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September 20, 2017

Public Utility Commission of Oregon  
Filing Center  
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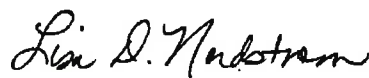
RE: UP \_\_\_\_ – In the Matter the Application of Idaho Power Company for an Order  
Authorizing the Ownership Transfer of a Longwall Shearer

Attention Filing Center:

Attached for filing is an electronic copy of an Application of Idaho Power Company  
requesting an order authorizing the ownership transfer of a longwall shearer.

Please contact me at (208) 388-5825 or Regulatory Analyst Courtney Waites at (208) 388-  
5612 with any questions regarding this filing.

Very truly yours,



Lisa D. Nordstrom

LDN/kkt

Enclosures

1 **BEFORE THE PUBLIC UTILITY COMMISSION**

2  
3 UP \_\_\_\_\_

4 In the Matter of the Application of Idaho  
5 Power Company for an Order Authorizing  
6 the Ownership Transfer of a Longwall  
7 Shearer.

)  
)  
) **APPLICATION**  
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8 Pursuant to ORS § 757.480(1)(a) and OAR 860-027-0025, Idaho Power Company  
9 ("Idaho Power") seeks approval from the Public Utility Commission of Oregon  
10 ("Commission") for an order authorizing the ownership transfer of the Joy 7LS Longwall  
11 Shearer ("Joy shearer") by Bridger Coal Company ("BCC") to Joy Global Underground  
12 Mining, LLC ("Joy Global").

13 **I. INTRODUCTION**

14 BCC, a joint venture between Idaho Energy Resources Co. ("IERCo") and Pacific  
15 Minerals, Inc. ("Pacific Minerals"), mines and supplies coal to the Jim Bridger generating  
16 plant ("Jim Bridger plant"), located in Sweetwater County, Wyoming. Idaho Power is the  
17 parent of IERCo and PacifiCorp is the parent of Pacific Minerals. The Jim Bridger plant is  
18 owned by Idaho Power (one-third) and PacifiCorp (two-thirds). BCC is located in  
19 southwestern Wyoming and consists of two principal operating units: a surface operation  
20 and an underground operation. The coal from both operations is delivered to the Jim  
21 Bridger plant.

22 Surface mining operations began in 1974 and underground operations began in  
23 2004 to reduce the cost of fuel supplied to the Jim Bridger plant. The underground  
24 operation at BCC mines a single coal seam through the use of a longwall retreat mining  
25 system as the primary method of coal recovery, utilizing a shearing machine, face  
26 conveyor, and hydraulic roof supports along with other ancillary components assembled

1 into a single mining system operating simultaneously to extract coal on a continuous  
2 basis. As coal is mined from the seam by the longwall, the roof and overlying rock are  
3 allowed to collapse into the void behind the longwall while the shields provide a safe  
4 working space for the miners. The longwall technique is one of the most efficient methods  
5 of underground coal mining and yields the highest recovery of the in-place resource.

6 Failure of major longwall components during coal extraction for any length of time  
7 has the potential to disrupt coal deliveries to the power plant. To mitigate the risk of  
8 longwall unscheduled outages, major components are rebuilt between each coal panel,  
9 which can take several weeks or months. The scope of the rebuild varies depending upon  
10 tonnages produced and geologic conditions in the previous panel. Therefore, to minimize  
11 the downtime between panels, redundant components of the longwall are acquired to  
12 provide a rebuild cycle in advance of the longwall move process, i.e., spare components  
13 are rebuilt while the longwall is in production, and as rebuilds are complete, components  
14 are used in the next scheduled panel.

## 15 **II. ASSETS SUBJECT TO SALE**

16 In September 2015, following its transfer from the Deer Creek mine, BCC began  
17 using the Joy longwall system to complete mining in the remaining western district of the  
18 underground mine, the underground areas experiencing the lowest coal seam height. The  
19 intent of the purchase of the Joy longwall was to better match the coal seam thickness and  
20 the cutting height of the longwall, therefore, optimizing the quality of the coal being  
21 extracted. Once the remainder of the western district was complete, the Joy longwall was  
22 planned to extract the first panel in the eastern district. The DBT longwall, the longwall that  
23 went idle upon purchase of the Joy longwall, was placed in storage as a back-up until it  
24 was anticipated to be needed in 2018 to complete mining of the eastern district.

25 One of the components of a longwall system is the shearing machine, or shearer,  
26 which is a self-propelled, electrically driven cutting machine that extracts coal as it passes

1 across the coal face. Typical longwall operations require two shearers to support one  
2 longwall system: one shearer operates while an alternate shearer undergoes rebuilding.  
3 The shearers then alternate between operation and rebuilding allowing for continuous  
4 operation of the longwall. Due to the large capital investment, acquisition of a redundant  
5 shearer is generally not economically feasible; however, if just one shearer is used it must  
6 be periodically taken out of operation and rebuilt between work on each large panel,  
7 resulting in lost operational time. As such, the Original Equipment Manufacturer ("OEM")  
8 provides a program wherein they "loan" a rebuilt, "ready to operate" shearer while the  
9 mine-owned shearer is being rebuilt allowing for continuous mining operation. Under the  
10 program, while the mine is not required to purchase alternate shearers, the mine is  
11 responsible for the cost of the rebuild on the loaner shearer and the cost of the rebuild on  
12 the mine-owned shearer when it is completed. BCC has a lease agreement with Joy  
13 Global, the OEM of the Joy loaner shearer ("Joy loaner shearer") that serves as a  
14 redundant shearer for the Joy longwall system. In late 2015, BCC authorized the rebuild  
15 of the redundant Joy loaner shearer as it was anticipated to be needed in 2016.

16 Due to unforeseen events and deteriorating geologic conditions, the Joy longwall  
17 system lost its advancement capabilities and BCC ceased its use in October 2016 as the  
18 equipment could no longer be safely restored to operation. BCC was able to recover  
19 miscellaneous components from the Joy longwall system, including the mine-owned Joy  
20 shearer that had been in production at the time. However, because it had been in use,  
21 before being put back in production, the mine-owned Joy shearer will require a rebuild, at  
22 an estimated cost of \$1.4 million.

23 BCC is currently using the DBT longwall system to mine the remainder of the  
24 western district. With minor modifications, both the mine-owned shearer and the Joy  
25 loaner shearer can be used on the DBT longwall system. BCC's latest forecast indicates  
26 that the Joy loaner shearer will be placed in production in 2019 in the DBT longwall

1 system. Knowing that BCC was not expecting to use a Joy shearer until 2019, Joy Global  
2 expressed concerns to BCC about the potential revenue lost to them as the loaner shearer  
3 sat idle. To mitigate these concerns, Joy Global offered BCC an agreement for the  
4 ownership transfer of the Joy shearers. Under the terms of the agreement between Joy  
5 Global and BCC (“Agreement”), included as Attachment 1, BCC agrees to transfer the  
6 mine-owned Joy shearer to Joy Global in exchange for full ownership of the rebuilt, ready  
7 for production, Joy loaner shearer. As of July 31, 2017, the net book value of Idaho  
8 Power’s ownership share of the Joy shearer is \$207,126.03 ( $\$621,378.08 \times 33.33$   
9 percent).

10 **III. REASON FOR THE PROPERTY TRANSACTION**

11 Pursuant to ORS § 757.480(1)(a), “a public utility doing business in Oregon shall not,  
12 without first obtaining the Public Utility Commissions approval of such transaction: (a) . . .  
13 sell, lease, assign or otherwise dispose of the whole of the property of such public utility  
14 necessary or useful in the performance of its duties to the public or any part thereof of a  
15 value in excess of \$100,000.” The ownership transfer of the Joy shearer for ownership of  
16 the Joy loaner shearer by BCC will not adversely affect IERCo, Idaho Power, or its  
17 customers. BCC will continue to own a fully operational shearer, just as it did before the  
18 proposed transfer. The shearer gained in the ownership transfer is rebuilt and ready to  
19 operate. Joy Global’s rebuild and exchange service will no longer be necessary following  
20 ownership transfer because BCC will own alternate shearers that can be used on the DBT  
21 longwall system.

22 Absent the ownership transfer or the \$1.4 million rebuild, the only other option that  
23 would be available to BCC would be to dispose of the worn Joy shearer which would  
24 require an impairment and write-off that, while offset by minimal scrap value, would  
25 increase the overall cost of production at the Jim Bridger plant. Ultimately, the increased  
26 costs would flow to Idaho Power’s customers in the form of increased coal fuel expenses

1 as compared to what would have otherwise existed. Instead, the proposed ownership  
2 transfer of the shearers results in the least cost alternative; an exchange will not result in  
3 any increased costs to BCC or Idaho Power customers and will satisfy the rebuild and  
4 lease agreement terms previously in place.

5 **IV. COMPLIANCE WITH OAR 860-027-0025(1) FILING REQUIREMENTS**

6 Pursuant to the requirements of OAR 860-027-0025(1), Idaho Power represents as  
7 follows:

8 **A. The Exact Name and Address of the Utility's Principal Business Office.**

9 Idaho Power Company, 1221 West Idaho Street (83702), P.O. Box 70, Boise, Idaho  
10 83707-0070.

11 **B. The State in Which Incorporated, the Date of Incorporation, and the  
12 Other States in Which Authorized to Transact Utility Operations.**

13 Idaho Power was incorporated under the laws of the state of Maine on May 6, 1915,  
14 and migrated its state of incorporation from the state of Maine to the state of Idaho  
15 effective June 30, 1989. It is qualified as a foreign corporation to do business in the states  
16 of Oregon, Nevada, Montana, and Wyoming in connection with its utility operations. Idaho  
17 Power is authorized to provide retail electric service in Idaho and Oregon.

18 **C. Name and Address of the Person on Behalf of Applicant Authorized to  
19 Receive Notices and Communications in Respect to the Applications.**

20 The name and address of the persons authorized on behalf of Idaho Power to  
21 receive notices and communications in respect to this Application are:

22	Lisa D. Nordstrom, Lead Counsel	Regulatory Dockets
23	Idaho Power Company	Idaho Power Company
24	1221 West Idaho Street (83702)	1221 West Idaho Street (83702)
25	P.O. Box 70	P.O. Box 70
26	Boise, Idaho 83707	Boise, Idaho 83707
	Telephone: (208) 388-5825	<u>dockets@idahopower.com</u>
	Facsimile: (208) 388-6936	
	<u>lnordstrom@idahopower.com</u>	

1           **D.     The Names, Titles, and Addresses of the Principal Officers.**

2           As of March 1, 2017, the names, titles, and addresses of the principal officers of  
3 Idaho Power are as follows:

4	<u>Name</u>	<u>Title</u>
5	Darrel T. Anderson	President and Chief Executive Officer
6	Brian Buckham	Sr. Vice President and General Counsel
7	Jeff S. Glenn	Vice President of Information Technology and 8 Chief Information Officer
9	Lisa A. Grow	Sr. Vice President and Chief Operating Officer
10	Patrick A. Harrington	Corporate Secretary
11	Steven R. Keen	Sr. Vice President, Chief Financial Officer and Treasurer
12	Lonnie G. Krawl	Sr. Vice President of Administrative Services and Chief Human Resources Officer
13	Jeffrey L. Malmen	Sr. Vice President of Public Affairs
14	Tess R. Park	Vice President of Power Supply
15	Ken Petersen	Vice President, Controller and 16 Chief Accounting Officer
17	N. Vern Porter	Vice President of T&D Engineering and 18 Construction and Chief Safety Officer
19	Adam J. Richins	Vice President of Customer Operations and Business Development
20	Tim E. Tatum	Vice President of Regulatory Affairs

21           The address of all of the above officers is:

22                     1221 West Idaho Street (83702)  
23                     P.O. Box 70  
24                     Boise, Idaho 83707-0070

25           **E.     A Description of the General Character of the Business Done and to Be  
26           Done, and a Designation of the Territories Served, by Counties and  
States.**

1 Idaho Power is an electric public utility engaged principally in the generation,  
2 purchase, transmission, distribution, and sale of electric energy in a 24,000 square mile  
3 area over southern Idaho, and in the counties of Baker, Harney, and Malheur in eastern  
4 Oregon. A map showing Idaho Power's service territory is on file with the Commission as  
5 Exhibit H to Idaho Power's application in Docket No. UF 4063.

6 **F. A Statement, as of the Date of the Balance Sheet Submitted With the**  
7 **Application, Showing For Each Class and Series of Capital Stock: Brief**  
8 **Description; the Amount Authorized (Face Value and Number of**  
9 **Shares); the Amount Outstanding (Exclusive of Any Amount Held in the**  
10 **Treasury); Amount Held as Reacquired Securities; Amount Pledged;**  
11 **Amount Owned By Affiliated Interests; and Amount Held in Any Fund.**

12 Idaho Power requests the Commission waive the requirements of OAR 860-027-  
13 0025(1)(f) because this transaction does not involve the issuance of securities. A grant of  
14 this waiver will not impede the Commission's analysis of this Application.

15 **G. A Statement, as of the Date of the Balance Sheet Submitted With the**  
16 **Application, Showing for Each Class and Series of Long-Term Debt and**  
17 **Notes: Brief Description (Amount, Interest Rate and Maturity); Amount**  
18 **Authorized; Amount Outstanding (Exclusive of Any Amount Held in the**  
19 **Treasury); Amount Held as Reacquired Securities; Amount Pledged;**  
20 **Amount Held By Affiliated Interests; and Amount in Sinking and Other**  
21 **Funds.**

22 Idaho Power requests the Commission waive the requirements of OAR 860-027-  
23 0025(1)(g) because this transaction does not involve the issuance of securities. A grant of  
24 this waiver will not impede the Commission's analysis of this Application.

25 **H. Whether the Application Is for Disposition of Facilities by Sale, Lease,**  
26 **or Otherwise, a Merger or Consolidation of Facilities, or for Mortgaging**  
**or Encumbering Its Property, or for the Acquisition of Stock, Bonds, or**  
**Property of Another Utility, Also a Description of the Consideration, If**  
**Any, and the Method of Arriving at the Amount Thereof.**

27 This Application requests approval of the ownership transfer of the Joy shearer for  
28 the Joy loaner shearer by BCC to Joy Global. With the transfer, BCC will satisfy the  
29 rebuild requirement of the Joy shearer and the lease agreement terms of the Joy loaner  
30



1 shearer, avoiding potential future costs. Under the terms of the Agreement, the shearers  
2 will be transferred at the net book value of Idaho Power's ownership share of the Joy  
3 shearer, or \$207,126.03. The exchange does not result in any increased costs to BCC or  
4 Idaho Power customers.

5 **I. A Statement and General Description of Facilities to Be Disposed of,**  
6 **Consolidated, Merged, or Acquired from Another Utility, Giving a**  
7 **Description of Their Present Use and of Their Proposed Use After**  
8 **Disposition, Consolidation, Merger, or Acquisition. State Whether the**  
9 **Proposed Disposition of the Facilities or Plan for Consolidation, Merger,**  
10 **or Acquisition Includes All the Operating Facilities of the Parties to the**  
11 **Transaction.**

12 The subject property consists of the Joy shearer as set forth in subsection (h) above.

13 **J. A Statement by Primary Account of the Cost of the Facilities and**  
14 **Applicable Depreciation Reserve Involved in the Sale, Lease, or Other**  
15 **Disposition, Merger or Consolidation, or Acquisition of Property of**  
16 **Another Utility. If Original Cost Is Not Known, an Estimate of Original**  
17 **Cost Based, to the Extent Possible, Upon Records or Data of the**  
18 **Applicant or Its Predecessors Must Be Furnished, a Full Explanation of**  
19 **the Manner in Which Such Estimate Has Been Made, and a Statement**  
20 **Indicating Where All Existing Data and Records May Be Found.**

21 Please refer to Exhibit J, which demonstrates the cost of the facilities by primary  
22 account.

23 **K. A Statement as to Whether or Not Any Application With Respect to the**  
24 **Transaction or Any Part Thereof, Is Required to Be Filed With Any**  
25 **Federal or Other State Regulatory Body.**

26 Idaho Power is not required to file an application for approval from any other federal  
or state regulatory body with respect to the transaction.

**L. The Facts Relied Upon by Applicants to Show that the Proposed Sale,**  
**Lease, Assignment, or Consolidation of Facilities, Mortgage or**  
**Encumbrance of Property, or Acquisition of Stock, Bonds, or Property**  
**of Another Utility Will Be Consistent With the Public Interest.**

The ownership transfer of the Joy shearer for the Joy loaner shearer by BCC to Joy  
Global will not adversely affect IERCo, Idaho Power, or its customers. In addition to the  
transfer at net book value, the transaction will avoid rebuild and lease agreement costs

1 that would have occurred in the future absent the Agreement, ultimately resulting in a  
2 lower overall cost of production at the Jim Bridger plant over time. The cost reduction  
3 benefits will flow to Idaho Power's customers in the form of reduced coal fuel expenses as  
4 compared to what would have otherwise existed.

5 **M. The Reasons, in Detail, Relied Upon by Each Applicant, or Party to the**  
6 **Application, for Entering into the Proposed Sale, Lease, Assignment,**  
7 **Merger, or Consolidation of Facilities, Mortgage or Encumbrance of**  
8 **Property, Acquisition of Stock, Bonds, or Property of Another Utility,**  
9 **and the Benefits, If Any, to Be Derived by the Customers of the**  
10 **Applicants and the Public.**

11 See Sections I and II and subsections (h) and (l) above.

12 **N. The Amount of Stock, Bonds, or Other Securities, Now Owned, Held or**  
13 **Controlled by Applicant, of the Utility from Which Stock or Bonds Are**  
14 **Proposed to be Acquired.**

15 Not applicable.

16 **O. A Brief Statement of Franchises Held, Showing Date of Expiration If Not**  
17 **Perpetual, or, in Case of Transfer/Sale, that Transferee Has the**  
18 **Necessary Franchises.**

19 Not applicable.

20 **V. COMPLIANCE WITH OAR 860-027-0025(2) FILING REQUIREMENTS FOR**  
21 **IDAHO POWER COMPANY**

22 The following exhibits are submitted and by reference made a part of this  
23 Application:

24 **A. Exhibit A. Articles of Incorporation.**

25 A copy of Idaho Power's Restated Articles of Incorporation, as amended on May 17,  
26 2012, has heretofore been filed with the Commission in Docket UF 4278, reference to  
27 which is hereby made.

28 **B. Exhibit B. Bylaws.**

29 A copy of Idaho Power's Bylaws, as amended, has heretofore been filed with the  
30 Commission in Docket UF 4214, reference to which is hereby made.

1           **C.     Exhibit C. Resolution of Directors Authorizing Transaction.**

2           This transaction did not require approval from IERCo's Board of Directors.

3           **D.     Exhibit D. Mortgages, Trust, Deeds, or Indentures Securing Obligation**  
4           **of Each Party.**

5           None.

6           **E.     Exhibit E. Balance Sheet Showing Booked Amounts, Adjustments to**  
7           **Record the Proposed Transaction and Pro Forma, With Supporting**  
8           **Fixed Capital or Plant Schedules in Conformity With the Forms in the**  
9           **Annual Report.**

10           The ownership transfer of the Joy shearer for the Joy loaner shearer by BCC to Joy  
11           Global herein will not materially affect Idaho Power's balance sheet. Idaho Power  
12           respectfully requests that the requirement to provide pro forma information be waived  
13           because the subject transaction is not expected to materially affect Idaho Power's financial  
14           statements.

15           **F.     Exhibit F. Known Contingent Liabilities.**

16           Idaho Power respectfully requests a waiver of this requirement because there are no  
17           known contingent liabilities associated with this transaction.

18           **G.     Exhibit G. Comparative Income Statements Showing Recorded Results**  
19           **of Operations, Adjustments to Record the Proposed Transaction and**  
20           **Pro Forma, in Conformity With the Form in the Annual Report.**

21           The ownership transfer of the Joy shearer for the Joy loaner shearer by BCC to Joy  
22           Global will not materially affect Idaho Power's income statements. For the reasons set  
23           forth above, Idaho Power respectfully requests a waiver of these requirements.

24           **H.     Exhibit H. Analysis of Surplus for the Period Covered by Income**  
25           **Statements Referred to in G.**

26           The ownership transfer of the Joy shearer for the Joy loaner shearer by BCC to Joy  
27           Global does not materially affect Idaho Power's income statements and thus Idaho Power  
28           respectfully requests a waiver from this requirement.

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**I. Exhibit I. Copy of Contract for Transaction and Other Written Instruments.**

Included with this Application as Attachment 1 is a copy of the Agreement between BCC and Joy Global, which will be executed by the parties upon Commission approval of the transaction.

**J. Exhibit J. Copy of Each Proposed Journal Entry to Be Used to Record the Transaction.**

Please refer to Exhibit J attached.

**K. Exhibit K. Copy of Each Supporting Schedule Showing the Benefits, If Any, Which Each Applicant Relies Upon to Support the Facts Required By (1)(L) of This Rule and Reasons as Required by (1)(M).**

Idaho Power relies upon this Application and the attached documentation to provide support for OAR 860-027-0025(1)(l) and (1)(m).

**VI. PRAYER FOR RELIEF**

Idaho Power respectfully requests a Commission order approving the ownership transfer of the Joy shearer for the Joy loaner shearer by BCC to Joy Global which is consistent with the public interest.

Dated this 20<sup>th</sup> day of September, 2017.

Respectfully Submitted,  
  
\_\_\_\_\_  
Lisa D. Nordstrom, Lead Counsel, OSB #97352  
On Behalf of Idaho Power Company  
1221 West Idaho Street (83702)  
P.O. Box 70  
Boise, Idaho 83707  
Telephone: (208) 388-5825  
Facsimile: (208) 388-6936  
E-Mail: [lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)

**Attachment 1**  
**Ownership Transfer Agreement**

## **OWNERSHIP TRANSFER**

This Ownership Transfer is made and entered into by and between BRIDGER COAL COMPANY ("Company") and JOY GLOBAL INC. dba JOY GLOBAL UNDERGROUND MINING LLC ("Contractor"), as of this \_\_ day of December 2016 (the "Effective Date"). Company and Contractor are hereinafter collectively referred to as the "Parties" and either may be individually referred to as a "Party," all as governed by the context in which such words are used.

### RECITALS

WHEREAS, Bridger Coal Company is the current owner of a Joy 7LS longwall shearer, serial number LWS 543K;

WHEREAS, Joy Global Underground Mining LLC is the current owner of a Joy 7LS longwall shearer, serial number LWS 613F; and

WHEREAS, Company and Contractor wish to transfer their respective ownership interests in the above-mentioned Joy 7LS longwall shearers to the other.

### AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the sufficiency of which is hereby acknowledged, effective as of date first written above:

1. Company transfers its ownership interest in Joy 7LS longwall shearer, serial number LWS 543K, to Contractor;
2. Contractor transfers its ownership interest in Joy 7LS longwall shearer, serial number LWS 613F, to Company;
3. Each of the above-mentioned transfers are as-is and the Parties hereby waive and release any and all additional claims or demands for payment associated with this Ownership Transfer;
4. This Ownership Transfer shall be governed by and construed in accordance with the laws of the State of Wyoming. Any litigation between the Parties arising out of or relating to this Ownership Transfer will be conducted exclusively in federal or state courts in the State of Wyoming, and Parties consent to jurisdiction by such courts. TO THE FULLEST EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS CONTRACT. EACH PARTY FURTHER WAIVES ANY RIGHT TO CONSOLIDATE ANY ACTION IN WHICH A JURY TRIAL HAS BEEN WAIVED WITH ANY

**OTHER ACTION IN WHICH A JURY TRIAL CANNOT BE OR HAS NOT BEEN WAIVED.**

This Ownership Transfer may be executed in two or more counterparts, each of which shall be deemed an original. Both parties represent and warrant the authority of the signatories set forth below. This Ownership Transfer contains the entire agreement of the parties with respect to the subject matter hereof.

IN WITNESS WHEREOF, the undersigned execute this Ownership Transfer upon the date set forth above.

**BRIDGER COAL COMPANY**

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**JOY GLOBAL INC. dba JOY GLOBAL UNDERGROUND MINING LLC**

By: \_\_\_\_\_  
Its: \_\_\_\_\_

# **Exhibit J**

## **Proposed Journal Entries**

**OAR 860-027-0025(2)(j)**



**IDAHO POWER COMPANY  
EXHIBIT J  
PROPOSED JOURNAL ENTRIES**

<u>FERC Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
131 123.015	Cash Investment in Bridger Coal Company	207,126	207,126
	<i>To record the transfer of the Joy longwall shearer to Joy Global.</i>		
123.015 131	Investment in Bridger Coal Company Cash	207,126	207,126
	<i>To record the receipt of the Joy longwall loaner shearer from Joy Global.</i>		