

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

In the Matter of The Empire District Gas)
Company's Purchased Gas Adjustment)
Tariff Filing.)

Case No. GR-2011-0108

STAFF RECOMMENDATION

COMES NOW the Staff of the Missouri Public Service Commission (Staff) and files its Recommendation in this Purchase Gas Adjustment case.

1. In the attached Recommendation (Appendix A), Staff had identified its concerns and recommends certain accounting adjustments to The Empire District Gas Company's (EDG) Actual Cost Adjustment (ACA) account balances.

2. Staff's accounting adjustments are summarized by service area and found in the Table in the Executive Summary.

3. Staff's recommended adjusted balances for EDG's 2009-2010 ACA filing are in Table 1, Section V.

WHEREFORE, based on the concerns and recommendations contained in Staff's Recommendation, Staff recommends the Commission order EDG to respond to the Staff's Recommendation within 30 days.

Respectfully submitted,

/s/Robert S. Berlin

Robert S. Berlin
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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 all counsel of record this 30th day of December 2011.

/s/ Robert S. Berlin