

**Via Overnight Mail and  
Electronic Mail**

December 3, 2004

Public Utility Commission of Utah  
Heber M. Wells Building, Fourth Floor  
160 East 300 South  
Salt Lake City, Utah 84111

**Re: Case No. 04-035-42**

Dear Sir or Madam:

Please be advised that Kroger does not plan on filing revenue requirement testimony. We will be filing rate allocation testimony.

Copies have been served on all parties of record. Please place this document of file.

Very truly yours,

Michael L. Kurtz, Esq.  
**BOEHM, KURTZ & LOWRY**

MLKkew  
Enclosure

**CERTIFICATE OF SERVICE**

I hereby certify that true copy of the foregoing was served by regular U.S. main, postage prepaid (unless otherwise noted), this 3<sup>rd</sup> day of December, 2004 upon the following:

Mr. Edward A. Hunter Stoel Rives, LLP 201 South Main Street, Suite 1100 Salt Lake City, UT 84111	Michael Ginsberg Patricia Schmid Asst. Attorney General 500 Herber Wells Bldg. 160 East 300 South Salt Lake City, UT 84111	Reed Warnick Asst. Attorney General 500 Herber Wells Bldg. 160 East 300 South Salt Lake City, UT 84111
F. Robert Reeder Vicki Baldwin Parsons Behle & Latimer 201 South Main Street, Suite 1800 Salt Lake City, Utah 84111	Gary Dodge Hatch James & Dodge 10 West Broadway, Suite 4000 Salt Lake City, UT 84101	Jeff Fox Glenn Bailey Crossroads Urban Center 347 South 400 East Salt Lake City, UT 84111-2968
Thomas W. Forsgren 2868 Jennie Lane Holladay, Utah 84117	Major Craig Paulson Utility Litigation Team AFLS/ULT Tyndall AFB, FL 32403-5319	Steven Randle Randle, Deamer & Lee 139 East South Temple, Suite 330 Salt Lake City, Utah 84111- 1169
Glenn Bailey Crossroads Urban Center 347 South 400 E. Salt Lake City, Utah 84111-2968	Ronald J. Binz Public Policy Consulting 333 Eudora Street Denver, CO 80220-5721	William J. Evans Parsons Behle & Latimer 201 South Main, Suite 1800 Salt Lake City, UT 84111
John Stewart PacifiCorp One Utah Center, Suite 2300 201 South Main St. Salt Lake City, Utah 84140-2190	Jeff Fox 347 South 400 East Salt Lake City, UT 84111-2968	Dennis Miller – Legal Assistant Division of Public Utilities Herber M. Wells Bld., 4 <sup>th</sup> Floor 160 East 300 South. Box 146751 Salt Lake city, Utah 84114-6751
Doug Larson PacifiCorp One Utah Center, Suite 2300 201 South Main St. Salt Lake City, Utah 84140-2190	Peter J. Mattheis Brickfield Burchette Ritts & Stone 1025 Thomas Jefferson Street, NW 800 West Tower Washington, DC 20007	Gerald H. Kinghorn Parsons Kinghorn Harris, P.C. 111 East Broadway 11 <sup>th</sup> Floor Salt Lake City, Utah 84111

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Michael L. Kurtz, Esq.