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April 21, 2011

Shauna Benvegna-Springer
Utility Analyst
Utah Division of Public Utilities
Heber M. Wells Bldg., 4th Floor, Room 410
160 East 300 South
P.O. Box 146751
Salt Lake City, UT 84114-6751

Re: Public Service Commission Docket No. 10-2426-02

Dear Ms. Benvegna-Springer:

As requested by the Public Service Commission and the Utah Division of Public Utilities, and as discussed in our meeting on April 13, 2011, please find the following supplemental and/or revised materials in support of Cedar Ridge Distribution Company's application for a Certificate of Public Convenience and Necessity.

Specifically enclosed are the following documents:

1. A revised application for purposes of consistency with what was submitted to the PSC last week;
2. An amended copy of the Rules and Regulations specific to the Company's operations;
3. Revised financial documents which include:
 - An itemized depreciation schedule identifying specific structures and improvements, including those assets listed on the following page;
 - A revised balance sheet identifying the lender;
 - A revised itemized list of long and short term debt;
 - A revised proposed Tariff Schedule which includes a proposed standby fee; and

Shauna Benvegna-Springer
April 21, 2011
Page Two

- A copy of the general ledger for the calendar year 2010; and
4. An electronic copy of these financial documents sent under separate cover.

Also, as we discussed in our April 13th meeting, it is our understanding that the Company currently serves 32 units. A future development is contemplated and referenced in the application as a possible additional 57 residential units. At this time, however, there is no distribution infrastructure or any pipelines connecting the Company's property to these areas. Furthermore, at this time the Company does not maintain excess storage capacity for the purpose of this potential development.

We appreciate your efforts to assist us on this application process and look forward to hearing from you after you have had the opportunity to review the enclosed supplemental materials.

Sincerely,

Parsons Behle & Latimer

Lee E. Kapaloski

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Enclosures

cc: David Z. Thompson, Cedar Ridge Distribution Company