

### Public Counsel Data Request 18

The following questions all relate to the Company's proposed adjustment to amortize as an expense settlement payments made to the IRS during fiscal years 2003 and 2004 (page 7.7):

- a. Please provide a detailed description of each contested component for which the tax settlement was made, stating at a minimum the nature of the items in dispute, identifying, when applicable, whether the dispute was related to a permanent book/tax difference or merely a timing difference.
- b. Provide copies of all Revenue Agent Reports addressing the issues that were in dispute.
- c. State the settlement amount by disputed item by year of liability occurrence.
- d. For each *timing* difference in dispute, state whether the item was historically afforded normalization or flow-through treatment in Washington.
- e. Provide the accounting for the settlement payment, showing specifically the extent to which – if any – the payment was charged against an accumulated deferred tax reserve. If the payment was partially charged against different accumulated deferred tax reserves and partially to current period expense, provide a detailed distribution of such charges.
- f. To the extent the settlement payment may have been associated with a *timing* difference which was afforded flow-through treatment in Washington, please provide the flow-through amount for such timing difference in the rate case occurring just period to the dispute period. In other words, if the settlement was for a timing difference afforded flow-through treatment for tax years 1991, 1992 and 1993, provide the flow-through amount for such timing difference for the rate case immediately preceding 1991 as well as any rate case amount flowed through in 1992 and 1993.
- g. Provide copies of, or docket numbers for, any other state regulatory orders (i.e., other than Washington) that have approved the Company's proposed ratemaking treatment for this item.
- h. Provide basis for, and actual calculations underlying, any contingency reserves established in all prior years against which some or all the noted IRS settlement payment was charged.
- i. Provide a copy of the actual settlement document.

### Response to Public Counsel Data Request 18

- a. Please refer to WUTC Staff Request 124 including the Company's supplemental response thereto.
- b. Provided are redacted copies of Form 870-AD for the 1991-1993 appealed items as Highly Confidential Attachment Public Counsel 18b-1. Form 870 for the 1994-1998 agreed items is provided as Highly Confidential Attachment Public Counsel 18b-2, and Form 870-P for Pacific Minerals, Inc. (Bridger Coal Company) is provided as Highly Confidential Attachment Public Counsel 18b-3. This information is subject to the terms and conditions of the protective order in this proceeding governing the treatment of confidential information. Form 870-AD for the 1994-1998 unagreed items has been received and will be forthcoming.
- c. Please refer to WUTC Staff Request 124 including the Company's supplemental response thereto.
- d. In PacifiCorp's last litigated rate case in Washington in 1986, the only timing differences that were allowed normalization treatment were method and life differences, the Malin Safe Harbor Lease, and Investment Tax Credits. Since then, the Commission issued an order related to gain on sales of emission allowances which allowed tax normalization of amortization of the gains. Deferred Compensation and Emergency Facilities are timing differences treated as flow-through historically. The Tax Reform Act of 1986 created tax basis items for CIAC and Avoided Cost, which are now normalized and have been since 1987. No other timing differences are included in PacifiCorp's Washington rates.
- e. The tax settlement payment was charged against current taxes payable. Current taxes payable had been credited in prior years for the anticipated IRS settlement. The Company's fixed asset software computes the deferred taxes on these adjustments. This system calculates deferred taxes on a mass asset basis and therefore, specific identification by issue is not available.
- f. The only issues related to the Settlement that could have had prior flow-through treatment in Washington and are included in customer rates are Deferred Compensation and Emergency Facilities. However, the Emergency Facilities deferred tax has no corresponding Schedule M item. The current impact of Emergency Facilities is included in book depreciation, so this is not part of the IRS Settlement. Deferred Compensation was not an issue in the Settlement.
- g. Idaho has historically allowed the Company to recover final IRS tax settlement payments. See IPUC Order No 20523 (May 29, 1986) and No. 21302 (July 1, 1987). Regulatory treatment in other jurisdictions with regard to this issue is unknown.

- h. Please refer to response to WUTC Staff Request 123. PacifiCorp has provided Public Counsel copies of its responses to WUTC Staff requests. If this response can't be located, please contact the Company.
  
- i. Settlement documents, Form 870, are provided in response to Public Counsel Request 18b.

Responder: Larry O. Martin

Witness: Larry O. Martin

Form 870-AD  
(rev. 04/1992)

**HIGHLY CONFIDENTIAL**

Application for Waiver of Restrictions on  
of Tax Deficiency and to Amend the Tax Return

Per protective order  
ADPTC docket no. UE-032065

Labels:  
P:LM:SE:WAL:REW

Name of Taxpayer:  
PacifiCorp and Subsidiaries

Exhibit No. (LOM-4C)  
Page 4 of 66  
Redacted

SSN or EIN:  
93-0246090

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

Exhibit No. (LOM-4C)  
Page 6 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

Form 3610 R:AP:LC)	Department of the Treasury - Internal Revenue Service <b>Audit Statement</b>	Page 7 of 66 AP:LMSB:SF:RW:RL
Name of Taxpayer	SSN or EIN	Date Prepared
ACIFICORP AND SUBSIDIARIES	93-0246090	April 5, 2002

n 5278 P:LC)	Department of the Treasury - Internal Revenue Service Statement - Income Tax Changes	Return Form No. 1120.	Schedule No. 1 Page 1 of 1
Taxpayer		<input type="checkbox"/> Notice of Deficiency <input type="checkbox"/> Other	
CIFICORP AND SUBSIDIARIES		<input checked="" type="checkbox"/> Settlement Computation	
		Tax Years Ended	



Exhibit No. (LOM-4C)  
Page 9 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

**HIGHLY CONFIDENTIAL**  
**Per protective order in**

**HIGHLY CONFIDENTIAL**  
Per protective order in  
WUTC docket no. UE-038065

Page 2 of 13

appeal

0

Primary Schedule of Income Issues

Ren  
eclat

**HIGHLY CONFIDENTIAL**  
**Per protective order in**

Exhibit No. (LOM-4C)  
Page 12 of 66  
Redacted

Exhibit No. (LOM-4C)  
Page 13 of 66  
Redacted

Exhibit No. (LOM-4C)  
Page 14 of 66  
Redacted

2,714,  
15,211

**HIGHLY CONFIDENTIAL**  
**Per protective order in**

Exhibit No. (LOM-4C)  
Page 15 of 66  
Redacted

Appels

(149)  
684

atic  
latter  
Ba'

**HIGHLY CONFIDENTIAL**  
**Per protective order in**

Exhibit No. (LOM-4C)  
Page 16 of 66  
Redacted



**HIGHLY CONFIDENTIAL**  
**Per protective order in**

Exhibit No. (LOM-4C)  
Page 17 of 66  
Redacted

Appendix



**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. <sup>Page 4</sup> JE-032065**

**Pacificorp and Subsidiaries**  
**AMT & ACE Depreciation - 1991**

Exhibit No.      (LOM-4C)  
Page 19 of 66  
Redacted

**Exhibit B1**

Exhibit No. (LOM-4C)  
Page 20 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**  
Page 48

**Pacifcorp and Subsidiaries**  
**AMT & ACE Depreciation - 1992**

Exhibit B1  
Page 2 of 3

Exhibit No. (LOM-4C)  
Page 21 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

**PacifiCorp and Subsidiaries**  
**AMT & ACE Depreciation - 1993**

Exhibit B1

Exhibit No. (LOM-4C)  
Page 22 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

Page 53

**Pacificorp and Subsidiaries**  
**Basis Detail for AMT and ACE Adjustments**

**Exhibit B3**

**Pacificorp and Subsidiaries**

Exhibit C

**Pacificorp and Subsidiaries**

**Exhibit D**



**Pacificorp and Subsidiaries**

Exhibit D1

Department of the Treasury—Internal Revenue Service

Date received by  
Internal Revenue Service

Form **870**  
(Rev. March 1992)

**Waiver of Restrictions on Assessment and Collection of  
Deficiency in Tax and Acceptance of Overassessment**

Names and address of taxpayers (Number, street, city or town, State, ZIP code)

Social security or employer  
identification number

PacifiCorp And Subsidiaries  
825 N.E. Multnomah St.  
Suite 1900  
Portland, Or. 97232

93-0246090

-18-02 08:19 FROM: PACI

RP TAX

Exhibit No. (LOM-4C),  
Page 27 of 66  
Redacted

ID: 50

**HIGHLY CONFIDENTIAL** 3/  
Per protective order in  
WUTC docket no. UE-032065

Name of Taxpayer:

Identification Number: 93-0246090

18-02 08:19 FROM: PAC

Exhibit No. (LOM-4C)

RP TAX Page 28 of 66

ID: 50

**HIGHLY CONFIDENTIAL**

4/

United States  
Form 4549-A

Department of the Treasury Internal Revenue Service  
Income Tax Examination Changes

Per protective order in  
WUTC docket no. UE-032065

Name and Address of Taxpayers

S.S. or E.I. Number  
93-0246090

Filing Status  
Corporate

PacificCorp And Subsidiaries  
825 N.E. Multnomah St.  
Suite 1900  
Portland, Or. 97233

Person With  
Whom Examination  
Changes were  
Discussed

Name and Title

**CONFIDENTIAL**  
Per protective order in  
WUTC docket no. UE-032065

Substitute  
Form 4549-A

Department of the Treasury - Internal Revenue Service  
Income Tax Examination Changes

Name and Address of Taxpayer	S.S. or E.I. Number 93-0246090	Filing Status Corporate
PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Person With Whom Examination Changes were Discussed	Name and Title

Exhibit No. (LOM-4C)  
Page 29 of 66  
Redacted

8-02 08:20 FROM: PAC

RP TAX

ID: 50

**HIGHLY CONFIDENTIAL** 6/  
Per protective order in  
WUTC docket no. UE-032065

Exhibit No. (LOM-4C)  
Page 30 of 66  
Redacted

Exhibit No. (LOM-4C)  
Page 31 of 66  
Redacted

-1E-02 08:21 FROM: PAC

RP TAX  
Exhibit No. (LOM-4C)  
Page 32 of 66  
Redacted

1D: 50 1300  
HIGHLY CONFIDENTIAL  
Protective order in  
WUTG docket no. UE-032065  
PAGE 8

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacifiCorp And Subsidiaries 925 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number  93-0246090	



Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Sec. Sec. or Employer Ident. Number  93-0246090	

8-02 08:22 FROM: PAC

RP TAX

Exhibit No. (LOM-4C)  
Page 34 of 66  
Redacted

ID: 50  
**HIGHLY CONFIDENTIAL**  
Per protective order in  
WUTC docket no. UE-032065

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number  93-0246090	

18-02 08:23 FROM: PACI

IRP TAX

Exhibit No. (LOM-4C)  
Page 35 of 66  
Redacted

ID: 50

**HIGHLY CONFIDENTIAL**  
Per protective order in  
WUTC docket no. UE-032065

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacificCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number  93-0246090	

Substitute for Form 1519-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number 93-0246090	

18-02 08:24 FROM: PAC

RP TA Exhibit No. (LOM-4C)  
Page 37 of 66  
Redacted

13.  
ID: 50  
**HIGHLY CONFIDENTIAL**  
Per protective order in  
WUTC docket no. UE-032065

Substitute for Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacificCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number  93-0246090	

18-02 08:24 FROM: PAC

JRP Exhibit No. (LOM-4C)  
Page 38 of 66  
Redacted

14/  
ID: 50  
**HIGHLY CONFIDENTIAL**  
Per protective order in  
WUTC docket no. UE-032065

Substitute for Form 1545-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number  93-0216090	

18-02 08:25 FROM: PACI

JRP TAX

Exhibit No. (LOM-4C)  
Page 39 of 66  
Redacted

ID: S03 75500

**HIGHLY CONFIDENTIAL**  
Protective order in  
WUTC docket no. UE-032065

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number  93-0246090	

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number  93-0246090	



Substitute for Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer  PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number  93-0246090	

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number 93-0246090

18-02 08:28 FROM: PACIFIC CORP TAX

Exhibit No. (LOM-4C) ID: 50-5900  
Page 43 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
for protective order in  
**WUTC docket no. UE-03206!**

Substitute for Form 1549-B		Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer PacificCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232		Soc. Sec. or Employer Ident. Number 93-0246090	

HIGHLY CONFIDENTIAL

protective order in  
WUTC docket no. UE-032065  
Page \_\_\_\_\_ of \_\_\_\_\_

3-02 08:30 FROM: PACIFIC CORP TAX

Exhibit No. (LOM-4C) ID: 50  
Page 44 of 66  
Redacted

PAGE 28

Substitute for Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes
Name and Address of Taxpayer PacifiCorp And Subsidiaries 925 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number 93-0246090

**HIGHLY CONFIDENTIAL**  
er protective order in  
WUTC docket no. UE-032065

ID: 50

PAGE 29/

B-02 08:31 FROM: PACIFIC CORP TAX

Exhibit No. (LOM-4C)  
Page 45 of 66  
Redacted

Department of the Treasury - Internal Revenue Service	
Income Tax Examination Changes	
Substitute For Form 4549-D	
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number 93-0246090

Substitute for Form 1549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number 93-0246090	

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number 93-0246090	

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes	
Name and Address of Taxpayer:  PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Sec. Sec. of Employer Ident. Number  93-0246090	



18-02 08:33 FROM: PAC CORP TAX

Exhibit No. (LOM-4C)  
Page 49 of 66  
Redacted

ID: 50

Substance For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. or Employer Ident. Number 93-0246090

Form 870-P (Rev. 6-93)	Department of the Treasury - Internal Revenue Service <b>AGREEMENT TO ASSESSMENT AND COLLECTION OF DEFICIENCY IN TAX FOR PARTNERSHIP ADJUSTMENTS</b>	IN REPLY REFER TO:
Taxpayer(s) name(s), address and ZIP code  Pacific Minerals, Inc. 825 NE Multnomah Street, Suite #1900 Portland, OR 97232-2152  Taxpayer Identifying Number ▶ 93-0625256	Name of partnership  Bridger Coal Company Taxpayer identifying number 93-6091601	Tax year(s) ended December 31, 1994, 1995, 1996
	Name of tax matters partner  Pacific Minerals, Inc.	

Exhibit No. (LOM-4C),  
Page 51 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

---

Department of the Treasury - Internal Revenue Service

**AGREEMENT TO ASSESSMENT AND COLLECTION OF  
DEFICIENCY IN TAX FOR PARTNERSHIP ADJUSTMENTS**

**SCHEDULE OF ADJUSTMENTS**

NAME OF PARTNERSHIP	TAX YEAR(S) ENDED		
	12-31-94	12-31-95	12-31-96
Bridger Coal Company TAXPAYER IDENTIFYING NUMBER 93-6091601			

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

Department of the Treasury - Internal Revenue Service

Form 870-P  
(Rev. 6-93)

**AGREEMENT TO ASSESSMENT AND COLLECTION OF  
DEFICIENCY IN TAX FOR PARTNERSHIP ADJUSTMENTS**

IN REPLY  
REFER TO:

Taxpayer(s) name(s), address and ZIP code

Idaho Energy Resources  
P.O. Box 70  
Boise, ID 83707

Name of partnership

Bridger Coal Company  
Taxpayer identifying number 93-6091601

Tax year(s) ended

December 31,  
1994, 1995,  
1996

Name of tax matters partner

Pacific Minerals, Inc.

Taxpayer Identifying Number ▶ 83-0221409

Exhibit No. (LOM-4C))  
Page 54 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

---

Department of the Treasury - Internal Revenue Service

**AGREEMENT TO ASSESSMENT AND COLLECTION OF  
DEFICIENCY IN TAX FOR PARTNERSHIP ADJUSTMENTS**

**SCHEDULE OF ADJUSTMENTS**

NAME OF PARTNERSHIP Bridger Coal Company TAXPAYER IDENTIFYING NUMBER 93-6091601	TAX YEAR(S) ENDED		
	12-31-94	12-31-95	12-31-96

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

Exhibit No. (LOM-4C)  
Page 56 of 66  
Redacted

**Internal Revenue Service**

---

**Department of the Treasury**

---

**Date: April 25, 2002**

**Re:**  
**Bridger Coal Company**

**Pacific Minerals Inc.**  
**825 NE Multnomah Street, Suite #1900**  
**Portland, OR 97232-2152**

**Taxpayer Identifying Number:**  
**93-6091601**  
**Tax Year:**  
**12-31-94, 12-31-95, 12-31-96**  
**Form:**  
**1065**  
**Person to Contact:**



Form 870-P (Rev. 6-93)	Department of the Treasury - Internal Revenue Service <b>AGREEMENT TO ASSESSMENT AND COLLECTION OF DEFICIENCY IN TAX FOR PARTNERSHIP ADJUSTMENTS</b>		IN REPLY REFER TO:
Taxpayer(s) name(s)-address and ZIP code <b>Pacific Minerals, Inc.</b> <b>825 NE Multnomah Street, Suite #1900</b> <b>Portland, OR 97232-2152</b>		Name of partnership <b>Bridger Coal Company</b> Taxpayer identifying number <b>93-6091601</b>	Tax year(s) ended <b>December 31,</b> <b>1994, 1995,</b> <b>1996</b>
Taxpayer Identifying Number ▶ <b>93-0625256</b>		Name of tax matters partner <b>Pacific Minerals, Inc.</b>	

Exhibit No. (LOM-4C),  
Page 58 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

---

Department of the Treasury - Internal Revenue Service

**AGREEMENT TO ASSESSMENT AND COLLECTION OF  
DEFICIENCY IN TAX FOR PARTNERSHIP ADJUSTMENTS**

**SCHEDULE OF ADJUSTMENTS**

NAME OF PARTNERSHIP

Bridger Coal Company

TAXPAYER IDENTIFYING NUMBER 93-6091601

TAX YEAR(S) ENDED

12-31-94

12-31-95

12-31-96

Department of the Treasury - Internal Revenue Service

Form 870-P  
(Rev. 6-93)

**AGREEMENT TO ASSESSMENT AND COLLECTION OF  
DEFICIENCY IN TAX FOR PARTNERSHIP ADJUSTMENTS**

IN REPLY  
REFER TO:

Taxpayer(s) name(s), address and ZIP code

Idaho Energy Resources  
P.O. Box 70  
Boise, ID 83707

Name of partnership

Bridger Coal Company  
Taxpayer identifying number 93-6091601

Tax year(s) ended

December 31,  
1994, 1995,  
1996

Name of tax matters partner

Pacific Minerals, Inc.

Taxpayer Identifying Number ▶ 83-0221409

Exhibit No. (LOM-4C)  
Page 61 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

---

Department of the Treasury - Internal Revenue Service

**AGREEMENT TO ASSESSMENT AND COLLECTION OF  
DEFICIENCY IN TAX FOR PARTNERSHIP ADJUSTMENTS**

**SCHEDULE OF ADJUSTMENTS**

NAME OF PARTNERSHIP Bridger Coal Company TAXPAYER IDENTIFYING NUMBER 93-6091601	TAX YEAR(S) ENDED		
	12-31-94	12-31-95	12-31-96

Exhibit No. (LOM-4C),  
Page 63 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**

**Department of the Treasury**

**Internal Revenue Service**

**Re:**

**Bridger Coal Company**

**Date: April 25, 2002**

**Taxpayer Identifying Number:**

**93-6091601**

**Tax Year:**

**12-31-94, 12-31-95, 12-31-96**

**Form:**

**1065**

**Pacific Minerals Inc.**  
**825 NE Multnomah Street, Suite #1900**  
**Portland, OR 97232-2152**

Exhibit No. (LOM-4C)  
Page 64 of 66  
Redacted

**HIGHLY CONFIDENTIAL**  
**Per protective order in**  
**WUTC docket no. UE-032065**



Exhibit No. (LOM-4C)  
Page 65 of 66  
Redacted

Department of the Treasury—Internal Revenue Service

**Examination Changes - Partnerships, Fiduciaries, S Corporations, and  
Interest Charge Domestic International Sales Corporations**

Form **4605-A**  
(Rev. September 1986)

Name and address

**Bridger Coal Company**  
825 NE Multnomah Street, Suite 1900  
Portland, OR 97232-2152

Employer Identification Number  
93-6091601

Form Number  
1065

Person Examination  
Changes Were  
Discussed With

Name

Title

~~NOT CONFIDENTIAL~~  
Per protective order in  
WUTC docket no. UE-032065

Form 4549-B

Department of the Treasury - Internal Revenue Service  
Income Tax Examination Changes

Name and Address of Taxpayer  
Jger Coal Company

Social Security or Employer  
Identification Number  
93-6091601