



SOUTHERN MISSOURI GAS COMPANY, L.P.

May 12, 2000

FILED

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Missouri Public
Service Commission

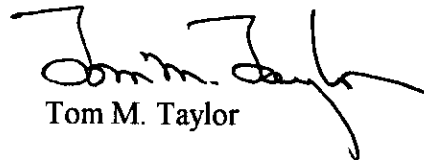
Mr. Brian D. Kinkade
Executive Director
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102

Re: Case No. GR-2000-485 Audit

Dear Mr. Kinkade:

In response to your letter of April 28, 2000, this is to advise that Southern Missouri Gas Company, L.P. ("SMGC") will accept the responsibility of all reasonable expenses for an out-of-state examination of SMGC's financial books and records in connection with its Small Rate Case filing in Case GR-2000-485.

Sincerely,


Tom M. Taylor

cc: Mr. Daniel Redel
Manager, Internal Accounting

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