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SERVICE COMMISSION

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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

| In the Matter of the Application of UTAH POWER & LIGHT COMPANY and PC/UP&L MERGING CORP. (to be renamed PACIFICORP) for an Order | Case No. 87-035-27 |
|---|---------------------------------|
| Authorizing the Merger of UTAH POWER & LIGHT COMPANY and PACIFICORP into PC/UP&L MERGING CORP. Authorizing the Issuance of Securities, Adoption of Tariffs and Transfer of Certificates of Public Convenience and Necessity | CERTIFICATE OF SERVICE)))) |
| and Authorities in Connection Therewith. |) |

On this 9th day of May, 1988, I hereby certify that I caused to be mailed, via United States first class mail, postage prepaid, a true and accurate copy of the SURREREBUTTAL TESTIMONY OF DR. ROBERT M. SPANN, to the parties listed below:

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