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)	Case No. GR-2014-0152
Designed to Implement a General Rate Increase for)	
Natural Gas Service in the Missouri Service Areas)	
of the Company.)	

STAFF TEST YEAR, UPDATE AND TRUE-UP RECOMMENDATION

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and respectfully submits the following *Test Year, Update and True-Up Recommendation*:

- 1. Staff agrees with the Company's proposed test year, the twelve months ended September 30, 2013, as set forth in the *Direct Testimony of David Swain* at page 10, line 3.
- 2. Staff will update for known and measurable changes through March 31, 2014, rather than April 30, 2014, as set forth in Mr. Swain's direct testimony. Staff understands that Company has now agreed with Staff's proposed update period of March 31, 2014.
 - 3. Staff and Company agree there will be no true-up.

WHEREFORE, Staff prays that the Commission will accept this Recommendation and order the dates set out herein.

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 19th day of March, 2014.

/s/ Jeffrey A. Keevil