

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities' Tariff Revisions Designed to Implement a General Rate Increase for Natural Gas Service in the Missouri Service Areas of the Company. ) ) **Case No. GR-2014-0152**

**HIGHLY CONFIDENTIAL RECONCILIATION**

**COMES NOW** the Staff of the Missouri Public Service Commission, by and through counsel, and submits the attached *Highly Confidential Reconciliation* pursuant to the *Order Setting Procedural Schedule* previously issued in this case, and in support thereof states as follows:

1. The attached *Highly Confidential Reconciliation* generally follows the *List of Issues* filed herein by Staff on August 26, 2014, and attempts to assign a dollar value to those issues with a revenue requirement impact in this case. However, as stated in the *List of Issues*, all parties may not agree that every issue listed is properly an issue to be decided by the Commission in this case.

2. The attached is being filed as Highly Confidential ("HC") in its entirety because, although not all figures contained in the attached may be HC, the figures which are HC could be determined if the remaining figures were not so filed.

**WHEREFORE**, Staff submits the attached *Highly Confidential Reconciliation* for the Commission's consideration.

Respectfully submitted,

**/s/ Jeffrey A. Keevil**

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**CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to counsel for all parties of record this 28<sup>th</sup> day of August 2014.

**/s/ Jeffrey A. Keevil**