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UTAH POWER & LIGHT COMPANY

1407 WEST NORTH TEMPLE STREET

P. O. BOX 899

'87 DEC -7 P12:39
SALT LAKE CITY, UTAH 84110

LEGAL DEPARTMENT
EDWARD HUNTER
ATTORNEY AT LAW
UTAH PUBLIC
SERVICE COMMISSION
901 - 886-4971

7 December 1987

Brian T. Stewart
Chairman
Utah Public Service Commission
Heber M. Wells Building
160 East 300 South
Salt Lake City, Utah 84111

Re: APPLICATION FOR AN ORDER AUTHORIZING THE MERGER OF
UTAH POWER & LIGHT COMPANY AND PACIFICORP INTO
PC/UP&L MERGING CORPORATION
CASE NO. 87-035-27

Dear Chairman Stewart:

Pursuant to the Commission's November 30, 1987, Order in Case No. 87-035-27, Utah Power & Light Company and PC/UP&L Merging Corporation (the "Applicants") submit herewith their Substituted Testimony and Exhibits which replace all the previously submitted testimony and exhibits. The Applicants' Substituted Testimony and Exhibits consist of the following:

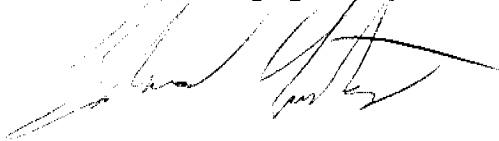
<u>Witness</u>	<u>Testimony</u>	<u>Exhibits</u>
Frank N. Davis	Substituted Prefiled Testimony -- 1 Volume	Substituted Exhibit No. 1.1
David F. Bolender	Substituted Prefiled Testimony	Substituted Exhibits 2.1 and 2.2
	Substituted Supplemental Testimony -- 4 Volumes	Substituted Exhibits 2.3 and 2.4
Orrin T. Colby, Jr.	Substituted Prefiled Testimony	Substituted Exhibits 4.1 - 4.4
	Substituted Supplemental Testimony -- 1 Volume	Substituted Exhibits 4.5 - 4.7
Fredrick D. Reed	Substituted Prefiled Testimony	

	Substituted Supplemental Testimony	Substituted Exhibit No. 5.1
	Substituted Third Supplemental Testimony 1 Volume	Substituted Exhibits Nos. 5.2 and 5.3
Bruce N. Hutchinson	Substituted Supplemental Testimony	Substituted Exhibits 6.1 (Supplemental) 6.6 (Supplemental)
	Substituted Second Supplemental Testimony 1 Volume	Substituted Exhibits Nos. 6.7 (Second Supplemental) and 6.8 (Second Supplemental)
Shelley R. Faigle	Substituted Second Supplemental Testimony 1 Volume	
Rodney M. Boucher	Substituted Prefiled Testimony	Substituted Exhibit No. 3.1
	Substituted Supplemental Testimony	Substituted Exhibits No. 3.2 - 3.7
	Substituted Second Supplemental Testimony 4 Volumes	Substituted Exhibits Nos. 3.8 - 3.23
Dennis P. Steinberg	Substituted Third Supplemental Testimony 1 Volume	Substituted Exhibits Nos. 8.1 - 8.7

The Substituted Testimony of all the witnesses, except for Ms. Faigle and Mr. Hutchinson, has been footnoted to allow the Commission and the parties to refer to the supporting documentation included in this filing.

If you have any questions, please contact me at your convenience.

Very truly yours,



EAH:km

cc: All Parties