

**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.)
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Case No. GR-2014-0152

JOINT FILING MEMORANDUM

COME NOW Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities ("Liberty Utilities" or "Company") and the Staff of the Missouri Public Service Commission ("Staff"), and in accordance with the Commission's *Order Approving Partial Stipulation And Agreement* ("Order") issued in this matter on August 20, 2014, respectfully submit the attached Late-Filed Exhibit 63 and further state as follows:

1. Ordered Paragraph 1 of the Commission's Order provided in part, "The Partial Stipulation and Agreement As To Certain Issues filed on August 12, 2014, is approved as a resolution of the issues addressed in that stipulation and agreement. The signatories are ordered to comply with the terms of the Partial Stipulation and Agreement As To Certain Issues." (Order, page 2).

2. Paragraph 2 of the Partial Stipulation and Agreement As To Certain Issues provides:

2. **Rate Case Expense** – The Signatories agree to a three year normalization period. The Signatories agree that additional rate case expense incurred of \$37,768 will be included in rates. Additional amounts incurred will be reviewed for possible inclusion at future stages of this rate case pending the outcome of settlement negotiations and/or litigation. If a settlement is reached on all issues, the cutoff for inclusion of rate case

expense shall be two weeks after the filing of the Stipulation and Agreement resolving all issues, or two weeks after the presentation of the Stipulation and Agreement at an on-the-record hearing, whichever is later. If the case continues to litigation, the cutoff for inclusion of the rate case expense shall be two weeks after the filing of the final post-hearing briefs. The Company and Staff will jointly file a late-filed exhibit identifying the final amount of rate case expenses to be included in revenue requirement. (Emphasis added).

3. Pursuant to the time-line referenced above, additional rate case expense amounts incurred have been provided by Company and reviewed by Staff, resulting in the final amount of rate case expenses to be included in revenue requirement as depicted on the attached Late-Filed Exhibit 63, to-wit: total amount of \$609,679 normalized over a three-year period at \$203,226 per year.

WHEREFORE, Liberty Utilities and Staff respectfully submit their Joint Filing Memorandum containing the attached Late-Filed Exhibit 63, and move the admission of Late-Filed Exhibit 63 into the record herein.

Respectfully submitted,

/s/ Jeffrey A. Keevil

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ATTORNEYS FOR LIBERTY
UTILITIES (MIDSTATES
NATURAL GAS) CORP. D/B/A
LIBERTY UTILITIES

Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 19th day of November, 2014.

/s/ Larry W. Dority

Larry W. Dority