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April 24, 2012

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

RE: The Empire District Electric Company (Water Service) Tracking No. JW-2012-0605 - Case No. EE-2012-0352

Dear Mr. Reed:

On April 17, 2012, The Empire District Electric Company provided to the Missouri Public Service Commission for filing, in electronic form, certain revised tariff sheets related to ebilling. On the same date, an Application for Variances was filed, with the proposed tariff sheets attached.

The Staff of the Commission suggested a minor, non-substantive correction for one of the proposed tariff sheets for water service. On behalf of Empire, I am providing herewith for filing with the Commission, in electronic form, the applicable substitute tariff sheet. This is the second substitute for P.S.C. Mo. No. 4, Sec. 2, 1<sup>st</sup> Revised Sheet No. 3, Canceling P.S.C. Mo. No. 3, Sec. 2, Original Sheet No. 3.

Sincerely,

BRYDON, SWEARENGEN & ENGLAND P.C.

Bv:

Diana C. Carter