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September 15, 2006

The Honorable Colleen M. Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102-0360

Re: Case No. ER-2006-0314

Dear Judge Dale:

Please find enclosed for filing in the referenced matter the rebuttal testimony of Robert T. Jackson.

Please bring this filing to the attention of the appropriate Commission personnel. Thank you.

Very truly yours,

NEWMAN, COMLEY & RUTH P.C.

By: **/s/ Mark W. Comley**

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MWC:ab

Enclosure

cc: Office of Public Counsel
General Counsel's Office
William D. Geary
All parties of record