

Exhibit No.\_\_\_\_(CAC-2C)  
Docket UE-130043  
Witness: Cindy A. Crane

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP d/b/a  
Pacific Power & Light Company

Respondent.

Docket UE-130043

**PACIFICORP**

**REDACTED EXHIBIT OF CINDY A. CRANE**

**Bridger Coal Market Comparison**

**August 2, 2013**

**Bridger Coal Market Comparison**

	PacifiCorp Original Filing <b>Bridger Coal</b> (1)	Boise Testimony <b>Bridger Coal</b> (2)	Boise Correction for ADIT <b>Bridger Coal</b> (3)	PacifiCorp Update <b>Bridger Coal plus Return</b> (4)	PacifiCorp Update <b>Black Butte</b> (5)	<b>Market Alternatives</b> <b>Haystack</b> <b>Kemmerer</b> (6)   (7)	
<b>Fuel Costs</b>	[REDACTED]					[REDACTED]	
Tons							
Coal Costs/Ton							
Transportation Costs/Ton							
Total Delivered Dollars							
MMBtus							
Dollars/Ton							
Dollars/MMBtu	[REDACTED]						
Btu's/LB							

**Bridger Coal Revenue Requirement**

Without Accumulated Deferred Taxes	\$ 15,540,783					\$ -	\$ -
With Accumulated Deferred Taxes		\$ 12,073,735	\$ 12,073,735				
Washington Allocation	\$ 3,512,217	\$ 2,718,951	\$ 2,718,951				

**Total Costs including Revenue Req**

Tons	[REDACTED]					[REDACTED]	
Costs							
MMBtus							
Dollars/Ton							
Dollars/MMBtu							
Btu's/LB	\$ -						

Bridger Coal Price Adj for Black Butte Heat content [REDACTED]

**Assumptions**

1. Original Filing - Bridger Coal tonnage and unit costs per direct testimony of Mr. Gregory N Duvall.
2. Boise White Paper - Mr. Michael C. Deen Bridger Coal Cost Comparison described in Exhibit No.\_\_(MCD-1CT)
3. Boise White Paper - Correction to Accumulated DIT related to Mr. Deen Bridger Coal Cost Comparison
4. Bridger Coal tonnage per Washington GRC update; unit costs per direct testimony
5. Black Butte coal costs per TAM update
6. Haystack coal price per June 2013 purchase agreement
7. Kemmerer coal price per discussions with Westmoreland