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Crestwood Equity Partners LP
Form 10-K/A
March 04, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K/A
(Amendment No. 1)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 2013

OR
 TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____.

COMMISSION FILE NUMBER: 001-34664
Crestwood Equity Partners LP
(Exact name of registrant as specified in its charter)

Delaware 43-1918951
(State or other jurisdiction of incorporation or organization) (IRS Employer Identification No.)

700 Louisiana Street, Suite 2060 77002
Houston, Texas (Address of principal executive offices) (Zip code)
(832) 519-2200
(Registrant's telephone number, including area code)

Inergy, L.P. Two Brush Creek Blvd., Suite 200 September 30
(Former name) (Former address) (Former fiscal year)
Kansas City, Missouri, 64112

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:
Title of Each Class Name of Each Exchange on Which Registered
Common Units representing limited partnership interests The New York Stock Exchange
SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE ACT: None

Indicate by check mark if registrant is a well-known seasoned issuer, as defined by Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and

post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

The aggregate market value of the 110,283,259 common units of the registrant held by non-affiliates computed by reference to the \$12.72 closing price of such common units on February 14, 2014, was \$1.4 billion. As of June 28, 2013, the last business day of the registrant's most recently completed second quarter, the aggregate market value of the registrant's common units held by non-affiliates of the registrant was \$1.8 billion based on a closing price of \$16.02 per common unit as reported on the New York Stock Exchange on such date. As of February 14, 2014, the registrant had 186,429,575 common units outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

None

Explanatory Note

Crestwood Equity Partners LP (“the Company”) is filing this Amendment No. 1 to the Annual Report on Form 10-K (this “Amendment”) for the fiscal year ended December 31, 2013, filed with the Securities and Exchange Commission on February 28, 2014 (the “Original 10-K”), solely to modify Schedule I - Condensed Financial Information of Registrant Parent Only to include the separate condensed financial statement schedules for fiscal years ended December 31, 2012 and 2011, which were not previously provided. This Amendment should be read in conjunction with the Company’s consolidated financial statements and notes to the consolidated financial statements of the Original 10-K.

In connection with the filing of this Amendment, currently dated certifications from our Chief Executive Officer and our Chief Financial Officer and consents of the independent registered public accounting firms are attached as exhibits hereto.

Except as described above, this Amendment does not amend, update or change the financial statements of the Company or any other items or disclosures in the Original 10-K and does not otherwise reflect events occurring subsequent to the original filing date of the Original 10-K on February 28, 2014.

CRESTWOOD EQUITY PARTNERS LP (FORMERLY INERGY, L.P.)
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PART IV

Item 15. Exhibits and Financial Statement Schedules.

(a) Exhibits, Financial Statements and Financial Statement Schedules:

1. Financial Statements:

Consolidated Financial Statements, beginning on page 106 of the Annual Report on Form 10-K for the fiscal year ended December 31, 2013, filed with the Securities and Exchange Commission on February 28, 2014, are incorporated herein by reference.

2. Financial Statement Schedules:

Schedule I: Parent Only Condensed Financial Statements

Schedule II: Valuation and Qualifying Accounts (incorporated herein by reference to Exhibit 15(a)(2) to Crestwood Equity Partners LP Form 10-K filed on February 28, 2014)

3. Exhibits:

Exhibit Number	Description
2.1	Agreement and Plan of Merger, dated August 7, 2010, among Inergy, L.P., Inergy GP, LLC, Inergy Holdings, L.P., NRG Limited Partner, LLC and NRG MS, LLC (incorporated herein by reference to Exhibit 2.1 to Inergy, L.P.'s Form 8-K filed on August 9, 2010)
2.2	First Amended and Restated Agreement and Plan of Merger, dated September 3, 2010, among Inergy, L.P., Inergy GP, LLC, Inergy Holdings, L.P., NRG Limited Partner, LLC and NRG MS, LLC (incorporated herein by reference to Exhibit 2.1 to Inergy, L.P.'s Form 8-K filed on September 7, 2010)
2.3	Purchase and Sale Agreement, dated September 3, 2010, between TP Gas Holding LLC and Inergy Midstream, LLC (incorporated herein by reference to Exhibit 2.1 to Inergy, L.P.'s Form 8-K filed on September 7, 2010)
2.4	Contribution Agreement dated April 25, 2012 by and among Inergy, L.P., Inergy GP, LLC, Inergy Sales & Services, Inc. and Suburban Propane Partners, L.P. (incorporated herein by reference to Exhibit 2.1 to Inergy, L.P.'s Form 8-K filed April 26, 2012)
2.5	Amendment to Contribution Agreement dated June 15, 2012 by and among Inergy, L.P., Inergy GP, LLC, Inergy Sales & Services, Inc. and Suburban Propane Partners, L.P. (incorporated herein by reference to Exhibit 2.1 to Inergy, L.P.'s Form 8-K filed June 15, 2012)
2.6	Second Amendment to Contribution Agreement dated July 6, 2012 by and among Inergy, L.P., Inergy GP, LLC, Inergy Sales & Services, Inc. and Suburban Propane Partners, L.P. (incorporated herein by reference to Exhibit 2.1 to Inergy, L.P.'s Form 8-K filed July 6, 2012)
2.7	Third Amendment to Contribution Agreement dated July 19, 2012 by and among Inergy, L.P., Inergy GP, LLC, Inergy Sales & Services, Inc. and Suburban Propane Partners, L.P. (incorporated herein by reference to Exhibit 2.1 to Inergy, L.P.'s Form 8-K filed July 19, 2012)

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2.8 Contribution Agreement dated May 5, 2013, by and among Crestwood Holdings LLC, Crestwood Gas Services Holdings LLC, Inergy GP, LLC and Inergy, L.P. (incorporated herein by reference to Exhibit 2.1 to Inergy, L.P.'s Form 8-K filed on May 9, 2013)

2.9 Follow-On Contribution Agreement dated as of May 5, 2013, by and among Crestwood Holdings LLC, Crestwood Gas Services Holdings LLC, Inergy GP, LLC and Inergy, L.P. (incorporated herein by reference to Exhibit 2.2 to Inergy, L.P.'s Form 8-K filed on May 9, 2013)

3.1 Certificate of Limited Partnership of Inergy, L.P. (incorporated herein by reference to Exhibit 3.1 to Inergy, L.P.'s Registration Statement on Form S-1 (Registration No. 333-56976) filed on March 14, 2001)

3.1A Certificate of Correction of Certificate of Limited Partnership of Inergy, L.P. (incorporated herein by reference to Exhibit 3.1 to Inergy, L.P.'s Form 10-Q filed on May 12, 2003)

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Exhibit Number	Description
3.1B	Amendment to the Certificate of Limited Partnership of Crestwood Equity Partners LP (f/k/a Inergy, L.P.) (the "Partnership") dated as of October 7, 2013 (incorporated herein by reference to Exhibit 3.2 to the Partnership's Form 8-K filed on October 10, 2013)
3.2	Fourth Amended and Restated Agreement of Limited Partnership of Inergy, L.P. dated June 19, 2013 (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 8-K filed on June 19, 2013)
3.2A	Amendment No. 1 to Fourth Amended and Restated Agreement of Limited Partnership of Inergy L.P. entered into effective October 7, 2013 (incorporated herein by reference to Exhibit 3.1 to the Partnership's Form 8-K filed on October 10, 2013)
3.3	Certificate of Formation of Inergy GP, LLC (incorporated herein by reference to Exhibit 3.5 to Inergy, L.P.'s Registration Statement on Form S-1/A (Registration No. 333-56976) filed on May 7, 2001)
3.3A	Certificate of Amendment of Crestwood Equity GP LLC (f/k/a Inergy GP, LLC) dated October 7, 2013 (incorporated herein by reference to Exhibit 3.3A to the Partnership's Form 10-Q filed on November 8, 2013)
3.4	First Amended and Restated Limited Liability Company Agreement of Inergy GP, LLC dated as of September 27, 2012 (incorporated by reference to Exhibit 3.1 to Inergy, L.P.'s Form 8-K filed on September 27, 2012)
3.4A	Amendment No. 1 to the First Amended and Restated Limited Liability Company Agreement of Crestwood Equity GP LLC (f/k/a Inergy GP, LLC) entered into effective October 7, 2013 (incorporated herein by reference to Exhibit 3.4A to the Partnership's Form 10-Q filed on November 8, 2013)
4.1	Specimen Unit Certificate for Common Units (incorporated herein by reference to Exhibit 4.3 to Inergy L.P.'s Registration Statement on Form S-1/A (Registration No. 333-56976) filed on May 7, 2001)
4.2	Indenture dated February 2, 2009, by and among Inergy, L.P., Inergy Finance Corp., the Subsidiary Guarantors named therein and U.S. Bank National Association, as trustee (incorporated herein by reference to Exhibit 4.1 to Inergy, L.P.'s Form 8-K filed on February 3, 2009)
4.3	First Supplemental Indenture and Amendment-Subsidiary Guarantee dated November 5, 2010, to the Indenture, dated February 2, 2009 (incorporated herein by reference to Exhibit 10.4 to

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Inergy, L.P.'s Form 8-K filed on November 5, 2010)

- 4.4 Indenture dated September 27, 2010, by and among Inergy, L.P., Inergy Finance Corp., the Subsidiary Guarantors named therein and U.S. Bank National Association, as trustee (incorporated herein by reference to Exhibit 4.1 to Inergy, L.P.'s Form 8-K filed on September 28, 2010)
- 4.5 First Supplemental Indenture and Amendment-Subsidiary Guarantee dated November 5, 2010, to the Indenture dated September 27, 2010 (incorporated herein by reference to Exhibit 10.5 to Inergy, L.P.'s Form 8-K filed on November 5, 2010)
- 4.6 Indenture dated as of February 2, 2011, by and among Inergy, L.P., Inergy Finance Corp., the Subsidiary Guarantors named therein and U.S. Bank National Association, as trustee (incorporated herein by reference to Exhibit 4.3 to Inergy, L.P.'s Form 8-K filed on February 3, 2011)
- 4.7 Second Supplemental Indenture dated July 17, 2012, to the Indenture dated September 27, 2010 (incorporated herein by reference to Exhibit 4.1 to Inergy, L.P.'s Form 8-K filed on July 19, 2012)
- 4.8 Second Supplemental Indenture dated July 17, 2012, to the Indenture dated February 2, 2011 (incorporated herein by reference to Exhibit 4.2 to Inergy, L.P.'s Form 8-K filed on July 19, 2012)
- 4.9 Third Supplemental Indenture dated August 1, 2012, to the Indenture dated September 27, 2010 (incorporated herein by reference to Exhibit 4.1 to Inergy, L.P.'s Form 8-K filed on August 3, 2012)
- 4.10 Third Supplemental Indenture dated August 1, 2012, to the Indenture dated February 2, 2011 (incorporated herein by reference to Exhibit 4.2 to Inergy, L.P.'s Form 8-K filed on August 3, 2012)
- 4.11 Second Supplemental Indenture dated August 1, 2012, to the Indenture dated February 2, 2009 (incorporated herein by reference to Exhibit 4.3 to Inergy, L.P.'s Form 8-K filed on August 3, 2012)
- 4.12 Registration Rights Agreement dated June 19, 2013, by and among Inergy, L.P., John J. Sherman, Crestwood Holdings LLC and Crestwood Gas Services Holdings LLC (incorporated herein by reference to Exhibit 4.1 to Inergy, L.P.'s Form 8-K filed on June 19, 2013)

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Exhibit Number	Description
*10.1	Employment Agreement between Robert Phillips and Crestwood Operations LLC dated as of January 21, 2014 (incorporated by reference to Exhibit 10.1 to Crestwood Equity Partners LP's Form 8-K filed on January 27, 2014)
*10.2	Employment Agreement between Michael Campbell and Crestwood Operations LLC dated as of January 21, 2014 (incorporated by reference Exhibit 10.2 to Crestwood Equity Partners LP's Form 8-K filed on January 27, 2014)
*10.3	Employment Agreement between William Gautreaux and Crestwood Operations LLC dated as of January 21, 2014 (incorporated by reference to Exhibit 10.3 to Crestwood Equity Partners LP's Form 8-K filed on January 27, 2014)
*10.4	Employment Agreement between J. Heath Deneke and Crestwood Operations LLC (incorporated by reference to Exhibit 10.4 to Crestwood Equity Partners LP's Form 10-K filed on February 28, 2014)
*10.5	Employment Agreement between Joel C. Lambert and Crestwood Operations LLC (incorporated by reference to Exhibit 10.5 to Crestwood Equity Partners LP's Form 10-K filed on February 28, 2014)
*10.6	Employment Agreement between Joel D. Moxley and Crestwood Operations LLC (incorporated by reference to Exhibit 10.6 to Crestwood Equity Partners LP's Form 10-K filed on February 28, 2014)
*10.7	Crestwood Equity Partners LP Long Term Incentive Plan (incorporated by reference to Exhibit 10.7 to Crestwood Equity Partners LP's Form 10-K filed on February 28, 2014)
*10.8	Form of Inergy, L.P.'s Restricted Unit Award Agreement (incorporated herein by reference to Exhibit 10.11 to Inergy, L.P.'s Form 10-K filed on November 29, 2007)
*10.9	Amended and Restated Inergy Unit Purchase Plan (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 10-Q filed on February 13, 2004)
*10.10	Summary of Non-Employee Director Compensation(incorporated herein by reference to Exhibit 10.11 to Inergy, L.P.'s Form 10-K filed on November 29, 2010)
*10.11	Inergy Group Officer Severance Plan (incorporated herein by reference to Exhibit 10.4 to Inergy, L.P.'s Form 8-K filed on May 9, 2013)
*10.12	Form of Amendment to Restricted Unit Agreements under Inergy Long Term Incentive Plan (incorporated herein by reference to Exhibit 10.5 to Inergy, L.P.'s Form 8-K filed on May 9, 2013)
10.13	Amended and Restated Credit Agreement dated as of February 2, 2011 among Inergy, L.P., lenders named therein and JPMorgan Chase Bank, N.A. as administrative agent (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 8-K filed on February 3, 2011)

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- 10.14 Amendment No. 1 to Amended and Restated Credit Agreement, dated as of July 28, 2011 among Inergy, L.P., lenders named therein and JPMorgan Chase Bank, N.A. as administrative agent (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 8-K filed on August 1, 2011)
- 10.15 Consent and Amendment No. 2 dated as of December 21, 2011 among Inergy, L.P., lenders named therein and JPMorgan Chase Bank, N.A. as administrative agent (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 8-K filed on December 22, 2011)
- 10.16 Consent and Amendment No. 3 dated as of April 13, 2012 among Inergy, L.P., lenders named therein and JPMorgan Chase Bank, N.A. as administrative agent (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 8-K filed on April 19, 2012)
- 10.17 Consent and Amendment No. 4 dated as of July 26, 2012, to the Amended and Restated Credit Agreement, dated November 24, 2009, as amended and restated as of February 2, 2011, among Inergy, L.P., lenders named therein and JPMorgan Chase Bank, N.A. as administrative agent (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 8-K filed on July 27, 2012)
- 10.18 Consent, Waiver and Amendment No. 5, dated May 23, 2013, to the Amended and Restated Credit Agreement, dated as of November 24, 2009, as amended and restated as of February 2, 2011, by and among Inergy, L.P., JPMorgan Chase Bank, N.A., as administrative agent, and the financial institutions party thereto (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 8-K filed on May 30, 2013)

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Exhibit Number	Description
10.19	Amendment No. 6, dated August 28, 2013, to the Amended and Restated Credit Agreement, dated as of November 24, 2009, as amended and restated as of February 2, 2011, by and among Inergy, L.P., JPMorgan Chase Bank, N.A., as administrative agent, and the financial institutions party thereto (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 8-K filed on August, 30, 2013)
10.20	Amendment No. 7, dated August 28, 2013, to the Amended and Restated Credit Agreement, dated as of November 24, 2009, as amended and restated as of February 2, 2011, by and among Crestwood Equity Partners LP, JPMorgan Chase Bank, N.A., as administrative agent, and the financial institutions party thereto (incorporated herein by reference to Exhibit 10.1 to Form 8-K filed on December 24, 2013)
10.21	Contribution, Conveyance and Assumption Agreement dated December 21, 2011, by and among Inergy GP, LLC, Inergy, L.P., Inergy Propane, LLC, MGP GP, LLC, Inergy Midstream Holdings, L.P., NRGM GP, LLC, and Inergy Midstream, L.P. (incorporated by reference to Exhibit 10.2 to Inergy L.P.'s Form 8-K filed on December 22, 2011)
10.22	Omnibus Agreement, dated December 21, 2011 by and among Inergy GP, LLC, Inergy, L.P., NRGM GP, LLC and Inergy Midstream, L.P. (incorporated by reference to Exhibit 10.3 to Inergy L.P.'s Form 8-K filed on December 22, 2011)
10.23	Membership Interest Purchase Agreement dated December 21, 2011, by and among Inergy , L.P. and Inergy Holdings GP, LLC (incorporated by reference to Exhibit 10.4 to Inergy L.P.'s Form 8-K filed on December 22, 2011)
10.24	Support Agreement dated August 1, 2012, by and among Inergy , L.P., Suburban Propane Partners, L.P. and Suburban Energy Finance Corp. (incorporated by reference to Exhibit 10.1 to Inergy L.P.'s Form 8-K filed on August 3, 2012)
10.25	Agreement and Plan of Merger dated May 5, 2013, by and among Inergy Midstream, L.P., NRGM GP, LLC, Intrepid Merger Sub, LLC, Inergy, L.P., Crestwood Holdings LLC, Crestwood Midstream Partners LP and Crestwood Gas Services GP LLC (incorporated herein by reference to Exhibit 10.1 to Inergy L.P.'s Form 8-K filed on May 9, 2013)
10.26	Voting Agreement, dated May 5, 2013, by and among Inergy Midstream, L.P., NRGM GP, LLC, Intrepid Merger Sub, LLC, Crestwood Gas Services GP LLC, Crestwood Gas Services Holdings LLC, Crestwood Holdings LLC and Crestwood Midstream Partners LP (incorporated herein by reference to Exhibit 10.2 to Inergy, L.P.'s Form 8-K filed on May 9, 2013)
10.27	Option Agreement, dated May 5, 2013, by and among Inergy, L.P., Inergy Midstream, L.P., NRGM GP, LLC, Intrepid Merger Sub, LLC, Crestwood Gas Services GP LLC, Crestwood Gas Services Holdings LLC and Crestwood Holdings LLC (incorporated herein by reference to Exhibit 10.3 to Inergy, L.P.'s Form 8-K filed on May 9, 2013)
*10.28	

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Employment Agreement dated as of November 24, 2010 between Inergy GP, LLC and John J. Sherman (incorporated herein by reference to Exhibit 10.1 to Inergy, L.P.'s Form 10-K filed on November 29, 2010)

*10.29 Employment Agreement, dated as of January 27, 2011 between Inergy GP, LLC and Laura L. Ozenberger (incorporated herein by reference to Exhibit 10.1 to Inergy L.P.'s Form 10-K filed on November 15, 2011)

*10.30 Amended and Restated Employment Agreement, dated as of February 1, 2010, between Inergy GP, LLC and R. Brooks Sherman, Jr. (incorporated by reference to Exhibit 10.1 to Inergy, L.P.'s Form 10-Q filed on February 3, 2010)

*10.31 Amended and Restated Employment Agreement, dated as of October 1, 2012, between Inergy GP, LLC and Michael J. Campbell (incorporated by reference to Exhibit 10.20 to Inergy, L.P.'s Form 10-K filed on November 20, 2012)

*10.32 Employment Agreement, dated as of April 21, 2011 between Inergy GP, LLC and William C. Gautreaux (incorporated herein by reference to Exhibit 10.121 to Inergy L.P.'s 's Form 10-K filed on November 20, 2012)

12.1 Computation of ratio of earnings to fixed charges (incorporated by reference to Exhibit 12.1 to Crestwood Equity Partners LP's Form 10-K filed on February 28, 2014)

16.1 Letter Regarding Change in Certifying Accountant (incorporated herein by reference to Exhibit 16.1 to Inergy, L.P.'s Form 8-K/A filed on July 23, 2013)

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Exhibit Number	Description
21.1	List of subsidiaries of Crestwood Equity Partners LP (incorporated by reference to Exhibit 21.1 to Crestwood Equity Partners LP's Form 10-K filed on February 28, 2014)
**23.1	Consent of Ernst & Young LLP
**23.2	Consent of Deloitte & Touche LLP
**31.1	Certification of the Chief Executive Officer pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended
**31.2	Certification of Chief Financial Officer pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended
**32.1	Certification of the Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
**32.2	Certification of the Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
***101.INS	XBRL Instance Document
***101.SCH	XBRL Taxonomy Extension Schema Document
***101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
***101.LAB	XBRL Taxonomy Extension Label Linkbase Document
***101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document
***101.DEF	XBRL Taxonomy Extension Definition Linkbase Document
*	Management contracts or compensatory plans or arrangements
**	Filed herewith
***	Pursuant to Rule 406T of Regulation S-T, the Interactive Data Files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections

(b)Exhibits.

See exhibits identified above under Item 15(a)3.

(c)Financial Statement Schedules.

See financial statement schedules identified above under Item 15(a)2.

SIGNATURE

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CRESTWOOD EQUITY PARTNERS LP

By Crestwood Equity GP LLC
(its general partner)

Dated: March 4, 2014

By /s/ MICHAEL J. CAMPBELL
Michael J. Campbell
Senior Vice President and Chief Financial Officer
(Principal Financial Officer)

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Unitholders of Crestwood Equity Partners LP

We have audited the consolidated financial statements of Crestwood Equity Partners LP and subsidiaries (the "Company") as of December 31, 2012, and for each of the two years in the period ended December 31, 2012, and have issued our report thereon dated July 23, 2013 (August 5, 2013 as to net income per limited partner unit as described in Note 8) (February 28, 2014 as to retrospective adjustments for change in segments as described in Note 17); such report has previously been filed as part of the Company's Annual Report on Form 10-K for the year ended December 31, 2013 filed on February 28, 2014. Our audits also included the financial statement schedule (Schedule I) as of December 31, 2012 and for the years ended December 31, 2012 and 2011 of the Company listed in the accompanying index at Item 15(a)(2). The financial statement schedule is the responsibility of the Company's management. Our responsibility is to express an opinion based on our audits. In our opinion, such financial statement schedule, when considered in relation to the basic financial statements taken as a whole, presents fairly, in all material respects, the information set forth therein.

/s/ DELOITTE & TOUCHE LLP

Houston, TX
March 4, 2014

Schedule I

Crestwood Equity Partners LP (Formerly Inergy, L.P.)

Parent Only

Condensed Balance Sheets

(in millions, except unit information)

	December 31,	
	2013	2012
Assets		
Current assets:		
Cash and cash equivalents	\$ 0.1	\$—
Total current assets	0.1	—
Investment in subsidiaries	5,927.1	859.7
Property, plant and equipment, net	—	162.5
Intangible assets, net	—	271.3
Goodwill	—	257.2
Total assets	\$ 5,927.2	\$ 1,550.7
Liabilities and partners' capital		
Current liabilities:		
Accrued expenses	\$ 2.0	\$—
Current portion of long-term debt	2.2	—
Total current liabilities	4.2	—
Long-term debt, less current portion	393.0	—
Other long-term liabilities	21.4	—
Total partners' capital	5,508.6	1,550.7
Total liabilities and partners' capital	\$ 5,927.2	\$ 1,550.7

See accompanying notes to condensed financial statements.

Schedule I

Crestwood Equity Partners LP (Formerly Inergy, L.P.)

Parent Only

Condensed Statements of Operations

(in millions)

	Year Ended December 31,		
	2013	2012	2011
Revenues	\$—	\$—	\$—
Expenses	—	21.3	20.1
Gain on contingent consideration	—	6.8	17.2
Operating income (loss)	—	(14.5	) (2.9
Interest expense, net	(6.5) —	—
Equity in net income (loss) of subsidiaries	(43.9	) 38.9	45.0
Income (loss) before income taxes	(50.4	) \$24.4	\$42.1
Provision for income taxes	0.2	—	—
Net income (loss)	(50.6	) 24.4	42.1
Net (income) loss attributable to non-controlling partners	—	(9.5	) (34.4
Net income (loss) attributable to Crestwood Equity Partners LP	\$(50.6	) \$14.9	\$7.7

See accompanying notes to condensed financial statements.

Schedule I

Crestwood Equity Partners LP (Formerly Inergy, L.P.)
 Parent Only
 Condensed Statements of Comprehensive Income
 (in millions)

	Year Ended December 31,		
	2013	2012	2011
Net income (loss)	\$(50.6	) \$24.4	\$42.1
Change in unrealized fair value on cash flow hedges	(0.1) —	—
Comprehensive income (loss)	\$(50.7	) \$24.4	\$42.1

See accompanying notes to condensed financial statements.

Schedule I

Crestwood Equity Partners LP (Formerly Inergy, L.P.)

Parent Only

Condensed Statements of Cash Flows

(in millions)

	Year Ended December 31,		
	2013	2012	2011
Cash flows from operating activities	\$—	\$—	\$—
Cash flows from investing activities	76.0	(146.2	) 55.3
Cash flows from financing activities:			
Proceeds from the issuance of long-term debt	—	—	—
Principal payments on long-term debt	—	—	—
Distributions paid	(76.0	) (103.5	) (64.0)
Contributions received	—	249.7	8.7
Other	0.1	—	—
Net cash provided by (used in) financing activities	(75.9	) 146.2	(55.3)
Net increase in cash	0.1	—	—
Cash at beginning of period	—	—	—
Cash at end of period	\$0.1	\$—	\$—

See accompanying notes to condensed financial statements.

Schedule I

Crestwood Equity Partners LP (Formerly Inergy, L.P.)

Parent Only

Notes to Condensed Financial Statements

Note 1. Basis of Presentation

In the parent-only financial statements, our investment in subsidiaries is stated at cost plus equity in undistributed earnings of subsidiaries since the date of acquisition. Our share of net income of our subsidiaries is included in income using the equity method. The parent-only financial statements should be read in conjunction with our consolidated financial statements.