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January 6, 2009

VIA FEDERAL EXPRESS

Mr. Doug Dean
Director
Colorado Public Utilities Commission
1560 Broadway, Suite 250
Denver, CO 80202

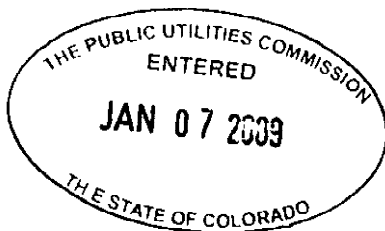
RE: Docket No. 08I-420EG; In the Matter of the Investigation of Regulatory and Rate Incentives for Customers of Gas and Electric Utilities

Dear Director Dean:

On November 17, 2008, Wal-Mart Stores, Inc. and Sam's West, Inc. (collectively, "Wal-Mart"), filed an original and three copies of a research paper entitled "*Equity Effects of Increasing-Block Electricity Pricing*" in Docket No. 08I-113EG. Through counsel, Wal-Mart requests that a link to this document and its abstract be added to website in the above-referenced docket as well.

For your convenience, please find a cd containing an electronic version of the paper, along with its abstract.

Please do not hesitate to contact me if you have any questions regarding this filing.



Very truly yours,

A handwritten signature in black ink, appearing to read "Holly R. Smith".

Holly Rachel Smith

Counsel for Wal-Mart Stores, Inc. and Sam's West, Inc.