

LEGAL AND ENVIRONMENTAL AFFAIRS

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May 15, 2008

Harold Stearley Regulatory Law Judge Missouri Public Service Commission

Re: Late-Filed Exhibit 209 (Case No. EM-2007-0374)

Judge Stearley:

During the recent evidentiary hearings in this case, counsel for the Office of Public Counsel requested of Company witness Terry Foster that the Company prepare updated risk and opportunity tables for its Iatan construction projects that include likelihood of occurrence percentages for each line item listed in the table, as well as the identity of the person or persons responsible for each item. Counsel for the Office of Public Counsel reserved exhibit number 209 for those tables.

The Company has prepared those tables and they are attached hereto and marked as Exhibit 209. Please except the attached document as a late-filed exhibit in this case.

Please contact me if you need any additional information.

Sincerely,

Curtis Blanc

CDB/djs Enclosure

cc: Parties of Record