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December 17, 2004

Dale Hardy Roberts
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
200 Madison Street, Suite 100
P.O. Box 360
Jefferson City, Missouri 65102

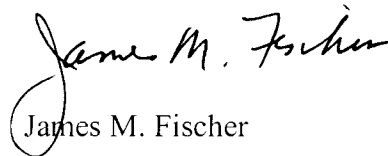
RE: Southern Missouri Gas Company, L.P.—PGA/ACA filing
Case No. GR-2005-0064
Tariff Tracking No. YG-2005-0461

Dear Mr. Roberts:

Please find enclosed for filing in the above-referenced matter a substitute tariff of Southern Missouri Gas Company, L.P.'s 16th Revised Sheet No. 27 replacing the 15th Revised Sheet No. 27. This substitute tariff sheet corrects a mistake contained in 16th Revised Sheet No. 27 which was filed in this matter on December 16, 2004. In addition, I am attaching workpapers (Proprietary) that support the proposed changes.

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: Tim Schwarz
Doug Micheel

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

(original)

Sheet No. 27

16th (revised)

Cancelling P.S.C. MO No. 1

(original)

Sheet No. 27

15th (revised)

Southern Missouri Gas Company, L.P.
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	.8700	.0500	0		0	.9200
LVS	.8700	.0500	0		0	.9200
OGS	.8700	.0500	0		0	.9200
LGS	.8700	.0500	0		0	.9200

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

DATE OF ISSUE December 16, 2004
month day year

DATE EFFECTIVE January 1, 2005
month day year

ISSUE BY Scott Klemm Vice-President 301 E. 17th Street, Mountain Grove, MO 65711
name of officer title address