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Legal Department

October 8, 2008

HAND-DELIVERED

Ms. Julie Orchard
Commission Secretary
Public Service Commission of Utah
Heber M. Wells Building
160 East 300 South
Salt Lake City, Utah 84134

Dear Ms. Orchard:

Re: Joint Issues List and Joint Position Matrix, Docket No. 07-057-13

Enclosed please find an original and five copies of the Joint Issues List and Joint Position Matrix which the Company prepared pursuant to the Scheduling Order dated December 27, 2007, in this docket. These documents were compiled by the Company and reviewed by the Parties in this case.

Should you have any questions, please contact me. Thank you.

Very truly yours,

Colleen Larkin Bell

CLB/gj
Enclosures