

Exhibit No.:  
Issues: Corporate Overheads  
Severance Costs  
Witness: James R. Dittmer  
Sponsoring Party: Office of the Public  
Case No.: ER-2004-0034

**Before the Public Service Commission  
Of the State of Missouri**

**Direct Testimony**

**of**

**James R. Dittmer**

**December 9, 2003**



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