

0022

*OK Incoming
c/015/0019*

From: Priscilla Burton
To: Smith, Jim
CC: OGMCOAL
Date: 7/3/2008 10:38 AM
Subject: 0150019\2008\Incoming
Place: OGMCOAL
Attachments: FW: [WARNING - NOT VIRUS SCANNED] PacifiCorps AVS Evaluation Narrative ; 06202008 AVS evalreport.txt; E_ScottChild 08022007_20080703101014.pdf; E_ScottChild 07102007_20080703100839.pdf

Task 2964 review of Phase II & III bond release for Cottonwood Mine Waste Rock Site prompted an Applicant Violator System (AVS) review. This review concluded that the two audit violations on Pennsylvania permits linked to PacifiCorps through a common officer should not affect Utah bond release as the requirements of R645-301-880.330 for reclamation according to the permit and the Act have been met.

However the future permit eligibility of PacifiCorps (or its subsidiaries) may be affected by outstanding audit violations, in accordance with R645-301-112 and R645-301-113.

Please find four items attached, as follows:

The PacifiCorps AVS Evaluation Narrative received in June 2008.
Two Email communications with Scott Childs in 2007 with regard to the audit violations.
The subsequent July 2008 email discussion with OSM's AVS staff in Kentucky.

From: "Child, Scott" <Scott.Child@PacifiCorp.com>
To: "Pam Grubaugh-Littig" <pamgrubaughlittig@utah.gov>
Date: 8/2/2007 12:48 PM
Subject: AVS Research
Attachments: Alumbaugh Coal Corp dissolution.pdf; Coal Junction Dissolution.pdf; OSMVSM EHC2007-01.pdf

CC: "Kirkham, John (Stoel)" <jskirkham@stoel.com>

Pam - Attached is some supporting information to help assist in understanding the AVS report that came up during the Cottonwood Mine mid-term review. We feel that we need to discuss in more depth with you and AVS personnel to resolve. Appreciate your help to facilitate a resolution.....when you get a conference call set up, let us know.

Thanks,
Scott M. Child
PacifiCorp Energy - Interwest Mining Company
1407 W. North Temple, Suite 310
Salt Lake City, UT 84116
801-220-4612 (Office)
801-220-4725 (Fax)
801-554-2704 (Cell)
Scott.Child@PacifiCorp.com <mailto:Scott.Child@PacifiCorp.com>

This email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else, unless expressly approved by the sender or an authorized addressee, is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action omitted or taken in reliance on it, is prohibited and may be unlawful. If you believe that you have received this email in error, please contact the sender, delete this e-mail and destroy all copies.

=====

2E-780

2418

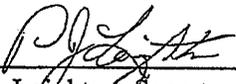
SECRETARY OF STATE
180 STATE OFFICE BUILDING
ST. PAUL, MN 55155-1299

NOTICE OF INTENT TO DISSOLVE

BY SHAREHOLDER

- I. The name of the corporation is Alumbaugh Coal Corporation.
- II. The dissolution was authorized by written action of the Shareholder of Alumbaugh Coal Corporation dated March 6, 1995:
 - A. The number of votes entitled to be cast on the proposal to dissolve: 5,000
 - B. The total number of votes cast for the dissolution was 5,000 and the number of votes cast against the dissolution was 0.

ALUMBAUGH COAL CORPORATION

By: 
P. J. Loughton, Secretary

Dated: March 27, 1995

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

APR 07 1995


Secretary of State

M

109674

State of Minnesota

SECRETARY OF STATE

Certificate of Dissolution

Articles of Dissolution, or, in the case of a non-Minnesota corporation, a certificate of dissolution from the state of incorporation, for the corporation listed below have been filed with the Office of the Secretary of State of Minnesota on this date, at 4:30 P.M. (unless otherwise noted), pursuant to the requirements of the chapter listed below. Therefore, the corporation is hereby dissolved and its corporate existence is terminated as of this date, or, in the case of a non-Minnesota corporation, the authority of the corporation to do business in Minnesota is terminated as of this date and time.

Name of Dissolving Corporation: Alumbaugh Coal Corporation

State of Incorporation: MN

Corporate Charter or Foreign Corporation Number: 2E-780

Dissolved or terminated Pursuant to Chapter: 302A

This certificate has been issued and the corporation is dissolved or authority to do business is terminated on: 04/07/1995 at 4:30 P.M.



Joan Anderson Grose
Secretary of State.

ALUMBAUGH COAL CORPORATION

Action by Directors Without a Meeting

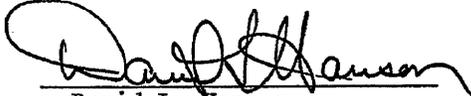
April 21, 1988

The undersigned, being all of the duly elected and qualified Directors of Alumbaugh Coal Corporation (Company), a Minnesota corporation, in accordance with Section 302A.239 of the Minnesota Business Corporation Act, do hereby unanimously adopt the resolution set forth below:

RESOLVED, That the following persons are hereby elected to hold the offices set opposite their respective names for the ensuing year or until their respective successors are elected and have qualified:

James J. Kranz	President, Assistant Secretary and Assistant Treasurer
David L. Hanson	Vice President
Marlys D. Johnson	Treasurer
Paul J. Leighton	Corporate Secretary


Robert A. Peterson


David L. Hanson


James J. Kranz

Kirkpatrick & Lockhart LLP

Payne Shoemaker Building
240 North Third Street
Harrisburg, PA 17101-1507
717.231.4500
www.kl.com

March 17, 2000

Joel R. Burcat
717.231.4518
Fax: 717.231.4501
jburcat@kl.com

Matthew B. Royer, Esq.
Assistant Counsel
Department of Environmental Protection
Southcentral Regional Office
909 Elmerton Avenue, 3rd Floor
P.O. Box 8200
Harrisburg, PA 17105

Re: ***DCCO Inc. v. Department of Environmental Protection,***
EHB Docket No. 99-161-R

Dear Matt:

Enclosed please find the documentation that we have discussed regarding Coal Junction Coal Company. As we have discussed, Coal Junction Coal Company was dissolved in 1984. The Department's research showing that the company is still active is in error.

I am enclosing three sets of documents for your information. The first are the Articles of Incorporation of Coal Junction Coal Company, dated January 14, 1953. Attached to the articles is the Certificate of Incorporation, dated January 14, 1953. This shows Coal Junction Coal Company going into business.

The next document is the Certificate of Election to Dissolve - Domestic Business Corporation filed with the Commonwealth of Pennsylvania, Department of State, on December 27, 1984. With the filing of the Certificate of Election to Dissolve, Coal Junction Coal Company discontinued its corporate existence.

I am also enclosing a copy of a letter sent by Donovan Companies, Inc. to the Internal Revenue Service on January 3, 1985. Attached to that letter is IRS Form 966 indicating that Coal Junction Coal Company had dissolved. Also attached to that letter is the unanimous written agreement of shareholders consenting to voluntary dissolution of Coal Junction Coal Company, a Pennsylvania Corporation, dated December 18, 1984. This document is a further indication of the termination of Coal Junction Coal Company.

In the parlance of our corporate lawyers; Coal Junction Coal Company is "dead and buried."

HA-89825.01

Kirkpatrick & Lockhart LLP

Matthew B. Royer, Esq.

March 17, 2000

Page 2

I have seen the same document to which you have referred indicating that a company called Coal Junction Coal Company, Inc. was incorporated in 1985. This is a new and different company. The document to which you have referred from 1998 must be related to that new company, as the old company is no longer in existence.

As we have repeatedly stated to the Commonwealth, Coal Junction Coal Company no longer exists and my client will not execute any document indicating that it is "DCCO trading and doing business as Coal Junction." As we have stated repeatedly to you, DCCO is the guarantor on the bond for the Sheffel Mine formerly operated by Coal Junction Coal Company. It would be inaccurate and wrong to indicate that the identity of my client is "DCCO t/dba Coal Junction."

I hope that the enclosed information clears up this issue. The documents that I have enclosed are the equivalent of a "Corporate Death Certificate." I would be pleased to discuss this with you if you have any additional questions.

Very truly yours,



Joel R. Burcat

Enclosures

cc: Jon Andreasen, Esq. (w/encl.)

ARTICLES OF INCORPORATION

3-1-53.02 0

TO THE DEPARTMENT OF STATE;
COMMONWEALTH OF PENNSYLVANIA:

In compliance with the requirements of the "BUSINESS CORPORATION LAW," approved the 6th day of May, A. D. 1933, P. L. 364, as amended, the undersigned, desiring that they may be incorporated as a business corporation, do hereby certify:

1st. The name of the corporation is COAL JUNCTION COAL CO.

2nd. The location and post office address of its initial registered office in this Commonwealth is

R. F. D. #1, Friedens, Somerset County, Pennsylvania
(number) (street) (city) (county)

3rd. The purpose or purposes of the corporation are: To mine by deep and surface or strip method, buy and sell coal, to purchase, own, and develop, lease, work and operate coal mines and lands, mining rights, and coal property, and to carry on the business of coal mining in all its branches and manufacturing of all coal products, and to buy, purchase, lease and sell such vehicles and other equipment as may be necessary to effectuate these purposes, and do all other things to effectuate and facilitate the same.

4th. The term of its existence is perpetual.

5th. The authorized capital stock of the corporation is \$100,000.00 divided into One Thousand (1,000) Shares of common stock, having a par value of One Hundred (\$100.00) Dollars per share. The holders of shares of stock in this corporation shall have preemptive rights.

6th. The value of the property with which the corporation will begin business is \$40,000.00

*Note: There should be set forth the number and par value of all shares having par value, the number of shares without par value, and the stated capital applicable therein. If the shares are to be divided into classes, a description of each class, and a statement of the preferences, qualifications, limitations, restrictions, and the special or relative rights granted to, or imposed upon, the shares of each class.

7th. The names and addresses of the first directors:

2-1-53.02 100

Name	Address (including street and number, if any)
N. S. Critchfield, R.F.D. #1,	Friedens, Somerset County, Pennsylvania
J. M. Lynch Jr., R.F.D. #5,	Somerset, Somerset County, Pennsylvania
Robert Ankeny, R.F.D. #1,	Friedens, Somerset County, Pennsylvania
David D. Lynch, R.F.D. #5,	Somerset, Somerset County, Pennsylvania

8th. The names and addresses of the incorporators and the number and class of shares subscribed by each are:

Name	Address (including street and number, if any)	No. and Class of Shares
N. S. Critchfield, R.F.D. #1,	Friedens, Pa.	400, common
Robert Ankeny, R.F.D. #1,	Friedens, Pa.	1, common
J. M. Lynch Jr., R.F.D. #5,	Somerset, Pa.	1, common
David D. Lynch, R.F.D. #5,	Somerset, Pa.	1, common

9th. The number of incorporators who are citizens of the United States is four

N. S. Critchfield (SEAL) Robert Ankeny (SEAL)
J. M. Lynch Jr. (SEAL) David D. Lynch (SEAL)
____ (SEAL) _____ (SEAL)

Commonwealth of Pennsylvania }
County of SOMERSET } ss:

Before me, a Notary Public in and for the county aforesaid, personally came the above named, N. S. Critchfield, Robert Ankeny, J. M. Lynch Jr., and David D. Lynch who, in due form of law, acknowledged the foregoing instrument to be their act and deed for the purposes therein specified.

Witness my hand and seal of office the 13th day of January A. D. 1953

Robert W. [Signature]

My comm. expires at end of next session of the Senate.



Approved by the Department of State, 11th day of January A. D. 19 53

RECEIVED

Secretary of the Commonwealth

3-1-53.02

Commonwealth of Pennsylvania



Department of State

To All To Whom These Presents Shall Come, Greeting:

Whereas, In and by the Business Corporation Law, approved the 5th day of May, Anno Domini, one thousand nine hundred and thirty-three, the Department of State is authorized and required to issue a

CERTIFICATE of INCORPORATION

evidencing the incorporation of a business corporation organized under the provisions of that law.

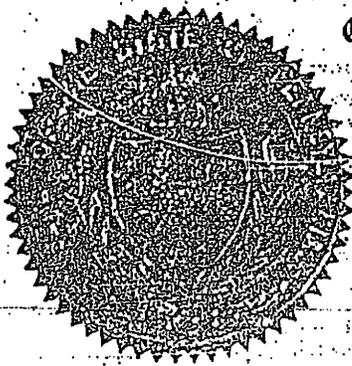
And Whereas, The stipulations and conditions of that law have been fully complied with by the persons desiring to incorporate as

COAL JUNCTION COAL CO.

Therefore, Know Ye, That subject to the Constitution of this Commonwealth and under the authority of the Business Corporation Law, I do by these presents, which I have caused to be sealed with the Great Seal of the Commonwealth, create, erect, and incorporate the incorporators of and the subscribers to the shares of the proposed corporation named above, their associates and successors, and also those who may thereafter become subscribers or holders of the shares of such corporation, into a body politic and corporate in deed and in law by the name chosen and hereinbefore specified, which shall exist

perpetually;

and shall be invested with, and have and enjoy all the powers, privileges, and franchises incident to a business corporation and be subject to all the duties, requirements, and restrictions specified and enjoined in and by the Business Corporation Law and all other applicable laws of this Commonwealth.



Given under my Hand and the Great Seal of the Commonwealth, at the City of Harrisburg, this _____ 11th _____ day of _____ January _____ in the year of our Lord one thousand nine hundred and _____ fifty-three _____ and of the Commonwealth the one hundred and _____ seventy-seventh _____

James Smith
Secretary of the Commonwealth

APPLICATION'S COPY NO

84791116

LOGS: BCL-1103 (Rev. 8-72)

(Line for numbering)

Filing Fee: \$40
CEB-24

Certificate of
Dissolution
Dissolve in Dissolve
Dissolve in Dissolve
Dissolve in Dissolve

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
CORPORATION BUREAU

Filed this _____ day of _____
DEC 27 1984, 19____
Commonwealth of Pennsylvania
Department of State

William P. Davis

Secretary of the Commonwealth

(Box for Certification)

In compliance with the requirements of section 1103 of the Business Corporation Law, act of May 5, 1933 (P. L. 364) (15 P. S. §2103) the undersigned corporation, desiring to elect to dissolve, hereby certifies that:

1. The name of the corporation is:

Coal Junction Coal Co.

2. The address of the registered office of the corporation in this Commonwealth is (the Department of State is hereby authorized to correct the following statement to conform to the records of the Department):

R.D.1

(NUMBER)

Friedens

(CITY)

(STATE)

Pennsylvania

15541

(ZIP CODE)

3. The names and addresses, including street and number, and official titles of its officers are:

NAME	ADDRESS	OFFICIAL TITLE
Joseph Method	Hooversville, PA.	President
James Kranz	Friedens, PA.	Treasurer
Robert Bussen	Friedens, PA.	Secretary

4. The names and addresses, including street and number, of its directors are:

NAME	ADDRESS
Joseph Method	Hooversville, PA.
James Kranz	Friedens, PA.
Gerald Donovan	Friedens, PA.

5. (Check, and if appropriate, complete one of the following):

- All shareholders of record signed personally or by their duly authorized attorneys an agreement consenting to the dissolution.
- A resolution recommending that the corporation be dissolved was adopted by the shareholders at a meeting held in accordance with law.

(1) At the time of the action of the shareholders:
(i) The total number of shares outstanding was:

227.75

84791117

DSCB BCL-1103 (Rev. 8-72)-2

(1) The number of shares entitled to vote was:

227.75

(2) In the action taken by the shareholders:

(i) The number of shares voted in favor of the action was:

227.75

(ii) The number of shares voted against the action was:

NONE

IN TESTIMONY WHEREOF, the undersigned corporation has caused this certificate to be signed by a duly authorized officer and its corporate seal, duly attested by another such officer, to be hereon affixed this 21st day of December, 1984

COAL JUNCTION COAL CO.

By:

James J. King
(SIGNATURE)

Treasurer

(TITLE, PRESIDENT, VICE PRESIDENT, ETC.)

Attest:

Robert M. Bussen
(SIGNATURE)

Secretary

(TITLE, SECRETARY, ASSISTANT SECRETARY, ETC.)

(CORPORATE SEAL)

INSTRUCTIONS FOR COMPLETING FORM:

- A. If the space in Paragraphs 3 and 4 is not adequate the form should be expanded accordingly.
- B. Where action is taken by partial written consent pursuant to the Articles or by the action of one or more shareholders of a statutory close corporation under BCL §386 (15 P. S. §1386), the first alternate of Paragraph 5 should be modified accordingly.
- C. If the shares of any class are entitled to vote as a class, the number of shares so entitled and the number of shares of all other classes entitled to vote should be set forth in clause (1)(i) of the second alternate of Paragraph 5, and the number of shares of such class and the number of shares of all other classes voted for and against the election to dissolve respectively should be set forth in clause (2) of the second alternate of Paragraph 5.

RECEIVED
1984 DEC 27 AM 8 33
DEPT. OF STATE

Donovan Companies, Inc.

1080 MONTREAL AVENUE
TELEPHONE: 690-1761

Saint Paul, Minnesota 55116

January 3, 1985

Internal Revenue Service Center
1160 West 1200 South St.
Ogden, Utah 84201

Gentlemen:

On December 21, 1984, we filed completed forms 966 for the following companies:

Coal Junction Coal Co. 25-0998305

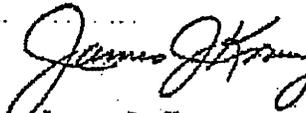
C & P Coal Co., Inc. 25-1098266

Upon reviewing the filing, we noticed we had not enclosed a copy of the Unanimous Written Agreement of Shareholders Consenting To Voluntary Dissolution for the Related Companies.

Enclosed please find copies of such Agreements, together with copies of the completed Forms 966. Please excuse any inconvenience this has caused.

Very truly yours,

DONOVAN COMPANIES, INC.


James J. Kranz

JJK/
enc.

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

1-25-82

Form **966**
(Rev. December 1981)
Department of the Treasury
Internal Revenue Service

Corporate Dissolution or Liquidation

(Required under Section 6043(a) of the Internal Revenue Code)

OMB No. 1545-0041
Expires 11-30-84

Name of corporation Coal Junction Coal Co.		Employer identification number 25-0998305					
Address (Number and street) R.D.#1		Check type of return <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120 DISC <input type="checkbox"/> 1120L <input type="checkbox"/> 1120M <input type="checkbox"/> 1120S <input type="checkbox"/> Other					
City or town, State and ZIP code Friedens, PA. 15541		3 Type of liquidation <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Partial					
1 Date incorporated January 14, 1953	2 Place incorporated PA	Tax year ending Month: December 1983 December 1984					
4 Internal Revenue Service Center where last income tax return was filed and tax year covered Service Center Ogden, Utah		6 Tax year of final return Was final return filed with a parent corporation (consolidated return)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter: Name of parent corporation ▶ Donovan Companies, Inc. Employer identification number ▶ 41-0647871 IRS Center where consolidated return was filed ▶ Ogden, Utah					
5 Date of adoption of resolution or plan of dissolution, or complete or partial liquidation December 18, 1984		7 Total number of shares outstanding at time of adoption of plan or liquidation <table border="1"> <tr> <td>Common</td> <td>227.75</td> <td>Preferred</td> <td></td> </tr> </table>		Common	227.75	Preferred	
Common	227.75	Preferred					
8 Dates of any amendments to plan of dissolution NONE	9 Section of the Code under which the corporation is to be dissolved or liquidated Section 331	10 If this return concerns an amendment or supplement to a resolution or plan for which a return was filed, give the date filed					

Liquidation Within One Calendar Month.—Please submit the statements of below for a domestic corporation if any of the shareholders claim benefit of section 333 and if the liquidation plan provides for (1) a distribution to cancel or redeem all the corporation's capital stock and (2) transfer of all the corporation's property within 1 calendar month under section 333.

(c) A list of all corporate shareholders as of January 1, 1954. Show the number of shares each one owned in each class of stock, the certificate numbers, and the number of votes each was entitled to cast concerning the adoption of the liquidation plan. Also explain all changes in corporate ownership of stock after December 31, 1953, through the date the liquidation plan was adopted.

(a) A description of the voting power of each class of stock.
 (b) A list of all shareholders as of the date the liquidation plan was adopted. Show the number of shares each shareholder owns in each class of stock, the certificate numbers, and the number of votes each was entitled to cast concerning the adoption of the liquidation plan.

(d) A computation, as described in Regulation section 1.6043-2(b), of accumulated earnings and profits. Follow the format in Revenue Procedure 75-17, 1975-1 C.B. 677, and include all income and expenses accrued up to the date all property is transferred.

Attach a certified copy of the resolution or plan, together with all amendments or supplements not previously filed.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

James J. King
Signature of officer

December 20, 1984
Date Title

TREASURER

Instructions

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file an additional Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if you show the date the earlier form was filed and attach a certified copy of the amendment or supplement and all other information required by Form 966 and not given in the earlier form.

1. Who must file.—A corporation files Form 966 if it is to be dissolved or if any of its stock is to be liquidated. Exempt organizations are not required to file Form 966. These organizations should see the instructions for Form 990 or 990-PF.

3. Where to file.—File Form 966 with the Internal Revenue Service Center where the corporation is required to file its income tax return.

Shareholders electing to be covered under Code section 333 must also file Form 964 within 30 days after the date of adoption of the plan of liquidation.

4. Signature.—The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

2. When to file.—File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate

UNANIMOUS WRITTEN AGREEMENT
OF SHAREHOLDERS
CONSENTING TO VOLUNTARY DISSOLUTION
OF COAL JUNCTION COAL COMPANY, A
PENNSYLVANIA CORPORATION

We, the undersigned, being all of the Shareholders of record of Coal Junction Coal Company, do hereby agree that this corporation be dissolved and the proper officers of this corporation are hereby authorized and directed to take such steps as are necessary to dissolve the same according to the following plan of liquidation:

The corporation is being liquidated pursuant to Section 331(a) of the Internal Revenue Code (it being understood and confirmed that Section 332 of said Code does not apply for the reason that the corporation is insolvent);

All liabilities and obligations of the corporation will be paid or discharged or adequate provision will be made therefor and after the provision for, or the payment of, the known debts and liabilities of the corporation, the officers of the corporation are authorized and directed to distribute the remaining assets of the corporation to the Shareholders of record in interests in each of such assets equal to the proportion that the shares of this corporation owned by such Shareholder

bears to the total issued and outstanding shares of this corporation;

The distribution of the assets shall be made to the Shareholders of this corporation on condition that each Shareholder surrender for cancellation the certificate or certificates evidencing his ownership of capital stock of this corporation and that such distribution shall be in complete satisfaction of the rights of each Shareholder as a Shareholder of this corporation;

The officers of this corporation are authorized to do such acts and to take such steps as may be necessary or convenient to carry the plan of liquidation into effect, including, but not limited to, the execution of such instruments as may be required to vest title to the assets of this corporation in the Shareholders; and,

As soon as the assets of this corporation have been distributed in conformity with this plan of liquidation, the officers of this corporation are hereby authorized and directed to execute Articles of Dissolution pursuant to the provisions of the Pennsylvania Business Corporation Law and to cause such Articles of Dissolution to be filed in the Office of the Department of State and to

do all other things necessary or convenient to the
dissolution of this corporation.

IN WITNESS WHEREOF, each of the undersigned Shareholders
of record has signed his name, the date of signing, and the
number of shares of the corporation held by him of record on
said date.

<u>Name</u>	<u>Date</u>	<u>Number of Shares</u>
DONOVAN CONSTRUCTION CO.		
By <u>John F. Donovan</u> JOHN F. DONOVAN PRESIDENT	December 18, 1984	227.75

Factual Response to OSM Application Evaluation Report Applicant Violator System
May 30, 2007

Permittee: PacifiCorp

Appl. No.: ACT/015/019

Comments/Analysis: Audit violations issued against Coal Junction Coal Co. and Alumbaugh Coal Corp are outstanding. Under reporting AML fees.

Link: Paul Leighton

Chronological History

- Coal Junction Coal Co. – subsidiary of Donovan Company
 - 1983 and 1984 Alleged under reporting of AML fees
 - 12/18/1984 dissolved
 - 12/27/1984 dissolution acknowledged by State of Pennsylvania
 - 10/21/1985 acquisition agreement signed to merge Donovan Companies into Midwest Energy Company
 - 1/8/1986 acquisition/merger completed
 - Sometime after merger Paul Leighton becomes secretary of Coal Junction Coal Co. (no begin date) exclusively to execute documents on behalf of the dissolved entity.
 - Paul Leighton had no ownership and control relationship to Coal Junction Coal Co. at anytime it conducted coal mining activities.

- Alumbaugh Coal Corp. – subsidiary of Donovan Company
 - 1983 Alleged under reporting of AML fees
 - 10/21/1985 acquisition agreement signed to merge Donovan Companies into Midwest Energy Company
 - 1/8/1986 acquisition/merger completed
 - Missing Information – No Organizational Family Tree for Alumbaugh
 - Sometime after merger Paul Leighton becomes secretary of Alumbaugh Coal Corp. (no begin date) exclusively to execute documents.
 - P. J. Leighton as Secretary of Alumbaugh Coal Corporation signs notice of intent to dissolve dated 3/27/1995.
 - 4/7/1995 Certificate of Dissolution issued by State of Minnesota

From: "Child, Scott" <Scott.Child@PacifiCorp.com>
To: "Pam Grubaugh-Littig" <pamgrubaughlittig@utah.gov>
Date: 7/10/2007 8:07 AM
Subject: RE: FW: AVS Report on Cottonwood/Wilberg Mine

CC: "Fleck, Ken" <Kenneth.Fleck@PacifiCorp.com>, "Oakley, Dennis" <Dennis.Oa...
Pam - I'm just back from vacation. To date, Amy Willoughby has sent me some information that I have passed onto our parent company, MidAmerican Energy Holdings Company (MEHC) for review. The issue involves two outstanding debts or unpaid AML fees at 2 mines which were included as part of another purchase of other holdings in 1986 by MEHC. Where this issue is over 20+ years old, there is no information available to help on this matter. The one individual at MEHC that has some knowledge of the business transaction 20 years ago has exhausted his resources to find information on whether or not these AML payments were paid or not. We are currently looking into other solutions to address and remedy this issue.....this is a new one for us.....what is your time frame and what do you need from us in the interim?

Thanks,
Scott M. Child
PacifiCorp Energy - Interwest Mining Company
1407 W. North Temple, Suite 310
Salt Lake City, UT 84116
801-220-4612 (Office)
801-220-4725 (Fax)
801-554-2704 (Cell)
Scott.Child@PacifiCorp.com

-----Original Message-----

From: Pam Grubaugh-Littig [mailto:pamgrubaughlittig@utah.gov]
Sent: Friday, July 06, 2007 8:09 AM
To: Child, Scott
Subject: RE: FW: AVS Report on Cottonwood/Wilberg Mine

Hi, Scott - Any updates? Thanks.

>>> "Child, Scott" <Scott.Child@PacifiCorp.com> 6/13/2007 4:08 PM >>>
Pam - I've spoken with Amy Willoughby this afternoon.....she is doing some research, so we can hopefully better understand things.....she'll be in touch with me tomorrow.....

Thanks,
Scott M. Child
PacifiCorp Energy - Interwest Mining Company
1407 W. North Temple, Suite 310
Salt Lake City, UT 84116
801-220-4612 (Office)
801-220-4725 (Fax)
801-554-2704 (Cell)
Scott.Child@PacifiCorp.com

Called 7/17/07
Amy I may
have letter.

-----Original Message-----

From: Pam Grubaugh-Littig [mailto:PAMGRUBAUGHLITTIG@utah.gov]
Sent: Wednesday, June 13, 2007 1:11 PM
To: Child, Scott
Cc: awillou@osmre.gov; Linda KEENE; Oakley, Dennis
Subject: Re: FW: AVS Report on Cottonwood/Wilberg Mine

Hi, Scott. These are "audit" violations and denote that AML fees were not paid. Please call Amy Willoughby at OSM-AVS and she can help you figure out the resolution of this issue.

Amy's phone number is 1-800-643-9748 extension 465.

Please keep me updated on the resolution.

thanks.

Pam

>>> "Child, Scott" <Scott.Child@PacifiCorp.com> 6/7/2007 8:53 AM >>>
FYI

Thanks,
Scott M. Child
PacifiCorp Energy - Interwest Mining Company
1407 W. North Temple, Suite 310
Salt Lake City, UT 84116
801-220-4612 (Office)
801-220-4725 (Fax)
801-554-2704 (Cell)
Scott.Child@PacifiCorp.com

-----Original Message-----

From: Andreasen, Jon A [mailto:JAAndreasen@midamerican.com]
Sent: Tuesday, June 05, 2007 8:05 AM
To: Jenkins, Michael; Leighton, Paul J {MEHC}; Child, Scott; Lasich, Rob
Subject: RE: AVS Report on Cottonwood/Wilberg Mine

If the issue relates to the Coal Junction reclamation bond in Pennsylvania relating to the Sheffel/Harris mine, here are the letters indicating that the bond forfeiture has been rescinded and that a Final Release was obtained and the surety bond was released.

If this is the matter the OSM picked up, perhaps these letters will satisfy OSM that the matter has been resolved.

Regards, Jon

Jon A. Andreasen

MidAmerican Energy Holdings Company

4299 Northwest Urbandale Drive

Urbandale, Iowa USA 50322-7916

Office Phone: +1 515-281-2642

Facsimile: +1 515-242-4398

Mobile: +1 515-707-3940

E-Mail: jaandreasen@midamerican.com

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-----Original Message-----

From: Jenkins, Michael
Sent: Tuesday, June 05, 2007 7:22 AM
To: Leighton, Paul J; Child, Scott; Lasich, Rob
Cc: Andreasen, Jon A
Subject: Re: AVS Report on Cottonwood/Wilberg Mine

Thanks Paul. I will work with Scott Child on figuring out what additional info we may need and next steps. We will be in touch as needed.

Mike Jenkins
PacifiCorp Energy
Assistant General Counsel
801-220-2233
Cell 801-580-3763

----- Original Message -----

From: Leighton, Paul J <PJLeighton@midamerican.com>
To: Jenkins, Michael; Child, Scott; Lasich, Rob
Cc: Andreasen, Jon A {MEHC}
Sent: Mon Jun 04 12:51:10 2007
Subject: RE: AVS Report on Cottonwood/Wilberg Mine

Mike,

Unfortunately, Coal Junction and Alumbaugh were former subsidiaries of a company that was acquired in 1986. They were not active mining companies even back then but had reclamation bonds outstanding pending satisfaction of certain Pennsylvania water quality testing standards.

This has lingered on over the years and Jon Andreasen can probably give you updated details.

I don't remember if either Coal Junction or Alumbaugh were still corporations at the time we acquired the parent company. Nonetheless, I believe I signed documents on their behalf that were filed with the state.

Paul J. Leighton
Vice President and Senior Trading Counsel MidAmerican Energy Company
4299 NW Urbandale Drive
Urbandale, IA 50322
515.242.4099 (voice)
515.281.2460 (fax)
pjleighton@midamerican.com

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-----Original Message-----

From: Jenkins, Michael
Sent: Monday, June 04, 2007 2:13 PM
To: Leighton, Paul J; Child, Scott; Lasich, Rob
Subject: Fw: AVS Report on Cottonwood/Wilberg Mine
Importance: High

Paul, sorry to bother you about this. Please see Scott's email below. This appears to be a simple name match with a name similar to yours. If you don't have any affiliation with the mining operations listed on the attached, please send an email reply to that affect and we will take it from there. Thanks.

Mike Jenkins
PacifiCorp Energy
Assistant General Counsel
801-220-2233
Cell 801-580-3763

----- Original Message -----

From: Child, Scott
To: Jenkins, Michael
Cc: Getzelman, Neil; Pollastro, Carl; Fleck, Ken; Oakley, Dennis
Sent: Mon Jun 04 10:25:30 2007
Subject: FW: AVS Report on Cottonwood/Wilberg Mine

Mike - Through the normal course of regulatory action in renewal of mine permits, OSM has identified a problem through an audit of their Applicant Violator System involving an individual named Paul Leighton which needs to be addressed. See attached. Through our officer and director disclosure that we are required to provide the regulatory agencies, we list Paul J. Leighton as a VP of MEHC. Whether or not this is the same person, we need to provide an explanation to address this matter. Does MEHC's Paul J. Leighton have any affiliation with the mining operations listed on the attached.

Would you please assist us in this matter? We need to provide a timely response. Call or reply with any questions.....appreciate your attention to this matter.....Please advise.....

Thanks,
Scott M. Child
PacifiCorp Energy - Interwest Mining Company
1407 W. North Temple, Suite 310
Salt Lake City, UT 84116
801-220-4612 (Office)
801-220-4725 (Fax)
801-554-2704 (Cell)
Scott.Child@PacifiCorp.com

-----Original Message-----

From: Oakley, Dennis
Sent: Monday, June 04, 2007 10:52 AM
To: Child, Scott
Subject: FW: AVS Report on Cottonwood/Wilberg Mine

Dennis Oakley

Senior Environmental Engineer

Energy West Mining Company
15 North Main Street
P.O. Box 310
Huntington, Utah 84528

Phone: 435.687.4825
Cell: 435.636.5053
Fax: 435.687.2695
e-mail: dennis.oakley@pacificorp.com

If there is anything that a man can do well, I say let him do it. Give him a chance

- Abraham

Lincoln -

-----Original Message-----

From: Fleck, Ken
Sent: Thursday, May 31, 2007 1:02 PM
To: Oakley, Dennis
Subject: FW: AVS Report on Cottonwood/Wilberg Mine

-----Original Message-----

From: Pam Grubaugh-Littig [mailto:pamgrubaughlittig@utah.gov]
Sent: Thursday, May 31, 2007 12:51 PM
To: Fleck, Ken
Cc: Angela Nance; Jim Smith; Pete Hess; Wayne Hedberg
Subject: AVS Report on Cottonwood/Wilberg Mine

As part of the midterm for the Cottonwood/Wilberg Mine, we requested an evaluation report from the Applicant Violator System.

There are audit violations identified with this evaluation report (see attached). These violations need to be remedied in a timely manner.

If you have any questions, please call me.

Thank you.

Pam