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March 28, 2002

Mr. Dale Hardy Roberts
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

FILED³

MAR 28 2002

Re: The Empire District Electric Company
Case No. ER-2002-424

**Missouri Public
Service Commission**

Dear Mr. Roberts:

Pursuant to the Joint Recommendation Regarding Test Year and Proposed Procedural Schedule entered into among the parties to this case, I deliver herewith for filing with the Missouri Public Service Commission ("Commission") on behalf of The Empire District Electric Company ("Empire") an original and eight (8) copies of the Supplemental Direct Testimony and Schedules of Empire witnesses Brad P. Beecher and Kelly S. Walters.

Empire's direct testimony filed with the Commission in this case on March 8, 2002 was based on a test year ending September 30, 2001. Since that time it has been agreed among the parties that the appropriate test year for this case should be the twelve month period ending December 31, 2001. This supplemental direct testimony being filed herewith and is designed to reflect this agreed-to test year.

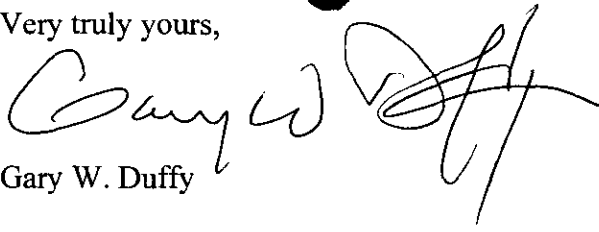
Copies of this filing will be provided this date to all parties of record.

Would you please bring this filing to the attention of the appropriate Commission personnel.

Thank you very much for your assistance.

Very truly yours,

Gary W. Duffy

A handwritten signature in black ink, appearing to read "Gary W. Duffy", with a large, stylized flourish at the end.

GWD/lar

Enclosures

cc: Missouri Public Service Commission General Counsel
Office of the Public Counsel
Stuart Conrad