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April 2, 2010

Mr. Steve Reed
Secretary/General Counsel
Missouri Public Service Commission
P.O. Box 456
Jefferson City, MO 65102

**RE: The Empire District Electric Company
Case No. ER-2010-0130**

Dear Mr. Reed:

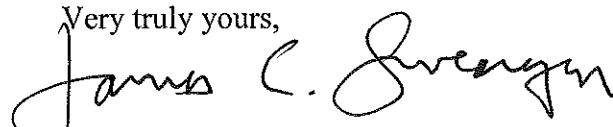
Provided herewith for filing in the above-referenced case on behalf of The Empire District Electric Company, please find in electronic format the rebuttal testimony and schedules of the following witnesses:

Brian J. Berkstresser
Dale W. Harrington
W. L. Gipson
W. Scott Keith
Jayna R. Long
Sherrill L. McCormack
Mark Quan
Robert W. Sager
Todd W. Tarter
James H. Vander Weide, Ph.D.
Kelly S. Walters
L. Jay Williams

A copy of this filing will be provided to all parties of record.

Please see that this filing is brought to the attention of the appropriate Commission personnel.

I thank you in advance for your cooperation in this matter.

Very truly yours,

James C. Swearingen

JCS/lar
Enclosure

cc: Kevin Thompson
Sarah Kliethermes
Lewis Mills
Marc Ellinger
Thomas Schwarz
Jim Fischer
David Woodsmall
Stuart Conrad
Sarah Mangelsdorf
Mary Ann Young