



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

February 12, 2018

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

Attn: Filing Center

**RE: UP 354 – PacifiCorp’s Compliance Filing**

In accordance with Public Utility Commission of Oregon Order No. 17-509, PacifiCorp d/b/a Pacific Power provides the final journal entries recording the transfer of the Joy longwall shearer to Joy Global.

Please contact me with any questions regarding this filing at (503) 813-6583.

Sincerely,

A handwritten signature in black ink, appearing to read "Natasha Siores".

Natasha Siores  
Manager, Regulatory Affairs

Enclosure

Bridger Coal Company  
Ownership Transfer-Joy 7LS Shearer (Bridger Coal and Joy Global LLC)  
Accounting Entries

	<u>Debit</u>	<u>Credit</u>
03-00-1730-0000-00000(Accumulated Depreciation - Mining Equipment	\$ 289,262.08	
03-00-1630-0000-00000(Property Plant & Equipment - Mining Equipment		\$ 867,786.52
03-00-1800-0000-00000(CWIP Addition	\$ 578,524.44	
03-00-1800-0000-00000(CWIP Addition	\$ 34,711.47	
03-00-2450-0000-00000(Wyoming State Sales/Use Tax		\$ 34,711.47
03-00-1630-0000-00000(Property Plant & Equipment - Mining Equipment	\$ 613,235.91	
03-00-1809-0000-00000(CWIP Transfer		\$ 613,235.91