P.S.C. MO. No. 2 Canceling P.S.C. MO. No. 1 THE EMPIRE DISTRICT GAS COMPANY JOPLIN, MO 64802 TAX AND LICENSE RIDER GAS Original Sheet No. 66 Sheet No. 7 FOR: All Communities and Rural Areas Receiving Natural Gas Service

APPLICABLE

This rider is applicable to all of Company's gas rate schedules, except it shall not be applicable to revenues for service to the following revenue classifications as specifically required by governmental authorities having jurisdiction:

- 1. Municipal
- 2. Other Public Authorities

STATE OF MISSOURI, PUBLIC SERVICE COMMISSION

- 3. Interdepartmental
- 4. Industrial

All gross receipts taxes, franchise taxes, occupational taxes, license taxes and taxes of a similar nature imposed by a city, town, village, or other local governmental agency shall as herein provided be included as a separate item in the charges for gas service rendered to and for persons located within the limits of the city, town, village, or other local governmental agency's territory imposing such tax. This rider applies to the above stated taxes whether based on receipts, revenue, or income, or is a stated amount in dollars and cents.

A pro rata portion of such tax shall be included as a separate item in the customer's statement for service rendered and shall be calculated by applying thereto a percentage factor equivalent to the ratio of such tax to receipts or revenues on which tax may be applied for the same period.

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ISSUED BY: Kelly S. Walters, Vice President