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December 16, 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

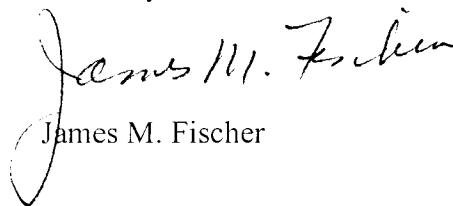
RE: Southern Missouri Gas Company, L.P.—PGA/ACA filing
Case No. GR-2005-0064
Tariff Tracking No.

Dear Mr. Roberts:

Please find enclosed for filing in the above-referenced matter the original of Southern Missouri Gas Company, L.P.'s 16th Revised Sheet No. 27 with an effective date of January 1, 2005. This tariff sheet revises SMGC's purchased gas adjustment and actual cost adjustment factors. In addition, I will be filing supporting workpapers as soon as they are available.

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

