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Via Overnight Mail

January 17, 2005

Ms. Carole Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
PO Box 47250
Olympia, WA 98504-7250

Re: Docket No. UE-040641 & UG-040640

Dear Ms. Washburn:

The Kroger Co. (Kroger) will not file a main brief on revenue requirements. Kroger has not taken a position as to the appropriate revenue requirements for Puget Sound Energy, Inc. However, Kroger is a signatory to the December 6, 2004 rate spread and rate design Partial Settlement Agreement. Kroger strongly supports the Settlement Agreement and urges the Commission to adopt it as part of its final decision in this proceeding.

By copy of this letter, all parties listed on the Certificate of Service have been served. Please place this document of file.

Respectfully submitted,



Michael L. Kurtz, Esq.

BOEHM, KURTZ & LOWRY

MLKkew

Enclosures

cc: Certificate of Service