



April 9, 2001

Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive SW
Mail Stop: FY/7250
Olympia WA 98504-7250

Attention: Carole Washburn
Executive Secretary

RE: Docket No. UE-991832 Compliance Filing

In its filing of November 28, 2000 made in compliance with the final Order in this docket, the Company stated with regard to the Sale of Centralia credit:

“Exhibit 4 contains workpapers that show the calculation of the ... Sale of Centralia Credit, based upon the current gain estimate. The gain is still subject to review by the other former owners of Centralia. Once the gain is final, sometime during the first quarter of 2001, the Company will file with the Commission and may adjust the credit amount, if necessary.”

This letter provides the above information that the Company agreed to provide in November.

The after-tax gain associated with the sale of the Centralia plant and mine is \$90,758,322 using the methodology for calculating it approved by this Commission. Appendix A provides a calculation of this amount. This does not differ from the Total Company amount contained in the Company's November 28, 2000 filing.

Appendix B shows the calculation of the gain allocated to Washington customers in the amount of a grossed-up bill credit of \$19,649,793 which is being passed back to customers over a five-year period beginning January 1, 2001. This does not differ from PacifiCorp's November 28, 2000 filing and PacifiCorp is proposing no changes to the tariff at this time. PacifiCorp proposes to track recovery through this tariff and should it require revision, a change could be filed to become effective January 1, 2002 at the same time as PacifiCorp's next change in base rates.

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Washington Utilities & Transportation Commission

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Appendix C is a copy of the letter to FERC with the proposed journal entries regarding the sale. The FERC has approved these accounting entries.

Appendix D provides a line-by-line comparison of the initial estimate of \$83 million and the final calculation of \$91 million

If you have any questions, please contact Andrea Kelly at (503) 813-6043.

Very truly yours,

Bruce H. Hellebuyck / pmw

Bruce H. Hellebuyck
Director, Regulatory Policy

Enclosures

Calculation of Regulatory Gain for Centralia Sale

Centralia (PPW Share after line 11)	Book	Tax	Total Difference	Provided Deferred	Non Provided or Flowed Thru
1 Sale Price	553,998,000				
2 Additions to PPE (included in plant basis)	2,272,043				
3 Additions to PPE (included in mine basis)	3,669,028				
4 Net additions to CWIP (plant)	40,046,353				
5 Net additions to CWIP (mine)	(58,277)				
6 Capitalized spare parts	0				
7 M&S Mine	8,799,476				
8 M&S Plant	5,763,282				
9 Sub Total	614,489,906				
10 less Reclamation Trust	(60,468,431)				
11 less mine BE payment to PacifiCorp	(90,672,592)				
12 Sales Transaction Closing Adjustments	(3,576,758)				
13 Remaining cash allocated by ownership %	459,772,125				
14 PacifiCorp ownership %	47.5%				
15 Cash To PacifiCorp for Plant/Transmission	218,391,759				
16 Fuel Oil Inventory	107,659				
17 Net additions to CWIP (plant)	37,872				
18 Fuel Stock Inventory	4,164,063				
19 Sales Transaction Closing Adjustments	68,811				
20 LLC Coal Tax	3,491,897				
21 Cash To PacifiCorp for Mine	90,672,592				
22 Reclamation trust fund cash in Sale Price	26,501,414				
23 Total cash allocated to PacifiCorp	343,436,067				
24 Cash to Trust Fund	(26,501,414)				
25 Net cash from sale	316,934,653	316,934,653			
26 Less Transaction Cost (PPW Share)	(3,017,265)	(3,017,265)		0.3795	
27 Adjusted Net Cash	313,917,388	313,917,388		0.3795	
28 Basis:			Difference	Provided	UnProvided
29 Centralia Plant (includes capitalized spare parts)	58,632,684	23,298,081	35,334,602	8,509,632	4,899,849
30 Sub Station-500 KV Transmission	643,682	53,018	590,664	116,608	107,549
31 Centralia Mining (Reg)	35,065,601	15,309,105	19,756,496	7,820,352	(322,762)
32 Centralia Mining (Non-Reg)	31,814,024	16,355,433	15,458,591	5,794,236	72,300
33 CMC Final Reclamation	(26,501,414)	(11,611,156)	(14,890,258)	(5,650,853)	0
34 Deferred Stripping box cut	10,671,688	8,700,829	1,970,859	747,941	0
35 CWIP (plant)	20,951,489	20,951,489	0	0	0
36 CWIP (mine)	1,339,596	1,339,596	0	0	0
37 M&S Plant (47.5%)	2,738,151	2,749,740	(11,589)	(4,398)	0
38 M&S Mine (100%)	8,799,476	9,756,538	(957,062)	(363,205)	0
39 Deferred Projects	0	0	0	0	0
40 Fuel stock-pile & Oil Inventory	7,243,050	7,243,050	0	0	0
41 Capitalized Spares	0	0	0	0	0
42 Pension Adjustments Mine (100%)	0	0	0	0	0
43 Pension Adjustments Plant (47.5%)	0	0	0	0	0
44 Prepaid Items	510,967	510,967	0	0	0
45 Transaction Cost (CMC Share)	1,449,885	1,449,885	0	0	0
46 Worker's Comp Adjustment	2,350,780	2,350,780	0	0	0
47 Scrubber Contract Guarantee	2,850,000	0	2,850,000	1,081,575	0
48 Contingent Liabilities Plant	0	0	0	0	0
49 Contingent Liabilities Mine (Non-Regulated)	1,425,000	0	1,425,000	540,788	0
50 Total Basis	159,984,658	98,457,355	61,527,303	18,592,675	4,756,937
51					
52 Gain	153,932,730	215,460,033	61,527,303		
53 Tax Rate	0.3795	0.3795	0.3795		
54 Tax	58,417,471	81,767,082	23,349,611	18,592,675	4,756,937
55 Deferred Not Provided	4,756,937				
56 Total Tax on Books	63,174,408				
57 Total Tax Due (Current)		81,767,082			
58 Gain less Total Tax on Books	90,758,322				
59 Calculated After Tax Book Gain	90,758,322				
60 Variance	0				
61					
62 Net sales Price	313,917,388				
63 Tax	(81,767,082)				

64	Book Basis	
65	Plant	(58,632,684)
66	Mine	(66,879,625)
67	Transmission Substation	(643,682)
68	CWIP (plant)	(20,951,489)
69	CWIP (mine)	(1,339,596)
70	M&S Plant	(2,738,151)
71	M&S Mine	(8,799,476)
72	Fuel stock-pile & Oil Inventory	(7,243,050)
73	Capitalized Spares	0
74	Deferred Projects	0
75	Pension Termination	0
76	Prepaid Items	(510,967)
77	Transaction Cost (CMC Share)	(1,449,885)
78	Contingent Liabilities Plant	0
79	Contingent Liabilities Mine (Non-Regulated)	(1,425,000)
80	Worker's Comp Adjustment	(2,350,780)
81	Scrubber Contract Guarantee	(2,850,000)
82	Deferred Tax	
83	Plant	8,509,632
84	Mine	14,362,529
85	Mine M&S	(367,603)
86	Transmission Substation	116,608
87	Contingent Liabilities	1,622,363
88	Pension Termination	0
89	Reclamation	
90	Plant-Deferred Tax on Reclamation	(5,650,853)
91	Plant-Accrued Mine Reclamation	26,501,414
92	Stripping	
93	Mine-Deferred Stripping	(10,671,688)
94	After Tax Book (ATB) Gain (Loss)	90,758,322

CENTRALIA Mine Only after tax book gain (loss)

	<u>Book</u>	<u>Tax</u>	<u>Total Difference</u>	<u>Provided Deferred</u>	<u>Non Provided or Flowed</u>
1	Centralia (PPW SHARE)				
2				0.3795	
3		0			
4					
5	Cash remaining	90,672,592	90,672,592	0	<u>Thru</u>
6	Basis:				
7	Centralia Mining (Reg)	35,065,601	15,309,105	19,756,496	7,820,352 (322,762)
8	Centralia Mining (Non-Reg)	31,814,024	16,355,433	15,458,591	5,794,236 72,300
9	Deferred Stripping box cut	10,671,688	8,700,829	1,970,859	747,941 0
10	CWIP year end	1,339,596	1,339,596	0	0 0
11	Prepaid Items	510,967	510,967	0	0 0
12	Transaction Cost (CMC Share)	1,449,885	1,449,885	0	0 0
13	M&S Mine	8,799,476	9,756,538	(957,062)	(363,205) 0
14	Contingent Liabilities Mine (Non-Regulated)	1,425,000	0	1,425,000	540,788 0
15	Total Basis	<u>91,076,237</u>	<u>53,422,353</u>	<u>37,653,884</u>	<u>14,540,111</u> (250,462)
16					
17	Gain (Loss)	(403,645)	37,250,239	37,653,884	
18	Tax Rate	<u>0.3795</u>	<u>0.3795</u>	<u>0.3795</u>	
19	Tax	(153,183)	14,136,466	14,289,649	14,540,111 (250,462)
20	Deferred Not Provided	(250,462)			
21	Total Tax on Books (should equal line 17)	(403,645)			
22	Total Tax Due (Current)		<u>14,136,466</u>		
23					
24	Cash	<u>90,672,592</u>			
25	Tax	<u>(14,136,466)</u>			
26	Book Basis				
27	Mine	(66,879,625)			
28	CWIP year end	(1,339,596)			
29	Prepaid Items	(510,967)			
30	Transaction Cost (CMC Share)	(1,449,885)			
31	M&S Mine	(8,799,476)			
32	Contingent Liabilities Mine (Non-Regulated)	(1,425,000)			
33	Deferred Tax 12-31-99	13,614,588			
34	Mine M&S	(363,205)			
35	Mine-Deferred Stripping	747,941			
36	Contingent Liabilities	540,788			
37	Deferred Stripping box cut	(10,671,688)			
38	After Tax Book Gain (Loss)	0			

**Docket UE-99126. Sale of Centralia
Implementation of Gain Sharing Order**

Proceeds (net of transaction costs)	223,244,796
Basis (see below)	<u>68,908,422</u>
Gain (before tax)	<u><u>154,336,374</u></u>

Proceeds	223,244,796
Original cost (see below)	<u>184,589,013</u>
Appreciation	<u><u>38,655,783</u></u>

		Washington Allocation		Customers		Shareholders	
Total Gain	154,336,374						
Shared appreciation	38,655,783	0.154	\$ 5,952,991	\$	2,976,495	\$	2,976,495
Remainder to ratepayers (equal to Accumulated Depreciation below)	115,680,591	0.154	\$ 17,814,811	\$	17,814,811		
			Allocated pre-tax gain		<u>\$ 20,791,306</u>	\$	<u>2,976,495</u>
						\$	23,767,802
Tax	58,821,116	0.154	\$ 9,058,452	\$	7,924,042	\$	1,134,410
Deferred Not Provided	5,007,399	0.154	\$ 771,139	\$	674,568	\$	96,572
			Allocated after-tax gain		<u>\$ 12,192,697</u>	\$	<u>1,745,513</u>
						\$	13,938,210

Calculation of Book Basis

Plant	\$ 58,632,684	New calc, line 29
Transmission	\$ 643,682	New calc, line 30
Net Plant	\$ 59,276,366	
Reclamation	\$ (26,501,414)	New calc, line 33
CWIP	\$ 20,951,489	New calc, line 35
M&S	\$ 2,738,151	New calc, line 37
Deferred Projects	\$ -	
Fuel Stock	\$ 7,243,050	New calc, line 40
Capitalized Spare	\$ -	
Pension	\$ -	
Workers Comp	\$ 2,350,780	
Scrubber Guarantee	\$ 2,850,000	
Contingent liabilities	\$ -	
	\$ 9,632,056	Additions/Subtraction from Net Plant
	\$ 68,908,422	Book Basis

Calculation of Original Cost

Gross Plant	\$ 174,956,957	Actual per books
	\$ 9,632,056	Additions/Subtraction from Gross Plant (same as to Net Plant)
	\$ 184,589,013	Original Cost

Gross Up of After-Tax Gain

After-Tax gain	\$ 12,192,697
Tax Rate	37.95%
Grossed-up gain	\$ 19,649,793
Annual payment	\$ 4,871,912
@ 8.8%	

October 31, 2000

Mr. John M. Delaware
Chief Accountant and Deputy Director CFO
Federal Energy Regulatory Commission
888 First Street, NE
Room 42-41
Washington, DC 20426

Re: Sale of Centralia Power Plant and Centralia Mine Facilities in Lewis and Thurston Counties, Washington to TECWA Power, Inc. and TECWA Fuel, Inc.

Dear Mr. Delaware:

We are attaching for your approval the proposed journal entries to clear from Account 102, Electric Plant Purchased or Sold, the cost of electric plant sold to TECWA Power, Inc. and TECWA Fuel, Inc. Please reference steam, transmission, mining, and general assets sale to FERC docket number EC00-17-000 dated January 13, 2000.

PacifiCorp conveys to TECWA Power, Inc. and TECWA Fuel, Inc. certain Steam, Transmission, Mining and General Plant Facilities of PacifiCorp, located in Lewis and Thurston Counties, Washington.

Very truly yours,

// ORIGINAL SIGNED //

Robert R. Dalley
Controller

Attachment

Proposed Journal entries to clear from Electric Plant Account 102 "Electric Plant Purchased or Sold", covering cost of Electric Properties located in Lewis and Thurston Counties, Washington as sold to TECWA Power, Inc. and TECWA Fuel, Inc.

Below are PacifiCorp's proposed journal entries for the transfer of assets described in the Asset Purchase Agreement dated May 4, 2000 (as Amended May 4, 2000) between TECWA Power, Inc. and TECWA Fuel, Inc. and PacifiCorp.

Proceeds from the sale of assets to TECWA Power, Inc. and TECWA Fuel, Inc.

Account	Description	DEBIT	CREDIT
131	Cash	\$ 316,955,059	
143	Other Accounts Receivable	806,469	
102	Electric Plant Purchased or Sold		\$ 317,761,528

Transfer of Plant in Service and Accumulated Depreciation to FERC Account 102, Electric Plant Purchased or Sold

Account	Description	DEBIT	CREDIT
102	Electric Plant Purchased or Sold	\$ 148,447,076	
108	Accumulated Provision for Depreciation of Electric Plant	214,006,903	
101	Electric Plant in Service		\$ 340,162,894
107	Construction Work In Progress		22,291,085

Transfer of other related accounts associated with sale of assets to FERC Account 102, Electric Plant Purchased or Sold

Account	Description	DEBIT	CREDIT
102	Electric Plant Purchased or Sold	\$ 18,129,847	
253	Other Deferred Credits	18,651,415	
506	Miscellaneous Steam Power Expenses		\$ 3,444,270
186	Miscellaneous Deferred Credits		11,694,568
154	Plant Materials and Operating Supplies		11,537,627
151	Fuel Stock		7,243,050
165	Prepayments		509,967
123.1	Investment in Subsidiary Companies		1,000
242	Miscellaneous Current and Accrued Liabilities		2,350,780

Clear Account 102 and Record the gain on sale and reflect the related tax expense

Account	Description	DEBIT	CREDIT
102	Electric Plant Purchased or Sold	\$ 317,761,528	
102	Electric Plant Purchased or Sold		\$ 148,447,076
102	Electric Plant Purchased or Sold		18,129,847
282	Accumulated Deferred Taxes	4,756,937	
409-411	Income Tax Expenses	57,374,557	
236	Taxes Accrued		62,131,494
421.1	Gain on Disposition of Property		151,184,605

	11/23/99	10/31/00	
1 Sale Price	554,000,000	553,998,000	(2,000)
2 1999 Additions to PPE (included in plant basis)	2,534,843	2,272,043	(262,800)
3 1999 Additions to PPE (included in mine basis)	6,295,100	3,669,028	(2,626,072)
4 Net additions to CWIP (plant)	1,017,245	40,046,353	39,029,109
5 Net additions to CWIP (mine)	(1,309,395)	(58,277)	1,251,118
6 Capitalized spare parts	470,722	-	(470,722)
7 M&S Mine	-	8,799,476	8,799,476
8 M&S Plant	6,062,998	5,763,282	(299,716)
9 Sub Total	569,071,512	614,489,906	45,418,393
10 less Reclamation Trust	(57,400,445)	(60,468,431)	(3,067,986)
11 less mine BE payment to PacifiCorp	(107,196,463)	(90,672,592)	16,523,871
12 Sales Transaction Closing Adjustments	-	(3,576,758)	(3,576,758)
13 Remaining cash allocated by ownership %	404,474,605	459,772,125	55,297,520
14 PacifiCorp ownership %	0	0	-
15 Cash To PacifiCorp for Plant/Transmission	192,125,437	218,391,759	26,266,322
16 Fuel Stock Inventory	7,283,484	4,164,063	(3,119,421)
17 Fuel Oil Inventory	72,000	107,659	35,659
18 Net additions to CWIP (plant)	-	37,872	37,872
19 Sales Transaction Closing Adjustments	-	68,811	68,811
20 LLC Coal Tax	-	3,491,897	3,491,897
21 Cash To PacifiCorp for Mine	107,196,463	90,672,592	(16,523,871)
22 Reclamation trust fund cash in Sale Price	25,305,971	26,501,414	1,195,443
23 Total cash allocated to PacifiCorp	331,983,355	343,436,067	11,452,712
24 Cash to Trust Fund	(25,305,971)	(26,501,414)	(1,195,443)
25 Net cash from sale	306,677,384	316,934,653	10,257,269
26 Less Transaction Cost (PPW Share)	(4,225,147)	(3,017,265)	1,207,882
27 Adjusted Net Cash	302,452,237	313,917,388	11,465,151
28 Basis:			-
29 Centralia Plant ending 1999 (includes capitalized spare parts)	63,578,233	58,632,684	(4,945,549)
30 Sub Station-500 KV Transmission ending 1999	647,319	643,682	(3,637)
31 Centralia Mining (Reg) ending 1999	37,464,288	35,065,601	(2,398,687)
32 Centralia Mining (Non-Reg) ending 1999	34,876,883	31,814,024	(3,062,858)
33 CMC Final Reclamation ending 1999	(25,305,971)	(26,501,414)	(1,195,443)
34 Deferred Stripping box cut ending 1999	11,915,987	10,671,688	(1,244,299)
35 CWIP (plant)	884,670	20,951,489	20,066,819
36 CWIP (mine)	-	1,339,596	1,339,596
37 M&S Plant (100%)	6,062,998	2,738,151	(3,324,847)
38 M&S Mine (100%)	8,757,846	8,799,476	41,630
39 Deferred Projects	1,244,782	-	(1,244,782)
40 Fuel stock-pile & Oil Inventory	8,464,656	7,243,050	(1,221,605)
41 Capitalized Spares	223,593	-	(223,593)
42 Pension Adjustments Mine (100%)	5,500,000	-	(5,500,000)
43 Pension Adjustments Plant (47.5%)	1,092,500	-	(1,092,500)
44 Prepaid Items	-	510,967	510,967
45 Transaction Cost (CMC Share)	-	1,449,885	1,449,885
46 Worker's Comp Adjustment	-	2,350,780	2,350,780
47 Scrubber Contract Guarantee	-	2,850,000	2,850,000
48 Contingent Liabilities Plant	2,000,000	-	(2,000,000)
49 Contingent Liabilities Mine (Non-Regulated)	3,000,000	1,425,000	(1,575,000)
50 Total Basis	160,407,784	159,984,658	(423,126)
51			-

Appendix D

52	Gain	142,044,450	153,932,730	11,888,277
53	Tax Rate	0	0	-
54	Tax	53,905,870	58,417,471	4,511,601
55	Deferred Not Provided	5,475,788	4,756,937	(718,851)
56	Total Tax on Books	59,381,658	63,174,408	3,792,750
57	Total Tax Due (Current)			-
58	Gain less Total Tax on Books	82,662,795	90,758,322	8,095,527
59	Calculated After Tax Book Gain	82,662,795	90,758,322	8,095,527
60	Variance	-	-	-
61				-
62	Net sales Price	302,452,237	313,917,388	11,465,151
63	Tax	(80,545,114)	(81,767,082)	(1,221,968)
64	Book Basis			-
65	Plant	(63,578,233)	(58,632,684)	4,945,549
66	Mine	(72,341,171)	(66,879,625)	5,461,545
67	Transmission Substation	(647,319)	(643,682)	3,637
68	CWIP (plant)	(884,670)	(20,951,489)	(20,066,819)
69	CWIP (mine)	-	(1,339,596)	(1,339,596)
70	M&S Plant	(6,062,998)	(2,738,151)	3,324,847
71	M&S Mine	(8,757,846)	(8,799,476)	(41,630)
72	Fuel stock-pile & Oil Inventory	(8,464,656)	(7,243,050)	1,221,605
73	Capitalized Spares	(223,593)	-	223,593
74	Deferred Projects	(1,244,782)	-	1,244,782
75	Pension Termination	(6,592,500)	-	6,592,500
76	Prepaid Items	-	(510,967)	(510,967)
77	Transaction Cost (CMC Share)	-	(1,449,885)	(1,449,885)
78	Contingent Liabilities Plant	(2,000,000)	-	2,000,000
79	Contingent Liabilities Mine (Non-Regulated)	(3,000,000)	(1,425,000)	1,575,000
80	Worker's Comp Adjustment	-	(2,350,780)	(2,350,780)
81	Scrubber Contract Guarantee	-	(2,850,000)	(2,850,000)
82	Deferred Tax 12-31-99			-
83	Plant	11,540,885	8,509,632	(3,031,252)
84	Mine	9,643,089	14,362,529	4,719,439
85	Mine M&S	123,336	(367,603)	(490,939)
86	Transmission Substation	199,014	116,608	(82,406)
87	Contingent Liabilities	1,897,500	1,622,363	(275,138)
88	Pension Termination	2,501,854	-	(2,501,854)
89	Reclamation			-
90	Plant-Deferred Tax on Reclamation	(4,742,222)	(5,650,853)	(908,631)
91	Plant-Accrued Mine Reclamation	25,305,971	26,501,414	1,195,443
92	Stripping			-
93	Mine-Deferred Stripping	(11,915,987)	(10,671,688)	1,244,299
94	After Tax Book (ATB) Gain (Loss)	82,662,795	90,758,322	8,095,527
				-
				-

CENTRALIA Mine Only after tax boo. gain (loss)			
	Book	Book	
1 Centralia (PPW SHARE)			-
2			-
3		0	0
4			-
5 Cash remaining	107,196,463	90,672,592	(16,523,871)
6 Basis:			-
7 Centralia Mining (Reg)	37,464,288	35,065,601	(2,398,687)
8 Centralia Mining (Non-Reg)	34,876,883	31,814,024	(3,062,858)
9 Deferred Stripping box cut	11,915,987	10,671,688	(1,244,299)
10 CWIP year end	-	1,339,596	1,339,596
11 Prepaid Items	-	510,967	510,967
12 Pension Termination	5,500,000	1,449,885	(4,050,115)
13 Transaction Cost (CMC Share)	2,273,567	8,799,476	6,525,909
14 M&S Mine	8,757,846	1,425,000	(7,332,846)
15 Contingent Liabilities Mine (Non-Regulated)	3,000,000	91,076,237	88,076,237
16 Total Basis	103,788,571		(103,788,571)
17		(403,645)	(403,645)
18 Gain	3,407,892	0	(3,407,892)
19 Tax Rate	0	(153,183)	(153,184)
20 Tax	1,293,295	(250,462)	(1,543,757)
21 Deferred Not Provided	2,114,597	(403,645)	(2,518,242)
22 Total Tax on Books	3,407,892		(3,407,892)
23 Total Tax Due (Current)			-
24		90,672,592	90,672,592
25 Cash	107,196,463	(14,136,466)	(121,332,928)
26 Tax	(16,400,067)		16,400,067
27 Book Basis		(66,879,625)	(66,879,625)
28 Mine	(72,341,171)	(1,339,596)	71,001,575
29 CWIP year end	-	(510,967)	(510,967)
30 Prepaid Items	-	(1,449,885)	(1,449,885)
31 Pension Termination	(5,500,000)	(8,799,476)	(3,299,476)
32 Transaction Cost (CMC Share)	(2,273,567)	(1,425,000)	848,567
33 M&S Mine	(8,757,846)	13,614,588	22,372,434
34 Contingent Liabilities Mine (Non-Regulated)	(3,000,000)	(363,205)	2,636,795
35 Deferred Tax 12-31-99 Mine	9,643,089	747,941	(8,895,148)
36 Mine M&S	123,336	540,788	417,452
37 Pension Termination	2,087,250	(10,671,688)	(12,758,938)
38 Contingent Liabilities	1,138,500	0	(1,138,500)
39 Stripping Mine-Deferred Stripping	(11,915,987)	(10,671,688)	1,244,299
40 After Tax Book Gain (Loss)	-	0	0