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April 11, 2011

Mr. Steven Reed  
Secretary/General Counsel  
Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, MO 65102

**RE: The Empire District Electric Company  
MoPSC Case No. ER-2011-0004**

Dear Mr. Reed:

Being filed herewith by The Empire District Electric Company ("Empire") are the following documents:

- (1) NP version of Staff's Construction Audit and Prudence Review-Iatan Construction Project for Costs Reported as of October 31, 2010;
- (2) HC version of Staff's Construction Audit and Prudence Review-Iatan Construction Project for Costs Reported as of October 31, 2010;
- (3) NP version of Staff's Construction and Prudence Review of Plum Point; and
- (4) HC version of Staff's Construction and Prudence Review of Plum Point.

These four items are being filed pursuant to the Commission's *Order Granting Motion for Leave to File Audit Late and Order Directing Filing*, dated February 28, 2011.

Please bring these filings to the attention of the appropriate Commission personnel, and let me know if you have any questions or concerns regarding these filings.

Sincerely,

BRYDON, SWEARENGEN & ENGLAND P.C.

By:   
Diana C. Carter

cc: counsel of record