

MICHIGAN PUBLIC SERVICE COMMISSION

**ANNUAL REPORT OF NATURAL GAS UTILITIES (MAJOR AND NONMAJOR)
WITH ANNUAL SALES OF LESS THAN 200,000 MCF**

This form is authorized by 1919 PA 419, as amended, being MCL 460.55 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you in violation of state law.

Report submitted for year ending: December 31, 2013
Present name of respondent: Superior Energy Company, LLC
Address of principal place of business: 14428 Wouski Ave, Kaleva, MI 49645
Utility representative to whom inquires regarding this report may be directed: Name: Edward L. Hare Title: Controller Address: 2674 S. Huron Road City: Kawkawlin State: MI Zip: 48631 Direct Telephone, Include Area Code: 989-439-7124
If the utility name has been changed during the past year: Prior Name: Date of Change:
Two copies of the published annual report to stockholders: [] were forwarded to the Commission [x] will be forwarded to the Commission on or about June 30, 2014
Annual reports to stockholders: [] are published [x] are not published

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at (517) 241-0967 or cantinh@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Financial Analysis & Audit Division (Heather Cantin)
4300 W. Saginaw Hwy
Lansing, MI 48917

**RECEIVED
MPSC**

MAY 19 2014

**FINANCIAL ANALYSIS AND
AUDIT DIVISION**

NONMAJOR GAS UTILITIES WITH ANNUAL
SALES OF LESS THAN 200,000 MCF

ANNUAL REPORT OF:

Superior Energy Company

(Name of Company)

TO THE
MICHIGAN PUBLIC SERVICE COMMISSION

For the Calendar Year:
2013

(Read Instructions on Last Page Carefully Before Filling Out Report)

Name of Company: Superior Energy Company, LLC

Post Office Address: PO Box 67, Kaleva, MI 49645

Organization: LLC
(Corporation, Partnership or Individual)

Date of Organization: January 5, 1998 Under the laws of what state? Michigan

Printed name of person who prepared this report: Edward L. Hare

Signature of person who prepared this report:



If incorporated, give the titles, names and addresses of all company officials at close of year:

<u>Name</u>	<u>Title</u>	<u>Address</u>
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If not incorporated, state the name and address of owner or owners and the extent of their respective interests:

<u>Name</u>	<u>Address</u>
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Matthew J. Coffey	13231 Frost Road, Hemlock, MI 48626 - 32%
Robert P. Roese	604 Shirmor, Midland, MI 48640 - 52%
Richard F. Roese	3328 Catalina, Bay City, MI 48706 - 16%

Name of any stockholders owning or controlling 10% or more of the stock, and number of votes to which each said stockholder is entitled:

<u>Name</u>	<u>Address</u>	<u>Number of Votes</u>
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Name of Respondent		This Report Is:	Date of Report	Year of Report
Superior Energy Company, LLC		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 5/14/2014	12/31/13
BALANCE SHEET				
Line	Title of Account (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	
1	INVESTMENTS			
2	Total Utility Plant in Service	2,357,174	2,592,405	
3	Construction Work in Progress		0	
4	Total Utility Plant (2 + 3)	2,357,174	2,592,405	
5	Accumulated Provision for Depreciation	705,529	803,393	
6	Net Utility Plant (4 - 5)	1,651,645	1,789,012	
7	Other Property	35,026	35,026	
8	Other Investments (please describe here)	82,512	237,057	
9	Total Property and Investments (6 thru 8)	1,769,183	2,061,095	
10	CURRENT ASSETS			
11	Cash	(58,614)	47,670	
12	Notes Receivable - Net			
13	Accounts Receivable - Net	355,555	620,911	
14	Material and Supplies			
15	Prepayments	2,048	9,578	
16	Other Current and Accrued Assets	21,247	41,494	
17	Total Current and Accrued Assets (10 thru 15)	320,236	719,653	
18	Deferred Debits			
19	Total Assets (9 + 17 + 18)	2,089,419	2,780,749	
20	LIABILITIES & STOCKHOLDERS EQUITY			
21	STOCKHOLDER EQUITY			
22	Capital Stock	1,561,554	1,722,030	
23	Retained Earnings	59,842	233,908	
24	Total Stockholders Equity (22 + 23)	1,621,396	1,955,938	
25	Long -Term Debt	188,950	433,750	
26	CURRENT AND ACCRUED LIABILITIES			
27	Notes Payable			
28	Accounts Payable	256,401	362,002	
29	Customer Deposits	6,416	19,560	
30	Other Current and Accrued Liabilities	16,256	9,499	
31	Total Current and Accrued Liabilities (27 thru 30)	279,073	391,061	
32	Deferred Credits			
33	Total Liabilities and Equity (24+25+31+32)	2,089,419	2,780,749	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Superior Energy Company, LLC		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 5/14/2014	12/31/13
STATEMENT OF INCOME				
Line	Title of Account (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	
1	Operating Revenues	2,172,594	2,580,158	
2	Natural Gas Production Expense			
3	Cost of Purchased Gas	608,535	995,432	
4	Transmission Expense			
5	Distribution Expense Operation	663,679	435,989	
6	Distribution Expense - Maintenance	72,640	89,690	
7	Administrative & General Expense	649,298	689,807	
8	Other Expenses			
9	Total Operation & Maintenance Expense (2 thru 8)	1,994,152	2,210,918	
10	Depreciation & Amortization Expense	66,489	86,471	
11	Tax Expense	45,684	39,994	
12	Interest Expense	6,008	9,125	
13	Other Deductions	798	551	
14	Total Cost of Gas Service (9 thru 13)	2,113,131	2,347,059	
15	Income From Operations (1 - 14)	59,463	233,099	
16	Miscellaneous Non-Operating Income	375	809	
17	Miscellaneous Non-Operating Deductions			
18	Total Non-Operating Income (Loss)	375	809	
19	NET INCOME (15 + 18)	59,838	233,908	

Name of Respondent Superior Energy Company, LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 5/14/2014	Year of Report December 31, 2013
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SALES DATA BY RATE SCHEDULE FOR THE YEAR

- 1 Report below the distribution of customers, sales and revenue for the year by individual rate schedules.
- 2 Column (a): List all rate schedules by identification number or symbol. Where the same rates schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area.
- 3 Column (b): Give the type of service to which rate schedule is applicable (ex. Commercial heating, space heating, etc)
- 4 Column (c): Indicate the class or classes of customers served under each rate schedule.
- 5 Column (d): Give the average number of customers billed under each rate schedule during the year.
- 6 Columns (e) and (f): For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule.
- 7 If a rate schedule was not in effect during the entire year, indicate in a foot note the period in which it was in effect.

Line No.	Rate Schedule Designation (a)	Type of Service to Type of Service to (b)	Class of Service (c)	Ave Number of Customers per Month (d)	Mcf Sold (e)	Revenue (f)
1						
2		Residential		1,868	145,803	\$1,351,607
3		Commercial		132	24,386	\$225,932
4		Governmental		28	7,329	\$68,039
5		Churches		31	8,511	\$79,117
6		Industrial		0	0	\$0
7		Schools		7	17,310	\$174,096
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Notes to Financial Statements

Name of Respondent Superior Energy Company, LLC	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/14/14	Year of Report 12/31/13
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OFF-SYSTEM SALES OF NATURAL GAS

Report the details concerning off-system sales. Off-system sales include all sales other than MPSC approved rate schedule sales.

Line No.	Name (a)	Point of Delivery (City/Town, State) (b)	Account (c)	Mcf of Gas Sold (apprx BTU per CubicFt) (d)	Revenue For Year (e)	Average Revenue Per Mcf (f)	Peak Day Delivery to Customers Mcf		
							Date (g)	Noncoincidental (h)	Coincidental (i)
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Name of Respondent Superior Energy Company, LLC		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 05/14/14	Year of Report 12/31/13		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)							
<p>1 Report below the details of revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.</p> <p>2 Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk if gas transported or compressed is other than natural gas.</p> <p>3 In column (a), include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.</p> <p>4 Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system.</p> <p>5 Enter Mcf at 14.73 psi at 60 degrees Fahrenheit. 6 Minor items (less than 1,000,000 Mcf) may be grouped.</p>							
Line No.	Name of Company and Description of Service Performed (a)	Distance Transported (in miles) (b)	Mcf of Gas Received (c)	Mcf of Gas Delivered (d)	Revenue (e)	Ave Revenue per Mcf of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)
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25	TOTAL						

GENERAL INSTRUCTIONS

- 1 This form for Annual Report should be filled out and copied in duplicate with one copy returned to the office of the Michigan Public Service Commission by April 30, following the year for which made. The remaining copy should be retained by the Utility Company in its permanent files in case correspondence with regard to this report becomes necessary.
- 2 Additional statements inserted for the purpose of further explanation of accounts or schedules should be made on durable paper the same size as this report and securely attached.
- 3 There should always appear some notation to indicate that the questions asked have not been overlooked. The word "None" may be used against any particular item or items where that word expresses the fact.
- 4 The Oath on this page must be administered by a Notary Public or other officer authorize to administer oaths.

OATH

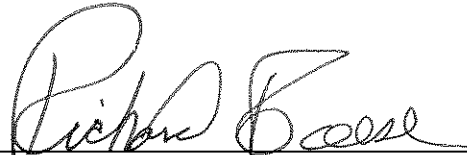
State of

} ss.

County of

I, the undersigned, on oath do say that I am _____ an officer
(State official position as owner or officer)


of the Utility Company for whom the foregoing annual report was prepared; that the same was prepared by myself or under my direction; that I have full and complete knowledge of the affairs of the said Natural Gas Purchaser and/or Carrier that I have examined the foregoing annual report and declare the same to be a correct and complete statement of the business and affairs of said Utility Company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.


(Signature of person executing this report)

2674 South Huron Road, Kawkawlin, MI 48631
(Address of person executing this report)

SUBSCRIBED AND SWORN BEFORE ME

at 2674 S. Huron Rd
Robert A. Woods
Notary Public, Midland County, MI
this 5-15-14 **Acting in Bay County**
My Commission Expires Dec. 24, 2019


(Signature of person executing this report)

My Commission expires 12/24/19

(Official Title)