Liberty Utilities

FOR - All Areas

Name of Issuing Corporation

Community, Town or City

PURCHASED GAS ADJUSTMENT CLAUSE (CONT'D)

2. Liberty Utilities shall not seek recovery in Missouri rates for transportation charges resulting from the Gas Transportation Agreement between Atmos Energy Corporation ("Atmos") and Liberty Utilities dated February 2012, by which Atmos delivers natural gas to Liberty Utilities at or near the Missouri/Kansas border, until the effective date of rates in Liberty Utilities' next general rate case. Recovery of transportation rate charges shall be limited for a period of eight (8) years after the effective date of recovery of these charges to no more than \$0.075MMBtu on a usage basis.

III. DEFERRED PURCHASED GAS COST – ACTUAL COST ADJUSTMENT ACCOUNTS:

Company shall establish and maintain a Deferred Purchased Gas Cost – Actual Adjustment (ACA) Account which shall be credited with any over-recovery resulting from the operation of Company's PGA procedure or debited for any under-recovery resulting from the same.

An ACA account shall be maintained for each of the following geographic areas: Northeast, Southeast, West, and Kirksville.

Section II, paragraph 2, Tariff Sheet 42A are incorporated herein.

DATE OF ISSUE: August 3, 2012

month day year

DATE EFFECTIVE: September 2, 2012

month day year

ISSUED BY: Victor Edwards

name of officer

Director, Regulatory & Government Affairs

title

Jackson, MO

address

Cancelling

4th Revised SHEET NO. 117 3rd Revised SHEET NO. 117

Liberty Utilities

FOR - All Areas

Name of Issuing Corporation

Community, Town or City

PILOT PROGRAMS

High Efficiency Natural Gas Water Heating and Space Heating Rebates

DESCRIPTION AND AVAILABILITY:

At annual funding levels determined by the EE Advisory Group pursuant to the General Terms and Conditions set forth at Sheet No. 115, the Company will promote more effective utilization of natural gas through the replacement of less efficient water heating and space heating equipment with high efficient Energy Star® rated natural gas equipment. Rebates are being offered to the Company's customers, on a limited basis, for a portion of the purchase and installation cost of programmable thermostats and Energy Star® rated natural gas equipment as described below.

The Program is voluntary and each type of rebate is available to any participant. Rebates must be redeemed through the Administrator. Participating Retailers and rebate forms are available at all of the Company's Missouri office locations as well as on the Company's website (http://www.libertyutilities.com/central/saving/ee_missouri.html), or by calling 1-877-333-9965.

DEFINITIONS:

Administrator - The Company or its Agent will administer this Conservation Effort.

Participant - A customer, under the residential or small general service classes, which is located in Missouri, and elects to purchase energy efficient gas saving equipment as described in this Conservation Effort.

Retailer - Any retailer who has agreed to sell the Energy Star® rated energy efficient natural gas equipment associated with this Program.

REBATES:

Rebates shall apply to customers purchasing programmable thermostats, Energy Star® rated natural gas furnaces, boilers, combo heating/ water heating systems, water heating systems, or other such equipment as may be approved by the Administrator.

Each participant will receive a rebate after the completed rebate form is submitted with proper information.

DATE OF ISSUE: August 3, 2012

month day year

DATE EFFECTIVE: September 2, 2012

month day year

ISSUED BY: Victor Edwards

name of officer

Director, Regulatory & Government Affairs

title

Jackson, MO address