



**MISSOURI GAS ENERGY**

3420 Broadway - Kansas City, MO - 64111-2404 - (816) 756-5261

May 9, 2012

Secretary of the Commission  
Missouri Public Service Commission  
P.O. Box 360  
200 Madison Street  
Jefferson City, MO 65102-0360

**RE: Case No. GM-2011-0412 Sothorn Union Company**

Pursuant to paragraph V.3.G of the Non-unanimous Stipulation and Agreement approved by the Commission in the above-referenced case, I hereby submit for filing in Case No. GM-2011-0412 the enclosed verified journal entry.

Thank you for bringing this matter to the attention of the Commission and the appropriate Commission personnel.

Sincerely,

By: 

Todd J. Jacobs MBE #52366  
Senior Attorney  
Southern Union Company, d/b/a Missouri Gas Energy  
3420 Broadway  
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CC: Mark Oligschlaeger  
Lera Shemwell  
Marc Poston  
John Davis  
Jim Swarengen  
Tom Mason  
Mike Noack

# **VERIFIED JOURNAL ENTRY**

Pursuant to Stipulation and Agreement approved by the Missouri Public Service Commission in Case No. GM-2011-0412, Southern Union Company d/b/a Missouri Gas Energy hereby submits the following as its verified journal entry reflecting Southern Union Company's current best estimate of the recording of the "transaction" as defined in the Non-Unanimous Stipulation and Agreement on Southern Union Company's books and records as of May 9, 2012:

**Entry to record the "transaction" as defined in the non-unanimous stipulation and agreement**

	Debits	Credits
Accumulated provision for amortization of gas utility plant	31,451	
Gas plant acquisition adjustments (goodwill)	194,585,970	
Accumulated provision for depreciation & amortization on nonutility plant	735,064	
Other regulatory assets – OCI at ETE merger	51,915,400	
Miscellaneous deferred debits – post retirement benefits	2,303,763	
Unappropriated retained earnings	539,673,282	
Accumulated other comprehensive income – taxes	23,121,596	
Other deferred credits – pension liability	4,277,662	
Accumulated deferred income taxes – other property	1,878,953	
Office supplies and expenses	9,638,907	
Gas plant in service		204,027
Nonutility plant		1,451,388
Miscellaneous paid-in capital		722,480,000
Accumulated other comprehensive income – pension		55,692,604
Accumulated other comprehensive income – OPEB		2,804,221
Accounts payable – shared based compensation		3,868,003
Accounts payable to associated companies		21,795,835
Accumulated deferred income taxes – other		16,971,144
Income taxes, utility operating income		1,261,169
Provision for deferred income taxes, utility operating income		1,633,657

VERIFICATION

STATE OF MISSOURI

COUNTY OF JACKSON

I, John A. Davis, having been duly sworn upon my oath, state that I am Vice President and Controller for Missouri Gas Energy, that I am duly authorized to make this verification on behalf of Missouri Gas Energy, and that the matters and things stated in the foregoing verified journal entries are true and correct to the best of my information, knowledge and belief.

  
John A. Davis

Subscribed and sworn to before me this 9th day of May, 2012.

  
Notary Public

My Commission Expires: Feb. 22, 2015

