UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K/A
Amendment No. 1

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): **November 7, 2013 (August 30, 2013)**

USA Compression Partners, LP
(Exact Name of Registrant as Specified in Charter)

Delaware	**1-35779**	**75-2771546**
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

100 Congress Avenue **Suite 450** **Austin, TX**	**78701**
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: **(512) 473-2662**

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

This Current Report on Form 8-K/A ("***Amendment No. 1***") amends and supplements the Current Report on Form 8-K filed with the Securities and Exchange Commission by USA Compression Partners, LP (the "***Partnership***") on August 30, 2013 in connection with the acquisition of certain assets and liabilities related to the business of providing compression services to third parties engaged in the exploration, production, gathering, processing, transportation or distribution of oil and gas (the "***S&R Acquisition***") in exchange for 7,425,261 common units representing limited partner interests in the Partnership. The S&R Acquisition was consummated pursuant to the Contribution Agreement dated August 12, 2013 with S&R Compression, LLC and Argonaut Private Equity, L.L.C.

The Current Report on Form 8-K filed September 5, 2013 is being amended by this Amendment No. 1 to provide the requisite financial statements and pro forma financial information with respect to the S&R Acquisition. No other amendments to the Form 8-K filed on September 5, 2013 are being made by this Amendment No. 1.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial Statements of Business Acquired.

The unaudited financial statements of S&R Compression, LLC for the six months ended June 30, 2013 and 2012, and the related notes thereto, are attached hereto as Exhibit 99.2. The audited financial statements of S&R Compression, LLC for the years ended December 31, 2012 and 2011, and the related notes thereto, are attached hereto as Exhibit 99.1

(b) Pro Forma Financial Information.

The unaudited pro forma condensed combined balance sheet of the Partnership as of June 30, 2013 and the unaudited pro forma combined statements of operations for the six months ended June 30, 2013 and for the year ended December 31, 2012, and the related notes thereto, which give effect to the S&R Acquisition are attached hereto as Exhibit 99.3.

(d) Exhibits.

Exhibit No.	Document
99.1	Unaudited financial statements of S&R Compression, LLC for the six months ended June 30, 2013 and 2012, and the related notes thereto.
99.2	Audited financial statements of S&R Compression, LLC for the years ended December 31, 2012 and 2011, and the related notes thereto.
99.3	Unaudited pro forma condensed combined balance sheet as of June 30, 2013 and the unaudited pro forma condensed combined statements of operations for the six months ended June 30, 2013 and the year ended December 31, 2013, and the related notes thereto, which give effect to the S&R Acquisition.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

USA COMPRESSION PARTNERS, LP

By: USA Compression GP, LLC,
its General Partner

By: /s/ J. Gregory Holloway
J. Gregory Holloway
Vice President, General Counsel and Secretary

Dated: November 7, 2013

EXHIBIT INDEX

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99.3	Unaudited pro forma condensed combined balance sheet as of June 30, 2013 and the unaudited pro forma condensed combined statements of operations for the six months ended June 30, 2013 and the year ended December 31, 2013, and the related notes thereto, which give effect to the S&R Acquisition.

Exhibit 99.1

S&R COMPRESSION, LLC

FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

WITH

INDEPENDENT AUDITOR'S REVIEW REPORT

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INDEPENDENT AUDITOR'S REVIEW REPORT

To the Board of Directors
S&R Compression, LLC

Report on the Financial Statements

We have reviewed the interim balance sheet of S&R Compression, LLC as of June 30, 2013 and the interim statements of income, members' equity and cash flows for the six-month periods ended June 30, 2013 and 2012.

Management's Responsibility

The Company's management is responsible for the preparation and fair presentation of the interim financial information in accordance with accounting principles generally accepted in the United States of America; this responsibility includes the design, implementation, and maintenance of internal control sufficient to provide a reasonable basis for the preparation and fair presentation of interim financial information in accordance with generally accepted accounting principles.

Auditor's Responsibility

Our responsibility is to conduct our review in accordance with auditing standards generally accepted in the United States of America applicable to reviews of interim financial information. A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial information. Accordingly, we do not express such an opinion.

Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the interim financial information for it to be in accordance with accounting principles generally accepted in the United States of America.

Report on Balance Sheet as of December 31, 2012

The December 31, 2012 balance sheet of S&R Compression, LLC was audited by us and we expressed an unqualified opinion on that balance sheet in our report, dated August 27, 2013, but we have not performed any auditing procedures since that date.

HoganTaylor LLP

August 27, 2013

S&R COMPRESSION, LLC

BALANCE SHEETS

June 30, 2013 and December 31, 2012
(Unaudited)

	June 30, 2013	December 31, 2012
Assets		
Current assets:		
Accounts receivable	$ 4,145,254	$ 2,674,348
Affiliate accounts receivable	625,346	211,028
Affiliate notes receivable	18,061,744	36,821,394
Total current assets	22,832,344	39,706,770
Property, plant and equipment, net	6,253,640	5,611,861
Rental equipment, net	140,116,823	117,472,381
Total assets	$ 169,202,807	$ 162,791,012
Liabilities and Members’ Equity		
Current liabilities:		
Accounts payable	$ 4,113,328	$ 4,238,478
Accrued payroll and payroll taxes	1,357,227	849,047
Accrued vacation	411,555	330,283
Accrued ad valorem taxes	704,328	—
Other accrued liabilities	94,685	314,938
Revolving line of credit	50,000,000	—
Total current liabilities	56,681,123	5,732,746
Revolving line of credit	—	50,000,000
Total liabilities	56,681,123	55,732,746
Members’ equity:		
Members’ units	96,026,985	96,026,985
Retained earnings	16,494,699	11,031,281
Total members’ equity	112,521,684	107,058,266
Total liabilities and members’ equity	$ 169,202,807	$ 162,791,012

See notes to accompanying financial statements.

S&R COMPRESSION, LLC

STATEMENTS OF INCOME

For the six months ended June 30, 2013 and 2012
(Unaudited)

	2013	2012
Revenues:		
Fleet rental	$ 17,177,131	$ 11,524,230
Fabrication revenue	310,675	34,864
	17,487,806	11,559,094

Cost of goods sold	131,781	10,496
Gross profit	17,356,025	11,548,598
Expenses:		
Operating	7,824,209	5,655,179
General and administrative	755,798	485,874
Depreciation	3,289,002	2,231,625
Impairment losses on rental equipment	—	627,220
	11,869,009	8,999,898
Income from operations	5,487,016	2,548,700
Other income (expense):		
Interest income, affiliates	296,402	189,604
Interest expense	(316,832)	(45,558)
Other, net	(3,168)	(25,825)
Other income (expense)	(23,598)	118,221
Net income	$ 5,463,418	$ 2,666,921

See notes to accompanying financial statements.

S&R COMPRESSION, LLC

STATEMENTS OF MEMBERS' EQUITY

For the six months ended June 30, 2013 and 2012
(Unaudited)

	Retained Earnings	Members' Units	Total
Balance, at December 31, 2011	$ 4,325,866	$ 83,452,955	$ 87,778,821
Contributions	—	12,574,030	12,574,030
Net income	2,666,921	—	2,666,921
Balance, at June 30, 2012	$ 6,992,787	$ 96,026,985	$ 103,019,772
Balance, at December 31, 2012	$ 11,031,281	$ 96,026,985	$ 107,058,266
Net income	5,463,418	—	5,463,418
Balance, at June 30, 2013	$ 16,494,699	$ 96,026,985	$ 112,521,684

See notes to accompanying financial statements.

S&R COMPRESSION, LLC

STATEMENTS OF CASH FLOWS

For the six months ended June 30, 2013 and 2012
(Unaudited)

	2013	2012
Cash Flows from Operating Activities		
Net income	$ 5,463,418	$ 2,666,921
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	3,289,002	2,231,625
Impairment losses on rental equipment	—	627,220
Loss on sale of rental equipment	78,750	53,835
Changes in operating assets and liabilities:		
Accounts receivable	(1,470,906)	360,570

Affiliate accounts receivable	(414,318)	(197,716)
Accounts payable	(125,150)	1,220,637
Accrued liabilities	1,073,527	32,795
Affiliate advances, net	—	(1,644,514)
Net cash provided by operating activities	7,894,323	5,351,373
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(677,499)	(1,525,446)
Rental equipment additions	(25,985,474)	(20,475,869)
Proceeds from sale of rental equipment	9,000	22,000
Net cash used in investing activities	(26,653,973)	(21,979,315)
Cash Flows from Financing Activities		
Contributions by members	—	12,574,030
Proceeds from issuance of long-term debt	—	50,000,000
Net loan (advances)/repayments (to)/from affiliates	18,759,650	(45,946,088)
Net cash provided by financing activities	18,759,650	16,627,942
Net change in cash	—	—
Cash, beginning of period	—	—
Cash, end of period	$ —	$ —
Supplemental Disclosure of Cash Flow Information		
Interest paid	$ 316,771	$ 159,250

See notes to accompanying financial statements.

S&R COMPRESSION, LLC

NOTES TO FINANCIAL STATEMENTS

June 30, 2013, December 31, 2012 and June 2012
(Information as of June 30, 2013 and for the six months ended June 30, 2013 and 2012, is unaudited)

Note 1 — Business and Basis of Presentation

Business

S&R Compression, LLC (the Company), primarily owned by Argonaut Private Equity, L.L.C. (APE), was formed on June 4, 2007, to manage S&R Equipment, Inc. (SRE), a company owned by APE, and to hold and rent newly constructed compressors used primarily in crude oil production related gas lift operations in Oklahoma and Texas. Since that date, only a small portion of compressor fabrication was for direct sale to third parties. The Company has a rental fleet of 1,112 units as of June 30, 2013, of which 951 are in service. Several companies, which are affiliated with APE through common ownership, provide services to the Company and these relationships, when applicable, are described within the following notes.

Basis of presentation

The accompanying unaudited interim financial statements and notes reflect all normal and recurring adjustments which, in the opinion of management, are necessary to present fairly the financial position, results of operations and cash flows of the Company for the interim periods presented. However, the results of operations for the interim period ending June 30, 2013, are not necessarily indicative of results that may be expected for the year ending December 31, 2013, or any other future period.

The accompanying financial statements include only the accounts, results of operations and cash flows of the Company. No affiliates were combined in this financial statement presentation.

Note 2 — Significant Accounting Policies

Cash and treasury management

Kaiser-Francis Management Company L.L.C. (KFMC) manages the cash and treasury functions on behalf of the Company. Daily sweeps are made from the Company's bank account to a KFMC bank account with such amounts offsetting the affiliate receivable or payable.

Accounts receivable

Accounts receivable are stated at the amount management expects to collect. Management provides for probable uncollectible amounts through a charge to earnings based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance for doubtful accounts. Management determined that no allowance for bad debts was necessary at June 30, 2013 or December 31, 2012.

Affiliate accounts receivable and advances payable

Affiliate accounts receivable are amounts due from SRE for management fees and operating expenditures incurred by the Company on behalf of SRE. Affiliate advances payable represent the amounts due to KFMC for the most recent month's operational activity and any accrued payables to KFMC. Before debt

financing in 2012, costs incurred by KFMC on behalf of the Company was generally reimbursed the following month, after capital contributions were made into the Company.

Property, plant and equipment

Property, plant and equipment are carried at cost and depreciated over the respective useful lives of the assets, with an estimated 10% salvage value, using the straight line method. Land is not depreciated. Building and plant assets are depreciated over the assets' remaining lives, 10 to 25 years. Autos and trucks are depreciated over five years.

Rental equipment

Rental equipment is depreciated using the straight line method based on a 20-year useful life for new or recently constructed compressors and a 15-year life for acquired compressors more than five years old. Depreciation on rental equipment begins when the asset is first placed into service. Overhauls and major improvements that increase the value or extend the life of the compressor unit are capitalized and depreciated over the remaining life of the compressor. At June 30, 2013 and December 31, 2012, rental equipment with remaining cost of $121,528,589 and $97,846,438, respectively, was being depreciated and rental equipment with a cost of $8,526,433 and $7,833,794, respectively, had not been placed into service and therefore was not being depreciated.

Impairment of property, plant and rental equipment

The Company regularly evaluates long-lived assets including property, plant and equipment and rental equipment for potential impairment whenever events or circumstances indicate the carrying value of the assets may not be recoverable from the estimated future cash flows expected to result from their use and eventual disposition. If the undiscounted expected future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of the assets. Fair value is generally determined from estimated discounted future net cash flows.

Revenue recognition

Fabrication revenue is recorded when billed, based on individual contract terms. The Company provides custom electric and engine driven compressor packages primarily for customers in the oil and gas industry for lease under certain terms agreed to by the customer. Rental revenue and fees are recognized over the rental term. Cash received prior to the period in which it should be recognized is deferred and recognized according to the rental term. Revenue is accrued for uncollected amounts due and an allowance is calculated based on historical collection experience. Initial lease terms are typically six months or longer and extensions of such leases are typically on a month-to-month basis. All of the Company's customer agreements are considered operating leases under the provisions of ASC 840, *Leases*. Initial direct costs related to the Company's customer agreements are expensed as incurred and have been classified as operating expenses in the Company's accompanying statements of income.

Shipping and handling costs

Costs incurred to ship compressors sold and fleet rentals to customer locations of $283,652 and $256,804 for the six months ended June 30, 2013 and 2012, are included in operating expenses in the accompanying statements of income.

Concentrations of credit risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of accounts receivable. Generally, the Company does not require collateral for accounts receivable arising from the normal course of business. At June 30, 2013, five customers accounted for 56% of total accounts receivable. At December 31, 2012, four customers accounted for 50% of total accounts

receivable. For the six months ended June 30, 2013 and 2012, five customers accounted for 48% and 61% of rental income, respectively.

Income taxes

The Company has elected to be taxed as a pass-through entity. Therefore, income taxes on the Company's net earnings are allocated to the members in accordance with their respective percentage ownership and no income tax provision or liability is reflected in the Company's financial statements.

The accounting for income taxes may, at times, involve some degree of uncertainty and, as such, lead to uncertain tax positions having been taken. Management evaluated the Company's tax positions and concluded that it has taken no uncertain tax positions that require adjustments to the financial statements. Generally, the Company is no longer subject to income tax examinations by the U.S., federal, state, or local tax authorities for years before 2009.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New accounting pronouncements

The Financial Accounting Standards Board (FASB) periodically issues new accounting standards in a continuing effort to improve standards of financial accounting and reporting. Management has reviewed recently issued pronouncements and concluded that there are no recently issued accounting pronouncements that the Company has yet to adopt that are expected to have a material effect on the Company's financial position, results of operations or cash flows.

Subsequent events

Management has evaluated subsequent events through August 27, 2013, the date the financial statements were available to be issued.

Note 3 — Property, Plant and Equipment

The components of property, plant and equipment are:

	June 30, 2013	December 31, 2012
Building, plant and other	$ 5,013,043	$ 4,216,460
Autos and trucks	3,322,368	2,960,249
Land	236,834	236,834
	8,572,245	7,413,543
Accumulated depreciation	(2,318,605)	(1,801,682)
	$ 6,253,640	$ 5,611,861

Note 4 — Rental Equipment

The components of rental equipment are:

	June 30, 2013	December 31, 2012
Rental equipment	$ 137,528,144	$ 111,091,116
Completed units not in service	8,526,433	7,833,794
Work-in-progress and parts	10,061,801	11,792,149
	156,116,378	130,717,059
Accumulated depreciation and impairment	(15,999,555)	(13,244,678)
	$ 140,116,823	$ 117,472,381

The Company recognizes impairment losses on certain identified completed units not in service and related parts that management determines to be obsolete and has no significant expected future cash flows. There were no impairment charges recorded during the six months ended June 30, 2013. Impairment losses for the six months ended June 30, 2012, were $627,220.

Salaries, wages and related operating cost of approximately $6,994,000 and $5,400,000, were capitalized as part of the compressors constructed for the six months ended June 30, 2013 and 2012.

Note 5 — Debt

Effective June 1, 2012, the Company and SRE entered into a $50,000,000 revolving line of credit agreement with a bank, which requires quarterly interest payments based on a variable rate (1.26% at June 30, 2013 and December 31, 2012) with all accrued interest and outstanding principal due upon maturity. The borrowing base is limited to 80% of eligible accounts receivable and 60% of eligible rental equipment valued at the lower of cost or market up to a maximum limit of $50,000,000. The credit agreement matures May 31, 2014, is collateralized by substantially all of the Company's and SRE's assets and is guaranteed by George Kaiser, the owner of APE. The line of credit agreement requires the Company and SRE to maintain certain financial covenants including a leverage ratio and a fixed charge coverage ratio with which the Company and SRE were in compliance at June 30, 2013. The outstanding balance on the line of credit was $50,000,000 at June 30, 2013. SRE has received no advances from the line of credit.

The Company pays a commitment fee of 0.20% annually on the average daily unused amount of the bank's applicable percentage of the effective borrowing base. In addition, the Company pays a letter of credit fee of 1.10% on the average daily amount outstanding. There were no letters of credit outstanding at June 30, 2013.

Subsequent to June 30, 2013, the amount outstanding on the revolving line of credit will be paid off upon the closing of the transaction as described in Note 10.

Note 6 — Related Party Transactions

The Company's medical, dental, life and accidental death and dismemberment insurance are administered by the Kaiser-Francis Oil Company Voluntary Employee Benefits Trust (VEBA). Payments of

$1,182,075 and $827,446 were made to VEBA for the six months ended June 30, 2013 and 2012. There were no significant unpaid amounts due to VEBA as of June 30, 2013 or December 31, 2012.

The Company has a significant portion of its accounting, tax compliance, management information services and human resources work performed by employees of KFMC. The services provided by KFMC employees are billed to the Company, using estimates of individual hours spent by KFMC employees and calculated using hourly wage rates along with applicable overhead burden. Management fees of $90,000, and $90,689 were charged by KFMC for the six months ended June 30, 2013 and 2012, respectively.

The Company self-insures its autos, equipment and property up to $1 million per incident through KFMC, after which an excess insurance policy with an outside party covers the remaining risk. There are no open claims or amounts payable to KFMC related to self-insurance of autos, equipment and property as of June 30, 2013 or December 31, 2012.

The Company insures its worker's compensation risk in Oklahoma up to $1 million per incident through KFMC, after which an excess insurance policy with an outside party covers the remaining risk. There were no significant open claims related to Oklahoma worker's compensation as of June 30, 2013 or December 31, 2012.

The Company received management fees of $207,000 from SRE during each of the six months ended June 30, 2013 and 2012.

Effective June 1, 2012, the Company loaned $50,000,000 to KFMC in exchange for a promissory note receivable. In accordance with the note, the Company receives quarterly interest payments based on a variable rate (1.26% at June 30, 2013 and December 31, 2012). The outstanding balance at June 30, 2013 and December 31, 2012, was $14,327,110 and 33,232,329 respectively, all of which is payable upon demand by the Company. For the six months ended June 30, 2013 and 2012, the Company received interest payments of $150,834 and $38,035, respectively, from KFMC which is included in interest income on the accompanying statements of income. SRE is a named lender on the promissory note but has advanced no funds to KFMC.

Effective June 1, 2012, the Company and SRE also issued a $50,000,000 promissory note payable to KFMC. The terms of the note are identical to the promissory note receivable from KFMC. Loans are made under the note at the discretion of KFMC. The Company has made no loans to KFMC under this agreement from inception to June 30, 2013.

The Company has an unsecured demand note receivable from SRE. The note receivable accrues interest monthly at the Bank of Oklahoma Prime rate plus 4% (8% at June 30, 2013 and December 31, 2012). and has no set maturity date. The outstanding balance at June 30, 2013 and December 31, 2012, was $3,499,295. For the six months ended June 30, 2013 and 2012, the Company recorded interest income of $145,569 and $149,377, respectively, from SRE which is included in interest income on the accompanying statements of income.

Included in affiliate notes receivable on the accompanying balance sheets is accrued interest income related to these notes receivable of $235,339 and $89,770 as of June 30, 2013 and December 31, 2012, respectively.

Note 7 — Retirement Plan

The Company has a 401(k) Safe Harbor plan that covers substantially all employees who are at least 21 years of age and have completed one year of service. The Company's contributions to the plan consist of a matching contribution of 100% of participant salary deferral contributions up to 6% of annual base salary. Contributions for the six months ended June 30, 2013 and 2012, were $154,626 and $141,381, respectively.

Note 8 — Commitments and Contingencies

There are no current claims or actions pending against the Company. The Company has no significant commitments other than leases as of June 30, 2013.

The Company leases storage and other facilities in Oklahoma, Arkansas, Texas and Louisiana and also has copier leases. Rental payments associated with these leases for the six months ended June 30, 2013 and 2012, were $131,579 and $105,591, respectively. The Company's minimum future obligations as of June 30, 2013, under the aforementioned operating leases are as follows:

Year	Rental Payments
2013	$ 79,398
2014	160,456
2015	148,051
2016	116,096
2017	9,675
Total	$ 513,676

Note 9 — Fair Value of Financial Instruments

Based on their relative short terms, variable interest rates and other relevant factors, the Company has determined that the carrying value of the affiliate notes receivable and debt approximate their fair values. However, considerable judgment is required in interpreting these factors. Accordingly, the use of different assumptions and/or estimation methodologies may have a material effect on the estimated fair value amounts.

Note 10 — Subsequent Event

On August 12, 2013, APE entered into a definitive agreement to contribute 983 compressor units of the Company to USA Compression Partners LP (USA) in exchange for approximately 20% of the common units of USA. The transaction is expected to close on August 30, 2013.

S&R COMPRESSION, LLC

FINANCIAL STATEMENTS

DECEMBER 31, 2012 and 2011

WITH

INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
S&R Compression, LLC

Report on the Financial Statements

We have audited the accompanying financial statements of S&R Compression, LLC which comprise the balance sheets as of December 31, 2012 and 2011, and the related statements of income, members' equity and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of S&R Compression, LLC as of December 31, 2012 and 2011, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

HoganTaylor LLP

August 27, 2013

S&R COMPRESSION, LLC

BALANCE SHEETS

December 31, 2012 and 2011

	2012	2011
Assets		
Current assets:		
Accounts receivable	$ 2,674,348	$ 2,695,995
Affiliate accounts receivable	211,028	342,327
Affiliate notes receivable	36,821,394	3,682,929
Total current assets	39,706,770	6,721,251
Property, plant and equipment, net	5,611,861	3,272,432
Rental equipment, net	117,472,381	83,090,555
Total assets	$ 162,791,012	$ 93,084,238
Liabilities and Members’ Equity		
Current liabilities:		
Accounts payable	$ 4,238,478	$ 2,499,175
Accrued payroll and payroll taxes	849,047	682,207
Accrued vacation	330,283	210,414
Other accrued liabilities	314,938	269,107
Affiliate advances payable	—	1,644,514
Total current liabilities	5,732,746	5,305,417
Revolving line of credit	50,000,000	—
Total liabilities	55,732,746	5,305,417
Members’ equity:		
Members’ units	96,026,985	83,452,955
Retained earnings	11,031,281	4,325,866
Total members’ equity	107,058,266	87,778,821
Total liabilities and members’ equity	$ 162,791,012	$ 93,084,238

See notes to accompanying financial statements.

S&R COMPRESSION, LLC

STATEMENTS OF INCOME

Years ended December 31, 2012 and 2011

	2012	2011
Revenues:		
Fleet rental	$ 25,197,786	$ 17,170,342
Fabrication revenue	798,877	1,505,432
	25,996,663	18,675,774

Cost of goods sold	487,898	929,224
Gross profit	25,508,765	17,746,550
Expenses:		
Operating	12,378,823	9,542,604
General and administrative	1,159,168	814,233
Depreciation	4,876,368	3,302,206
Impairment losses on rental equipment	627,220	1,800,131
	19,041,579	15,459,174
Income from operations	6,467,186	2,287,376
Other income (expense):		
Interest income, affiliates	598,444	309,095
Interest expense	(367,558)	(243)
Other, net	7,343	(44,048)
Other income (expense)	238,229	264,804
Net income	$ 6,705,415	$ 2,552,180

See notes to accompanying financial statements.

S&R COMPRESSION, LLC

STATEMENTS OF MEMBERS' EQUITY

Years ended December 31, 2012 and 2011

	Retained Earnings	Members' Units	Total
Balance, at December 31, 2010	$ 1,773,686	$ 65,385,381	$ 67,159,067
Contributions	—	18,067,574	18,067,574
Net income	2,552,180	—	2,552,180
Balance, at December 31, 2011	4,325,866	83,452,955	87,778,821
Contributions	—	12,574,030	12,574,030
Net income	6,705,415	—	6,705,415
Balance, at December 31, 2012	$ 11,031,281	$ 96,026,985	$ 107,058,266

See notes to accompanying financial statements.

S&R COMPRESSION, LLC

STATEMENTS OF CASH FLOWS

Years ended December 31, 2012 and 2011

	2012	2011
Cash Flows from Operating Activities		
Net income	$ 6,705,415	$ 2,552,180
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,876,368	3,302,206
Impairment losses on rental equipment	627,220	1,800,131
Loss on sale of rental equipment	66,688	54,063
Changes in operating assets and liabilities:		
Accounts receivable	21,647	234,359
Affiliate accounts receivable	131,299	(12,648)

Accounts payable	1,739,303	905,227
Accrued liabilities	332,540	149,283
Affiliate advances, net	(1,644,514)	(530,367)
Net cash provided by operating activities	12,855,966	8,454,434
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(3,000,711)	(1,112,115)
Rental equipment additions	(39,312,820)	(25,520,899)
Proceeds from sale of rental equipment	22,000	27,089
Net cash used in investing activities	(42,291,531)	(26,605,925)
Cash Flows from Financing Activities		
Contributions by members	12,574,030	18,067,574
Proceeds from issuance of long-term debt	50,000,000	—
Net loan (advances)/repayments (to)/from affiliates	(33,138,465)	83,917
Net cash provided by financing activities	29,435,565	18,151,491
Net change in cash	—	—
Cash, beginning of year	—	—
Cash, end of year	$ —	$ —
Supplemental Disclosure of Cash Flow Information		
Interest paid	$ 367,558	$ 243

See notes to accompanying financial statements.

S&R COMPRESSION, LLC

NOTES TO FINANCIAL STATEMENTS

December 31, 2012 and 2011

Note 1 — Business and Basis of Presentation

Business

S&R Compression, LLC (the Company), primarily owned by Argonaut Private Equity, L.L.C. (APE), was formed on June 4, 2007, to manage S&R Equipment, Inc. (SRE), a company owned by APE, and to hold and rent newly constructed compressors used primarily in crude oil production related gas lift operations in Oklahoma and Texas. Since that date, only a small portion of compressor fabrication was for direct sale to third parties. The Company has a rental fleet of 928 units as of December 31, 2012, of which 857 are in service. Several companies, which are affiliated with APE through common ownership, provide services to the Company and these relationships, when applicable, are described within the following notes.

Basis of presentation

The accompanying financial statements include only the accounts, results of operations and cash flows of the Company. No affiliates were combined in this financial statement presentation.

Note 2 — Significant Accounting Policies

Cash and treasury management

Kaiser-Francis Management Company L.L.C. (KFMC) manages the cash and treasury functions on behalf of the Company. Daily sweeps are made from the Company's bank account to a KFMC bank account with such amounts offsetting the affiliate receivable or payable.

Accounts receivable

Accounts receivable are stated at the amount management expects to collect. Management provides for probable uncollectible amounts through a charge to earnings based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance for doubtful accounts. Management determined that no allowance for bad debts was necessary at December 31, 2012 or 2011.

Affiliate accounts receivable and advances payable

Affiliate accounts receivable are amounts due from SRE for management fees and operating expenditures incurred by the Company on behalf of SRE. Affiliate advances payable represent the amounts due to KFMC for the most recent month's operational activity and any accrued payables to KFMC. Before debt financing in 2012, costs incurred by KFMC on behalf of the Company was generally reimbursed the following month, after capital contributions were made into the Company.

Property, plant and equipment

Property, plant and equipment are carried at cost and depreciated over the respective useful lives of the assets, with an estimated 10% salvage value, using the straight line method. Land is not depreciated.

Building and plant assets are depreciated over the assets' remaining lives, 10 to 25 years. Autos and trucks are depreciated over five years.

Rental equipment

Rental equipment is depreciated using the straight line method based on a 20-year useful life for new or recently constructed compressors and a 15-year life for acquired compressors more than five years old. Depreciation on rental equipment begins when the asset is first placed into service. Overhauls and major improvements that increase the value or extend the life of the compressor unit are capitalized and depreciated over the remaining life of the compressor. At December 31, 2012 and 2011, rental equipment with remaining cost of $97,846,438 and $68,982,929, respectively, was being depreciated and rental equipment with a cost of $7,833,794 and $6,351,531, respectively, had not been placed into service and therefore was not being depreciated.

Impairment of property, plant and rental equipment

The Company regularly evaluates long-lived assets including property, plant and equipment and rental equipment for potential impairment whenever events or circumstances indicate the carrying value of the assets may not be recoverable from the estimated future cash flows expected to result from their use and eventual disposition. If the undiscounted expected future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of the assets. Fair value is generally determined from estimated discounted future net cash flows.

Revenue recognition

Fabrication revenue is recorded when billed, based on individual contract terms. The Company provides custom electric and engine driven compressor packages primarily for customers in the oil and gas industry for lease under certain terms agreed to by the customer. Fleet rental revenue and fees are recognized over the rental term. Cash received prior to the period in which it should be recognized is deferred and recognized according to the rental term. Revenue is accrued for uncollected amounts due and an allowance is calculated based on historical collection experience. Initial lease terms are typically six months or longer and extensions of such leases are typically on a month-to-month basis. All of the Company's customer agreements are considered operating leases under the provisions of ASC 840, *Leases*. Initial direct costs related to the Company's customer agreements are expensed as incurred and have been classified as operating expenses in the Company's accompanying statements of income.

Shipping and handling costs

Costs incurred to ship compressors sold and fleet rentals to customer locations of $496,637 and $441,847 for the years ended December 31, 2012 and 2011, respectively, are included in operating expenses in the accompanying statements of income.

Concentrations of credit risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of accounts receivable. Generally, the Company does not require collateral for accounts receivable arising from the normal course of business. At December 31, 2012, four customers accounted for 50% of total accounts receivable. At December 31, 2011, five customers accounted for 57% of total accounts receivable. For the year ended December 31, 2012, two customers accounted for 34% of rental income and for the year ended December 31, 2011, four customers accounted for 48% of rental income.

Income taxes

The Company has elected to be taxed as a pass-through entity. Therefore, income taxes on the Company's net earnings are allocated to the members in accordance with their respective percentage ownership and no income tax provision or liability is reflected in the Company's financial statements.

The accounting for income taxes may, at times, involve some degree of uncertainty and, as such, lead to uncertain tax positions having been taken. Management evaluated the Company's tax positions and concluded that it has taken no uncertain tax positions that require adjustments to the financial statements. Generally, the Company is no longer subject to income tax examinations by the U.S., federal, state, or local tax authorities for years before 2009.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New accounting pronouncements

The Financial Accounting Standards Board (FASB) periodically issues new accounting standards in a continuing effort to improve standards of financial accounting and reporting. Management has reviewed recently issued pronouncements and concluded that there are no recently issued accounting pronouncements that the Company has yet to adopt that are expected to have a material effect on the Company's financial position, results of operations or cash flows.

Subsequent events

Management has evaluated subsequent events through August 27, 2013, the date the financial statements were available to be issued.

Note 3 — Property, Plant and Equipment

The components of property, plant and equipment are:

		2012		2011
Building, plant and other	$	4,216,460	$	1,887,949
Autos and trucks		2,960,249		2,304,362
Land		236,834		236,834
		7,413,543		4,429,145
Accumulated depreciation		(1,801,682)		(1,156,713)
	$	5,611,861	$	3,272,432

Note 4 — Rental Equipment

The components of rental equipment are:

		2012		2011
Rental equipment	$	111,091,116	$	77,413,556
Completed units not in service		7,833,794		6,351,531
Work-in-progress and parts		11,792,149		7,756,095
		130,717,059		91,521,182
Accumulated depreciation and impairment		(13,244,678)		(8,430,627)
	$	117,472,381	$	83,090,555

The Company recognized impairment losses on certain identified completed units not in service and related parts that management has determined to be obsolete and had no significant expected future cash flows. Impairment losses for the years ended December 31, 2012 and 2011, were $627,220 and $1,800,131, respectively.

Salaries, wages and related operating cost of approximately $12,500,000 and $8,100,000 were capitalized as part of the compressors constructed for the year ended December 31, 2012 and 2011, respectively.

Note 5 — Debt

Effective June 1, 2012, the Company and SRE entered into a $50,000,000 revolving line of credit agreement with a bank, which requires quarterly interest payments based on a variable rate (1.26% at December 31, 2012) with all accrued interest and outstanding principal due upon maturity. The borrowing base is limited to 80% of eligible accounts receivable and 60% of eligible rental equipment valued at the lower of cost or market up to a maximum limit of $50,000,000. The credit agreement matures May 31, 2014, is collateralized by substantially all of the Company's and SRE's assets and is guaranteed by George Kaiser, the owner of APE. The line of credit agreement requires the Company and SRE to maintain certain financial covenants including a leverage ratio and a fixed charge coverage ratio with which the Company and SRE were in compliance at December 31, 2012. The outstanding balance on the line of credit was $50,000,000 at December 31, 2012. SRE has received no advances from the line of credit.

The Company pays a commitment fee of 0.20% annually on the average daily unused amount of the bank's applicable percentage of the effective borrowing base. In addition, the Company pays a letter of credit fee of 1.10% on the average daily amount outstanding. There were no letters of credit outstanding at December 31, 2012.

Subsequent to year end, the amount outstanding on the revolving line of credit will be paid off upon the closing of the transaction as described in Note 10.

Note 6 — Related Party Transactions

The Company's medical, dental, life and accidental death and dismemberment insurance are administered by the Kaiser-Francis Oil Company Voluntary Employee Benefits Trust (VEBA). Payments of $1,887,667 and $1,314,467 were made to VEBA for the years ended December 31, 2012 and 2011, respectively. There were no significant unpaid amounts due to VEBA as of December 31, 2012 or 2011.

The Company has a significant portion of its accounting, tax compliance, management information services and human resources work performed by employees of KFMC. The services provided by KFMC employees are billed to the Company, using estimates of individual hours spent by KFMC employees and calculated using hourly wage rates along with applicable overhead burden. Management fees of $181,378 and $197,093 were charged by KFMC for the years ended December 31, 2012 and 2011, respectively.

The Company self-insures its autos, equipment and property up to $1 million per incident through KFMC, after which an excess insurance policy with an outside party covers the remaining risk. There are no open claims or amounts payable to KFMC related to self-insurance of autos, equipment and property as of December 31, 2012 or 2011.

The Company insures its worker's compensation risk in Oklahoma up to $1 million per incident through KFMC, after which an excess insurance policy with an outside party covers the remaining risk. There were no significant open claims related to Oklahoma worker's compensation as of December 31, 2012 or 2011.

The Company received management fees of $414,000 and $559,920 from SRE during each of the years ended December 31, 2012 and 2011, respectively.

Effective June 1, 2012, the Company loaned $50,000,000 to KFMC in exchange for a promissory note receivable. In accordance with the note, the Company receives quarterly interest payments based on a variable rate (1.26% at December 31, 2012). The outstanding balance at December 31, 2012, was $33,232,329 all of which is payable upon demand by the Company. For the year ended December 31, 2012, the Company received interest payments of $292,308 from KFMC which is included in interest income on the accompanying statements of income. SRE is a named lender on the promissory note but has advanced no funds to KFMC.

Effective June 1, 2012, the Company and SRE also issued a $50,000,000 promissory note payable to KFMC. The terms of the note are identical to the promissory note receivable from KFMC. Loans are made under the note at the discretion of KFMC. The Company has made no loans to KFMC under this agreement from inception to December 31, 2012.

The Company has an unsecured demand note receivable from SRE. The note receivable accrues interest monthly at the Bank of Oklahoma Prime rate plus 4% (8% at December 31, 2012) and has no set maturity date. The outstanding balance at December 31, 2012, was $3,499,295. For the years ended December 31, 2012 and 2011, the Company recorded interest income of $306,136 and $309,095, respectively.

Included in affiliate notes receivable on the accompanying balance sheets is accrued interest income related to these notes receivable of $89,770 and $183,634 as of December 31, 2012 and 2011, respectively.

Note 7 — Retirement Plan

The Company has a 401(k) Safe Harbor plan that covers substantially all employees who are at least 21 years of age and have completed one year of service. The Company's contributions to the plan consist of a matching contribution of 100% of participant salary deferral contributions up to 6% of annual base salary. Contributions for the plan years ended December 31, 2012 and 2011, were $336,203 and $271,171, respectively.

Note 8 — Commitments and Contingencies

There are no current claims or actions pending against the Company. The Company has no significant commitments other than leases as of December 31, 2012.

The Company leases storage and other facilities in Oklahoma, Arkansas, Texas and Louisiana and also has copier leases. Rental payments associated with these leases for the years ended December 31, 2012 and 2011 were $239,247 and $108,800, respectively. The Company's minimum future obligations as of December 31, 2012, under the aforementioned operating leases are as follows:

Year		Rental Payments
2013	$	169,377
2014		160,456
2015		148,057
2016		116,096
2017		9,675
Total	$	603,661

Note 9 — Fair Value of Financial Instruments

Based on their relative short terms, variable interest rates and other relevant factors, the Company has determined that the carrying value of the affiliate notes receivable and debt approximate their fair values. However, considerable judgment is required in interpreting these factors. Accordingly, the use of different assumptions and/or estimation methodologies may have a material effect on the estimated fair value amounts.

Note 10 — Subsequent Event

On August 12, 2013, APE entered into a definitive agreement to contribute 983 compressor units of the Company to USA Compression Partners LP (USA) in exchange for approximately 20% of the common units of USA. The transaction is expected to close on August 30, 2013.

USA COMPRESSION PARTNERS, LP AND SUBSIDIARIES
Unaudited Pro Forma Balance Sheet
June 30, 2013
(in thousands)

	USA Compression (Historical)	S&R Compression (Historical)	Pro Forma Adjustments	Pro Forma Combined
ASSETS				
Current assets:				
Cash and cash equivalents	$ 7	$ —	$ —	$ 7
Accounts receivable:				
Trade	10,830	4,145	(4,145)**(b)**	10,830
Other	46	625	(625)**(b)**	46
Notes Receivable	—	18,062	(18,062)**(b)**	—
Inventory	5,880	—	—	5,880
Prepaid expenses	1,430	—	—	1,430
Total current assets	18,193	22,832	(22,832)	18,193
Property and equipment, net	641,630	146,370	(26,405)**(b)**	761,595
Identifiable intangible asset-customer relationships	66,000	—	6,700**(a)**	72,700
Identifiable intangible asset-trade names	14,040	—	—	14,040
Identifiable intangible asset-noncompete	—	—	900**(a)**	900
Goodwill	157,075	—	50,687**(a)**	207,762
Other assets	4,380	—	—	4,380
Total assets	$ 901,318	$ 169,202	$ 9,050	$ 1,079,570
LIABILITIES AND PARTNERS' CAPITAL				
Current liabilities:				
Accounts payable	$ 4,552	$ 4,113	$ (4,113)**(b)**	$ 4,552
Accrued liabilities	7,022	2,567	(2,567)**(b)**	7,022
Deferred revenue	11,123	—	—	11,123
Revolving line of credit	—	50,000	(50,000)**(b)**	—
Total current liabilities	22,697	56,680	(56,680)	22,697
Long-term debt	352,952	—	(7,379)**(c), (e)**	345,573
Other liabilities	86	—	—	86
Partners' capital:				
Limited partner units:				
Common units	258,869	—	181,919**(d)**	440,788
Subordinated units	255,773	—	—	255,773
General partner interest	10,941	—	3,712**(e)**	14,653
Members' units	—	96,027	(96,027)**(b)**	—
Retained earnings	—	16,495	(16,495)**(b)**	—
Total partners' capital	525,583	112,522	73,109	711,214
Total liabilities and partners' capital	$ 901,318	$ 169,202	$ 9,050	$ 1,079,570

See accompanying notes to unaudited pro form financial statements.

USA COMPRESSION PARTNERS, LP AND SUBSIDIARIES
Unaudited Pro Forma Statement of Operations
Year Ended December 31, 2012
(in thousands, except unit and per unit data)

	USA Compression (Historical)	Pro Forma Adjustments - IPO	Pro Forma USA Compression	S&R Compression (Historical)	Pro Forma Adjustments - S&R Acquisition	Pro Forma Combined
Revenues:						
Contract operations	$ 116,373	$ —	$ 116,373	$ 25,198	$ (873)**(f)**	$ 140,698
Parts and service	2,414	—	2,414	—	—	2,414
Fabrication revenue	—	—	—	799	(799)**(f)**	—
Total revenues	118,787	—	118,787	25,997	(1,672)	143,112
Costs and expenses:						
Cost of operations, exclusive of depreciation and amortization	37,796	—	37,796	12,379	(579)**(h)**	49,595
Selling, general, and administrative	18,268	—	18,268	1,159	—	19,427
Depreciation and amortization	41,880	—	41,880	4,876	4,824**(f), (g)**	51,580
Loss (Gain) on sale of assets	266	—	266	—	—	266
Cost of goods sold (fabrication revenue)	—	—	—	488	(488)**(f)**	—
Impairment losses on rental equipment	—	—	—	627	(627)**(f)**	—
Total costs and expenses	98,210	—	98,210	19,529	3,130	120,869
Operating income	20,577	—	20,577	6,468	(4,802)	22,243
Other income (expense):						
Interest expense	(15,905)	4,937**(i)**	(10,968)	231	(10)**(f), (i)**	(10,747)
Other	28	—	28	7	(7)**(f)**	28
Total other expense	(15,877)	4,937	(10,940)	238	(17)	(10,719)
Net income before income tax expense	4,700	4,937	9,637	6,706	(4,819)	11,524

Income tax expense	196	—	196	—	—	196
Net income	$ 4,504	$ 4,937	$ 9,441	$ 6,706	$ (4,819)	$ 11,328
Net income allocated to general partner	$ 45					
Net income available for limited partners	$ 4,459					
Net income subsequent to initial public offering allocated to:						
General partner's interest in net income			$ 189**(j)**			$ 227
Common units interest in net income			$ 4,786**(j)**			$ 6,831
Subordinated units interest in net income			$ 4,466**(j)**			$ 4,270
Weighted average common units outstanding:						
Basic and diluted			15,048,588**(j)**		7,425,261**(d)**	22,473,849
Weighted average subordinated units outstanding:						
Basic and diluted			14,048,588**(j)**			14,048,588
Net income per common unit:						
Basic and diluted			$ 0.32**(j)**			$ 0.30
Net income per subordinated unit:						
Basic and diluted			$ 0.32**(j)**			$ 0.30

See accompanying notes to unaudited pro form financial statements.

USA COMPRESSION PARTNERS, LP AND SUBSIDIARIES
Unaudited Pro Forma Statement of Operations
Six Months Ended June 30, 2013
(in thousands, except unit and per unit data)

	USA Compression (Historical)	Pro Forma Adjustments - IPO	Pro Forma USA Compression	S&R Compression (Historical)	Pro Forma Adjustments - S&R Acquisitions	Pro Forma Combined
Revenues:						
Contract operations	$ 65,040	$ —	$ 65,040	$ 17,177	$ (413)**(f)**	$ 81,804
Parts and service	874	—	874	—	—	874
Fabrication revenue	—	—	—	311	(311)**(f)**	—
Total revenues	65,914	—	65,914	17,488	(724)	82,678
Costs and expenses:						
Cost of operations, exclusive of depreciation and amortization	20,551	—	20,551	7,824	(452)**(h)**	27,923
Selling, general, and administrative	10,443	—	10,443	756	—	11,199
Depreciation and amortization	23,851	—	23,851	3,289	1,563**(f), (g)**	28,703
Loss (Gain) on sale of assets	104	—	104	—	—	104
Cost of goods sold (fabrication revenue)	—	—	—	132	(132)**(f)**	—
Total costs and expenses	54,949	—	54,949	12,001	979	67,929
Operating income	10,965	—	10,965	5,487	(1,703)	14,749
Other income (expense):						
Interest expense	(5,934)	207**(i)**	(5,727)	(20)	65**(f), (i)**	(5,682)
Other	6	—	6	(3)	3**(f)**	6
Total other expense	(5,928)	207	(5,721)	(23)	68	(5,676)
Net income before income tax expense	5,037	207	5,244	5,464	(1,635)	9,073
Income tax expense	114	—	114	—	—	114
Net income	$ 4,923	$ 207	$ 5,130	$ 5,464	$ (1,635)	$ 8,959
Less:						
Earnings allocated to general partner prior to initial public offering on January 18, 2013	$ 5	$ (5)	$ —			$ —
Earnings available for limited partners prior to initial public offering on January 18, 2013	$ 530	$ (530)	$ —			$ —
Net income subsequent to initial public offering on January 18, 2013	$ 4,388	$ 742	$ 5,130			$ 8,959
Net income subsequent to initial public offering allocated to:						
General partner's interest in net income	$ 88		$ 103			$ 179
Common units interest in net income	$ 2,242		$ 2,621			$ 5,410
Subordinated units interest in net income	$ 2,058		$ 2,406			$ 3,370
Weighted average common units outstanding:						
Basic	15,130,872		15,130,872		7,425,261**(d)**	22,556,133
Diluted	15,155,834		15,155,834		7,425,261**(d)**	22,581,095
Weighted average subordinated units outstanding:						
Basic and diluted	14,048,588		14,048,588			14,048,588
Net income per common unit:						
Basic	$ 0.15		$ 0.17			$ 0.24
Diluted	$ 0.15		$ 0.17			$ 0.24
Net income per subordinated unit:						
Basic and diluted	$ 0.15		$ 0.17			$ 0.24

See accompanying notes to unaudited pro form financial statements.

1. General

USA Compression Partners, LP (the "Partnership") is a publicly traded Delaware limited partnership formed to own and operate the business conducted by its subsidiaries. The common units representing limited partner interests in the Partnership (the "Common units") are listed on the New York Stock Exchange ("NYSE") under the symbol "USAC." USA Compression GP, LLC, the general partner of the Partnership ("General Partner"), is owned by USA Compression Holdings, LLC ("USA Compression Holdings"). Unless the context requires otherwise, references to "we," "us," "our," or "the Partnership" are intended to mean the business and operations of USA Compression Partners, LP and its consolidated subsidiaries.

The Partnership, through its operating subsidiaries, primarily provides natural gas compression services under term contracts with customers in the oil and gas industry, using natural gas compressor packages that it designs, engineers, owns, operates and maintains.

On August 30, 2013, the Partnership completed the acquisition of assets and certain liabilities related to the business of providing compression services to third parties engaged in the exploration, production, gathering, processing, transportation or distribution of oil and gas (the "S&R Acquisition") in exchange for 7,425,261 Common Units, which were valued at $181.9 million at the time of issuance. The S&R Acquisition was consummated pursuant to the Contribution Agreement dated August 12, 2013 (the "Contribution Agreement") with S&R Compression, LLC, ("S&R") and Argonaut Private Equity, L.L.C. ("Argonaut"). The S&R Acquisition had an effective date of June 30, 2013. In connection with the S&R Acquisition, the Partnership acquired 982 compression units with total horsepower of approximately 138,000.

2. Basis of Presentation

The historical financial information is derived from the historical consolidated financial statements of the Partnership and the historical financial statements of S&R. The unaudited pro forma condensed combined balance sheet was prepared assuming the S&R Acquisition occurred on June 30, 2013. The unaudited pro forma condensed combined statements of operations were prepared assuming the S&R Acquisition occurred on January 1, 2012. The adjustments provided in Note 3 below reflect that the S&R Acquisition was financed entirely with Common Units.

The pro forma adjustments are based on currently available information and certain estimates and assumptions by management. If the S&R Acquisition had been in effect on the dates or for the periods indicated, the results may have been substantially different. For example, the Partnership may have operated the assets differently than S&R, realized service revenue may have been different and costs of operating the compression assets may have been different. These unaudited pro forma condensed combined financial statements are provided for illustrative purposes only and may not provide an indication of results in the future. The unaudited pro forma financial statements should be read in conjunction with the Partnership's

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historical consolidated financial statements and the notes thereto included in our Annual Report on Form 10-K for the year ended December 31, 2012 and in our Quarterly Report on Form 10-Q for the quarter ended June 30, 2013.

The pro forma adjustments have been prepared as if the transactions described below had taken place on June 30, 2013, in the case of the pro forma balance sheet, or as of January 1, 2012, in the case of the pro forma statements of operations for the year ended December 31, 2012 and six months ended June 30, 2013.

The pro forma financial statements reflect the following transactions:

- the acquisition of compression assets owned by S&R in the S&R Acquisition in exchange for 7,425,261 Common Units, which were valued at $181.9 million at the time of issuance;
- the effectiveness of our fourth amended and restated credit agreement, which we entered into on June 1, 2012; and
- the closing of the Partnership's initial public offering on January 18, 2013.

The unaudited pro forma financial statements are not necessarily indicative of the results that actually would have occurred if the transactions described above had occurred on the dates indicated.

3. Pro Forma Adjustments and Assumptions

The following adjustments were made in the preparation of the condensed combined financial statements:

(a) In exchange for the assets and liabilities included in the S&R Acquisition the Partnership issued 7,425,261 Common Units representing a 20% limited partner interest in the Partnership. Based on the closing price of the Partnership's Common Units on August 30, 2013, the closing date of the S&R Acquisition ("Closing Date"), the value of the Common Units at issuance is $181.9 million. In the accompanying unaudited pro forma condensed combined balance sheet as of June 30, 2013, the total purchase price is allocated to the tangible and identifiable intangible assets and based on their estimated fair values as of the date of the acquisition in accordance with the acquisition method of accounting. The Partnership has engaged professional appraisers to determine the fair value of the compression assets acquired and a valuation specialist to assist in identifying and valuing the identifiable intangible assets.

The purchase price allocation as of August 30, 2013 is comprised of the following components (in thousands):

Issuance of limited partner units	$	181,919
Less cash received for working capital adjustment		(3,666)
Total consideration		**178,253**

Trucks and Trailers	2,158
Compression equipment	117,784
Computers	23
Intangibles	
Customer Relationships	6,700
Non-compete	900
Total Intangibles	7,600
Goodwill	50,688
Allocation of Purchase Consideration	**$ 178,253**

(b) Represents assets, liabilities, debt and equity not acquired. The Partnership did not acquire any accounts receivable, accounts payable, or accrued liabilities and did not acquire $25.0 million of net property plant and equipment.

(c) Adjustment to reflect changes in total consideration paid by USA Compression based on changes in working capital between the effective date and actual working capital account balances acquired at closing. Amounts received were used to repay indebtedness outstanding under the Partnership's revolving credit facility.

(d) Reflects the Common Units issued as consideration for the assets acquired by the Partnership from S&R as part of the S&R Acquisition.

(e) Records the contribution of equity by the General Partner to maintain its 2% general partner interest in the Partnership. Amounts received were used to repay indebtedness outstanding under the Partnership's revolving credit facility.

(f) Elimination of revenues and expenses related to compression assets not acquired by the Partnership from S&R as part of the S&R Acquisition. Amounts were derived from the historical records and corporate allocations prepared by S&R.

(g) Depreciation and amortization was estimated using the straight-line method and reflects the incremental depreciation and amortization expense due to adding the compression assets and intangible assets at fair value.

(h) Initial fluids start-up costs were expensed as incurred in the S&R historical income statements; the Partnership capitalizes these amounts in accordance with its accounting policy. Additionally, these costs are now reflected in the fair value and resulting depreciation of the acquired assets. Therefore, an adjustment has been made to remove $0.6 million and $0.5 million of initial fluids start-up spending for the year ended December 31, 2012 and the six months ended June 30, 2013, respectively.

(i) Reflects the reduction of interest expense for the following adjustments for each period:

	Six Months Ended June 30, 2013	Year Ended December 31, 2012
Predecessor interest expense	$ 5,934	$ 15,905
Add: additional debt issuance costs	—	50
Less: reduced interest expense due to lower spread under the fourth amended and restated agreement dated June 1, 2012	—	(920)
Add: incremental commitment fee due to the larger borrowing capacity under the third amendment on June 1, 2012 to the revolving credit facility	—	156
Less: interest reduction from lower revolver balance based upon the use of proceeds from the initial public offering on January 18, 2013	(207)	(5,407)
Add: incremental commitment fee based upon the use of proceeds from the initial public offering	—	678
Add: Incremental interest expense from borrowings to fund payment of distributions	—	506
Pro forma interest expense - IPO Adjustment	$ 5,727	$ 10,968
Less: interest reduction from lower revolver balance based upon the use of proceeds from the GP contribution and purchase price adjustment	(45)	(221)
Pro forma interest expense - IPO adjustment and S&R adjustment	$ 5,682	$ 10,747

(j) Reflects the conversion of the adjusted net partners' capital of $344.1 million from partners' capital to common and subordinated limited partner equity of the partnership and the general partner's interest in the Partnership. The conversion is allocated as follows:

I. $255.2 million for 15,048,588 common units;
II. $258.6 million for 14,048,588 subordinated units; and
III. $10.9 million for a 2.0% general partner interest.