

FISCHER & DORITY
PROFESSIONAL CORPORATION

James M. Fischer
Larry W. DORITY

Attorneys at Law
Regulatory & Governmental Consultants

101 Madison, Suite 400
Jefferson City, MO 65101
Telephone: (573) 636-6758
Fax: (573) 636-0383

September 15, 2009

Steve Reed
Secretary/General Counsel
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-2009-0287
Tariff Tracking No.

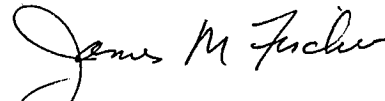
Dear Mr. Reed:

Please find enclosed for filing in the above-referenced matter the original of Southern Missouri Natural Gas' 26th Revised Sheet No. 27 with an effective date of October 1, 2009. This tariff sheet revises SMNG's purchased gas adjustment and ACA factors. In addition, also attached are proprietary supporting workpapers.

The customer impact of SMNG's PGA filing made on this date is expected to be a decrease of approximately \$ 18.00 annually, or a 2.3% decrease from current levels for a typical residential customer.

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