transition and transaction costs incurred as a result of this Transaction by Customer Services Agreement ("CSA") service, by month, and by FERC account for purpose of Staff and Public Counsel review in Liberty's next rate case. Furthermore, the Joint Applicants agree that transition costs related to this Transaction carry no guarantee of recovery and may be challenged in a subsequent rate case. Liberty also has the burden in the next rate proceeding of proving that any such transition cost and related capital expenditures are just and reasonable.

11. <u>Environmental:</u> Liberty-Midstates will not seek rate recovery for any clean-up costs related to the Hannibal Manufactured Gas Plant site, unless there are new claims not known to the Joint Applicants. These costs have already been identified.

12. <u>Injuries and Damages and Workers' Compensation Claims:</u> Liberty will not seek rate recovery in any future proceeding for injuries and damages and workers' compensation claims for incidents that occurred before closing of the Transaction.

13. <u>Prepaid Pension Asset Balance:</u> Liberty will not seek rate recovery for any amount of prepaid pension asset balance that now exists for Atmos' Missouri jurisdiction. Also, the manner in which Atmos handled these items in the past is not binding on Liberty.

14. <u>Affiliate Transactions and Cost Allocation Manual (CAM)</u>: This condition reinforces and emphasizes the record keeping and reporting requirements imposed on Liberty-Midstates under the Commission's Affiliated Transaction and Marketing Affiliate Transaction Rules, 4 CSR 240-40.015 and 4 CSR 240-40.016. Furthermore, no approval of Liberty's CAM is granted as part of this case, GM-2012-0037. Liberty will submit its first CAM to the Commission within ten months after the Commission approves this Stipulation. Liberty will file to seek approval from the Commission for its CAM prior to or as a part of its next general rate case proceeding (after the rate moratorium through December 31, 2013). On an ongoing basis, Liberty will provide a complete copy of its CAM and any changes highlighted with its annual March 15th BAFT filing.

16. <u>Adherence to Previous Commission Orders and Stipulations and Agreements:</u>

This condition puts Liberty in the shoes of Atmos with respect to previous Commission orders and stipulations and agreements and it reinforces compliance with the Commission's Cold Weather Rule, Gas Safety rules and Affiliate Transactions rules.

17. <u>Tariffs:</u> Liberty-Midstates will adopt Atmos' approved Commission tariffs verbatim on closing of the Transaction.

18. Depreciation Related-Issues: For purposes of accruing depreciation expense, Liberty will adopt the currently ordered depreciation rates for Atmos approved in GR-2006-0387. Also, Atmos will transfer its plant and depreciation reserve records to Liberty, and Liberty will maintain its books and records under the FERC Uniform System of Accounts ("USOA"). The Depreciation Study submitted by Atmos is deemed to meet the requirements of 4 CSR 240-3.275 and deemed to meet Liberty's requirement to perform a depreciated study within 5 years or 3 years prior to the next rate case. This condition also reinforces and emphasizes the submission and record treatment requirements of continuing plant inventory records pursuant to 4 CSR 240-3.275 and the FERC USOA. *As a result of the Stipulation, the Signatories recommend the Commission order Atmos to record the entries determined in its Missouri Depreciation Study submitted on June 1, 2011, prior to close of this transaction.*

19. <u>Credit Issues:</u> Liberty-Midstates will take steps necessary to ensure that it is not consolidated with Algonquin Power Co.("APCo") and/or Algonquin Power & Utilities Corp. ("APUC") in event of bankruptcy. Liberty will also take steps to ensure that the entity it relies on for debt financing maintains an investment grade credit rating. Liberty has also represented that the assets contemplated under the Liberty Utilities Credit Revolver support the ability to increase its credit facility capacity if so needed. Liberty also represents that its parent Liberty Utilities will not provide APUC or APCo access to any credit facility that Liberty Utilities may enter into for the benefit of Liberty-Midstates.

20. <u>Financing Authorization:</u> Liberty has represented that it can finance this Transaction in a manner that does not require Commission approval.

21. <u>Service Quality Conditions:</u> Liberty has made extensive commitments to:

- provide to Staff the same monthly service quality reports provided by
 Atmos as agreed in prior Commission approved stipulations,
- incorporate metrics in its monthly call center reporting when it offers
 Virtual Hold-type call center technology,
- provide monthly reports on number of bills relying on usage estimates and number of bills consecutively estimated and updated lists of all pay stations and business offices,
- * provide a current organizational chart with positions and employee names,
- * provide a sample customer bill for first billing period,
- provide customer notifications describing the sale of Atmos properties
 including Liberty-Midstates contact information, and
- provide a "Bill Check-Off Program" on customer bills per previous Atmos stipulation and agreement in GR-2010-0192.

22. <u>Continuing Services Agreement (CSA)</u>: Atmos will make all of the services outlined in Appendix 2 of the Stipulation available to Liberty for nine months following the close of the Transaction. Joint Applicants have represented that the goal of transition services provided under the CSAs is to provide for a seamless transition of all operating functions from Atmos to Liberty and to ensure that all operating functions are performing at pre-transaction levels prior to the termination of remaining transition services. Joint Applicants have also represented that they anticipate CSAs will only be needed for a period of nine months from closing.

The conditions under this section of the Stipulation require Liberty to provide frequent status updates and progress reports to Staff and Public Counsel, to wit:

- Every 90 days after close of Transaction until completions of all CSA services, Liberty will provide a report on progress of the transition services and their status, including notice to Staff and Public Counsel of all changes to transition plans and CSAs and their impact on customer service quality and gas supply,
- During the first 12 months following closing, the CEO of APUC and the President of Liberty Utilities and a representative of Atmos and the Liberty-Midstates President will attend quarterly meetings with Staff and Public Counsel to report on progress of the transaction and transition plans.
- Atmos and Liberty will participate throughout the transition period in conference calls with Staff and OPC,
- Atmos and Liberty will provide immediate notice if a CSA is determined to be required beyond the nine month transition period after closing, and
- Atmos and Liberty-Midstates management will appear before the Commission in an on-the-record presentation that is to be scheduled in early November 2012. Liberty will provide witnesses that will offer live testimony on the status of the transition, any problem areas that have been encountered, and the action plans intended to ensure completion of a seamless transition of the utility without disruption to Missouri ratepayers. The Staff will file a pleading, after the Transaction closes, on behalf of the Signatories proposing a date in November for the on-the-record presentation.

23. <u>Gas Supply and Hedging Plans:</u> Because Liberty-Midstates is a new local gas distribution utility and because it is buying the assets of Atmos, these conditions require Liberty to undertake detailed actions to ensure that customers receive procurement of gas supplies at just and reasonable rates.

Unique to this transaction is the required separation of Atmos' small western Missouri (WEMO) service territory from its significantly larger Kansas distribution system. Atmos and Liberty are committed to ensure that WEMO customers will receive reliability and transportation priority equivalent to Kansas residential service. Because Atmos (in Kansas) will continue to provide gas delivery into the Liberty WEMO service territory through a gas transportation agreement, the Stipulation provides that Liberty will not seek recovery in rates for any transportation charges passed on by Atmos until the effective date of rates set in Liberty's next general rate case. Furthermore, any future recovery by Liberty for transportation rate charges is limited for a period of eight (8) years after the effective date of recovery of these charges to no more than \$0.075MMBtu on a usage basis. The rate of \$0.075MMBtu represents an estimate of the minimal costs currently embedded into Atmos' current WEMO rates for it to deliver gas to WEMO at or near the Missouri/Kansas border.

24. <u>FERC Approvals</u>: Atmos and Liberty-Midstates cannot close the sale of the Missouri Atmos properties until Liberty receives Section 7(f) authority from FERC and Atmos receives a limited jurisdiction blanket certificate from FERC to provide transportation service from Atmos' Kansas distribution system at or near the Missouri/Kansas border into WEMO. *Furthermore the Signatories agree that the Commission's order approving the Stipulation should be conditioned upon Liberty filing with the Commission evidence of the necessary FERC*

approval to transport gas to Rich Hill and Hume (in WEMO service territory) prior to closing

the transaction. At the time of filing of this Memorandum, the Staff understands that the necessary FERC approvals are imminent.

25. <u>Gas Safety:</u> The Stipulation reinforces and emphasizes the requirement of Liberty-Midstates to comply with all aspects of the Commission's pipeline safety regulations, including but not limited to:

Field personnel shall be Operator Qualification tested; Field personnel shall be drug tested as required by CSR 240-40.080; Field personnel shall be trained in Missouri's specific gas safety rules; Leak calls shall be responded to immediately; Operations and Maintenance Plan; Emergency Plan; Operator Qualification Plan; Anti-Drug and Alcohol Misuse Plan; Damage Prevention Program; Public Awareness Program; Integrity Management Program for Transmission Pipelines; Integrity Management Program for Distribution Pipelines; and, Membership in Missouri One Call Systems, Inc Control Room Management Program

Atmos' field operators will transfer to Liberty-Midstates when Liberty takes over the Missouri properties. When that occurs, Liberty will have in place a process to receive and respond to emergency leak and odor calls at any time, 24 hours/day, 7 days/week, 365 days/year.

26. <u>IBEW Conditions</u>: This section of the Stipulation provides that pension accounts will be fully funded at the time of closing of the sale and that Liberty will accept and conform to all terms and conditions of the current collective bargaining agreement between Atmos and IBEW Local 1439 and will extend that agreement one year beyond the current 2012 expiration date.

27. <u>Miscellaneous Conditions:</u> The Signatories have agreed that Liberty-Midstates, until March 31, 2014, will not assess reconnection charges, delinquent payment charges, or foregone delivery charge fees (provided in Tariff Sheet No. 21) resulting from any system conversion related error(s). To effectuate this term, the Signatories request that the Commission grant Liberty-Midstates a temporary waiver from applying these tariff-authorized charges. Also, until March 31, 2014, Liberty will not disconnect customers whenever the reason for the disconnection is the result of any system conversion related error(s).

Staff suggests that because all Signatories have agreed to such a waiver as Atmos transitions its operations to Liberty, there exists good cause for the Commission to approve this waiver because it protects customers from these charges when caused by errors related to transition. Staff further suggests the Commission grant this waiver in its ordered paragraphs of the Commission order approving the Stipulation.

THE STANDARD OF NOT DETRIMENTAL TO THE PUBLIC INTEREST

28. Staff evaluated the proposed Transaction based on the standard of "not detrimental to the public interest." In establishing this standard, the Supreme Court recognized that one of the most important functions of the Public Service Commission is to balance competing interests and noted:

To prevent injury to the public, in the clashing of private interests with the public good in the operation of public utilities, is one of the most important functions of Public Service Commissions. It is not their province to insist that the public shall be *benefited*, as a condition to change of ownership, but their duty is to see that no such change shall be made as would work to the public *detriment*. In the public interest, in such cases, can reasonably mean no more than 'not detrimental to the public'. *State ex rel. City of St. Louis v. Public Service Commission of Missouri, et al.*, 73 S.W. 2d 393, 400.

"The Commission may not withhold its approval of the disposition of assets unless it can be shown that such disposition is detrimental to the public interest." *State of Missouri ex rel. Fee Fee Trunk Sewer, Inc. v. Litz*, 596 S.W.2d 466, 468, (Mo.App.E.D. 1980). In trying to determine whether this proposed transaction might harm the public, Staff defined "public interest" as the nature and level of the impact or effect that the proposed transaction might have on Atmos' Missouri gas customers transferred to Liberty-Midstates. This is the standard Staff used to determine this transaction, subject to the conditions contained in the Stipulation, to be reasonable and not detrimental to the public interest.

29. <u>Suggestion Regarding Procedural Schedule and On-The-Record Presentation</u>:

Because the Signatories filed a Unanimous Stipulation And Agreement on February 17, 2012, the Staff suggests the Commission suspend the remaining portions of the procedural schedule in this case but maintain the evidentiary hearing dates of March 20-21, 2012, should the Commission wish to hold an on-the-record presentation of this Stipulation.

WHEREFORE, based on the reasons stated above, the Staff recommends that Atmos' sale of its Missouri properties to Liberty-Midstates is reasonable and in conjunction with the other terms of the Unanimous Stipulation and Agreement is not detrimental to the public interest and respectfully requests that the Commission approve this Unanimous Stipulation and Agreement subject to the conditions contained therein, and in support thereof Staff suggests the Commission include in its order:

(1) the finding that the transaction, as described in the Asset Purchase Agreement attached to the Joint Application, is not detrimental to the public interest;

(2) that Atmos is authorized to sell and Liberty-Midstates to acquire the assets of Atmos identified in the application, including the issuance of new certificates of convenience and necessity for the service areas currently served by Atmos;

(3) that the Joint Applicants are authorized to enter into, execute and perform in accordance with the terms described in the Asset Purchase Agreement and to take any and all other actions which may be reasonably necessary and incidental to the performance of the acquisition;

(4) that Liberty-Midstates is authorized to maintain its books and records outside of Missouri, pursuant to 4 CSR 240-10.010;

(5) that Atmos is authorized to abandon the provision of natural gas distribution in Missouri upon the closing of the transaction;

(6) that if necessary, grant the Joint Applicants' Motion for Waiver of CommissionRule 4 CSR 240-4.020(2), to the extent it may otherwise be required;

(7) that Commission approval of this Stipulation and Agreement is conditioned upon Liberty-Midstates filing with the Commission evidence of necessary FERC approval to transport gas to Rich Hill and Hume prior to closing;

(8) that Atmos record the entries determined in its Missouri Depreciation Study submitted on June 1, 2011, prior to close of this transaction; and,

(9) that Liberty-Midstates is authorized until March 31, 2014 to not assess reconnection charges, delinquent payment charges, or foregone delivery charge fees resulting from any system conversion related error(s) and to not disconnect customers whenever the reason for the disconnection is the result of any system conversion related error(s).

Respectfully submitted,

/s/ Robert S. Berlin

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ATTORNEY FOR STAFF

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronic mail to all counsel of record this 28th day of February 2012.

/s/ Robert S. Berlin_

GM-2012-0037: Summary of Submissions and Filings under Unanimous Stipulation and Agreement (Stipulation)

Responsible Party	Requirement	Due Date / Receiving Party
Liberty-Midstates	Record and identify all transition and transaction costs by	Upon filing next general rate case
	CSA, month, and FERC account for next general rate case;	/ Staff and OPC
	Stipulation, Section 3, para. D	
Liberty-Midstates	Affiliate Transaction Information per 4CSR 240-40.015(4)(B)	March 15 of succeeding year to
	listed In Stipulation Section 7, para. b. $(1) - 6$	Staff and OPC
Liberty-Midstates	List of intercompany accounts receivable transactions	Upon Request by Staff / OPC
	between Liberty-Midstates and parent or any other affiliate;	
	Stipulation Section 7, para. c.	
Liberty-Midstates	Annual allocation factors calculation; Stipulation Section 7,	Upon Request by Staff / OPC
	para. d.	
Liberty-Midstates	Cost Allocation Manual submitted to Commission; Stipulation	10 months after Stipulation
	Section 7, para. e & f.	approval; then annually with
		March 15th BAFT filing/
		Commission
Liberty-Midstates	Cost Allocation Manual filing for Commission approval;	Prior to or with filing of next
	Stipulation Section 7, para. e	general rate case/ Commission
		8 ,,
Liberty-Midstates	Adoption of Atmos' Tariffs; Stipulation Section 9.	Upon closing Transaction
Liberty-Midstates	Adoption of Atmos' depreciation rates; Stipulation Section 10,	Upon closing Transaction
	para. a.	
Atmos	Transfer all plant and depreciation reserve records;	Upon closing Transaction/Liberty-
	Stipulation Section 10, para. b	Midstates
Atmos	Signatories recommend Commission order Atmos to record	Prior to closing Transaction/in
	entries from its Missouri depreciation study submitted June 1,	Order Approving Stipulation
	2011; Stipulation Section 10, para. e.	
Liberty-Midstates	Submission Requirements for Gas Utility Depreciation Studies	Upon filing next general rate case
	per 4 CSR 240-3.275; Stipulation Section 10, para. f.	/ Staff and OPC
Liberty-Midstates	Service Quality Reports; Stipulation Section 13, para. a	Monthly / Staff
Liberty-Midstates	Notification of implementation of Virtual Hold-type Call	Upon implementation / Staff and
	Center Technology; Stipulation Section 13, para. b.	OPC
Liberty-Midstates	Number of Bills Relying on Usage Estimates and Number of	Monthly / Staff and OPC; Upon
	Bills Consecutively Estimated and Updated Lists of all Pay	change & Annually / Staff and
	Stations and Business Offices; Stipulation Section 13, para. c.	OPC
Liberty-Midstates	Current Organizational Chart; Stipulation Section 13, para. d	Upon closing / Staff and OPC;
		And within 30 days of Change
		Staff and OPC
Liberty-Midstates	Sample Customer Bill for first Billing Period; Stipulation	Prior to closing / Staff and OPC
-	Section 13, para. e. & f.	
Liberty-Midstates	Customer Notifications describing sale and Liberty contact	Ongoing / Staff and OPC
	information; Stipulation Section 13, para. g.	
Atmos & Liberty-	Final Continuing Services Agreements (CSA) Schedules;	Upon closing / Staff and OPC
Midstates	Stipulation Section 14, para. b.	
Liberty-Midstates	Notification of Termination of CSAs; Stipulation Section 14,	30 days prior to CSA

Responsible Party	Requirement	Due Date / Receiving Party
Liberty-Midstates	Transition Status Reports to be filed in EFIS per Stipulation Section 14, para. d.	Every 90 days after closing/ Staff and OPC
Atmos and Liberty- Midstates	Quarterly meetings on Transaction/Transition Status with CEO of APUC, President of Liberty Utilities, and Atmos representative per Stipulation Section 14, para. e	Upon closing, every 90 days thereafter for 1 year with Staff and OPC
Atmos and Liberty- Midstates	Conference Calls throughout Transition period; Stipulation Section 14, para. f	Ongoing with Staff and OPC
Atmos and Liberty- Midstates	Notification of CSA required to run beyond 9 month Transition period; Stipulation Section 14, para. g.	As needed / Staff and OPC
Atmos and Liberty- Midstates	On-the-record Presentation by Company management & witnesses on status/progress of Transition; Stipulation Section 14, para. g.	Early November 2012 before the Commission
Staff	Pleading on behalf of Signatories proposing a date for the on- the-record presentation on progress; Stipulation Section 14, para g.	After closing of Transaction
Liberty-Midstates	Gas Supply and Hedging Plans Presentation per Stipulation Section 15, para. a. through i.	During first 2 years after Order approving Stipulation, twice a year, not later than May 15th & September 15th to Staff
Liberty-Midstates	Plan to Increase Vendor participation in Bid Responses to RFPs; Stipulation Section 15, para. c.	Ongoing to Staff
Atmos	Copies of all Records and Documents related to PGA/ACA cases and rate cases per Stipulation Section 15, para. f	Upon closing to Liberty- Midstates
Liberty-Midstates	Comprehensive Peak Day Demand Study (includes addendums and transportation & storage contracts) per Stipulation Section 15, para. g.	Within 90 days of closing and annually to Staff and OPC no later than May 15th during first two years of ownership
Liberty-Midstates	File Compliance Tariff incorporating provisions of Stipulation Section 15, para. h	Within 30 days of effective date of Order approving Stipulation
Liberty-Midstates	Filing evidence of FERC approval to transport gas to Rich Hill and Hume Stipulation Section 16, para. b.	Prior to closing Transaction / Commission
Atmos	Provide all testimony, work papers, records, data, materials and other Information re: service area cost of service studies and area class cost of services studies performed by Atmos' predecessors and by Atmos in GR-2006-0387 and GR-2010- 0192 per Stipulation Section 19, para. b. and c. (and Section 15, para. f.)	Upon closing of Transaction to Liberty-Midstates
Staff	File Memorandum or Suggestions in Support of Stipulation per Stipulation Section III. para. (6)	By March 2, 2012 (within 14 days of filing of Stipulation)