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January 25, 1999

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ROBERT SCHALLENBERG
Director, Utility Services

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Secretary/Chief Regulatory Law Judge

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Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102

FILED

JAN 25 1999

Missouri Public
Service Commission

RE: Case No. TO-99-227

Dear Mr. Roberts:

Enclosed for filing in the above-captioned case are an original and fourteen (14) conformed copies of **REBUTTAL TESTIMONY OF DAVID WINTER**.

This filing has been mailed or hand-delivered this date to all counsel of record.

Thank you for your attention to this matter.

Sincerely yours,

Penny G. Baker
Deputy General Counsel
(573) 751-6651
(573) 751-9285 (Fax)

PGB/slr
Enclosure
cc: Counsel of Record