

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.

Washington Utilities & Tr. portation Commission Docket No. UE-991832 April 9, 2001 Page 2

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. Hellebuych

Director, Regulatory Policy

Enclosures

C...Julation of Regulatory Gain for Centralia Jale

	Centralia (PPW Share after line 11)		<u>Book</u>	<u>Tax</u>	Total <u>Difference</u>	Provided <u>Deferred</u>	Non Provided or Flowed <u>Thru</u>
4	Sale Price		EE2 000 000				
1 2	Additions to PPE (included in plant	hogia)	553,998,000				
3	Additions to PPE (included in plant Additions to PPE (included in mine	•	2,272,043				
4	Net additions to CWIP (plant)	Dasis)	3,669,028 40,046,353				
5	Net additions to CWIP (mine)		(58,277)				
6	Capitalized spare parts		(30,211)				
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	o	(90,672,592)				
12	Sales Transaction Closing Adjustme	ents	(3,576,758)				
13	Remaining cash allocated by owner	rship %	459,772,125				
14	PacifiCorp ownership %		47.5%	-			
15	Cash To PacifiCorp for Plant/Trans	mission	218,391,759	1			
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 Adjustme	ents	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	1			
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			
	Less Transaction Cost (PPW Share	2)	(3,017,265)	-	_	0.3795	
	Adjusted Net Cash		313,917,388	313,917,388	0	0.3795	
28 29	Basis:	l apara parta)	E0 000 004		Difference	Provided	UnProvided
	Centralia Plant (includes capitalized Sub Station-500 KV Transmission	i spare parts)	58,632,684 643,682	23,298,081	35,334,602	8,509,632	4,899,849
	Centralia Mining (Reg)		35,065,601	53,018	590,664 19,756,496	116,608	107,549
	Centralia Mining (Neg) Centralia Mining (Non-Reg)		31,814,024	15,309,105 16,355,433	15,458,591	7,820,352 5,794,236	(322,762) 72,300
	CMC Final Reclamation			(11,611,156)	(14,890,258)	(5,650,853)	72,300
	Deferred Stripping box cut		10,671,688	8,700,829	1,970,859	747,941	0
	CWIP (plant)		20,951,489	20,951,489	0	0	0
	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) o	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
	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
	Contingent Liabilities Plant		0	0	0	0	0
49	Contingent Liabilities Mine (Non-Re	gulated)	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	Cain		450 000 700	1045 400 000	04 507 000		
52 53	Gain Tax Rate		153,932,730	215,460,033	61,527,303		
54	Tax		<u>0.3795</u>	0.3795	<u>0.3795</u>	40 500 075	4 750 007
55	Deferred Not Provided		58,417,471	81,767,082	23,349,611	18,592,675	4,756,937
56	Total Tax on Books		4,756,937 63,174,408				
57	Total Tax On Books Total Tax Due (Current)		00,174,400	81,767,082			
58		Gain less Total Tax on Books	90,758,322	31,707,002			
59		Calculated After Tax Book Gain	90,758,322				
60		Variance	0				
61	Internal	TOTAL THE STATE OF		1			
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	y after tax book gain (loss)					
				***************************************	Total	Provided	Non
1	Centralia (PPW SHARE)		Book	Tax	Difference	Deferred	Provided
2						0.3795	or Flowed
3			0				
4					_		
5	Cash remaining		90,672,592	90,672,592	0		<u>Thru</u>
6	Basis:		25 005 004	45 000 405	40.750.400	7 000 050	(000 700)
7 8	Centralia Mining (Reg) Centralia Mining (Non-Reg)		35,065,601 31,814,024	15,309,105 16,355,433	19,756,496	7,820,352	(322,762)
9	Deferred Stripping box cut		10,671,688	8,700,829	15,458,591 1,970,859	5,794,236 747,941	72,300
10	CWIP year end		1,339,596	1,339,596	1,970,659	747,941	0
11	Prepaid Items		510,967	510,967	0	0	0
12	•		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	0,700,000	1,425,000	540,788	0
15	Total Basis	riogalatody	91,076,237	53,422,353	37,653,884	14,540,111	(250,462)
16				00,122,000	01,000,001	11,010,111	(200,402)
17	Gain (Loss)		(403,645)	37,250,239	37,653,884		
18	Tax Rate		0.3795	0.3795	0.3795		
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 equa	al line 17)	(403,645)				
22	Total Tax Due (Current)			14,136,466			
23			•				
24	Cash		90,672,592				
25	Tax		(14,136,466)				
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	Mine	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. Jale of Centralia Implementation of Gain Sharing Order

Proceeds (net of transaction costs)	223,244,796									
Basis (see below)	68,908,422									
Gain (before tax)	154,336,374									
Proceeds	223,244,796									
Original cost (see below)	184,589,013									
Appreciation	38,655,783									
		Washington				Overte meete				
Total Gain	154,336,374	Allocation				Customers	5	hareholders		
Shared appreciation	38,655,783	0.154	\$	5,952,991	\$	2,976,495	\$	2,976,495		
Remainder to ratepayers	115,680,591	0.154	\$	17,814,811		17,814,811	·			
(equal to Accumulated Depreciation below)										
		Allocate	d pre	e-tax gain	<u></u>	20,791,306	\$	2,976,495	\$	23,767,802
Tax	58,821,116	0.154	\$	9,058,452	\$	7,924,042	\$	1,134,410	¢	9,058,452
Deferred Not Provided	5,007,399	0.154		771,139		674,568		96,572	\$	771,139
	-,,			er-tax gain	\$	12,192,697	\$	1,745,513	\$	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

1 Sale Price 554,000,000 553,998,000 (2,000) 2 1999 Additions to PPE (included in mine basis) 2,934,843 2,272,043 (262,800) 3 1999 Additions to PPE (included in mine basis) 6,296,100 3,689,028 (2,626,072) 4 Net additions to CWIP (plant) 1,107,745 4,004,353 39,029,109 5 Net additions to CWIP (mine) 1,303,939,95 (58,277) 1,251,118 6 Capitalized spare parts 470,722 - (470,722) 7 M&S Mine - 6,662,998 5,763,282 (299,716) 8 M&S Plant 6,662,998 5,763,282 (299,716) 9 Sub Total 559,071,512 614,489,906 45,141,393 11 Issa senine BE payment to Pacificorp (107,196,463) (90,672,592) 16,523,871 12 Sales Transaction Closing Adjustments - - 3,576,758 18 13 Remaining cash allocated by ownership % 404,474,605 459,772,125 55,297,520 14 PacifiCorp comership % 0 0 0 0 0 26,357,721 55,297,520 15 Paul			11/23/99	10/31/00	
2 1 999 Additions to PPE (included in plant basis) 2,534,843 2,272,043 (262,800) 4 Net additions to CWIP (plant) 1,1017,245 40,046,353 39,029,109 5 Net additions to CWIP (plant) (1,309,395) (58,277) 1,251,118 6 Capitalized spare parts 470,722 - (470,722) 7 M8A Mine - - 8,799,476 (8,799,476 8 M8S Plant 6,062,998 5,753,322 (299,176) 9 Sub Total 559,071,512 614,489,906 45,418,393 10 Ises Reclamation Trust (57,400,445) (60,468,431) (3,067,986) 11 Ises 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) (3,576,758) 13 Remaining cash allocated by ownership % 404,474,605 459,772,125 55,297,529 14 PacifiCorp ownership % 404,474,605 459,372,125 56,269,322 15 Cash To PacifiCorp for Plant/Transmission 192,125,437 218,391,752 56,266,322 15 Vial Coll Inventory	1	Sale Price	554.000.000	553,998,000	(2 000)
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8 M&S Plant 6,062,998 5,763,262 (299,716) 9 Sub Total 569,071,512 614,489,906 45,418,393 10 less Reclamation Trust (57,400,445) (60,488,431) (3,067,986) 11 less mine BE payment to Pacificorp (107,196,463) (90,672,592) 18,523,871 12 Sales Transaction Closing Adjustments 404,474,605 459,772,125 52,527,528 15 Cash To PacifiCorp ownership % 0 0 16 Cash To PacifiCorp for Plant/Transmission 192,125,37 218,391,759 26,266,322 16 Fuel Stock Inventory 72,803,484 4,164,063 3,119,421 17 Fuel Oil Inventory 72,000 107,659 35,659 18 Net additions to CWIP (plant) - 6,811 6,811 6,811 18 Net additions to CWIP (plant) - 6,811 6,811 6,811 2 LLC Coal Tax - 6,811 6,811 1,823,412 2 Cash To PacifiCorp for Mine	7	· · · · · · · · · · · · · · · · · · ·	-	8.799.476	• • • • • • • • • • • • • • • • • • • •
9. Sub Total 569, 071,512 614,489,906 45,418,393 10 less Reclamation Trust (57,400,445) (60,468,431) (3,067,968) 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) 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) - 3,7872 37,872 18 Sales Transaction Closing Adjustments - 3,491,897 3,491,897 21 Cash To PacifiCorp for Mine 107,196,463 90,672,592 (16,523,871) 22 Cash To PacifiCorp for Mine 107,196,463 396,773,872 11,495,443 23 Total cash allocated to PacifiCorp 331,983,365 343,436,067 11,452,712 24 Cash to Trust Fund (25,305,971) (26,501,414 (1,195,	8		6,062,998		
10 Issa Reclamation Trust (57,400,445) (80,488,431) (3,067,986) 11 Issa mine BE payment to PacifiCorp (107,198,463) (90,672,592) 16,523,871 12 Sales Transaction Closing Adjustments - (3,576,758) 35,767,752 13 Remaining cash allocated by ownership % 404,474,605 459,772,125 55,297,520 15 Cash To PacifiCorp ownership % 192,125,437 218,391,759 26,266,322 16 Fuel Stock Inventory 7,283,484 4,164,063 (3,119,421) 7 Fuel Oil Inventory 72,000 107,659 35,659 18 Net additions to CWIP (plant) - 68,811 68,811 20 LLC Coal Tax - 68,811 68,811 21 Cash To PacifiCorp for Mine 107,198,463 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 <td>9</td> <td>Sub Total</td> <td></td> <td></td> <td>• • •</td>	9	Sub Total			• • •
11 less mine BE payment to PacifiCorp (107,196,463) (90,672,592) 16,523,871 2 Sales Transaction Closing Adjustments - (3,576,768) (3,576,758) 3,576,758 13 Remaining cash allocated by ownership % 0 0 - 15 Cash To PacifiCorp for Plant/Transmission 192,125,437 218,391,759 25,266,322 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 CWP (plant) - 68,811 68,811 20 LC Coal Tax - 34,91,897 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 331,983,355 343,450,607 11,452,712 24 Cash to Trust Fund (25,305,971 (26,501,414) (1,195,443) 25 Net cash florm sale 306,677,384 316,934,653 10,267,269 26 Less Transaction Cost (PPW Share) (4,225,147) (3,017,265) 1,207,862 27 Adjusted Net Cash 30	10	less Reclamation Trust			· · ·
12 Sales Transaction Closing Adjustments - (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,576,758) (3,522,752) (3,576,758) (2,526,522) (26,66,322) (4,66,603) (3,119,421) (3,119,421) (4,194,640) (3,119,421) <td< td=""><td>11</td><td>less mine BE payment to PacifiCorp</td><td>• • • •</td><td>•</td><td>• • • • •</td></td<>	11	less mine BE payment to PacifiCorp	• • • •	•	• • • • •
13 Remaining cash allocated by ownership % 404,474,605 459,772,125 55,297,520 14 PacifiCorp ownership % 0 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 72,000 107,669 35,659 18 Net additions to CWIP (plant) - 68,811 68,811 20 LLC Coal Tax - 3,491,897 34,91,897 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 331,983,355 343,439,667 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) 12,07,882 27 Adjusted Net Cash 302,452,237 313,917,384 <	12	· ·	-		
14 PacificOrp ownership % 0 0 - 15 Cash To PacificOrp for Plant/Transmission 192,125,437 218,391,759 22,266,322 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) - - 38,811 68,811 19 Sales Transaction Closing Adjustments - - 68,811 68,811 20 LC Coal Tax - - 3,491,897 3,491,897 21 Cash To Pacificorp for Mine 10,7196,463 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 306,677,334 316,934,653 10,277,892 26 Less Transaction Cost (PPW Share) (4,225,147) (3,017,265) 11,207,882 27 Adjusted Net Cash 302,452,237 33,917,388 11,465,151 8 Basis: - - </td <td></td> <td></td> <td>404,474,605</td> <td>· ·</td> <td>• • • •</td>			404,474,605	· ·	• • • •
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 Bassi: - -	14	PacifiCorp ownership %	0	0	
17 Fuel Oil Inventory 72,000 107,659 35,659 18 Net additions to CWIP (plant) - 37,872 37,872 18 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) 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 11,95,443 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 300,677,384 318,934,653 10,257,269 26 Less Transaction Cost (PPW Share) (4,225,147) (3,017,265) 1,207,882 28 Basis: - - - - 29 Centralia Plant ending 1999 (includes capitalized spare part	15	Cash To PacifiCorp for Plant/Transmission	192,125,437	218,391,759	26,266,322
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 form 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 (Non-Reg) e	16	Fuel Stock Inventory	7,283,484	4,164,063	
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) 12,207,882 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 Mi	17	Fuel Oil Inventory	72,000	107,659	35,659
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:	18	Net additions to CWIP (plant)	-	37,872	37,872
21 Cash To PacifiCorp for Mine 107,196,463 99,672,592 (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: """"""""""""""""""""""""""""""""""""	19	Sales Transaction Closing Adjustments	-	68,811	68,811
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 10,257,299 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) 35 CMC Final Reclamation ending 1999 11,915,987 10,671,688 1,224,4299 <td>20</td> <td>LLC Coal Tax</td> <td>-</td> <td>3,491,897</td> <td>3,491,897</td>	20	LLC Coal Tax	-	3,491,897	3,491,897
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 34,876,883 31,814,024 (3,062,858) 32 Centralia Reclamation ending 1999 4,876,883 31,814,024 (3,062,858) 33 CMC Final Reclamation ending 1999 11,915,987 10,671,688 (1,244,299) 34 Deferred Stripping box cut ending 1999 11,915,987 10,671,688 (1,244,299)	21	Cash To PacifiCorp for Mine	107,196,463	90,672,592	(16,523,871)
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 11,651,511 28 Basis:	22	Reclamation trust fund cash in Sale Price	25,305,971	26,501,414	1,195,443
25 Net cash from sale 300,677,384 316,934,653 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:	23	Total cash allocated to PacifiCorp	331,983,355	343,436,067	11,452,712
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 (2,398,687) 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 (plant) 6,062,998 2,738,151 (3,324,847) 37 M&S Plant (100%) 8,757,846 8,799,476 41,630 38 M&S Mine (100%) 8,757,846 8,799,476 41,630 40 <td>24</td> <td>Cash to Trust Fund</td> <td>(25,305,971)</td> <td>(26,501,414)</td> <td>(1,195,443)</td>	24	Cash to Trust Fund	(25,305,971)	(26,501,414)	(1,195,443)
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 36 Will (mine) - 1,334,876,833 1,341,402,409 37 M&S Plant (100%) 8,757,846 8,799,476 41,630 39 Deferred Projects 1,244,782 - (1,244,782) 40 Fuel stock-pile & Oil Inventory	25	Net cash from sale	306,677,384	316,934,653	10,257,269
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)	26	Less Transaction Cost (PPW Share)	(4,225,147)	(3,017,265)	1,207,882
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%) 8,759,846 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) <tr< td=""><td></td><td>·</td><td>302,452,237</td><td>313,917,388</td><td>11,465,151</td></tr<>		·	302,452,237	313,917,388	11,465,151
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) 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 - 510,967 45 Transaction Cost (CMC					-
31 Centralia Mining (Reg) ending 1999 37,464,288 35,065,601 (2,396,687) 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 C			· ·		
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 Scrubb					• • •
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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 - 510,967 45 Transaction Cost (CMC Share) - 510,967 510,967 45 Transaction Cost (CMC Share) - 2,350,780 2,350,780 47 Scrubber Contract Guarantee - 2,850,000 2,850,000					
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		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		
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		., .			· ·
37M&S Plant (100%)6,062,9982,738,151(3,324,847)38M&S Mine (100%)8,757,8468,799,47641,63039Deferred Projects1,244,782- (1,244,782)40Fuel stock-pile & Oil Inventory8,464,6567,243,050(1,221,605)41Capitalized Spares223,593- (223,593)42Pension Adjustments Mine (100%)5,500,000- (5,500,000)43Pension Adjustments Plant (47.5%)1,092,500- (1,092,500)44Prepaid Items- 510,967510,96745Transaction Cost (CMC Share)- 1,449,8851,449,88546Worker's Comp Adjustment- 2,350,7802,350,78047Scrubber Contract Guarantee- 2,850,0002,850,000			884,670		
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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					•
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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		•			
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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		·		-	·
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				-	•
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		· · · · · · · · · · · · · · · · · · ·	1,092,500	- 	• • • • • •
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47 Scrubber Contract Guarantee - 2,850,000 2,850,000		•	•		
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49 Contingent Lightlities Dient (2.202.202)			2 000 000	2,850,000	
48 Contingent Liabilities Plant 2,000,000 - (2,000,000)		-		4 405 000	· · · · · · · · · · · · · · · · · · ·
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)		- · · · · · · · · · · · · · · · · · · ·	· · ·		
50 Total Basis 160,407,784 159,984,658 (423,126) 51		ו טומו שמסוס	100,407,784	109,904,008	(423,126)

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	*			Ар	pendix D
52	: Gain	A Reserved	142,044,45	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	3	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	3 Tax		(80,545,114)	(81,767,082)	(1,221,968)
64	Book Basis				-
65	5 Plant		(63,578,233)	(58,632,684)	4,945,549
66	6 Mine		(72,341,171)	(66,879,625)	5,461,545
67	Transmission Substation	1	(647,319)	(643,682)	3,637
68	3 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	Pruel stock-pile & Oil Inve	entory	(8,464,656)	(7,243,050)	1,221,605
73	3 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	7 Transaction Cost (CMC)	Share)	••	(1,449,885)	(1,449,885)
78	3 Contingent Liabilities Pla	ant	(2,000,000)	-	2,000,000
79	Contingent Liabilities Min	ne (Non-Regulated)	(3,000,000)	(1,425,000)	1,575,000
80) Worker's Comp Adjustm	ent	-	(2,350,780)	(2,350,780)
81	Scrubber Contract Guar	antee	-	(2,850,000)	(2,850,000)
82	2 Deferred Tax 12-31-99				-
	3 Plant		11,540,885	8,509,632	(3,031,252)
	I Mine		9,643,089	14,362,529	4,719,439
85	5 Mine M&S		123,336	(367,603)	(490,939)
86		1	199,014	116,608	(82,406)
	Contingent Liabilities		1,897,500	1,622,363	(275,138)
	Pension Termination		2,501,854	-	(2,501,854)
	Reclamation				-
90) Plant-Deferred Tax on F		(4,742,222)	(5,650,853)	(908,631)
91	Plant-Accrued Mine Rec	slamation	25,305,971	26,501,414	1,195,443
	2 Stripping				-
	3 Mine-Deferred Stripping		(11,915,987)	(10,671,688)	1,244,299
94	After Tax Book (ATB) G	ain (Loss)	82,662,795	90,758,322	8,095,527
					_

CENTRALIA Mine Only after tax boo. Jain (loss)

1	Centralia (PPW SHARE)		Book	Book	-
2					-
3				0	0
4	On the second state of		407.400.400	00 070 500	(40.500.074)
5	Cash remaining		107,196,463	90,672,592	(16,523,871)
6	Basis:		27.464.200	25 005 004	(0.000.007)
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	•		-	1,339,596	1,339,596
11	·		-	510,967	510,967
	Pension Termination		5,500,000	1,449,885	(4,050,115)
13	,		2,273,567	8,799,476	6,525,909
14			8,757,846	1,425,000	(7,332,846)
15	(3 /		3,000,000	91,076,237	88,076,237
16			103,788,571		(103,788,571)
17				(403,645)	(403,645)
18			3,407,892	0	(3,407,892)
19			0	(153,183)	(153,184)
20			1,293,295	(250,462)	(1,543,757)
21			2,114,597	(403,645)	(2,518,242)
22	2 Total Tax on Books		3,407,892		(3,407,892)
23	,				-
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
	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			1,138,500	0	(1,138,500)
	Stripping	Mine-Deferred Stripping	(11,915,987)	(10,671,688)	1,244,299
	After Tax Book Gain (Lo	· · · · · · · · · · · · · · · · · · ·	-	0	0