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April 18, 2011

Mr. Steve 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:

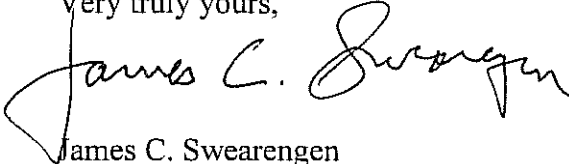
Provided herewith for filing in the above-referenced case on behalf of The Empire District Electric Company, please find in electronic format the rebuttal testimony and schedules of the following witnesses:

Laurie A. Delano – Pension, OPEB Expense and Depreciation
Dale W. Harrington – Payroll
Karen L. Heady – Iatan Disallowance and Empire's Cost Control System
W. L. Gipson – Debt Disallowance and Iatan Costs
W. Scott Keith – Fuel Adjustment, True-Up and Rate Design
Jayna R. Long – Bad Debt Expense & Revenue
Sherrill L. McCormack – Demand Side Management
Sam McGarrah – Remediation Expense
Thomas J. Sullivan – Depreciation Rates
Todd W. Tarter – On-System Fuel and Purchased Power Expense
James H. Vander Weide, Ph.D. – Rate of Return
L. Jay Williams – Income Tax

A copy of this filing will be provided to all parties of record.

Please see that this filing is brought to the attention of the appropriate Commission personnel.

I thank you in advance for your cooperation in this matter.

Very truly yours,

James C. Swearengen

JCS/lar
Enclosure

cc: All parties of record