

5. In this case, Staff made no prudence adjustments. Staff adjusted Empire's ACA balances to reflect Staff's recommended allocation of certain pipeline costs. Staff also recommends adjustments related to Empire's cashout provisions.

6. Staff's *Memorandum* also includes comments and recommendations regarding Empire's gas supply planning and hedging practices.

7. Staff recommends the Commission order Empire to respond to Staff's adjustments and recommendations within 45 days.

WHEREFORE, Staff submits its recommendations attached here as Appendix A, and recommends the Commission order Empire to respond to the recommendations within 45 days.

Respectfully Submitted,

/s/ John D. Borgmeyer

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CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing were served electronically to all counsel of record this 18th day of December, 2014.

/s/ John D. Borgmeyer