

UE-130043/PacifiCorp

April 26, 2013

PC Data Request 81

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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.

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