



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

November 20, 2015

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301-1166

Attn: Filing Center

**RE: UP 328, UI 357 —Compliance Filing – Details of the Sale of Certain Mining
Equipment to Bridger Coal Company**

In accordance with the second condition set forth in Order No. 15-218, PacifiCorp d/b/a Pacific Power encloses for filing the final journal entry recording the transaction in the above-referenced docket.

Please direct informal inquiries with respect to this filing to Erin Apperson, Manager of Regulatory Affairs, at (503) 813-6642.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosure



Company Code **1000**
Document Number **129143153**
Cross Co. Number _____
Posting Date **September 30, 2015**
Prepared By **Mike Sandstrom**
Reviewed By *Mark Jones*
10-4-2015

Journal Entry Cover Sheet

Posting Period 9 / 2016
Title DC PP&E RA - OR
Reference PP CN M100-01
Description: Record entries to reflect regulatory accounting of Deer Creek unrecovered PP&E investment for Oregon.

Account	Cost center	Order	WBS element	Profit center	Posting key	-balanced -	Text	New co.code	Value date	Trading partner	Transactin Type
515121	10475				41	37,506.53	DC PP&E Reg Asset Amortz-OR Hlr#1	Jun-Aug TU			1000
515121	10485				41	39,037.41	DC PP&E Reg Asset Amortz-OR Hlr#2 J				1000
515121	10431				41	8,874.96	DC PP&E Reg Asset Amortz-OR Hlr#1 J				1000
515121	10442				41	8,874.96	DC PP&E Reg Asset Amortz-OR Hlr#2 J				1000
515121	10453				41	9,143.89	DC PP&E Reg Asset Amortz-OR Hlr#3 J				1000
186817				1406	51	103,437.75	DC PP&E Reg Asset Amortz-OR Jun-Aug				1000
515121	10475				41	163,094.34	DC PP&E Reg Asset Amortz-OR Hlr#1 S				1000
515121	10485				41	169,751.25	DC PP&E Reg Asset Amortz-OR Hlr#2 S				1000
515121	10431				41	38,592.10	DC PP&E Reg Asset Amortz-OR Hlr#1 S				1000
515121	10442				41	38,592.10	DC PP&E Reg Asset Amortz-OR Hlr#2 S				1000
515121	10453				41	39,761.55	DC PP&E Reg Asset Amortz-OR Hlr#3 S				1000
186817				1406	51	449,791.34	DC PP&E Reg Asset Amortz-OR Sep15				1000
301107				1180	51	4,121.36	ROR Offset for Assets-Oregon Jun-Aug				1000
301207				1180	51	3,701.38	ROR Offset for Assets-Oregon Jun-Aug				1000
301307				1180	51	2,658.09	ROR Offset for Assets-Oregon Jun-Aug				1000
301457				1180	51	193.02	ROR Offset for Assets-Oregon Jun-Aug				1000
301607				1180	51	31.81	ROR Offset for Assets-Oregon Jun-Aug				1000
301707				1180	51	0.00	ROR Offset for Assets-Oregon Jun-Aug				1000
186864				1406	41	10,605.66	ROR Offset for Assets-Oregon Jun-Aug				1000
301107				1180	41	72,385.82	ROR Offset for Assets-Oregon-Sep15				1000
301207				1180	41	65,009.39	ROR Offset for Assets-Oregon-Sep15				1000
301307				1180	41	44,929.12	ROR Offset for Assets-Oregon-Sep15				1000
301457				1180	41	3,390.17	ROR Offset for Assets-Oregon-Sep15				1000
301607				1180	41	558.82	ROR Offset for Assets-Oregon-Sep15				1000
301707				1180	41	0.00	ROR Offset for Assets-Oregon-Sep15				1000
186864				1406	51	186,273.32	ROR Offset for Assets-Oregon-Sep15				1000
186812				1406	41	1,943,258.97	Tfr Salvage on LW Sale to Gl Bal Acct-				1000
288114				1406	51	1,943,258.97	Tfr Salvage on LW Sale to Gl Bal Acct-				1000
186812				1406	51	9,504.10	Tfr Addl Loss on Prep Pit Sale to Gl Bal				1000
288114				1406	41	9,504.10	Tfr Addl Loss on Prep Pit Sale to Gl Bal				1000

Utah Mine Disposition Entries
September 2015

Document# SAP Account Company Account Profit Center Cost Object Amount State Text

PP&E unrecovered plant related entries:

5 Record entries to reflect regulatory accounting of Deer Creek unrecovered PP&E investment for Oregon:

a Record June-August adjustment for monthly amortization of unrecovered PP&E investment (Oregon) over 4 years (w/carrying charge of 3.31%):

Dr	1000	515121	10475	HTN1	37,506.53	HTN1	HTN1	DC PP&E Reg Asset Amortz-OR Htr#1 Jun-Aug T/U
Dr	1000	515121	10485	HTN2	39,037.41	HTN2	HTN2	DC PP&E Reg Asset Amortz-OR Htr#2 Jun-Aug T/U
Dr	1000	515121	10431	HTR1	8,874.96	HTR1	HTR1	DC PP&E Reg Asset Amortz-OR Htr#1 Jun-Aug T/U
Dr	1000	515121	10442	HTR2	8,874.96	HTR2	HTR2	DC PP&E Reg Asset Amortz-OR Htr#2 Jun-Aug T/U
Dr	1000	515121	10453	HTR3	9,143.89	HTR3	HTR3	DC PP&E Reg Asset Amortz-OR Htr#3 Jun-Aug T/U
Cr	1000	186817	1406		(103,437.75)	OR		DC PP&E Reg Asset Amortz-OR Jun-Aug T/U

b Current month amortization of unrecovered PP&E investment (Oregon) over 4 years (w/carrying charge of 3.31%):

Dr	1000	515121	10475	HTN1	163,094.34	HTN1	HTN1	DC PP&E Reg Asset Amortz-OR Htr#1 Sep15
Dr	1000	515121	10485	HTN2	169,751.25	HTN2	HTN2	DC PP&E Reg Asset Amortz-OR Htr#2 Sep15
Dr	1000	515121	10431	HTR1	38,592.10	HTR1	HTR1	DC PP&E Reg Asset Amortz-OR Htr#1 Sep15
Dr	1000	515121	10442	HTR2	38,592.10	HTR2	HTR2	DC PP&E Reg Asset Amortz-OR Htr#2 Sep15
Dr	1000	515121	10453	HTR3	39,761.55	HTR3	HTR3	DC PP&E Reg Asset Amortz-OR Htr#3 Sep15
Cr	1000	186817	1406		(449,791.34)	OR		DC PP&E Reg Asset Amortz-OR Sep15

c Record June-August adjustment for excess return on Deer Creek and mining assets in rate base for Oregon:

Dr	1000	301107	1180	Res	(4,121.36)	OR	Res	ROR Offset for Assets-Oregon Jun-Aug T/U
Dr	1000	301207	1180	Com	(3,701.38)	OR	Com	ROR Offset for Assets-Oregon Jun-Aug T/U
Dr	1000	301307	1180	Ind	(2,558.09)	OR	Ind	ROR Offset for Assets-Oregon Jun-Aug T/U
Dr	1000	301457	1180	Irr	(193.02)	OR	Irr	ROR Offset for Assets-Oregon Jun-Aug T/U
Dr	1000	301607	1180	StLgt	(31.82)	OR	StLgt	ROR Offset for Assets-Oregon Jun-Aug T/U
Dr	1000	301707	1180	OSPA	-	OR	OSPA	ROR Offset for Assets-Oregon Jun-Aug T/U
Cr	1000	186864	1406		10,605.66	OR		ROR Offset for Assets-Oregon Jun-Aug T/U

d Record current month for excess return on Deer Creek and mining assets in rate base for Oregon:

Dr	1000	301107	1180	Res	72,385.82	OR	Res	ROR Offset for Assets-Oregon-Sep15
Dr	1000	301207	1180	Com	65,009.39	OR	Com	ROR Offset for Assets-Oregon-Sep15
Dr	1000	301307	1180	Ind	44,929.12	OR	Ind	ROR Offset for Assets-Oregon-Sep15
Dr	1000	301457	1180	Irr	3,390.17	OR	Irr	ROR Offset for Assets-Oregon-Sep15
Dr	1000	301607	1180	StLgt	558.82	OR	StLgt	ROR Offset for Assets-Oregon-Sep15
Dr	1000	301707	1180	OSPA	-	OR	OSPA	ROR Offset for Assets-Oregon-Sep15
Cr	1000	186864	1406		(186,273.32)	OR		ROR Offset for Assets-Oregon-Sep15

e Record transfer of Oregon share of salvage proceeds from Longwall Sale (September) from DC Reg Assets to the OR gain/loss balancing account:

Dr	1000	186812	1406		1,943,258.97	OR		Tfr Salvage on LW Sale to G/L Bal Acct-OR (Sep)
Cr	1000	288114	1406		(1,943,258.97)	OR		Tfr Salvage on LW Sale to G/L Bal Acct-OR (Sep)

f Record transfer of Oregon share of additional loss on Prep Plant sale (pole relocations-August) from DC Reg Assets to the OR gain/loss balancing account:

Dr	1000	186812	1406		(9,504.10)	OR		Tfr Add'l Loss on Prep Plt Sale to G/L Bal Acct-OR
Cr	1000	288114	1406		9,504.10	OR		Tfr Add'l Loss on Prep Plt Sale to G/L Bal Acct-OR

Deer Creek Mine Disposition
 PP&E Disposition Values - Oregon - September 30, 2015
 (Revised to exclude additional salvage received on Longwall salvage to Bridger Coal in September)

Final Disposition values at 6/1/15:

PP&E Assets	Account	Final NBV	Less:		Net of JO
			Joint Owner Share %	Amount	
Deer Creek EPIS-Tangible	186801	79,033,548	3.7344%	(2,951,408)	76,082,139
Deer Creek EPIS-Intangible	186802	1,077,694	3.7344%	(40,245)	1,037,449
Deer Creek CWIP	186805	3,959,789	3.7344%	(147,873)	3,811,916
Deer Creek PS&I	186806	1,614,210	3.7344%	(60,281)	1,553,929
Deer Creek Sale EPIS (Prep Plant)	186811	9,902,284	15.5599%	(1,540,785)	8,361,499
Deer Creek Sale-CWIP (Prep Plant)	186815	93,579	15.5599%	(14,561)	79,018
		95,681,104		(4,755,153)	90,925,951

Unamortized PP&E Assets - Net of Joint Owner share - excluding Prep Plant EPIS & CWIP assets sold to Bowie at a loss and the additional salvage from the Longwall sale to Bridger Coal Company (September). Includes normal salvage on Deer Creek mine assets EPIS & CWIP sold at auction (July) and adjustments made to estimated Deer Creek net book value:					82,485,433
Unamortized basis (12/31/14) net of JO share: 24.4840% Oregon share					20,195,733
4 years (6/1/15 thru 5/31/18) w/interest @ 3.31%: Amortization per Month					449,791.34

Unrecovered Plant-Oregon:

	3.31%	Amortization	Carrying Charge	Balance
@ 5/31/2015:				20,195,733.00
Jun-15		(449,791.34) ^(a)	55,706.56	19,801,648.22
Jul-15		(449,791.34)	54,619.55	19,406,476.43
Aug-15		(449,791.34)	53,529.53	19,010,214.62
Sep-15		(449,791.34)	52,436.51	18,612,859.79
Oct-15		(449,791.34)	51,340.47	18,214,408.92
Nov-15		(449,791.34)	50,241.41	17,814,858.99
Dec-15		(449,791.34)	49,139.32	17,414,206.97
Jan-16		(449,791.34)	48,034.19	17,012,449.82
Feb-16		(449,791.34)	46,926.01	16,609,584.49
Mar-16		(449,791.34)	45,814.77	16,205,607.92
Apr-16		(449,791.34)	44,700.47	15,800,517.05
May-16		(449,791.34)	43,583.09	15,394,308.80
Jun-16		(449,791.34)	42,462.64	14,986,980.09
Jul-16		(449,791.34)	41,339.09	14,578,527.84
Aug-16		(449,791.34)	40,212.44	14,168,948.94
Sep-16		(449,791.34)	39,082.68	13,758,240.28
Oct-16		(449,791.34)	37,949.81	13,346,398.76
Nov-16		(449,791.34)	36,813.82	12,933,421.23
Dec-16		(449,791.34)	35,674.69	12,519,304.58
Jan-17		(449,791.34)	34,532.42	12,104,045.66
Feb-17		(449,791.34)	33,386.99	11,687,641.31
Mar-17		(449,791.34)	32,238.41	11,270,088.38
Apr-17		(449,791.34)	31,086.66	10,851,383.70
May-17		(449,791.34)	29,931.73	10,431,524.09
Jun-17		(449,791.34)	28,773.62	10,010,506.37
Jul-17		(449,791.34)	27,612.31	9,588,327.35
Aug-17		(449,791.34)	26,447.80	9,164,983.81
Sep-17		(449,791.34)	25,280.08	8,740,472.55
Oct-17		(449,791.34)	24,109.14	8,314,790.35
Nov-17		(449,791.34)	22,934.96	7,887,933.97
Dec-17		(449,791.34)	21,757.55	7,459,900.18
Jan-18		(449,791.34)	20,576.89	7,030,685.73
Feb-18		(449,791.34)	19,392.97	6,600,287.37
Mar-18		(449,791.34)	18,205.79	6,168,701.82
Apr-18		(449,791.34)	17,015.34	5,735,925.82
May-18		(449,791.34)	15,821.60	5,301,956.07
Jun-18		(449,791.34)	14,624.56	4,866,789.29
Jul-18		(449,791.34)	13,424.23	4,430,422.18
Aug-18		(449,791.34)	12,220.58	3,992,851.42
Sep-18		(449,791.34)	11,013.62	3,554,073.70
Oct-18		(449,791.34)	9,803.32	3,114,085.68
Nov-18		(449,791.34)	8,589.69	2,672,884.02
Dec-18		(449,791.34)	7,372.71	2,230,465.39
Jan-19		(449,791.34)	6,152.37	1,786,825.41
Feb-19		(449,791.34)	4,928.66	1,341,963.74
Mar-19		(449,791.34)	3,701.58	895,873.98
Apr-19		(449,791.34)	2,471.12	448,553.76
May-19		(449,791.02)	1,237.26	0.00
		(21,589,984.00)	1,394,251.00	(20,195,733.00)

Jun-Aug T/U :
 Σ @ = 1,349,374.02
 1,245,936.27
 T/U 103,437.75 =

Deer Creek Mine Disposition
 PP&E Disposition Values - Oregon - June 1, 2015
 (Original used in June 2015)

PP&E Assets	Account	Final NBV	Less:		Net of JO
			Joint Owner Share %	Amount	
Deer Creek EPIS-Tangible	186801	71,970,851	3.7344%	(2,687,661)	69,283,190
Deer Creek EPIS-Intangible	186802	1,077,694	3.7344%	(40,245)	1,037,449
Deer Creek CWIP	186805	4,454,189	3.7344%	(166,336)	4,287,853
Deer Creek PS&I	186806	1,614,210	3.7344%	(60,281)	1,553,929
Deer Creek Sale EPIS (Prep Plant)	186811	9,856,313	15.5599%	(1,533,632)	8,322,682
Deer Creek Sale-CWIP (Prep Plant)	186815	93,579	15.5599%	(14,561)	79,018
		89,066,836		(4,502,715)	84,564,121

Unamortized PP&E Assets - Net of Joint Owner share - excluding Prep Plant EPIS & CWIP assets sold to Bowie at a loss:					76,162,421
Unamortized basis (12/31/14) net of JO share: 24.4840%				Oregon share	18,647,607
4 years (6/1/15 thru 5/31/18) w/interest @ 3.31%:				Amortization per Month	415,312.09

Unrecovered Plant-Oregon:	3.31%	Amortization	Carrying Charge	Balance
@ 5/31/2015:				18,647,607.00
Jun-15		(415,312.09) ^(b)	51,436.32	18,283,731.23
Jul-15		(415,312.09)	50,432.63	17,918,851.76
Aug-15		(415,312.09)	49,426.17	17,552,965.84
Sep-15		(415,312.09)	48,416.93	17,186,070.68
Oct-15		(415,312.09)	47,404.91	16,818,163.50
Nov-15		(415,312.09)	46,390.10	16,449,241.51
Dec-15		(415,312.09)	45,372.49	16,079,301.91
Jan-16		(415,312.09)	44,352.07	15,708,341.90
Feb-16		(415,312.09)	43,328.84	15,336,358.65
Mar-16		(415,312.09)	42,302.79	14,963,349.35
Apr-16		(415,312.09)	41,273.91	14,589,311.16
May-16		(415,312.09)	40,242.18	14,214,241.26
Jun-16		(415,312.09)	39,207.62	13,838,136.78
Jul-16		(415,312.09)	38,170.19	13,460,994.89
Aug-16		(415,312.09)	37,129.91	13,082,812.71
Sep-16		(415,312.09)	36,086.76	12,703,587.38
Oct-16		(415,312.09)	35,040.73	12,323,316.01
Nov-16		(415,312.09)	33,991.81	11,941,995.74
Dec-16		(415,312.09)	32,940.00	11,559,623.65
Jan-17		(415,312.09)	31,885.30	11,176,196.86
Feb-17		(415,312.09)	30,827.68	10,791,712.44
Mar-17		(415,312.09)	29,767.14	10,406,167.49
Apr-17		(415,312.09)	28,703.68	10,019,559.08
May-17		(415,312.09)	27,637.28	9,631,884.28
Jun-17		(415,312.09)	26,567.95	9,243,140.13
Jul-17		(415,312.09)	25,495.66	8,853,323.71
Aug-17		(415,312.09)	24,420.42	8,462,432.03
Sep-17		(415,312.09)	23,342.21	8,070,462.15
Oct-17		(415,312.09)	22,261.02	7,677,411.09
Nov-17		(415,312.09)	21,176.86	7,283,275.86
Dec-17		(415,312.09)	20,089.70	6,888,053.47
Jan-18		(415,312.09)	18,999.55	6,491,740.93
Feb-18		(415,312.09)	17,906.39	6,094,335.22
Mar-18		(415,312.09)	16,810.21	5,695,833.34
Apr-18		(415,312.09)	15,711.01	5,296,232.26
May-18		(415,312.09)	14,608.77	4,895,528.94
Jun-18		(415,312.09)	13,503.50	4,493,720.35
Jul-18		(415,312.09)	12,395.18	4,090,803.44
Aug-18		(415,312.09)	11,283.80	3,686,775.15
Sep-18		(415,312.09)	10,169.35	3,281,632.41
Oct-18		(415,312.09)	9,051.84	2,875,372.16
Nov-18		(415,312.09)	7,931.23	2,467,991.30
Dec-18		(415,312.09)	6,807.54	2,059,486.76
Jan-19		(415,312.09)	5,680.75	1,649,855.42
Feb-19		(415,312.09)	4,550.85	1,239,094.18
Mar-19		(415,312.09)	3,417.83	827,199.92
Apr-19		(415,312.09)	2,281.69	414,169.53
May-19		(415,311.95)	1,142.42	(0.00)
		(19,934,980.18)	1,287,373.18	(18,647,607.00)

2(b) = 1,245,936.27

Excess Return on Rate Base for Oregon Assets

Final Disposition values at 9/30/15.

PP&E Assets	Account	Final NBV	Joint Owner Share %	Amount	Net of JO
Deer Creek EPIS-Tangible	186801	70,788,806	3.7344%	(2,643,519)	68,145,287
Deer Creek EPIS-Intangible	186802	1,077,694	3.7344%	(40,245)	1,037,449
Deer Creek CWIP	186805	3,959,789	3.7344%	(147,873)	3,811,916
Deer Creek PS&I	186806	1,614,210	3.7344%	(60,261)	1,553,929
Deer Creek Sale EPIS (Prep Plant)	186811	9,902,284	15.5599%	(1,540,785)	8,361,499
Deer Creek Sale-CWIP (Prep Plant)	186815	83,579	15.5599%	(14,561)	79,018
		87,436,362		(4,447,263)	82,989,098

Less:

Customer Allocation Factor	OR	Profit Center	Revenue Account	Revenue Offset	Monthly	Jun-Dec 2015	Annually
38.9%	1180	301107	Residential	72,385.82	186,273.32	1,303,913.24	2,235,279.84
34.9%	1180	301207	Commercial	65,009.39			
24.1%	1180	301307	Industrial	44,929.12			
1.8%	1180	301457	Irrigation	3,390.17			
0.3%	1180	301607	Street Light & Hwy	558.82			
0.0%	1180	301707	Oth Sis Pub Auth Adj				
100.0%					186,273.32		

Jan-Aug T/u:
186,273.32

- 189,808.54

< 3,535.22 >
x 3

< 10,605.66 >
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Final Disposition values at 6/1/15:

PP&E Assets	Account	Final NBV	Joint Owner Share %	Amount	Net of JO
Deer Creek EPIS-Tangible	186801	71,970,851	3.7344%	(2,687,661)	69,283,190
Deer Creek EPIS-Intangible	186802	1,077,694	3.7344%	(40,245)	1,037,449
Deer Creek CWIP	186805	4,454,189	3.7344%	(166,336)	4,287,853
Deer Creek PS&I	186806	1,614,210	3.7344%	(60,261)	1,553,929
Deer Creek Sale EPIS (Prep Plant)	186811	9,856,313	15.5599%	(1,533,632)	8,322,682
Deer Creek Sale-CWIP (Prep Plant)	186815	93,579	15.5599%	(14,561)	79,018
		89,086,836		(4,502,715)	84,584,121

Less:

Customer Allocation Factor	OR	Profit Center	Revenue Account	Revenue Offset	Monthly	Jun-Dec 2015	Annually
38.9%	1180	301107	Residential	73,759.61	189,808.54	1,328,659.78	2,277,702.48
34.9%	1180	301207	Commercial	66,243.18			
24.1%	1180	301307	Industrial	45,781.82			
1.8%	1180	301457	Irrigation	3,454.51			
0.3%	1180	301607	Street Light & Hwy	569.42			
0.0%	1180	301707	Oth Sis Pub Auth Adj				
100.0%					189,808.54		

Oregon's share of Gains/Losses on sale of Deer Creek related assets:

Oregon's share of Loss on sale of Mining assets (Original calculation in June):

Less: Joint Owner Share	Net of JO Share
1,350,005.99	1,350,005.99
(1,548,192.49)	8,401,698.95
(1,548,192.49)	9,791,705.94

Oregon's share of Loss on sale of Mining assets (Update through September):

Less: Joint Owner Share	Net of JO Share
1,350,005.99	1,350,005.99
(1,548,192.44)	8,401,698.95
(7,152.97)	38,817.58
(1,555,345.46)	9,790,523.52

Salvage received on Longwall Sale to BCC

(6,244,742.00)	(7,936,852.50)
3,101,126.98	1,853,671.02

Transfers to Balancing Account	Carrying Interest Rate	Annual Interest	Monthly Interest
186812	288114		
(2,057,072.22)	2,057,072.22	68,089.09	5,674.09
		3.31%	

Transfers to Balancing Account	Carrying Interest Rate	Annual Interest	Monthly Interest
186812	288114		
(2,057,072.22)	2,057,072.22	68,089.09	5,674.09
(9,504.10)	9,504.10	314.59	26.22
		3.31%	
1,943,256.97	(1,943,256.97)	(64,321.87)	(5,360.16)
(123,317.35)	123,317.35	4,081.80	340.15

Company code 1000 Business area **** Amounts in USD

Comp code	Bus. area	Texts	Reporting period (01.2016-09.2016)	Comparison period (01.2016-06.2016)	Absolute difference	Rel dif	Sumth level
		Assets					
		Regulatory Assets					
		Energy West Mining Regulatory Assets					
1000		186801 Reg Asset-Deer Creek-Elec Plt In Svc	70,788,805.63	71,970,851.00	1,182,045.37-	1.6-	
1000		186802 Reg Asset-Deer Creek-EPIS Intangibles	1,077,694.00	1,077,694.00	0.00		
1000		186805 Reg Asset-Deer Creek-CWIP	3,959,789.00	4,454,189.00	494,400.00-	11.1-	
1000		186806 Reg Asset-Deer Creek-PS&I	1,614,210.00	1,614,210.00	0.00		
1000		186811 Reg Asset-Deer Creek Sale-EPIS	9,902,283.88	9,856,313.33	45,970.55	0.5	
1000		186815 Reg Asset-Deer Creek Sale-CWIP	93,579.11	93,579.11	0.00		
		Total Deer Creek PP&E Related Reg Assets	87,436,361.62	89,066,836.44	1,630,474.82-	1.8-	*5*
		Total Energy West Mining Regulatory Assets	87,436,361.62	89,066,836.44	1,630,474.82-	1.8-	*4*
		Total Regulatory Assets	87,436,361.62	89,066,836.44	1,630,474.82-	1.8-	*3*
		Total Other Assets	87,436,361.62	89,066,836.44	1,630,474.82-	1.8-	*2*
		Total Assets	87,436,361.62	89,066,836.44	1,630,474.82-	1.8-	*1*

① 70,788,805.63
 8,244,742.00 Add'l LW Salvage

 79,033,547.63
 =

Longwall Sale to Bridger Coal Company (Summary)

Bridger Coal - September 2015 - Joy Longwall & Miscellaneous Equipment Acquisition

CAD No.	PO	Item - Description	Quantity	Amount	Sales Tax	Total
040311	Pending CAD approval	Ratary Powered Section Scoop (Fanchild / DC unit # 05-141)	1 Each	183,333.00	-	183,333.00
040311	Pending CAD approval	48" Pony Drive (DBT / DC unit # 08-709)	1 Each	50,625.00	-	50,625.00
040311	Pending CAD approval	Pan Bother including Bolt Intensifier (ARO / DC unit # 04-058)	1 Each	62,500.00	-	62,500.00
				\$ 1,032,458.00	\$ -	\$ 1,032,458.00
		GRAND TOTAL		\$ 17,808,966.84	\$ -	\$ 17,808,966.84

Note: Applicable Sales Tax will be paid by Bridger Coal Company.

Items not purchased by Bridger Coal - sold at auction:

Material Trailers (13 units)						
Gravel Trailer (#10-699)						
UG Equipment Lift (#17-397)						
Continuous Miner (#01-046)						
Slid Steer Loader (#23-183)						
UG Kiechan (#17-369)						
UG Kiechan (#17-370)						
Ford 3/4 Ton 4 x 4						
Shield Lift						
Subtotals						
				39,000.00	3,000.00	(3,000.00)
				4,750.00	4,750.00	(4,750.00)
				50,000.00	50,000.00	(50,000.00)
				325,000.00	-	-
				55,000.00	-	-
				2,750.00	-	-
				2,750.00	-	-
				29,924.97	-	-
				5,000.00	5,000.00	(5,000.00)
				514,174.97	62,750.00	(62,750.00)
				\$ 6,542,840.97	\$ 6,091,416.00	\$ 8,244,742.00

Recorded in August:

#128831516	1000	18,287,875.30	A/R Due from BCC
#128831516	1000	8,442,571.35	Est. Add'l L/W Salvage
#128831516	1000	6,091,416.00	Original Est L/W Salvage Reimb
#128831516	1000	3,465,888.69	LW Rebuild Costs - Reimb
#128831516	1000	287,999.26	Add'l DC Salvage-LW

Record in September:

Reversal of August entry			
	1000	(18,287,875.30)	A/R Due from BCC
	1000	8,442,571.35	Est. Add'l L/W Salvage
	1000	6,091,416.00	Original Est L/W Salvage Reimb
	1000	3,465,888.69	LW Rebuild Costs - Reimb
	1000	287,999.26	Add'l DC Salvage-LW

9/30/2015 Wire payment received on Invoice #CR212013

9/30/2015 Outstanding Longwall Invoices in Account 116011 - A/R Due from BCC

Longwall Asset Sale to Bridger Coal Company:

Longwall - salvage value	14,336,158.00
Longwall rebuild costs	2,986,980.23
Longwall transportation costs	485,828.61
Proceeds to Received from BCC	17,808,966.84
	33.3333%
	66.6667%
Idaho Power's share	5,936,322.28
PacificCorp's share	11,872,644.56
Receivables at PacificCorp for sale to BCC	17,808,966.84
	(16,776,508.84)
	1,032,458.00

PP&E Salvage In Application	PP&E Salvage Recorded 12/31/2014	Additional Salvage
183,333.00	183,333.00	-
-	-	50,625.00
-	-	62,500.00
\$ 1,028,666.00	\$ 1,028,666.00	\$ 3,792.00
\$ 6,028,666.00	\$ 6,028,666.00	\$ 8,307,492.00

Revised Longwall sale entry in September

1000	116011	17,808,966.84	A/R Due from BCC
1000	145218	(8,244,742.00)	Estimated Add'l L/W Salvage
1000	145219	(6,091,416.00)	Original Est L/W Salvage Reimb
1000	145219	(2,986,980.23)	LW Rebuild Costs - Reimb
1000	145219	(485,828.61)	LW Freight Costs - Reimb
1000	145218	(0.00)	Add'l DC Salvage-LW

True-up of salvage applied to Deer Creek Unrecovered Plant Reg Assets

1000	186801	147,059.02	True-Up to DC PP&E NBV/Salvage
1000	145218	(147,059.02)	True-Up to DC PP&E NBV/Salvage
1000	186801	485,828.61	True-Up to DC PP&E NBV/Salvage
1000	145218	(485,828.61)	True-Up to DC PP&E NBV/Salvage