

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric)
Company of Joplin, Missouri for Authority to)
File Tariffs Increasing Rates for Electric)
Service Provided to Customers in the Missouri)
Service Area of the Company)

File No. ER-2011-0004

AFFIDAVIT OF CHARLES R. HYNEMAN


STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Charles R. Hyneman, of lawful age, on his or her oath states: that he or she has participated in the preparation of the foregoing CONSTRUCTION AUDIT AND PRUDENCE REVIEW - IATAN CONSTRUCTION PROJECT FOR COSTS REPORTED AS OF OCTOBER 31, 2010 in pages 1 thru 120; that he or she has knowledge of the matters set forth in such Report; and that such matters are true to the best of his or her knowledge and belief, and that he conducted his audit activities in accordance with Generally Accepted Auditing Standards (GAAS).

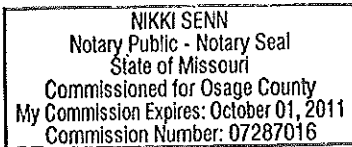


Charles R. Hyneman

Subscribed and sworn to before me this 24th day of February, 2011.



Notary Public




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AFFIDAVIT OF DAVID W. ELLIOTT

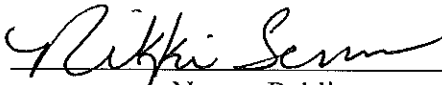
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

David W. Elliott, of lawful age, on his oath states: that he has participated in the preparation of the foregoing CONSTRUCTION AUDIT AND PRUDENCE REVIEW - IATAN CONSTRUCTION PROJECT FOR COSTS REPORTED AS OF OCTOBER 31, 2010 in pages 124-128 and 129-130, that he has knowledge of the matters set forth in such Report; and that such matters are true to the best of his knowledge and belief.

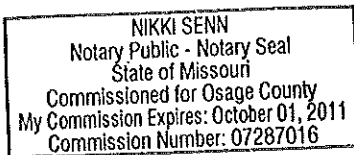


David W. Elliott

Subscribed and sworn to before me this 24th day of February, 2011.



Nikki Senn
Notary Public



BEFORE THE PUBLIC SERVICE COMMISSION
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AFFIDAVIT OF KEITH A. MAJORS

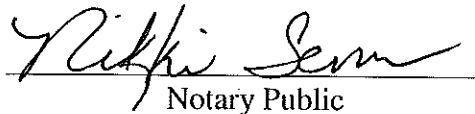
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Keith A. Majors, of lawful age, on his oath states: that he has participated in the preparation of the foregoing CONSTRUCTION AUDIT AND PRUDENCE REVIEW - IATAN CONSTRUCTION PROJECT FOR COSTS REPORTED AS OF OCTOBER 31, 2010 in pages 120-124; that he has knowledge of the matters set forth in such Report; and that such matters are true to the best of his knowledge and belief, and that he conducted his audit activities in accordance with Generally Accepted Auditing Standards (GAAS).


Keith A. Majors

Subscribed and sworn to before me this 24th day of February, 2011.

NIKKI SENN Notary Public - Notary Seal State of Missouri Commissioned for Osage County My Commission Expires: October 01, 2011 Commission Number: 07287016


Notary Public

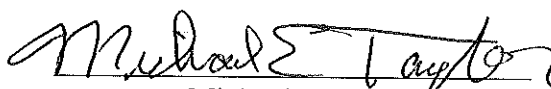
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AFFIDAVIT OF MICHAEL E. TAYLOR

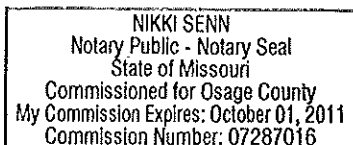
STATE OF MISSOURI)
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COUNTY OF COLE)

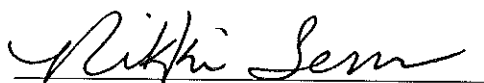
Michael E. Taylor, of lawful age, on his or her oath states: that he or she has participated in the preparation of the foregoing CONSTRUCTION AUDIT AND PRUDENCE REVIEW - IATAN CONSTRUCTION PROJECT FOR COSTS REPORTED AS OF OCTOBER 31, 2010 in pages 128 _____; that he or she has knowledge of the matters set forth in such Report; and that such matters are true to the best of his or her knowledge and belief.



Michael E. Taylor

Subscribed and sworn to before me this 24th day of February, 2011.





Notary Public