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April 26, 2006

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

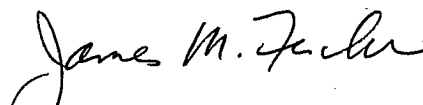
RE: Southern Missouri Gas Company, L.P. d/b/a Southern Missouri Natural
Gas—Case No. GC-2006-0180; Tariff Tracking No. YG-2006-0774.

Dear Ms. Dale:

Enclosed for filing in the above-referenced matter is Southern Missouri Natural Gas' substitute tariff for Original Sheet No. 75. This tariff sheet was inadvertently designated as "1st Revised Sheet No. 75." This tariff along with the previously filed tariffs sheets expands the Company appliance rebate program to include energy efficient furnace rebates.

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. 75

Cancelling P.S.C. MO

No. 1

(revised)

(original)

Sheet No. 75

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

Company Installation of Water Heaters.

The Company will provide installation of water heaters for the safety and convenience of participants in the Program.

Terms of Rebate:

- 1) A complete application form must be submitted to SMNG and a Company inspection is required of participants.
- 2) The rebate applies to all participants and the rebate is between the Company and the participant.
- 3) Rebates must be redeemed through the Administrator.
- 4) All rebates are subject to review by the Administrator.
- 5) The customer will not be required to reimburse an appliance store which provided a point of purchase rebate in the event that the customer is subsequently determined not to be eligible to be a participant in the rebate program.

Term of Program:

The Program will conclude on December 31, 2008, unless it is extended by the Company before that date.

On October 1, of every year that the Program is in effect, the Company will provide the Commission Staff and the Office of the Public Counsel with detailed information to evaluate the success of the program.

Within three months of the Program's conclusion, the Company will provide to the Commission Staff and the Office of the Public Counsel a final report detailing the overall success of the Program.

DATE OF ISSUE April 12, 2006
month day year

DATE EFFECTIVE May 12, 2006
month day year

ISSUE BY Randal T. Maffett
name of officer

Managing Partner
title

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address