

UE-130043/PacifiCorp
March 11, 2013
WUTC Data Request 131

WUTC Data Request 131
Requestor: David Gomez

The Excel workbook entitled "Bridger", located in the workpapers of Gregory N. Duvall; tab "Detail", Cell D-148, contains a beginning inventory of 778,487 tons of coal.

- A. Please provide:
1. The source of this amount.
 2. Justification for the ending balance (inventory) amounts for the coal stockpile in the same workbook and tab for Cells D-156 through O-156 (Days Burn).
- B. Please provide a copy of any written Company policy on plant fuel inventory or a description of such policy if no written policy exists. Please include in your response any standard for the minimum quantity to be kept on hand for plant fuels and the circumstances under which plant fuel inventories are increased or decreased.

Any responsive materials provided in Excel format should be fully functional with all workbooks, worksheets, data and formulae left intact.

Response to WUTC Data Request 131

- A. 1. This amount represents the Company's share of the projected Jim Bridger plant beginning inventory level as of December 31, 2013. This projection was prepared in connection with the Company's business plan.
2. The tonnage amounts in line 156 are for informational purposes only and are not used in the Company's regulatory proceedings. These amounts are representative of projected inventory levels based on the normalized conditions as identified by GRID.
- B. Please see Confidential Attachment WUTC 131.

Confidential information is provided subject to the terms and conditions of the protective order in this proceeding.

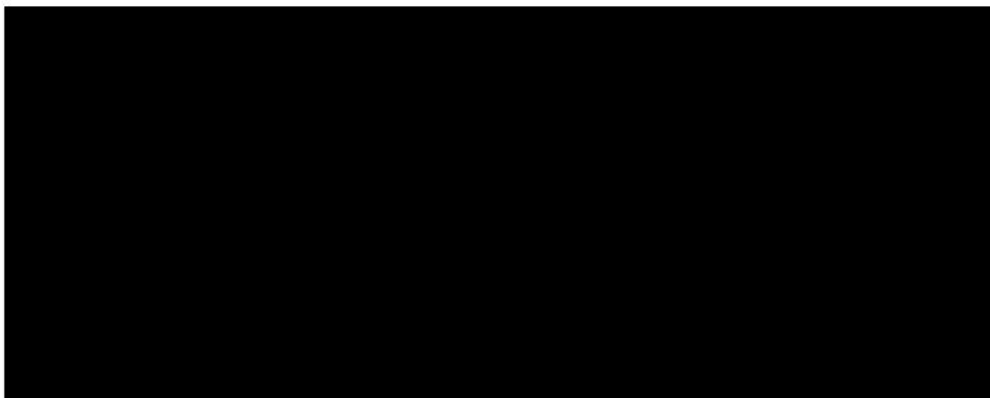
PREPARER: Brian Durning

SPONSOR: To Be Determined

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The Excel workbook entitled "2013 Approved Business Plan Sumstat.xlsx", located in the workpapers of Gregory N. Duvall, tab "Total", Cells A-40 through E-47, are shown below:



- A. For each year shown above, please quantify the cost per ton charged to the Jim Bridger plant for the Bridger Coal Company mine projected ending coal tonnage inventories.
- B. Please explain the rationale and justification for carrying the levels of ending inventories shown in the last row of the table above.

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Response to WUTC Data Request 134

- A. There is no impact on current period Jim Bridger plant fuel costs for coal inventory at Bridger Coal Company.
- B. First, the Bridger Coal inventory volumes referenced in the 2013 Approved Business Plan Sumstat.xlsx reflect engineering volumes. A portion of the engineering volumes for the Bridger surface mine reflect coal that has been uncovered in the mining process but not extracted. Uncovered coal does not constitute inventory per guidelines from the Emerging Information Task Force EITF04-6; hence, actual inventory volumes at Bridger Coal Company are less than that reflected above.

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Second, Bridger Coal Company inventory levels reflect the elevated production and quality risk profile associated with underground mining at Bridger Coal. In 2014, 90 percent of Bridger Coal production will originate from the underground mine. While the cost structure of the underground mine is lower than the surface mine's, mining risks are considerably higher. Confidential Attachment WUTC 129-2 demonstrates that risk as PacifiCorp's share of Jim Bridger plant inventory levels in 2011 decreased dramatically, almost 47 percent during the third quarter. During this period, the longwall encountered a channel margin with very weak roof conditions. The weak roof conditions resulted in numerous cave-ins over the tailgate section of the longwall system resulting in reduced coal production and reduced coal quality.

PREPARER: Brian Durning

SPONSOR: To Be Determined