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April 11, 1988

VIA HAND DELIVERY

RECEIVED

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UTAH PUBLIC  
SERVICE COMMISSION

Public Service Commission of Utah  
160 East 300 South  
Fourth Floor  
Salt Lake City, UT 84111

RE: 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

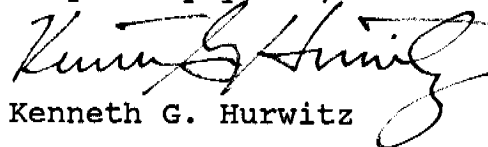
Dear Sir:

Enclosed for filing in the above-referenced proceeding are an original and nineteen copies of the Direct Testimony of 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 Tuesday, April 12, 1988.

Thank you for your cooperation in this matter.

Very truly yours,



Kenneth G. Hurwitz

Counsel for Nucor Steel,  
a Division of Nucor  
Corporation

KGH:jw  
Enclosures  
cc: Service List