

**Hansen & Anderson**

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UTAH PUBLIC SERVICE COMMISSION

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April 27, 1988

**HAND DELIVERED**

Public Service Commission of Utah  
Heber M. Wells Building, Room 408  
160 East 300 South  
Salt Lake City, Utah 84111

**In the Matter of the Application of Utah Power & Light Company and PC/UP&L Merging Corp (to be Renamed Pacificorp) for an Order 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 and Authorities in Connection Therewith — Case No. 87-035-27**

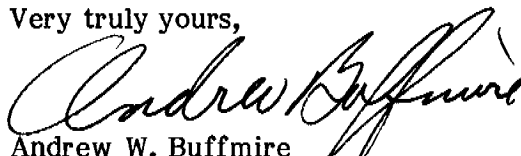
Gentlemen:

Enclosed for filing in the above-referenced proceeding are an original and nineteen copies of the Cross-Rebuttal Testimony of Dr. Robert M. Spann on behalf of Nucor Steel, a Division of Nucor Corporation.

Kindly be advised that the original we are filing today contains a telecopied affidavit. We will supplement this filing with an original executed affidavit by Thursday, April 28, 1988.

Thank you for your cooperation in this matter.

Very truly yours,



Andrew W. Buffmire  
Counsel for Nucor Steel, a Division of  
Nucor Corporation

AWB:dll  
Enclosures  
cc: All Counsel of Record (w/enc.)