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October 6, 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

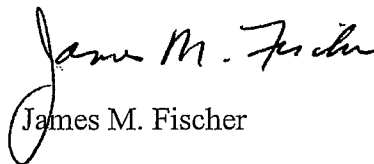
RE: Southern Missouri Gas Company, L.P. d/b/a Southern Missouri Natural
Gas—PGA/ACA filing, Case No. GR-2006-0352
Tariff Tracking No.

Dear Ms. Dale:

Please find enclosed for filing in the above-referenced matter the original of Southern Missouri Natural Gas' 20th Revised Sheet No. 27 with an effective date of November 1, 2006. This tariff sheet revises SMNG's purchased gas adjustment and ACA factor. 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)
20th (revised)

Sheet No. 27

Cancelling P.S.C. MO No. 1(original)
19th (revised)Sheet No. 27Southern Missouri Gas Company, L.P.
Name of Issuing CorporationAll 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	.9500	.00	0		0	.9500
LVS	.9500	.00	0		0	.9500
OGS	.9500	.00	0		0	.9500
LGS	.9500	.00	0		0	.9500

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

DATE OF ISSUE October 6, 2006
month day yearDATE EFFECTIVE November 1, 2006
month day yearISSUE BY Randal T. Maffett Managing Partner 301 E. 17th Street, Mountain Grove, MO 65711
name of officer title address