



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

October 19, 2018

VIA ELECTRONIC FILING

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


Attn: Filing Center

RE: UP 374 – PacifiCorp’s Compliance Filing

In compliance with Public Utility Commission of Oregon Order No. 18-280, PacifiCorp d/b/a Pacific Power provides the final journal entry recording the transaction to sell PacifiCorp property to Utah America Energy, Inc. Transfer of ownership of the shuttle cars was completed on August 20, 2018.

Please contact Natasha Siores, Manager, Regulatory Affairs, with any questions regarding this filing at (503) 813-6583.

Sincerely,



Etta Lockey
Vice President, Regulation

Enclosures

Bridger Coal Company
Sale of Retired Shuttle Cars (four each)
Accounting Entries

		<u>Debit</u>	<u>Credit</u>
<u>Retirement of (4) shuttle cars</u>			
BCC Account 1730	Accumulated Depreciation - Mining Equipment	\$ 2,951,795.38	
BCC Account 1630	Property Plant & Equipment - Mining Equipment		\$ 2,951,795.38
<u>Receipt of cash</u>			
BCC Account 1008	Cash	\$ 240,000.00	
BCC Account 4220	Revenue - Gain or Loss on Sale of Asset		\$ 240,000.00
FERC Account 151	SAP Account 120156 - Coal Inventory Jim Bridger Plant PacifiCorp's share was transferred to coal inventory. As coal inventory is consumed, the credit to fuel inventory is reflected as credit to fuel consumed FERC 501.		\$ 160,000.00