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March 15, 2002

HAND-DELIVERED

Mr. Robert Schallenberg, Director
Utility Services Division
Missouri Public Service Commission
200 Madison Street
Jefferson City, Missouri 65101

Office of the Public Counsel
Governor Office Bldg. - Ste. 650
200 Madison Street
Jefferson City, Missouri 65101

Exhibit No. 26
Case No(s). 62-2001-388
Date 3-11-03 Rptr XF

**RE: Southern Missouri Gas Company, L.P.
Affiliate Transactions Information**

Pursuant to 4 CSR 240-40.015, Gas Utilities and Gas Safety Standards/Affiliate Transactions, the following information is provided to the Missouri Public Service Commission Staff and the Office of the Public Counsel on behalf of Southern Missouri Gas Company, L.P. While Subsection (4) - Record Keeping Requirements - references the maintenance and provision of information in a mutually agreed-to electronic format, it is our understanding that no discussions between the Staff, Office of Public Counsel and regulated gas corporations regarding such a format have, in fact, taken place. Accordingly, this filing is intended to comply with the intent of the rule, and should further information be required, please do not hesitate to contact the undersigned counsel.

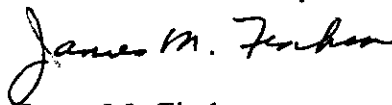
A small regulated gas company, Southern Missouri Gas Company, L.P. ("SMGC") is a limited partnership, whose current owners, and their respective percentages of ownership, are as follows: DTE Enterprises, Inc. (f/k/a MCN Energy Group, Inc.)(95%); and Tartan Management Company of Missouri, L.C. (5%).

Southern Missouri Gas Company, L.P. had the affiliated transactions listed in Attachment A during the previous calendar year.

Southern Missouri Gas Company, L.P.
Affiliate Transactions Filing
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If you have any questions regarding this information, or should further information be required, please contact Scott Klemm at 517-264-4484 or the undersigned counsel. Thank you for bringing this filing to the attention of the appropriate personnel.

Very truly yours,

A handwritten signature in cursive script that reads "James M. Fischer".

James M. Fischer

/jr

cc: Mr. Dana K. Joyce, General Counsel
Mr. Scott Klemm, Southern Missouri Gas Company, L.P.

Attachment A

Affiliated Transactions during calendar 2001 consisted of the following:

- Citizens Gas Fuel Company, a wholly owned subsidiary of DTE Enterprises, provided management, accounting, and regulatory services to SMGC at a cost of \$15,000 per month effective in May 2001.
- SMGC is a participant in a Credit Agreement with DTE Enterprises. In October, SMGC borrowed \$29,000,000 to pay off the short-term debt with an external financial institution. Interest is paid monthly and is based on the 30-day libor rate plus 137.5 basis points.