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September 19, 2008

Colleen M. Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
200 Madison Street, Suite 100
P.O. Box 360
Jefferson City, Missouri 65102

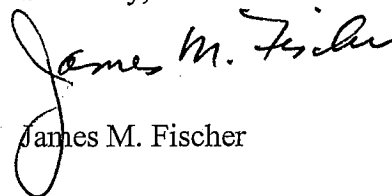
RE: Southern Missouri Gas Company, L.P. d/b/a Southern Missouri Natural
Gas—PGA/ACA filing, Case No. GR-2008-0379
Tariff Tracking No.

Dear Ms. Dale:

Please find enclosed for filing in the above-referenced matter the original of Southern Missouri Natural Gas' 24th Revised Sheet No. 27 with an effective date of October 1, 2008. This tariff sheet revises SMNG's purchased gas adjustment and ACA factors. In addition, also attached are proprietary supporting workpapers.

Copies of the foregoing have been hand-delivered, emailed or mailed this date to all counsel of record. Thank you for your attention to this matter.

Sincerely,


James M. Fischer

Enclosures

cc: General Counsel
Public Counsel

FORM NO. 13 P.S.C. No. 1

(original)

Sheet No. 27

24th (revised)

Cancelling P.S.C. MO No. 1

(original)

Sheet No. 27

23rd (revised)

Southern Missouri Gas Company, L.P.
d/b/a Southern Missouri Natural Gas
Name of Issuing Corporation

All Communities and Rural Areas
For Receiving Natural Gas Service
Community, Town or City

PURCHASED GAS ADJUSTMENT (cont.)

As provided in this Purchased Gas Adjustment Clause, the following adjustment(s) per Ccf will be made to the basic natural gas service schedules:

<u>Schedule</u>	<u>Purchased Gas Cost</u>	<u>Actual Cost Adjustment</u>	<u>Refunds</u>	<u>Unscheduled Filing Adjustment (UFA)</u>	<u>TOP Factor</u>	<u>Total PGA</u>
GS	0.9340	.0411	0		0	.9751
LVS	0.9340	.0411	0		0	.9751
OGS	0.9340	.0411	0		0	.9751
LGS	0.9340	.0411	0		0	.9751

The TOP Factor, as provided in Sheet No. 6, shall also apply to all Ccfs delivered to transportation customers.

DATE OF ISSUE September 19, 2008
month day year

DATE EFFECTIVE October 1, 2008
month day year

ISSUE BY Randal T. Maffett Managing Partner 301 E. 17th Street, Mountain Grove, MO 65711
name of officer title address