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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

Submitted herewith please find a copy of the Joint Proxy Statement/Prospectus of PacifiCorp, Utah Power & Light Company and PC/UP&L Merging Corp. (to be renamed PacifiCorp) which is identified as Exhibit "U" in the Application filed herein.

DATED this 12th day of November, 1987.

ren THÓMÁS W. FORSGREN

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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 CERTIFICATE OF SERVICE RENAMED PACIFICORP) FOR AN ORDER AUTHORIZING THE MERGER OF UTAH POWER & LIGHT COMPANY AND PACIFICORP INTO PC/UP&L MERGING Case No. 87-035-27 CORP. AND AUTHORIZING THE ISSUANCE OF SECURITIES, ADOPTION OF TARIFFS,) AND TRANSFER OF CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY AND AUTHORITIES IN CONNECTION THEREWITH.)

I hereby certify that I mailed a true and correct copy of the foregoing Joint Proxy Statement/Prospectus of PacifiCorp, Utah Power & Light Company and PC/UP&L Merging Corp. (to be renamed PacifiCorp) to the following, by placing the same in the United States mail, postage prepaid, this 12th day of November, 1987:

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