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April 18, 2011

Mr. Steven 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-2011-0004**

Dear Mr. Reed:

The Rebuttal Testimony of Dr. Kris Nielsen (with both HC and NP attachments) is being filed in the above-referenced case on behalf of The Empire District Electric Company in electronic format and on the issue of Iatan Prudence.

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, and please let me know if you have any questions or concerns regarding this filing.

Sincerely,

BRYDON, SWEARENGEN & ENGLAND, P.C.

By: 
Diana C. Carter

cc: Counsel of Record