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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 the following witnesses (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: Robert N. Bell (Iatan Project Overview and Prudence), Brent C. Davis (Iatan Project Overview and Prudence), and Chris B. Giles (Iatan Project History and Prudence).

A copy of these filings will be provided to all parties of record. Please see that these filings are brought to the attention of the appropriate Commission personnel, and please 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