

5. Staff made no prudence adjustments in this case. Staff made several compliance adjustments related to gas costs and adjustments related to hedging practices. Staff's *Memorandum* page 19 contains a table summarizing Staff's adjustments.

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

7. Staff recommends the Commission order Liberty 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 Liberty 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 19th day of December, 2014.

/s/ John D. Borgmeyer