**PC Data Request 81**

In workpaper 4.5.1, the Company shows a $3,033,000 reversal adjustment for the Jim Bridger turbine upgrades. Please provide the months and years along with the respective amount when the reserve entries were made and reversed.

**Response to PC Data Request 81**

The Company initially posted a $2,700,000 total-company reserve for a potential impairment of the Jim Bridger Unit 2, 3, and 4 turbines on September 30, 2010. The reserve estimate was increased on October 29, 2010 by $333,000. Then the reserve was once again increased by $648,607 to $3,681,607 on November 30, 2011. On December 13, 2011, the Company reversed the entire reserve amount. The reserve impact on the 12 months ending June 2012 is a credit of $3,033,000.

In December 2011, the Company booked the actual write-off of $3,493,008.

PREPARER: Gary Tawwater

SPONSOR: To Be Determined