2018 SEP 11 AM 11:01 IDAHO PUBLIC UTILITIES COMMISSION

Case No. PAC-E-18-08 Exhibit No. 4

Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

September 2018

Rocky Mountain Power Exhibit No. 4 Page 1 of 1 Case No. PAC-E-18-08 Witness: Steven R. McDougal

Bridger Coal Company Property, Plant and Equipment - 100% as of December 31, 2017

Location Code 03 - Surface Mine 1605 Land Improvements \$299,546 \$244,942 \$354,604 \$35.5 \$21,00 \$161	Genera	1								
Decation Code 03 - Surface Mine \$299,546 \$244,942 \$36,000 \$35,000 \$16,000 \$1610 \$1010 \$1610 \$1010 \$1610	Ledger	er			Depreciation				8	
1610	Account	<u>Account Description</u>	<u>C</u>	<u> Priginal Cost</u>		Reserve		Book Value	Service Life	Average Age
1610	Location C	ode 03 - Surface Mine								
1610 Mime Development 16,948,882 11,813,551 5,135,131 28,9 16,9 1616 Bulldings & Improvements 12,317,845 7,888,893 4,629,925 23,5 9,5 1620 Allowance for Funds Used During Construction 263,360 189,476 73,884 46,5 26,5 1625 Surface Roads (bullage /access) 8,005,477 5,145,000 1,526,774 47,6 27,6 1626 Mining Equipment 8,005,477 5,145,000 1,526,774 47,6 27,6 1627 Mining Equipment 10,550 10,550 2,672,137 24,5 17,5 1630 Groupper Hardware & Software 48,896 25,552 23,364 48 2,6 1640 Office Furniture & Equipment 2,248,470 1,525,535 722,935 7,2 7,4 1690 Miner Rights / Coal Reserve Leases 1,104,601 15,402 1,089,000 1690 Mine Development 2,803,750 1,808,807 13,6 9,5 1690 Mine Development 2,803,767 1,745 1,605 1,000 1690 Allowance for Funds Used During Constructor 2,803,767 1,674 1,026,752 9,97 6,56 1690 Allowance for Funds Used During Constructor 2,803,767 1,674 1,026,752 9,97 6,56 1690 Allowance for Funds Used During Constructor 2,803,767 1,674 1,026,752 9,97 6,56 1690 Allowance for Funds Used During Constructor 2,803,767 1,674 1,026,752 9,97 6,56 1690 Allowance for Funds Used During Constructor 2,803,768 1,603,849 7,075 1,605 1,000 1690 Allowance for Funds Used During Constructor 2,803,768 1,603,849 7,075 1,605 1,000 1690 Allowance for Funds Used During Constructor 2,803,768 1,905,831 1,905,931 1,905,931 1,900,931			\$	299 546	\$	244 942	\$	54 604	35.5	21.0
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Location Code 06 - Underground Mine										
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1605										
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Location Code 09 - Administrative/Common Facilities 1600	1077	Wineral Rights / Coal Reserve Leases	\$		\$		\$		tons	Attacted
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1699 Mineral Rights / Coal Reserve Leases 15,520,572 6,823,992 8,696,580		A grand to the second and the second to the								
			\$	486,535,860	\$		\$			

Amounts shown are 100% (PacifiCorp share is two-thirds)

Life of mine - Surface Mine-December 2037 / Underground Mine-March 2022

Depreciation Expense Methology - all assets are depreciated using the "straight-line" method with the following exceptions
1) Underground Mine - Longwall Mining - Shields / Roof Support - uses "units of production / cycles"

²⁾ Mineral Rights / Coal Reserves both mines use "units of production / tons extracted"