

## McMellen, Amanda

---

**From:** McMellen, Amanda  
**Sent:** Tuesday, June 16, 2015 12:54 PM  
**To:** 'chris.krygier@libertyutilities.com'  
**Subject:** Liberty Utilities (MNG)\_GAS\_2014 Missouri PSC Annual Report Deficiency

Thank you for submitting your 2014 Annual Report to the Missouri Public Service Commission (Commission).

As a result of my review, I have identified the following item(s) that need to be corrected:

- 1) The correct annual report form was not used for this submission. Each year, the Commission authorizes the current annual report form to be utilized for submissions. Notification is sent to each company's Annual Report contact representative, either via email or regular mail, indicating where to download the current form. The current year's form must be utilized. Therefore, a complete resubmission, in its entirety, using the correct form is necessary.

The correct form and instructions can be obtained on the Commission's website at: [www.http://psc.mo.gov](http://psc.mo.gov) then clicking the Forms box on the left hand side of the page, selecting the Water/Sewer link, or by contacting the Commission @ [www.annualreports.mo.gov](http://www.annualreports.mo.gov)

- 2) The Company's name was incorrectly listed. The report must include any d/b/a names on each line where the Company's name is requested. Our records indicate the Company's current certificated name is [Liberty Utilities \(MNG\)](#). The name currently listed on the report will need to be changed to reflect the correct certificated name.
- 3) Page 5 Gas Utility Plant in Service amounts listed in the Balance at Beginning of Year column do not match the amounts reported in the 2013 annual report Balance at End of Year column.
- 4) Page 7 Revenues by Schedules numbers reported in the Average No. of Natural Gas Customers Previous Year column do not match the numbers reported in the 2013 annual report Current Year column.
- 5) Pages 114 – 115 (Missouri Jurisdictional), the amounts for Prior Year to Date Balance column do not match the amounts recorded in the 2013 annual report Current Year column.
- 6) Page 208 (Missouri Jurisdictional), the amounts reported in Balance at Beginning of Year column do not match the amounts reported in the 2013 annual report Balance at End of Year column.
- 7) FERC Form 2a Page 110 Lines 28 and 29 the amounts reported in Prior Year End Balance column do not match the amounts reported in the 2013 annual report Current Year End of Quarter/Year Balance column.
- 8) FERC Form 2a Page 111 Lines 63 and 64 the amounts reported in Prior Year End Balance column do not match the amounts reported in the 2013 annual report Current Year End of Quarter/Year Balance column.
- 9) FERC Form 2a Page 112 Line 29 the amounts reported in Prior Year End Balance column does not match the amount reported in the 2013 annual report Current Year End of Quarter/Year Balance column.
- 10) FERC Form 2a Page 113 Lines 35, 38, 40, 41 and 55 the amounts reported in Prior Year End Balance column do not match the amounts reported in the 2013 annual report Current Year End of Quarter/Year Balance column.
- 11) FERC Form 2a Pages 114 - 115 Lines 2, 4, 5, 6, 8, 14, 25 and 26 the amounts reported in Prior Year to Date Balance column do not match the amounts recorded in the 2013 annual report Current Year column.

- 12) FERC Form 2a Page 116 Lines 27, 39, 52, 59, 60, 71 and 78 the amounts reported in Prior Year to Date Balance column do not match the amounts recorded in the 2013 annual report Current Year column.
- 13) FERC Form 2a Page 118-119 Lines 20, 22 and 23 the amounts reported in Prior Quarter Year to Date Balance column do not match the amounts recorded in the 2013 annual report Current Quarter Year column.
- 14) FERC Form 2a Page 120 the amounts reported in Previous Year to Date column do not match the amounts recorded in the 2013 annual report Current Year to Date column.
- 15) FERC Form 2a Page 120a the amounts reported in Previous Year to Date column do not match the amounts recorded in the 2013 annual report Current Year to Date column.
- 16) FERC Form 2a Page 278 the amounts reported in Balance at Beginning of Current Quarter/Year do not match the amounts recorded in the 2013 annual report Balance at End of Current Quarter/year.
- 17) FERC Form 2a Page 321 the amounts reported in Amount for Previous Year column do not match the amounts recorded in the 2013 annual report Amount for Current Year column.
- 18) FERC Form 2a Page 322 the amount reported in Amount for Previous Year column does not match the amount recorded in the 2013 annual report Amount for Current Year column.

A response for this item is required in order to show your report as complete and remove it from deficiency status.

You **must resubmit** the Annual Report, in its entirety, with the appropriate changes and the reference number below for it to be properly entered into the system. An updated Verification page attesting to the new/updated information is also required. A response to this deficiency is due by **July 6, 2015**.

Your prompt attention to resolving this matter is appreciated. The Commission's rule 4 CSR 240-3.165 (Electric), 4 CSR 240-3.245 (Gas), 4 CSR 240-3.335 (Sewer), 4 CSR 240-3.435 (Steam), 4 CSR 240-3.540 (Telecommunications) and 4 CSR 240-3.640 (Water) states that a utility company which receives a notice of deficiency for the information provided in the annual report shall respond to that notice within **20 days**, or the utility company is subject to a **penalty of \$100** for each day that it is late in filing its response to the deficiency.

The completed document/revision should be submitted electronically under EFIS (accessible from the Commission's Web page (<http://www.psc.mo.gov/>) or mailed to:

Data Center  
Missouri Public Service Commission  
200 Madison Street, Suite 100, Jefferson City, MO 65101  
(P.O. Box 360, Jefferson City, MO 65102-0360)

When contacting the Commission concerning your report, please reference the following identification number: **BMAR-2015-1906**.

Should you have any questions or need assistance in this process, please contact me.

A COMPANY RESPONSE TO THE ABOVE DEFICIENCY(CIES) IS REQUIRED.

Sincerely,  
*Amanda McMellen*  
Utility Regulatory Auditor

Missouri Public Service Commission  
200 Madison Street, Ste 440, PO Box 360  
Jefferson City, MO 65102-0360  
Ph: (573) 526-3482; Fax: (573) 526-4994  
email: [amanda.mcmellen@psc.mo.gov](mailto:amanda.mcmellen@psc.mo.gov)

CONFIDENTIALITY NOTICE: This e-mail message including attachments, if any, is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message. If you are the intended recipient but do not wish to receive communications through this medium, please so advise the sender immediately.