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May 10, 2011

Steven Reed, General Counsel and Secretary
Missouri Public Service Commission
200 Madison St., P.O. Box 360
Jefferson City, MO 65102

Re: Case No. ER-2011-0028

Dear Mr. Reed:

Submitted for filing in this docket are the following affidavits attesting to the veracity of Exhibit 155. The Commission had reserved Exhibit No. 155 after a request from Commissioner Kenney for an analysis relating to the savings arising from the Company's decision to install Stebbins tile in the Wet Flue Gas Desulfurization Units at the Sioux Plant after the Company had slowed-down construction of the units in late 2008 through early 2009. The Company submitted the requested Exhibit in EFIS on Friday, May 6, 2011, and has offered it into evidence. The Company has also offered to make the two witnesses with knowledge of the analyses that underlie Exhibit 155 available for questioning about it. The affidavits submitted herewith are from the witnesses who are sponsoring Exhibit 155.

Sincerely,

/s/ James B. Lowery

James B. Lowery

c/enc. Counsel for Parties – Case No. ER-2011-0028