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December 9, 2010

VIA EFIS

Steven C. Reed, Secretary Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102

RE: Southern Missouri Gas Company, L.P. d/b/a Southern Missouri Natural Gas Substitute Tariff Sheets Submission
Tariff File No. JG-2011-0253
Case No. GR-2010-0347

Dear Mr. Reed:

Southern Missouri Gas Company, L.P. d/b/a Southern Missouri Natural Gas respectfully submits for filing with the Commission the following Substitute Tariff Sheets in the above-referenced matters, to correct minor errors or sequencing problems identified by the Commission's Staff:

P.S.C. MO No. 1

2nd revised Sheet No. 1, cancelling 1st revised Sheet No. 1; 3rd revised Sheet No. 1.1, cancelling 2nd revised Sheet No. 1.1; 1st revised Sheet No. 18.5, cancelling original Sheet No. 18.5; 1st revised Sheet No. 18.6, cancelling original Sheet No. 18.6; 1st revised Sheet No. 48, cancelling original Sheet No. 48; 2nd revised Sheet No. 66, cancelling 1st revised Sheet No. 66; and 2nd revised Sheet No. 73, cancelling 1st revised Sheet No. 73.

These substitute tariff sheets reflect the original Issued and Effective Dates of November 17, 2010 and January 1, 2011, respectively, as noted in the original cover letter initiating Tariff File No. JG-2011-0253.

Thank you for your assistance in this matter, and if you have any questions regarding this tariff submission, please contact the undersigned.

Sincerely

Larry W. Dority

Enc:

cc: Office of the Public Counsel

Lera Shemwell, Deputy Counsel David N. Moody, CEO, SMNG

Tom Solt, PSC Staff