

Missouri Gas Energy,
a Division of Southern Union Company

For: All Missouri Service Areas

TAX ADJUSTMENT
TA

GENERAL REGULATIONS

When any governing body of a taxing political subdivision imposes a franchise, occupation, business, sales, license, excise, privilege or similar charge which is based on consumption, or on gross receipts, net receipts, or revenue from the provision of gas service, or on a per customer basis, such charges shall be recovered from customers located within the boundaries of such taxing subdivision.

METHOD OF BILLING

- A. Where such charge is levied on the basis of a percentage of gross receipts, a uniform percentage designed to produce that percentage on a net basis to the taxing body will be applied to each customer's bill so affected, and the amount so computed will be added as a separate item to such customer's bill.
- B. Where such charge is levied on a basis other than a percentage of gross receipts, there shall be added to each customer's bill so affected that proportionate part of such total charge imposed by the taxing subdivision in conformity with the basis of such total charge. The pro rata charge applicable to each customer so affected will be added as a separate item on the customer's bill.

DATE OF ISSUE September 24, 2004
month day year

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ISSUED BY: Michael R. Noack Director, Pricing and Regulatory Affairs
Missouri Gas Energy, Kansas City, MO. 64111

Missouri Gas Energy,
a Division of Southern Union Company
Name of Issuing Corporation

For: All Missouri Service Areas
Community, Town or City

PURCHASED GAS COST ADJUSTMENT
PGA

The Deferred Purchased Gas Cost Account shall be adjusted for those revenues received by the Company for the release of pipeline transmission capacity to another party other than those revenues which are retained by the Company as described in Section IX of this schedule.

For each month during the ACA period and for each month thereafter interest, at a simple rate equal to the prime bank lending rate (as published in the Wall Street Journal on the first business day of the following month), minus two (2) percentage points (but not less than zero) shall be credited to customers for any over-recovery of gas costs or credited to the Company for any under-recovery of gas costs. Interest shall be computed based upon the average of the accumulated beginning and ending monthly ACA account balances. The Company shall maintain detailed work-papers that provide the interest calculation on a monthly basis.

Initially, monthly interest shall be credited as described above based upon the average of the ending balance determined from the monthly ACA balance ending September 30, 2004 and the monthly ACA balance ending August 31, 2004.

For each twelve month billing period ended June 30, the differences of the cost of gas and the cost recovery comparisons as described herein, including any balance for the previous year shall be accumulated to produce a cumulative balance of over-recovered or under-recovered costs. An "Actual Cost Adjustment" (ACA) shall be computed by dividing the cumulative balance of under-recoveries or over-recoveries by the annual sales volumes set out in Section VIII of this Schedule.

This adjustment shall be rounded to the nearest \$0.00001 per Ccf and applied to the billings of each applicable sales and transportation rate classification, commencing in November of each year, and shall remain in effect until superseded by subsequent ACA factors calculated according to this provision. The Company shall file any revised ACA on Sheet No. 24.3 in the same manner as all other Purchased Gas Cost Adjustments.

The current methodology for tracking and recovering gas supply costs, the application of interest on ACA balances and the treatment of natural gas transmission pipeline refunds shall be subject to regulatory review between April 1, 2005 and June 30, 2006. Thereafter, the current methodology may either continue in its present form or be revised to a former or new methodology by Order of the Commission. If the treatment of gas cost recovery, interest determination and handling of refunds described herein is revised by the Commission on or after July 1, 2006, the Company shall continue to perform calculations reflective of the PGA provisions employed during the above review period through the end of its then current ACA period.

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PURCHASED GAS COST ADJUSTMENT
PGA

VII. DEMAND RELATED COST RECOVERY

Customers electing transportation service under rate schedules LV, ITS and Whiteman Air Force Base shall be billed as a component of total purchased gas costs, when receiving contract demand or authorized overrun service, demand charges estimated to be sufficient to reimburse the Company for demand related transportation costs incurred to serve such customers as those costs may vary from time to time. Such charges, as specified in the Southern Star Central's Federal Energy Regulatory Commission (FERC) tariffs for rate schedules TSS and FTS or such replacement charges as may be found appropriate by the FERC, are calculated as an average demand cost based on contracted billing determinants as set out in Section VIII of this Schedule and shown on Sheet No. 24.3. Such demand rates shall be collected from customers in accordance with the Company's applicable rate schedules. Revenues from this provision will be credited through the ACA.

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PURCHASED GAS COST ADJUSTMENT

PGA

Volumes supplied over Panhandle Eastern Pipe Line system:

EFT	Transmission-Market	27,880	DKT
	Transmission-Field/Market	27,880	DKT
	Reservation-Winter	18,987	DKT
	Commodity- Haven/Market	2,838,589	DKT
	Commodity- Field/Market	3,052,908	DKT
FS	Deliverability- Field	20,000	DKT
	Capacity- Field	122,650	DKT
	Commodity- Field/Storage	1,421,800	DKT
	Commodity- Storage/Market	1,421,800	DKT
	Total Commodity	2,838,589	DKT
	Non-Commodity Transport Fuel	104,118	DKT
	Total Commodity-Field	2,942,707	DKT

Volumes supplied over Riverside Pipeline

FT	Reservation	46,332	DKT
	Total Commodity-City Gate	1,818,956	DKT
	Non-Commodity Transport Fuel	41,602	DKT
	Total Commodity-Field	1,860,558	DKT

Volumes supplied over KM Interstate

FT - Prd/Mkt	Reservation	100,000	DKT
FT - Mkt	Reservation	50,000	DKT
	Total Commodity City Gate	15,192,902	DKT
	Non-Commodity Transport Fuel	550,069	DKT
	Total Commodity-Field	15,742,971	DKT

Sales Volumes (V): 578,712,084 Ccf

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

Fifth Revised
Fourth Revised

SHEET No. 24.6
SHEET No. 24.6

Missouri Gas Energy,
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P.S.C. MO. No. 1
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Twenty Second Revised
Twenty First Revised

SHEET No. 24.7
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SHEET No. 24.8
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Fourteenth Revised

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SHEET No. 24.14
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For: All Missouri Service Areas

RESIDENTIAL GAS SERVICE

RS

AVAILABLE

At points on the Company's existing distribution facilities located in the communities specified in the Index.

APPLICABLE

To natural gas service supplied at one point of delivery to residential customers for domestic use by the customer or by members of customer's household for nonbusiness, noncommercial or nonindustrial purposes. Such domestic use shall include space heating, water heating, cooking, air conditioning, and other household uses.

Service hereunder is not available to locations served through a master meter or to a location other than the customer's domicile.

NET MONTHLY BILL

Rate

Customer Charge:

\$ 11.65 per month

Commodity Charge:

\$ 0.13187 per Ccf for all gas delivered.

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LARGE GENERAL GAS SERVICE
LGS

NET MONTHLY BILL

Rate

Customer Charge:

\$93.00 per month

Commodity Charge:

\$0.12317 per Ccf for all gas delivered during the billing months of November through March.

\$0.07530 per Ccf for all gas delivered during the billing months of April through October.

In the event that a billing cycle has usage in more than one calendar month, the commodity charge will be prorated.

Minimum

The higher of the above rate for zero consumption plus applicable adjustments and surcharges, but subject to the Company's proration rule contained in Section 7.02 of the Company's General Terms and Conditions.

Adjustments and Surcharges

The rates and minimum charges hereunder are subject to adjustments as provided in the following schedules:

1. Purchased Gas Cost Adjustment (PGA).
2. Tax Adjustment (TA).
3. Infrastructure Replacement Surcharge (ISRS)

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LARGE VOLUME SERVICE

LV

NET MONTHLY BILL

The bill for each billing period shall be the sum of the Customer Charge, the Transportation Charge, the Contract Demand Charge, and the EGM Charge. Service hereunder is subject to the Purchased Gas Cost Adjustment (PGA) schedule, the Tax Adjustment (TA) schedule and other provisions as hereinafter described.

Rate

Customer Charge: \$478.75 per month

Sales or Transportation Charge:

For all gas delivered during the billing months of November through March:

\$ 0.05209 per Ccf for the first 30,000 Ccf transported, plus
\$ 0.04088 per Ccf for all additional gas transported.

For all gas delivered during the billing months of April through October:

\$ 0.03294 per Ccf for the first 30,000 Ccf transported, plus
\$ 0.02174 per Ccf for all additional gas transported.

Contract Demand Charge: The Contract Demand rate as set forth in the Purchased Gas Adjustment schedule Sheet 24.3.

Maximum Transportation Charge: The transportation charge as stated above.

Minimum Transportation Charge: The higher of the above rate for zero consumption plus applicable adjustments and surcharges, or the minimum as set forth by contract, but subject to the Company's proration rule contained in Section 7.02 of the Company's General Terms and Conditions. In no event may the minimum transportation charge be below an amount equivalent to:

Customer charge plus \$0.0005 per Ccf.

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WHITEMAN AIR FORCE BASE

APPLICABLE

This rate schedule is applicable to all natural gas sales and transportation requirements of Whiteman Air Force Base (customer) except customer's natural gas requirements for armed forces housing. Requirements for armed forces housing will continue to be provided under Company's tariff for such service or such replacement tariff as may be authorized by the Commission.

NET MONTHLY BILL

Rate

Customer Charge:

\$478.75 per month

Transportation Charge:

For all gas delivered during the billing months of November through March:

\$0.05209 per Ccf for the first 30,000 Ccf transported, plus
\$0.04088 per Ccf for all additional gas transported.

For all gas delivered during the billing months of April through October:

\$0.03294 per Ccf for the first 30,000 Ccf transported, plus
\$0.02174 per Ccf for all additional gas transported.

This charge is applicable to all gas transported necessary to satisfy customer's annual sales and transportation requirement of up to 2,000,000 Ccf, plus

\$0.03602 per Ccf during the period November through March for all gas transported necessary to satisfy customer's annual sales and transportation requirement of more than 2,000,000 Ccf but less than 3,000,000 Ccf, plus

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WHITEMAN AIR FORCE BASE

\$0.01392 per Ccf for all gas transported necessary to satisfy customer's annual sales and transportation requirement of more than 3,000,000 Ccf but less than 5,000,000 Ccf, plus

\$0.03602 per Ccf for all additional gas transported.

Minimum

The higher of the above rate for zero consumption plus applicable adjustments and surcharges, or the minimum as set forth by contract, but subject to the Company's proration rule contained in Section 7.02 of the Company's General Terms and Conditions.

Adjustments and Surcharges

The rates hereunder are subject to adjustments as provided in the following schedules:

1. Purchase Gas Cost Adjustment (PGA).
2. Tax Adjustment (TA).
3. Infrastructure Replacement Surcharge (ISRS)

Demand Charges

Customer shall be required to specify a level of maximum daily requirements (hereinafter referred to as the "Contract Demand level"). To the extent specified by the customer and in accordance with the provisions of this rate schedule, the Company will supply natural gas up to and including the Contract Demand level with purchases the Company makes from its suppliers.

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INTRASTATE TRANSPORTATION SERVICE
ITS

AVAILABLE:

At points on the Company's existing gas distribution system. However, service under this schedule ITS shall be limited only to those customers who have executed a transportation contract prior to October 15, 1993.

APPLICABLE:

To natural gas transportation service supplied at one point of delivery for resale outside of the Company's certificated area to municipal gas systems.

Upon election by the customer and acceptance by the Company, customer will furnish Company all supply contracts verifying the adequacy of all customer peak day and annual Ccf volume requirements. The customer also agrees to utilize firm transportation service for delivery of gas quantities to the Company.

NET MONTHLY BILL:

Rate:

Customer Charge:

\$478.75 per month

Transportation Charge:

The charges to be billed for this service shall be agreed to in advance by the Company and the customer and shall be set forth in a separate contract approved by this Commission.

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ISSUED BY: Michael R. Noack

Director, Pricing and Regulatory Affairs
Missouri Gas Energy, Kansas City, MO. 64111

Missouri Gas Energy,
a Division of Southern Union Company

For: All Missouri Service Areas

INTERIM GAS SERVICE FOR COMPRESSION OF NATURAL GAS
FOR USE AS A FUEL IN VEHICULAR COMBUSTION ENGINES
CNG

NET MONTHLY BILL (continued)

Adjustments and Surcharges

The rates and minimum charges hereunder are subject to adjustments as provided in the following schedules:

1. Purchased Gas Cost Adjustment Schedule (PGA). The purchased gas cost will be the Small General Service (SGS) gas cost stated on Sheet No. 24.3.
2. Tax Adjustment Schedule (TA),
3. Infrastructure Replacement Surcharge (ISRS).

Delayed Payment Charge

0.5% will be added to all bills not paid within 15 days after rendition, unless otherwise required by law or other regulation.

OTHER TERMS AND CONDITIONS

Service hereunder is further subject to the following terms and conditions as approved by the Missouri Public Service Commission.

1. General Terms and Conditions (GTC)
2. Transportation Provisions (TRPR)

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P.S.C. MO. No. 1
Canceling P.S.C. MO. No. 1

Fourth Revised
Third Revised

SHEET No. R-14
SHEET No. R-14

Missouri Gas Energy,
a Division of Southern Union Company
Name of Issuing Corporation

For: All Missouri Service Areas
Community, Town or City

GENERAL TERMS AND CONDITIONS FOR GAS SERVICE

(D) Discrimination: No deposit shall be required by Company because of a customer's race, sex, creed, national, origin, marital status, age, number of dependents, source of income, or geographical area of residence.

(E) Deposit - Terms and Conditions: A security deposit required pursuant to these General Terms and Conditions for Gas Service is subject to the following terms and conditions:

(1) Deposit - Amount: A deposit shall not exceed two (2) times the highest bill for utility charges actually incurred or estimated to be incurred by the customer during the most proximate twelve (12)-month period at the service location or, in the case of a new customer, who is assessed a deposit under subsection (A) (3) of this rule, one sixth (1/6) of the estimated annual bill. For all commercial and industrial customers, the amount of the deposit, surety bond or irrevocable letter of credit shall not exceed an estimated bill covering one billing period plus 30 days.

(2) Interest on Deposit: Interest at per annum rate equal to the prime bank lending rate as listed in the Wall Street Journal on the last business day of the preceding calendar year, plus one percentage point, compounded annually shall be payable on all deposits, except as provided in 4 CSR 240.10.040(4). For commercial and industrial customers (as provided in 4 CSR 240.10.040(4)) interest at 3% per annum shall be payable on cash deposits, provided the company keeps the cash deposit in a separate and distinct trust fund and deposited as such in some bank or trust company and not used by the company in the conduct of its business. Interest shall be either credited to the service account of customer on an annual basis during one complete billing cycle or paid upon the return of the deposit, whichever occurs first. Interest shall not accrue on any cash deposit after the Company has made a reasonable effort to return the deposit. The Company shall keep in its records evidence of its efforts to return the deposit to the customer.

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Director, Pricing and Regulatory Affairs
Missouri Gas Energy Kansas City, MO. 64111

Missouri Gas Energy,
a Division of Southern Union Company

For: All Missouri Service Areas

GENERAL TERMS AND CONDITIONS FOR GAS SERVICE

(B) Weather Provisions: Discontinuance of gas or electric service to all residential customers, including all residential tenants of an apartment building, for nonpayment of bills where gas or electricity is used as the source of space heating or operate the only space heating equipment at the residence is prohibited:

- (1) On any day when the National Weather Service local forecast between 6:00 a.m. to 9:00 a.m. for the following 24 hours predicts that the temperature will drop below 32 degrees Fahrenheit; and
- (2) On any day when Company personnel will not be available to reconnect utility service during the immediately succeeding day or days ("Period of Unavailability"), and the National Weather Service local forecast between 6:00 a.m. to 9:00 a.m. predicts that the temperature during the Period of Unavailability will drop below 32 degrees Fahrenheit.

(D) Discontinuance of Service: From November 1 through March 31, Company may not discontinue heat-related residential utility service due to nonpayment of a delinquent bill or account provided:

- (1) The customer contacts Company and states their inability to pay in full;
- (2) Company receives an initial payment and the customer enters into a payment agreement both of which are in compliance with Section 3.10(G) Payment Agreements;
- (3) The customer complies with Company's requests for information regarding the customer's monthly or annual income; and
- (4) There is no other lawful reason for discontinuance of utility service.

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a Division of Southern Union Company

For: All Missouri Service Areas

GENERAL TERMS AND CONDITIONS FOR GAS SERVICE

(G) Payment Agreements: The payment agreement for service under this rule shall comply with the following:

(1) A pledge of an amount equal to any payment required by this section by the agency which administers LIHEAP and/or Utilicare or ECIP shall be deemed to be the payment required. Company shall confirm in writing the terms of any payment agreement under this rule, unless the extension granted the customer does not exceed two weeks.

(2) Payment Calculations:

(a) Company shall first offer a 12-month budget plan which is designed to cover all pre-existing arrears, current bills and Company's estimate of the ensuing bills.

(b) The Company and the customer may upon mutual agreement enter into a payment agreement which allows payment of pre-existing arrears over a reasonable period in excess of 12 months if the customer states an inability to pay the budget plan amount. The Company and the customer shall consider the amount of the arrears, the time over which it developed, the reasons why it developed, the customer's payment history, and the customer's ability to pay in determining a reasonable period of time for payment. Down payment for the customer who has not previously defaulted will be 12% of the 12-month total budget bill amount.

(c) Company shall permit a customer to enter into a payment agreement to cover the current bill plus arrears in fewer than 12 months if requested by the customer.

(d) Company may revise the required payment in accordance with its Levelized Payment Plan.

(e) Customers that are moving from one residence to another will be required to pay all past due installments on their existing CWR agreement before service has to be extended at the new address. The same payment agreement will be moved to the new address, with any change that is necessary in the ABC amount.

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