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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

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

<u>General Ledger Account</u>	<u>Account Description</u>	<u>Original Cost</u>	<u>Depreciation Reserve</u>	<u>Net Book Value</u>	<u>Service Life</u>	<u>Average Average Age</u>
Location Code 03 - Surface Mine						
1605	Land Improvements	\$ 299,546	\$ 244,942	\$ 54,604	35.5	21.0
1610	Mine Development	16,948,682	11,813,551	5,135,131	28.9	16.9
1615	Buildings & Improvements	12,517,845	7,887,893	4,629,952	23.5	9.5
1620	Allowance for Funds Used During Construction	263,360	189,476	73,884	46.5	26.5
1625	Surface Roads (haulage / access)	6,671,774	5,145,000	1,526,774	47.6	27.6
1630	Mining Equipment	8,005,477	5,333,340	2,672,137	24.5	17.5
1635	Heavy Equipment-Vehicles	140,314,588	94,707,410	45,607,178	9.6	9.8
1640	Office Furniture & Equipment	10,550	10,550	-	5.0	5.6
1645	Computer Hardware & Software	48,896	25,532	23,364	4.8	2.6
1650	Other Equipment	2,248,470	1,525,535	722,935	7.2	7.4
1699	Mineral Rights / Coal Reserve Leases	1,104,601	15,402	1,089,200		tons extracted
		<u>\$ 188,433,790</u>	<u>\$ 126,898,631</u>	<u>\$ 61,535,159</u>		
Location Code 06 - Underground Mine						
1605	Land Improvements	\$ 11,908,130	\$ 7,940,052	\$ 3,968,078	13.6	9.5
1610	Mine Development	3,789,975	1,883,382	1,906,593	5.84	2.71
1615	Buildings & Improvements	28,027,676	16,764,924	11,262,752	9.97	6.96
1620	Allowance for Funds Used During Construction	147,040	99,965	47,075	16.05	12.02
1625	Surface Roads (haulage / access)	8,699,099	6,307,990	2,391,110	20.79	16.54
1630	Mining Equipment	167,305,312	136,678,366	30,626,947	6.58	7.24
1630	Longwall Mining - Shields / Roof Supports	33,668,116	19,544,804	14,123,312		units of production
1635	Heavy Equipment-Vehicles	11,244,447	9,580,598	1,663,849	7.03	9.25
1640	Office Furniture & Equipment	105,342	75,169	30,172	7.88	4.92
1645	Computer Hardware & Software	260,857	191,833	69,024	5.00	6.89
1650	Other Equipment	8,116,312	6,210,631	1,905,681	6.01	5.37
1699	Mineral Rights / Coal Reserve Leases	14,415,970	6,808,591	7,607,380		tons extracted
		<u>\$ 287,688,278</u>	<u>\$ 212,086,304</u>	<u>\$ 75,601,974</u>		
Location Code 09 - Administrative/Common Facilities						
1600	Land	\$ 6,211	\$ -	\$ 6,211	n/a	n/a
1615	Buildings & Improvements	5,285,585	3,752,948	1,532,637	24.5	19.3
1630	Mining Equipment	549,007	334,793	214,214	42.5	29.3
1635	Heavy Equipment-Vehicles	2,073	1,330	743	10.0	6.1
1640	Office Furniture & Equipment	44,596	38,299	6,297	7.9	9.6
1645	Computer Hardware & Software	3,773,629	3,454,106	319,523	5.0	4.9
1650	Other Equipment	752,692	635,139	117,553	8.7	9.3
		<u>\$ 10,413,792</u>	<u>\$ 8,216,616</u>	<u>\$ 2,197,176</u>		
Total Bridger Coal Company						
1600	Land	\$ 6,211	\$ -	\$ 6,211		
1605	Land Improvements	12,207,676	8,184,994	4,022,682		
1610	Mine Development	20,738,657	13,696,933	7,041,724		
1615	Buildings & Improvements	45,831,106	28,405,765	17,425,341		
1620	AFUDC	410,400	289,441	120,959		
1625	Surface Roads (haulage / access)	15,370,874	11,452,990	3,917,884		
1630	Mining Equipment	175,859,796	142,346,499	33,513,298		
1630	Longwall Mining - Shields / Roof Supports	33,668,116	19,544,804	14,123,312		
1635	Heavy Equipment-Vehicles	151,561,108	104,289,338	47,271,770		
1640	Office Furniture & Equipment	160,488	124,019	36,469		
1645	Computer Hardware & Software	4,083,382	3,671,471	411,911		
1650	Other Equipment	11,117,474	8,371,306	2,746,169		
1699	Mineral Rights / Coal Reserve Leases	15,520,572	6,823,992	8,696,580		
		<u>\$ 486,535,860</u>	<u>\$ 347,201,551</u>	<u>\$ 139,334,309</u>		

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

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

Depreciation Expense Methodology - 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"