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James M. Fischer  
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October 5, 2010

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-2010-0218  
Tariff Tracking No.

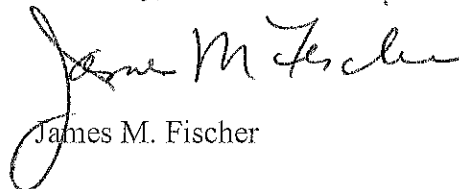
Dear Mr. Reed:

Please find enclosed for filing in the above-referenced matter the original of Southern Missouri Natural Gas' 28th Revised Sheet No. 27 with an effective date of November 1, 2010. 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 \$ 82.00 annually, or an 11% 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

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

(original)

Sheet No. 27

28th (revised)

Cancelling P.S.C. MO No. 1

(original)

Sheet No. 27

27th (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	\$0.6270	.0350	0		0	\$0.6530
LVS	\$0.6270	.0350	0		0	\$0.6530
OGS	\$0.6270	.0350	0		0	\$0.6530
LGS	\$0.6270	.0350	0		0	\$0.6530

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

DATE OF ISSUE October 5, 2010  
month day yearDATE EFFECTIVE November 1, 2010  
month day yearISSUE BY Dave Moody Chief Exec. Officer 301 E. 17<sup>th</sup> Street, Mountain Grove, MO 65711  
name of officer title address