

PacifiCorp

Affiliated Interest Report

for the year ended December 31, 2021

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I. Organization

PacifiCorp is a United States regulated electric utility company headquartered in Oregon that serves approximately 2.0 million retail electric customers in portions of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp is principally engaged in the business of generating, transmitting, distributing and selling electricity. PacifiCorp's combined service territory covers approximately 141,500 square miles and includes diverse regional economies across six states. No single segment of the economy dominates the combined service territory, which helps mitigate PacifiCorp's exposure to economic fluctuations. In the eastern portion of the service territory, consisting of Utah, Wyoming and southeastern Idaho, the principal industries are manufacturing, mining or extraction of natural resources, agriculture, technology, recreation and government. In the western portion of the service territory, consisting of Oregon, southern Washington and northern California, the principal industries are agriculture, manufacturing, forest products, food processing, technology, government and primary metals. In addition to retail sales, PacifiCorp buys and sells electricity on the wholesale market with other utilities, energy marketing companies, financial institutions and other market participants to balance and optimize the economic benefits of electricity generation, retail customer loads and existing wholesale transactions. Certain PacifiCorp subsidiaries support its electric utility operations by providing coal mining services.

PacifiCorp was incorporated under the laws of the state of Oregon in 1989 and its principal executive offices are located at 825 N.E. Multnomah Street, Suite 1900, Portland, Oregon 97232, its telephone number is (888) 221-7070 and its internet address is www.pacificorp.com. PacifiCorp delivers electricity to customers in Utah, Wyoming and Idaho under the trade name Rocky Mountain Power and to customers in Oregon, Washington and California under the trade name Pacific Power.

PacifiCorp is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company that owns a highly diversified portfolio of locally managed businesses principally engaged in the energy industry and is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway"). All shares of PacifiCorp's common stock are indirectly owned by BHE. PacifiCorp also has shares of preferred stock outstanding that are subject to voting rights in certain limited circumstances.

The following pages provide organization charts of PacifiCorp's and BHE's subsidiaries. See section I.C. Affiliate Descriptions for discussion of affiliates with which PacifiCorp did business during the year ended December 31, 2021, including Berkshire Hathaway affiliates.

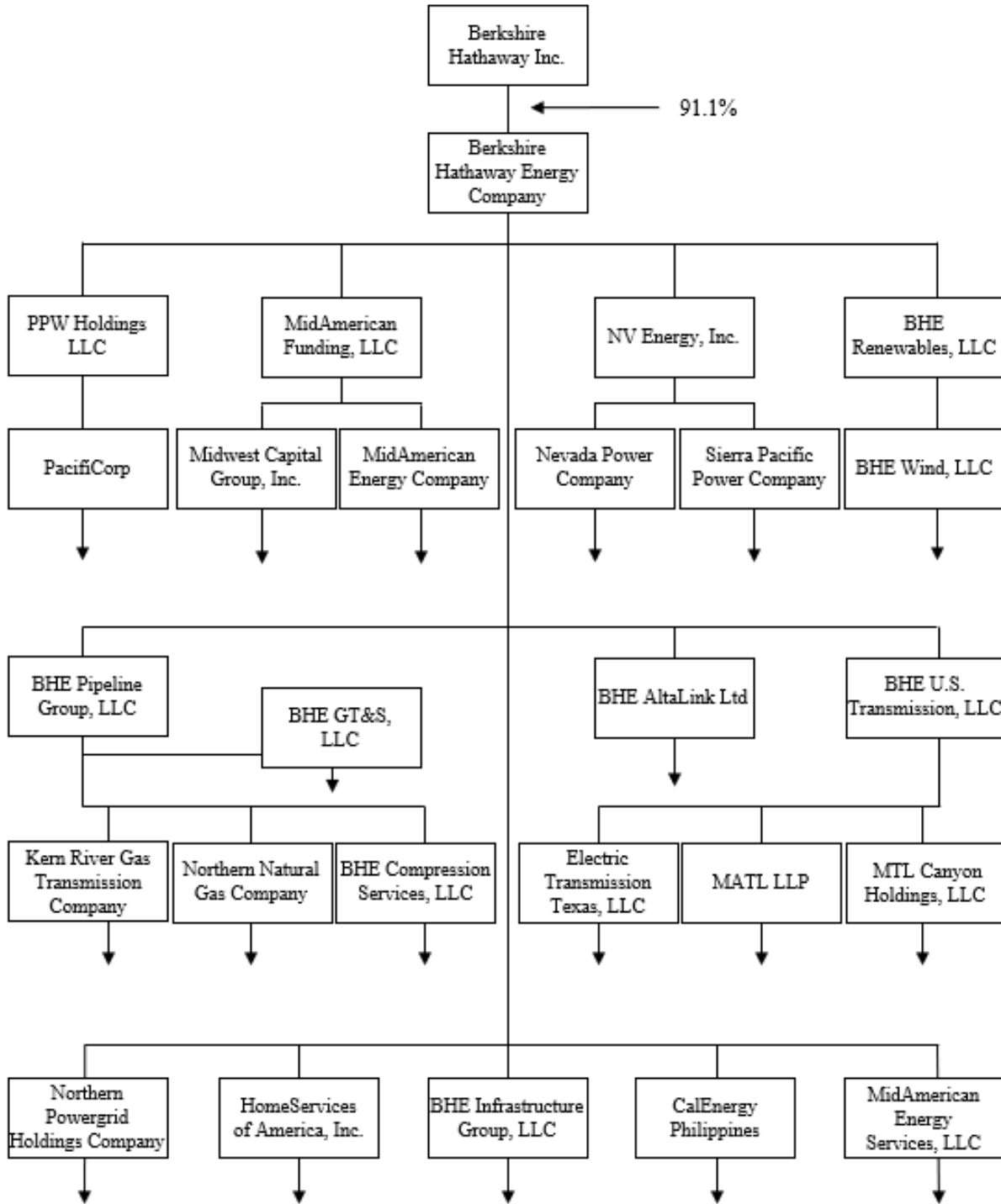
Subsidiaries of PacifiCorp as of December 31, 2021

Name of Subsidiary	Approximate Percentage of Voting Securities Owned	State of Jurisdiction of Incorporation or Organization
Energy West Mining Company ^(a)	100%	Utah
Pacific Minerals, Inc. ^(b)	100%	Wyoming
- Bridger Coal Company, a joint venture ^(c)	66.67%	Wyoming
Trapper Mining Inc. ^(d)	29.14%	Delaware

- (a) Energy West Mining Company ceased mining operations in 2015.
- (b) Pacific Minerals, Inc. is a wholly owned subsidiary of PacifiCorp that holds a 66.67% ownership interest in Bridger Coal Company.
- (c) Bridger Coal Company is a coal mining joint venture with Idaho Energy Resources Company, a subsidiary of Idaho Power Company, and is jointly controlled by Pacific Minerals, Inc. and Idaho Energy Resources Company.
- (d) PacifiCorp is a minority owner in Trapper Mining Inc., a cooperative. On January 1, 2021, Tri-State Generation and Transmission Association, Inc. terminated its membership in the cooperative. The members are Salt River Project Agricultural Improvement and Power District (43.72%), PacifiCorp (29.14%) and Platte River Power Authority (27.14%).

Berkshire Hathaway Energy Company*

Organization Chart
As of December 31, 2021



* This chart does not include all subsidiaries of PacifiCorp or of its affiliates. For a list of certain subsidiaries of BHE, refer to Exhibit 21.1 included in BHE's Form 10-K for the year ended December 31, 2021 (File No. 001-14881) at www.sec.gov.

I. A. Officers and Directors

Information regarding directors and officers common to the regulated utility and affiliated interest are described in these categories:

- 1. PacifiCorp board of directors and committees of the board of directors during the year ended December 31, 2021**
- 2. PacifiCorp executive officers during the year ended December 31, 2021**
- 3. PacifiCorp executive officers and directors with affiliated positions as of December 31, 2021**

The positions listed for the directors and executive officers in each of these sections are those positions that were held as of or during the year ended December 31, 2021, as indicated. Changes that occurred subsequent to December 31, 2021 (if any) are annotated.

a) PacifiCorp Board of Directors and Committees of the Board of Directors during the year ended December 31, 2021 ^(a)

Director	Address	From	To	Director at 12/31/2021	Elected During the Year Ended 12/31/2021	Resigned During the Year Ended 12/31/2021
William J. Fehrman	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	1/10/2018		Yes	No	No
Stefan A. Bird	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	3/10/2015		Yes	No	No
Gary W. Hoogeveen	1407 West North Temple Suite 310 Salt Lake City, Utah 84116	11/19/2018		Yes	No	No
Nikki L. Kobliha	825 NE Multnomah Street Suite 1900 Portland, Oregon 97232	2/1/2017		Yes	No	No
Calvin D. Haack	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	5/29/2020		Yes	No	No
Natalie L. Hocken	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	8/30/2007		Yes	No	No

(a) On April 13, 2022, Scott W. Thon replaced William J. Fehrman on PacifiCorp's Board of Directors.

Committees of the Board of Directors: The Compensation Committee is the only PacifiCorp board committee. PacifiCorp's Chair of the Board of Directors and Chief Executive Officer is the sole member of the Compensation Committee. All other board committees are at the Berkshire Hathaway Energy Company level.

(b) PacifiCorp Executive Officers during the year ended December 31, 2021 ^(a)

Title	Officer	Address	From	To	Officer at 12/31/2021	Elected During the Year Ended 12/31/2021	Resigned During the Year Ended 12/31/2021
Chair of the Board of Directors and Chief Executive Officer	William J. Fehrman	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	1/10/2018		Yes	No	No
President and Chief Executive Officer, Pacific Power	Stefan A. Bird	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	3/10/2015		Yes	No	No
President and Chief Executive Officer, Rocky Mountain Power	Gary W. Hoogeveen	1407 West North Temple Suite 310 Salt Lake City, Utah 84116	6/1/2018 and 11/28/2018		Yes	No	No
Vice President, Chief Financial Officer and Treasurer	Nikki L. Kobliha	825 NE Multnomah Street Suite 1900 Portland, Oregon 97232	8/13/2015		Yes	No	No

(a) On April 13, 2022, Scott W. Thon replaced William J. Fehrman as PacifiCorp's Chair of the Board of Directors and Chief Executive Officer.

(c) PacifiCorp Executive Officers and Directors with Affiliated Positions as of December 31, 2021

Fehrman, William J. ^(a)

Business Entity	Title
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Company	Director
Berkshire Hathaway Energy Company	President & Chief Executive Officer
BHE B Inc.	Chair, President & Chief Executive Officer
BHE B Inc.	Director
BHE Infrastructure Group, LLC	President & Chief Executive Officer
HomeServices of America, Inc.	Director
HomeServices of America, Inc.	Executive Committee Member
HomeServices of America, Inc.	Finance Committee Member
NNGC Acquisition, LLC	President
Northern Natural Gas Company	Chair
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Chair
Northern Powergrid Holdings Company	Director
NV Energy, Inc.	Chair
NV Energy, Inc.	Director
PPW Holdings LLC	President

(a) There has been no review of changes to Mr. Fehrman's Affiliated Positions subsequent to December 31, 2021.

Bird, Stefan A.

Business Entity	Title
PacifiCorp Foundation	Chair
PacifiCorp Foundation	Director

Hoogeveen, Gary W.

Business Entity	Title
Energy West Mining Company	Director
Energy West Mining Company	President
Pacific Minerals, Inc.	Director
Pacific Minerals, Inc.	President
PacifiCorp Foundation	Director
PacifiCorp Foundation	President

Kobliha, Nikki L.

Business Entity	Title
Pacific Minerals, Inc.	Treasurer
PacifiCorp Foundation	Treasurer
PacifiCorp Foundation	Vice President

Haack, Calvin D.

Business Entity	Title
Alaska Gas Pipeline Company, LLC	Vice President & Treasurer
Alaska Gas Transmission Company, LLC	Manager ⁽¹⁾
Alaska Gas Transmission Company, LLC	Vice President & Treasurer
Alaska Storage Holding Company, LLC	Vice President & Treasurer
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Canada Foundation	Director
Berkshire Hathaway Energy Canada Foundation	Member
Berkshire Hathaway Energy Company	Senior Vice President & Chief Financial Officer
Berkshire Hathaway Energy Foundation	Director

Haack, Calvin D. (continued)

	Title
Berkshire Hathaway Energy Foundation	Treasurer
BHE America Transco, LLC	Vice President & Treasurer
BHE B Inc.	Senior Vice President & Chief Financial Officer
BHE B Tax Equity Holdings LLC	Manager ⁽¹⁾
BHE B Tax Equity Holdings LLC	Senior Vice President & Chief Financial Officer
BHE Canada Holdings Corporation	Director
BHE Canada, LLC	Manager ⁽¹⁾
BHE Canada, LLC	Vice President & Treasurer
BHE Compression Services, LLC	Manager ⁽¹⁾
BHE Compression Services, LLC	Treasurer
BHE CS Holdings, LLC	Manager ⁽¹⁾
BHE CS Holdings, LLC	Treasurer
BHE GT&S, LLC	Manager ⁽¹⁾
BHE GT&S, LLC	Senior Vice President & Chief Financial Officer
BHE Infrastructure Group, LLC	Manager ⁽¹⁾
BHE Infrastructure Group, LLC	Senior Vice President & Chief Financial Officer
BHE Infrastructure Services, LLC	Manager ⁽¹⁾
BHE Infrastructure Services, LLC	Senior Vice President & Chief Financial Officer
BHE Investment Group LLC	Manager (1)
BHE Investment Group LLC	Senior Vice President & Chief Financial Officer
BHE Midcontinent Transmission Holdings, LLC	Vice President & Treasurer
BHE Pipeline Group, LLC	Manager ⁽¹⁾
BHE Pipeline Group, LLC	Senior Vice President & Chief Financial Officer
BHE Southwest Transmission Holdings, LLC	Vice President & Treasurer
BHE Texas Transco, LLC	Vice President & Treasurer
BHE U.K. Electric, Inc.	Director
BHE U.K. Electric, Inc.	Vice President & Treasurer
BHE U.K. Inc.	Director
BHE U.K. Inc.	Vice President & Treasurer
BHE U.K. Power, Inc.	Director
BHE U.K. Power, Inc.	Vice President & Treasurer
BHE U.S. Transmission, LLC	Manager ⁽¹⁾
CalEnergy Company, Inc.	Director
CalEnergy Company, Inc.	Vice President & Treasurer
CalEnergy Pacific Holdings Corp.	Director
CalEnergy Pacific Holdings Corp.	Vice President & Treasurer
California Utility HoldCo, LLC	Manager ⁽¹⁾
California Utility HoldCo, LLC	Vice President & Treasurer
Carolina Gas Services, Inc.	Assistant Treasurer
Carolina Gas Transmission, LLC	Assistant Treasurer
CE International Investments, Inc.	Director
CE International Investments, Inc.	Vice President & Treasurer
Cook Inlet Natural Gas Storage Alaska, LLC	Vice President & Treasurer
Cove Point GP Holding Company, LLC	Assistant Treasurer
Cove Point LNG, LP	Assistant Treasurer
Dakota Dunes Development Company	Director
Dakota Dunes Development Company	Vice President & Treasurer
DCCO Inc.	Director
DCCO Inc.	Vice President & Treasurer
Eastern Brine, LLC	Assistant Treasurer
Eastern Energy Field Services Inc.	Assistant Treasurer
Eastern Energy Gas Holdings, LLC	Assistant Treasurer
Eastern Energy Gas Holdings, LLC	Director
Eastern Energy Gas Holdings, LLC	Manager ⁽¹⁾
Eastern Gas Transmission and Storage, Inc.	Assistant Treasurer

Haack, Calvin D. (continued)

	Title
Eastern Gathering and Processing, Inc.	Assistant Treasurer
Eastern MLP Holding Company II, LLC	Assistant Secretary
Farmington Properties, Inc.	Assistant Treasurer
HomeServices of America, Inc.	Board Member & Finance Committee Member
IES Holding II, LLC	Vice President & Treasurer
Iroquois GP Holding Company, LLC	Assistant Treasurer
Iroquois, Inc.	Assistant Treasurer
JAX LNG, LLC	Assistant Treasurer
Kanstar Transmission, LLC	Vice President & Treasurer
Kern River Gas Transmission Company	Vice President & Treasurer
KR Holding, LLC	Manager ⁽¹⁾
M & M Ranch Acquisition Company, LLC	Manager ⁽¹⁾
M & M Ranch Acquisition Company, LLC	Vice President & Treasurer
M & M Ranch Holding Company, LLC	Manager ⁽¹⁾
M & M Ranch Holding Company, LLC	Vice President & Treasurer
Magma Netherlands B.V.	Director
Magma Netherlands B.V.	Managing Director
Magma Netherlands B.V.	Vice President & Treasurer
MEHC Investment, Inc.	Director
MES Holding, LLC	Manager ⁽¹⁾
MES Holding, LLC	Vice President & Treasurer
MHC Inc.	Director
MHC Inc.	Vice President & Treasurer
MHC Investment Company	Director
MHC Investment Company	Vice President & Treasurer
MidAmerican Central California Transco, LLC	Vice President & Treasurer
MidAmerican Energy Machining Services LLC	Manager ⁽¹⁾
MidAmerican Energy Machining Services LLC	Vice President & Treasurer
MidAmerican Funding, LLC	Manager ⁽¹⁾
MidAmerican Funding, LLC	Vice President & Treasurer
Midwest Capital Group Private Equity Holdings, LLC	Manager ⁽¹⁾
Midwest Capital Group Private Equity Holdings, LLC	Senior Vice President & Chief Financial Officer
Midwest Capital Group, Inc.	Director
Midwest Capital Group, Inc.	Vice President & Treasurer
Midwest Power Midcontinent Transmission Development, LLC	Manager ⁽¹⁾
Midwest Power Midcontinent Transmission Development, LLC	Vice President & Treasurer
Midwest Power Transmission Arkansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Arkansas, LLC	Vice President & Treasurer
Midwest Power Transmission Iowa, LLC	Manager ⁽¹⁾
Midwest Power Transmission Iowa, LLC	Vice President & Treasurer
Midwest Power Transmission Kansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Kansas, LLC	Vice President & Treasurer
Midwest Power Transmission Oklahoma, LLC	Manager ⁽¹⁾
Midwest Power Transmission Oklahoma, LLC	Vice President & Treasurer
Midwest Power Transmission Texas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Texas, LLC	Vice President & Treasurer
Modular LNG Holdings, Inc.	Assistant Treasurer
Montana Alberta Tie LP Inc.	Director
Montana Alberta Tie US Holdings GP Inc.	Director
MPT Heartland Development, LLC	Manager ⁽¹⁾
MPT Heartland Development, LLC	Vice President & Treasurer
MTL Canyon Holdings, LLC	Vice President & Treasurer
NE Hub Partners, LLC	Assistant Treasurer
NiChe LNG, LLC	Assistant Treasurer
NiChe Storage Solutions, LLC	Assistant Treasurer

Haack, Calvin D. (continued)

	Title
NNGC Acquisition, LLC	Manager ⁽¹⁾
Northern Electric plc.	Director
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Director
NVE Holdings, LLC	Manager ⁽¹⁾
NVE Holdings, LLC	Vice President & Treasurer
Pivotal JAX LNG, LLC	Assistant Treasurer
Pivotal LNG, Inc.	Assistant Treasurer
PPW Holdings LLC	Manager ⁽¹⁾
PPW Holdings LLC	Vice President & Treasurer
Rev LNG SSL BC LLC	Assistant Treasurer
Tioga Properties, LLC	Assistant Treasurer
Tongonan Power Investment, Inc.	Vice President & Treasurer
Visayas Geothermal Power Company	Vice President & Treasurer
Western Capital Group Private Equity Holdings, LLC	Manager ⁽¹⁾

Hocken, Natalie L.**Business Entity**

Business Entity	Title
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Canada Foundation	Member
Berkshire Hathaway Energy Company	Corporate Secretary
Berkshire Hathaway Energy Company	Senior Vice President & General Counsel
Berkshire Hathaway Energy Foundation	Director
BHE America Transco, LLC	Manager ⁽¹⁾
BHE America Transco, LLC	President
BHE B Inc.	Senior Vice President & General Counsel
BHE Canada Holdings Corporation	Director
BHE Canada Holdings Corporation	Executive Vice President & Secretary
BHE Canada, LLC	Executive Vice President & General Counsel
BHE Canada, LLC	Manager ⁽¹⁾
BHE Compression Services, LLC	Manager ⁽¹⁾
BHE CS Holdings, LLC	Manager ⁽¹⁾
BHE GT&S, LLC	Manager ⁽¹⁾
BHE GT&S, LLC	Senior Vice President & General Counsel
BHE Infrastructure Group, LLC	Manager ⁽¹⁾
BHE Infrastructure Group, LLC	Senior Vice President & General Counsel
BHE Infrastructure Services, LLC	Manager ⁽¹⁾
BHE Infrastructure Services, LLC	Senior Vice President
BHE Investment Group LLC	Manager ⁽¹⁾
BHE Investment Group LLC	Senior Vice President
BHE Midcontinent Transmission Holdings, LLC	Manager ⁽¹⁾
BHE Midcontinent Transmission Holdings, LLC	President
BHE Pipeline Group, LLC	Manager ⁽¹⁾
BHE Pipeline Group, LLC	Senior Vice President & General Counsel
BHE Southwest Transmission Holdings, LLC	Manager ⁽¹⁾
BHE Southwest Transmission Holdings, LLC	President
BHE Texas Transco, LLC	Manager ⁽¹⁾
BHE U.K. Electric, Inc.	Director
BHE U.K. Electric, Inc.	President
BHE U.K. Inc.	Director
BHE U.K. Power, Inc.	Director
BHE U.K. Power, Inc.	President
BHE U.S. Transmission, LLC	Manager ⁽¹⁾
CalEnergy Company, Inc.	Senior Vice President & General Counsel

Hocken, Natalie L. (continued)	Title
California Utility HoldCo, LLC	Manager ⁽¹⁾
California Utility HoldCo, LLC	President
Eastern Energy Gas Holdings, LLC	Manager ⁽¹⁾
HomeServices of America, Inc.	Director
Kanstar Transmission, LLC	Manager ⁽¹⁾
Kanstar Transmission, LLC	President
Kern River Gas Transmission Company	Director
KR Holding, LLC	Manager ⁽¹⁾
KR Holding, LLC	Vice President & Secretary
M & M Ranch Acquisition Company, LLC	Manager ⁽¹⁾
M & M Ranch Acquisition Company, LLC	President
M & M Ranch Holding Company, LLC	Manager ⁽¹⁾
M & M Ranch Holding Company, LLC	President
MEHC Investment, Inc.	Director
MEHC Investment, Inc.	Senior Vice President
MHC Inc.	Director
MHC Inc.	Senior Vice President, General Counsel & Assistant Secretary
MHC Investment Company	Director
MidAmerican Central California Transco, LLC	Manager ⁽¹⁾
MidAmerican Central California Transco, LLC	President
MidAmerican Energy Company	Vice President
MidAmerican Funding, LLC	Manager ⁽¹⁾
Midwest Capital Group Private Equity Holdings, LLC	Manager (1)
Midwest Capital Group Private Equity Holdings, LLC	Senior Vice President & General Counsel
Midwest Power Midcontinent Transmission Development, LLC	Manager ⁽¹⁾
Midwest Power Midcontinent Transmission Development, LLC	President
Midwest Power Transmission Arkansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Arkansas, LLC	President
Midwest Power Transmission Iowa, LLC	Manager ⁽¹⁾
Midwest Power Transmission Iowa, LLC	President
Midwest Power Transmission Kansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Kansas, LLC	President
Midwest Power Transmission Oklahoma, LLC	Manager ⁽¹⁾
Midwest Power Transmission Oklahoma, LLC	President
Midwest Power Transmission Texas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Texas, LLC	President
Montana Alberta Tie LP Inc.	Director
Montana Alberta Tie US Holdings GP Inc.	Director
MPT Heartland Development, LLC	Manager ⁽¹⁾
MPT Heartland Development, LLC	President
MTL Canyon Holdings, LLC	Manager ⁽¹⁾
MTL Canyon Holdings, LLC	President
NNGC Acquisition, LLC	Manager ⁽¹⁾
Northern Natural Gas Company	Director
NVE Holdings, LLC	Manager ⁽¹⁾
NVE Insurance Company, Inc.	Director
NVE Insurance Company, Inc.	President
PPW Holdings LLC	Manager ⁽¹⁾
Western Capital Group Private Equity Holdings, LLC	Manager ⁽¹⁾
Western Capital Group Private Equity Holdings, LLC	Senior Vice President & General Counsel

(1) For LLCs, a manager is the equivalent of a director.

I. B. Changes in Ownership

Changes in Successive Ownership Between the Regulated Utility and Affiliated Interest for the year ended December 31, 2021

Refer to Exhibit 21 of the Berkshire Hathaway Inc. ("Berkshire Hathaway") Form 10-K (File No. 001-14905) for a list of certain subsidiaries of Berkshire Hathaway Energy Company's parent company, Berkshire Hathaway, as of December 31, 2021. Refer to Exhibit 21.1 of the Berkshire Hathaway Energy Company ("BHE") Form 10-K (File No. 001-14881) for a list of certain subsidiaries of BHE as of December 31, 2021.

I. C. Affiliate Descriptions

A narrative description of each affiliated entity with which the regulated utility does business. State the factor(s) giving rise to the affiliation.

Affiliated interests of PacifiCorp are defined by Oregon Revised Statutes 757.015, Revised Code of Washington 80.16.010 and California Public Utilities Commission Decision 97-12-088, as amended by Decision 98-08-035, as having two or more officers or directors in common with PacifiCorp, or by meeting the ownership requirements of five percent direct or indirect ownership.

In the ordinary course of business, PacifiCorp engaged in various transactions with several of its affiliated companies during the year ended December 31, 2021. Services provided by PacifiCorp and charged to affiliates related primarily to administrative services provided under the Intercompany Administrative Services Agreement ("IASA") among Berkshire Hathaway Energy Company ("BHE") and its affiliates, as well as wholesale energy supply and marketing activities, information technology, administrative support services and joint use services. Services provided by affiliates and charged to PacifiCorp related primarily to coal mining, the transportation of natural gas and coal, wholesale energy purchases and transmission of electricity, banking and lending services, travel services, employee relocation services, financial transactions related to energy hedging activity, administrative services provided under the IASA and mutual assistance provided under the Intercompany Mutual Assistance Agreement ("IMAA") among BHE and its affiliates. Refer to section III. Loans for information regarding the umbrella loan agreement between PacifiCorp and Pacific Minerals, Inc. Throughout this report, the term "services" includes labor, overheads and related employee expenses.

Although PacifiCorp provided retail electricity services to certain affiliates within its service territory, such transactions are excluded from this report because they are billed at tariff rates. Due to the volume and breadth of the Berkshire Hathaway Inc. ("Berkshire Hathaway") family of companies, it is possible that employees of PacifiCorp have made purchases from certain Berkshire Hathaway affiliates not listed here, and have been reimbursed by PacifiCorp for those purchases as a valid business expense. PacifiCorp does not believe those transactions would be material individually or in aggregate.

The narrative descriptions below are as of December 31, 2021 and do not contemplate changes subsequent to that date.

American Express Travel Related Services Company, Inc. ("American Express Travel") – At December 31, 2021, Berkshire Hathaway held a 19.57% ownership interest in American Express Company, which wholly owns American Express Travel. American Express Company is a global services company whose principal products and services are charge and credit card products and travel-related services to consumers and businesses around the world. American Express Travel provided PacifiCorp travel arrangement services.

Apple Inc. ("Apple") – At December 31, 2021, Berkshire Hathaway held a 5.53% ownership interest in Apple Inc. Apple designs, manufactures and markets smartphones, personal computers, tablets, wearables and accessories, and sells a variety of related services. In addition to its high-tech related activities, Apple owns several renewable electric generation facilities primarily for Apple's use; however, Apple has received permission to sell its surplus electricity into the marketplace at wholesale prices through spot transactions. PacifiCorp purchased wholesale energy from Apple.

Bank of America Corporation ("B of A") – At December 31, 2021, Berkshire Hathaway held a 12.62% ownership interest in Bank of America. B of A is a financial institution serving individual consumers, small- and middle-market businesses, institutional investors, large corporations and governments with a full range of banking, investing, asset management and other financial and risk management products and services. B of A provided lending services to PacifiCorp.

The Bank of New York Mellon Corporation ("BNY Mellon") – At December 31, 2021, Berkshire Hathaway held an 9.00% ownership interest in BNY Mellon. BNY Mellon engages in trust and custody activities, investment management services, banking services and various securities-related activities. BNY Mellon provided trustee, custodial and lending services to PacifiCorp.

BNSF Railway Company ("BNSF") – an indirect wholly owned subsidiary of Berkshire Hathaway. BNSF operates one of the largest railroad networks in North America. PacifiCorp has long-term coal transportation contracts with BNSF, including indirectly through a generating facility that is jointly owned by PacifiCorp and another utility, as well as right-of-way agreements.

The Coca-Cola Company ("Coca-Cola") – At December 31, 2021, Berkshire Hathaway held a 9.26% ownership interest in Coca-Cola. Coca-Cola is a beverage company that owns, licenses and markets sparkling soft drinks, water, enhanced water, sports drinks, juice, dairy and plant-based beverages, tea, coffee and energy drinks. Coca-Cola provided beverage machine services to PacifiCorp.

Environment One Corporation ("Environment One") – an operating company of Precision Castparts Corp., which is a wholly owned subsidiary of Berkshire Hathaway. Environment One is a manufacturer and provider of products and services for sewer systems and instruments used by electric utilities to protect and optimize the performance of assets. Environment One provided PacifiCorp with certain mechanical parts, supplies, and services used by PacifiCorp's large thermal generation plants, including vacuum pumps, cloud chamber assemblies and collector analysis, cleaning and repair.

FlightSafety International Inc. ("FlightSafety") – a wholly owned subsidiary of Berkshire Hathaway. FlightSafety provided aviation training to PacifiCorp.

Global Healthcare Product Solutions, LLC ("Global Healthcare") – At December 31, 2021, Berkshire Hathaway held a 20.49% ownership interest in BYD Company Limited, which owns Global Healthcare. Global Healthcare is the authorized seller of BYD Company Limited face masks and disinfection gels. Global Healthcare provided hand sanitizer necessary for PacifiCorp's COVID-19 preparedness efforts.

Marmon Utility LLC – a wholly owned subsidiary of Marmon Holdings, Inc. ("Marmon"), in which Berkshire Hathaway held a 99.75% ownership interest at December 31, 2021. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. Marmon subsidiary Marmon Utility LLC provided materials and supplies to PacifiCorp in the normal course of business.

Moody's Investors Service ("Moody's") – At December 31, 2021, Berkshire Hathaway held a 13.27% ownership interest in Moody's Corporation, which wholly owns Moody's. Moody's provided PacifiCorp with credit rating services.

NetJets Inc. ("NetJets") – a wholly owned subsidiary of Berkshire Hathaway. NetJets provided travel services to PacifiCorp.

Penn Machine Company LLC ("Penn") – a wholly owned subsidiary of Marmon. Penn provided equipment parts to PacifiCorp in the normal course of business.

U.S. Bancorp – At December 31, 2021, Berkshire Hathaway held a 9.71% ownership interest in U.S. Bancorp. U.S. Bancorp is a financial services company providing lending and depository services, credit card, merchant, and ATM processing, mortgage banking, cash management, capital markets, insurance, trust and investment management, brokerage and leasing activities. U.S. Bancorp provided underwriting, banking and lending services to PacifiCorp.

Berkshire Hathaway Energy Company – a holding company that owns a highly diversified portfolio of locally managed businesses principally engaged in the energy industry. BHE is a consolidated subsidiary of Berkshire Hathaway. As of January 31, 2022, Berkshire Hathaway owned 91.1% of BHE's common stock. As of January 31, 2022, the balance of BHE's common stock is owned by family members and related or affiliated entities of the late Walter Scott, Jr., a former member of BHE's Board of Directors (7.9% ownership interest as of January 31, 2022) and Gregory E. Abel, BHE's Chair (1.0% ownership interest as of January 31, 2022). BHE and its subsidiaries provided administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to BHE and its subsidiaries under the IASA. Refer to section VII. Cost Allocations for further discussion.

BHE AltaLink Ltd. ("AltaLink") – an indirect wholly owned subsidiary of BHE Canada, LLC and the indirect parent company of AltaLink, L.P., a regulated electric transmission-only company headquartered in Alberta, Canada. PacifiCorp provided administrative services to AltaLink under the IASA.

BHE Renewables, LLC ("BHE Renewables") – a wholly owned subsidiary of BHE. BHE Renewables was developed to oversee unregulated solar, wind, hydro and geothermal projects. PacifiCorp provided administrative services to BHE Renewables under the IASA.

BHE Wind, LLC ("BHE Wind") – a wholly owned subsidiary of BHE Renewables. BHE Wind has projects that produce energy for both the wholesale market and for customers under long-term power agreements. PacifiCorp sold wind turbines previously acquired from a third party to BHE Wind.

BHE U.S. Transmission, LLC ("BTL") – a wholly owned subsidiary of BHE. BTL is engaged in various joint ventures to develop, own and operate transmission assets and is pursuing additional investment opportunities in the United States. PacifiCorp provided administrative services to BTL under the IASA.

Electric Transmission Texas, LLC ("ETT") – a joint venture in which a wholly owned subsidiary of BTL holds a 50% ownership interest. ETT acquires, constructs, owns and operates electric transmission facilities within the Electric Reliability Council of Texas. PacifiCorp provided administrative services to ETT under the IASA.

MATL LLP ("MATL") – an indirect wholly owned subsidiary of BTL. MATL operates a merchant transmission facility extending from Lethbridge, Alberta, Canada to Great Falls, Montana. PacifiCorp provided administrative services to MATL under the IASA.

MTL Canyon Holdings, LLC ("MTL") – a wholly owned subsidiary of BTL. MTL owns a 50% interest in TransCanyon, LLC, an independent developer of electric transmission infrastructure for the western United States. PacifiCorp provided services to MTL under the IASA.

CalEnergy Philippines – a group of wholly owned and majority-owned subsidiaries of BHE located in the Philippines. The primary operating asset within this group is a 128-megawatt combined hydro and irrigation facility operated and maintained by CE Casecan Water, and Energy Company, Inc. PacifiCorp provided administrative services to CalEnergy Philippines under the IASA.

HomeServices of America, Inc. ("HomeServices") – a wholly owned subsidiary of BHE. HomeServices is, through its operating subsidiaries, a residential real estate brokerage firm whose services include relocation services and provided such services to employees of PacifiCorp and its affiliates. PacifiCorp provided administrative services to HomeServices under the IASA.

BHE GT&S, LLC ("BHE GT&S") – a wholly owned subsidiary of BHE Pipeline Group, LLC. BHE GT&S is an interstate natural gas transmission and storage company that operates in the eastern United States. PacifiCorp provided administrative services to BHE GT&S under the IASA.

Kern River Gas Transmission Company ("Kern River") – an indirect wholly owned subsidiary of BHE Pipeline Group, LLC. Kern River owns an interstate natural gas pipeline system that extends from supply areas in the Rocky Mountains to consuming markets in Utah, Nevada, and California. Kern River's pipeline system consists of 1,700 miles of natural gas pipelines. Kern River's transportation operations are subject to a regulated tariff that is on file with the Federal Energy Regulatory Commission. Kern River provided transportation of natural gas to certain PacifiCorp generating facilities in Utah and provided administrative services to PacifiCorp under the IASA. PacifiCorp provided administrative services to Kern River under the IASA.

Northern Natural Gas Company ("Northern Natural") – an indirect wholly owned subsidiary of BHE Pipeline Group, LLC. Northern Natural owns the largest interstate natural gas pipeline system in the United States, as measured by pipeline miles, which reaches from west Texas to Michigan's Upper Peninsula. Northern Natural primarily transports and stores natural gas for utilities, municipalities, gas marketing companies and industrial and commercial users. Northern Natural provided administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to Northern Natural under the IASA.

BHE Compression Services, LLC ("BHE Compression") – an indirect wholly owned subsidiary of BHE Pipeline Group, LLC. BHE Compression provides natural gas compression services. PacifiCorp provided administrative services to BHE Compression under the IASA.

MidAmerican Energy Company ("MEC") – a wholly owned subsidiary of MHC Inc. MEC is principally engaged in the business of generating, transmitting, distributing and selling electricity and in distributing, selling and transporting natural gas. MEC provided mutual assistance to PacifiCorp under the IMAA and administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to MEC under the IASA.

Midwest Capital Group, Inc. ("MCG") – a wholly owned subsidiary of MHC Inc. MCG holds a 100% interest in MHC Investment Company, as well as interests in other operating, financing and development companies. PacifiCorp provided administrative services to MCG under the IASA.

MidAmerican Energy Services, LLC ("MES") – an indirect wholly owned subsidiary of BHE. MES is a nonregulated energy business consisting of competitive electricity and natural gas retail sales. PacifiCorp provided administrative services under the IASA.

BHE Infrastructure Group, LLC ("BHE Infrastructure") – an indirect wholly owned subsidiary of BHE. BHE Infrastructure holds a 100% interest in BHE Infrastructure Services, LLC. PacifiCorp provided administrative services to BHE Infrastructure under the IASA.

Northern Powergrid Holdings Company ("Northern Powergrid") – an indirect wholly owned subsidiary of BHE. Northern Powergrid owns two companies that distribute electricity in Great Britain, Northern Powergrid (Northeast) Limited and Northern Powergrid (Yorkshire) plc. Northern Powergrid also owns a meter asset rental business that leases smart meters to energy suppliers in the United Kingdom and Ireland, an engineering contracting business that provides electrical infrastructure contracting services primarily to third parties and a hydrocarbon exploration and development business that is focused on developing integrated upstream gas projects in Europe and Australia. PacifiCorp provided administrative services to Northern Powergrid under the IASA.

NV Energy, Inc. ("NV Energy") – an indirect wholly owned subsidiary of BHE. NV Energy is an energy holding company owning subsidiaries that are public utilities that are principally engaged in the business of generating, transmitting, distributing and selling electricity and distributing, selling and transporting natural gas. NV Energy provided administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to NV Energy under the IASA.

Nevada Power Company ("Nevada Power") – a wholly owned subsidiary of NV Energy. Nevada Power is a regulated electric utility company serving retail customers in Nevada. PacifiCorp purchased wholesale energy and transmission services from Nevada Power and paid Nevada Power for its share of the costs to operate and maintain assets on the Harry Allen substation. PacifiCorp sold wholesale energy and transmission services to Nevada Power. Nevada Power also provided administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to Nevada Power under the IASA.

Sierra Pacific Power Company ("Sierra Pacific") – a wholly owned subsidiary of NV Energy. Sierra Pacific is a regulated electric and natural gas utility company serving retail electric customers and retail and transportation natural gas customers in Nevada. PacifiCorp purchased wholesale energy and transmission services from Sierra Pacific. PacifiCorp sold transmission services to Sierra Pacific. Sierra Pacific provided mutual assistance to PacifiCorp under the IMAA and administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to Sierra Pacific under the IASA.

PPW Holdings LLC – the holding company for PacifiCorp and a direct subsidiary of BHE. PacifiCorp pays dividends to PPW Holdings LLC. PPW Holdings LLC remits income taxes on behalf of PacifiCorp to BHE.

Pacific Minerals, Inc. ("PMI") – a wholly owned subsidiary of PacifiCorp that owns 66.67% of Bridger Coal Company, the coal mining joint venture with Idaho Energy Resources Company ("IERC"), a subsidiary of Idaho Power Company. PMI is the entity that employs the individuals that work for Bridger Coal Company.

Bridger Coal Company ("Bridger Coal") – a coal mining joint venture 66.67% owned by PMI and 33.33% owned by IERC. Bridger Coal jointly operates the Bridger surface and Bridger underground coal mines to supply coal to the Jim Bridger generating facility. The Jim Bridger generating facility is 66.67% owned by PacifiCorp and 33.33% owned by Idaho Power Company. The Bridger underground mine ceased coal production in 2021. PacifiCorp provided information technology and administrative services to Bridger Coal.

Trapper Mining Inc. – a cooperative in which, as of December 31, 2021, PacifiCorp held a 29.14% interest, the Salt River Project Agricultural Improvement and Power District, an unaffiliated entity, held a 43.72% interest and the Platte River Power Authority, an unaffiliated entity, held a 27.14% interest. On January 1, 2021, Tri-State Generation and Transmission Association, Inc. terminated its membership in the cooperative. Trapper Mining Inc. was formed to supply coal to the Craig generating facility. The Craig generating facility is 19.28% owned by PacifiCorp. In addition to Trapper Mining Inc. providing coal to PacifiCorp, two PacifiCorp employees served on the Trapper Mining Inc. board of directors. PacifiCorp was compensated for this service.

PacifiCorp Foundation – an independent non-profit foundation created by PacifiCorp in 1988. PacifiCorp Foundation supports the growth and vitality of the communities where PacifiCorp and its businesses have operations, employees or interests. PacifiCorp Foundation operates as the Rocky Mountain Power Foundation and the Pacific Power Foundation. PacifiCorp provided administrative services to the PacifiCorp Foundation.

Cottonwood Creek Consolidated Irrigation Company ("CCCIC") – a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 23.73% of the outstanding water stock in CCCIC. PacifiCorp paid annual assessment fees to CCCIC to help cover its operating and maintenance costs, as well as other costs pertinent to conducting its business, in exchange for access to water used by PacifiCorp's Hunter generating facility. PacifiCorp also previously made capital investments in CCCIC to ensure a long-term, firm water supply for its Hunter generating facility.

Ferron Canal & Reservoir Company ("FCRC") – a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 36.82% of the outstanding water stock in FCRC. PacifiCorp paid annual assessment fees to FCRC to help cover its operating and maintenance costs, as well as other costs pertinent to conducting its business, in exchange for access to water used by PacifiCorp's Hunter generating facility. PacifiCorp also contracts additional water from FCRC, which is made available to the Hunter generating facility through a long-term agreement between FCRC and PacifiCorp. The agreement calls for PacifiCorp to make an annual payment to FCRC and in return, FCRC provides PacifiCorp up to 7,000 acre-feet of water.

Huntington Cleveland Irrigation Company ("HCIC") – a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 34.12% of the outstanding water stock in HCIC. PacifiCorp paid annual assessment fees to HCIC to help cover its operating and maintenance costs, as well as other costs pertinent to conducting its business, in exchange for access to water used by PacifiCorp's Huntington generating facility. PacifiCorp also previously made capital investments in HCIC to ensure a long-term, firm water supply for its Huntington generating facility.

I. D. Financial Statements

Financial statements or trial balances of the affiliated entity for the year ended December 31, 2021, are included in section II. Transactions.

II. Transactions

The following pages include the following information about services ⁽¹⁾ rendered by the regulated utility to the affiliate and vice versa:

- **A description of the nature of the transactions**
- **Total charges or billings**
- **Information about the basis of pricing, cost of service, the margin of charges over costs, assets allocable to the services and the overall rate of return on assets**

Refer to the following page for a summary of the transactions included in this section.

Refer to Appendix A for a discussion of Oregon Public Utility Commission orders approving transactions with affiliates.

At times, consolidated and unconsolidated subsidiaries of PacifiCorp directly transact with one another. Additionally, consolidated and unconsolidated subsidiaries of PacifiCorp may transact directly with Berkshire Hathaway Energy Company ("BHE") and its subsidiaries. As PacifiCorp is not a party to these transactions, such transactions have been excluded from the tables presented on the following pages and instead are disclosed in the footnotes to the tables.

The following items are excluded from this report as they do not constitute "services" as required by this report.

- "Convenience" payments made to vendors by one entity within the BHE group on behalf of, and charged to, other entities within the BHE group. Such convenience payments reflect the ability to obtain price discounts as a result of larger purchasing power.
- Reimbursements of payments related to wages and benefits associated with transferred employees within the BHE group.

⁽¹⁾ In section II. Transactions, the term "services" as used in the headers "PacifiCorp Received Services" and "PacifiCorp Provided Services" encompasses both service and non-service transactions, which may include, but is not limited to, goods, assets and fees.

Summary of transactions included in Section II for the Year Ended December 31, 2021

Affiliated Entity	Ownership Interest as of 12/31/2021	Services provided pursuant to the IASA ⁽¹⁾			Non-IASA goods and services		
		PacifiCorp Received Services	PacifiCorp Provided Services	Total PacifiCorp Received and Provided Services	PacifiCorp Received Services	PacifiCorp Provided Services	Total PacifiCorp Received and Provided Services
American Express Travel Related Services Company, Inc.	19.57%	\$ -	\$ -	\$ -	\$ 9,661	\$ -	\$ 9,661
Apple Inc.	5.53%	-	-	-	224,833	-	224,833
Bank of America Corporation	12.62%	-	-	-	568,032	-	568,032
The Bank of New York Mellon Corporation	9.00%	-	-	-	495,036	-	495,036
BNSF Railway Company	100.00%	-	-	-	19,321,838	-	19,321,838
The Coca-Cola Company	9.26%	-	-	-	15,600	-	15,600
Environment One Corporation	100.00%	-	-	-	13,422	-	13,422
FlightSafety International Inc.	100.00%	-	-	-	25,200	-	25,200
Global Healthcare Product Solutions, LLC	20.49%	-	-	-	309	-	309
Marmon Utility LLC	99.75%	-	-	-	1,917,972	-	1,917,972
Moody's Investors Service	13.27%	-	-	-	657,224	-	657,224
NetJets Inc.	100.00%	-	-	-	222,331	-	222,331
Penn Machine Company LLC	99.75%	-	-	-	19,642	-	19,642
U.S. Bancorp	9.71%	-	-	-	909,561	-	909,561
Berkshire Hathaway Energy Company	91.10%	8,526,790	4,081,647	12,608,437	-	-	-
BHE AltaLink Ltd.	100.00%	-	98,987	98,987	-	-	-
BHE Renewables, LLC	100.00%	-	227,750	227,750	-	-	-
BHE Wind, LLC	100.00%	-	-	-	-	6,313,358	6,313,358
BHE U.S. Transmission, LLC	100.00%	-	9,761	9,761	-	-	-
Electric Transmission Texas, LLC	50.00%	-	5,110	5,110	-	-	-
MATL LLP	99.50%	-	8,823	8,823	-	-	-
MTL Canyon Holdings, LLC	100.00%	-	16,376	16,376	-	-	-
CalEnergy Philippines	various	-	668	668	-	-	-
HomeServices of America, Inc.	100.00%	-	109,556	109,556	195,559	-	195,559
BHE GT&S, LLC	100.00%	-	1,581,023	1,581,023	-	-	-
Kern River Gas Transmission Company	100.00%	3,131	89,862	92,993	3,301,825	208,000	3,509,825
Northern Natural Gas Company	100.00%	76,663	178,353	255,016	-	-	-
BHE Compression Services, LLC	100.00%	-	920	920	-	-	-
MidAmerican Energy Company	100.00%	8,354,366	671,846	9,026,212	238,130	-	238,130
Midwest Capital Group, Inc.	100.00%	-	209	209	-	-	-
MidAmerican Energy Services, LLC	100.00%	-	11,747	11,747	-	-	-
BHE Infrastructure Group, LLC	100.00%	-	11,401	11,401	-	-	-
Northern Powergrid Holdings Company	100.00%	-	160,227	160,227	-	-	-
NV Energy, Inc.	100.00%	15,001	283,189	298,190	-	-	-
Nevada Power Company	100.00%	347,087	239,119	586,206	2,977,769	421,720	3,399,489
Sierra Pacific Power Company	100.00%	42,068	144,540	186,608	147,038	48,648	195,686
PPW Holdings LLC	100.00%	-	-	-	-	-	-
Pacific Minerals, Inc.	100.00%	-	-	-	-	-	-
Bridger Coal Company	66.67%	-	-	-	132,364,302	1,163,993	133,528,295
Trapper Mining Inc.	29.14%	-	-	-	16,006,250	3,089	16,009,339
PacifiCorp Foundation	0.00%	-	-	-	-	118,686	118,686
Cottonwood Creek Consolidated Irrigation Company	23.73%	-	-	-	338,573	-	338,573
Ferron Canal & Reservoir Company	36.82%	-	-	-	920,344	-	920,344
Huntington Cleveland Irrigation Company	34.12%	-	-	-	534,981	-	534,981
Total Affiliated Services by Category		\$ 17,365,106	\$ 7,931,114	\$ 25,296,220	\$ 181,425,432	\$ 8,277,494	\$ 189,702,926

(1) Intercompany Administrative Services Agreement

American Express Travel Related Services Company, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel arrangement services	\$ 9,661	\$ -
Total	\$ 9,661	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) American Express Travel Related Services Company, Inc. provides services to PacifiCorp in the normal course of business at standard pricing.

American Express Travel Related Services Company, Inc. is not a public company, and its financial statements are not available. The financial statements of its parent company, American Express Company, are included. For further information on the following financial statements, refer to American Express Company's Form 10-K for the year ended December 31, 2021 (File No. 001-7657) at www.sec.gov.

AMERICAN EXPRESS COMPANY
CONSOLIDATED STATEMENTS OF INCOME

Year Ended December 31 (<i>Millions, except per share amounts</i>)	2021	2020	2019
Revenues			
Non-interest revenues			
Discount revenue	\$ 25,727	\$ 20,401	\$ 26,167
Net card fees	5,195	4,664	4,042
Other fees and commissions	2,392	2,163	3,297
Other	1,316	874	1,430
Total non-interest revenues	34,630	28,102	34,936
Interest income			
Interest on loans	8,850	9,779	11,308
Interest and dividends on investment securities	83	127	188
Deposits with banks and other	100	177	588
Total interest income	9,033	10,083	12,084
Interest expense			
Deposits	458	943	1,559
Long-term debt and other	825	1,155	1,905
Total interest expense	1,283	2,098	3,464
Net interest income	7,750	7,985	8,620
Total revenues net of interest expense	42,380	36,087	43,556
Provisions for credit losses			
Card Member receivables	(73)	1,015	963
Card Member loans	(1,155)	3,453	2,462
Other	(191)	262	148
Total provisions for credit losses	(1,419)	4,730	3,573
Total revenues net of interest expense after provisions for credit losses	43,799	31,357	39,983
Expenses			
Marketing and business development	9,053	6,747	7,125
Card Member rewards	11,007	8,041	10,439
Card Member services	1,993	1,230	2,223
Salaries and employee benefits	6,240	5,718	5,911
Other, net	4,817	5,325	5,856
Total expenses	33,110	27,061	31,554
Pretax income	10,689	4,296	8,429
Income tax provision	2,629	1,161	1,670
Net income	\$ 8,060	\$ 3,135	\$ 6,759
Earnings per Common Share — (Note 21)^(a)			
Basic	\$ 10.04	\$ 3.77	\$ 8.00
Diluted	\$ 10.02	\$ 3.77	\$ 7.99
Average common shares outstanding for earnings per common share:			
Basic	789	805	828
Diluted	790	806	830

(a) Represents net income less (i) earnings allocated to participating share awards of \$56 million, \$20 million and \$47 million for the years ended December 31, 2021, 2020 and 2019, respectively, (ii) dividends on preferred shares of \$71 million, \$79 million and \$81 million for the years ended December 31, 2021, 2020 and 2019, respectively, and (iii) equity-related adjustments of \$16 million related to the redemption of preferred shares for the year ended December 31, 2021.

AMERICAN EXPRESS COMPANY
CONSOLIDATED BALANCE SHEETS

December 31 (Millions, except share data)	2021	2020
Assets		
Cash and cash equivalents		
Cash and due from banks (includes restricted cash of consolidated variable interest entities: 2021, \$11; 2020, nil)	\$ 1,292	\$ 2,984
Interest-bearing deposits in other banks (includes securities purchased under resale agreements: 2021, \$463; 2020, \$92)	20,548	29,824
Short-term investment securities (includes restricted investments of consolidated variable interest entities: 2021, \$32; 2020, \$47)	188	157
Total cash and cash equivalents	22,028	32,965
Card Member receivables (includes gross receivables available to settle obligations of a consolidated variable interest entity: 2021, \$5,175; 2020, \$4,296), less reserves for credit losses: 2021, \$64; 2020, \$267	53,581	43,434
Card Member loans (includes gross loans available to settle obligations of a consolidated variable interest entity: 2021, \$26,587; 2020, \$25,908), less reserves for credit losses: 2021, \$3,305; 2020, \$5,344	85,257	68,029
Other loans, less reserves for credit losses: 2021, \$52; 2020, \$238	2,859	2,614
Investment securities	2,591	21,631
Premises and equipment, less accumulated depreciation and amortization: 2021, \$8,602; 2020, \$7,540	4,988	5,015
Other assets, less reserves for credit losses: 2021, \$25; 2020, \$85	17,244	17,679
Total assets	\$ 188,548	\$ 191,367
Liabilities and Shareholders' Equity		
Liabilities		
Customer deposits	\$ 84,382	\$ 86,875
Accounts payable	10,574	9,444
Short-term borrowings	2,243	1,878
Long-term debt (includes debt issued by consolidated variable interest entities: 2021, \$13,803; 2020, \$12,760)	38,675	42,952
Other liabilities	30,497	27,234
Total liabilities	\$ 166,371	\$ 168,383
Contingencies and Commitments (Note 12)		
Shareholders' Equity		
Preferred shares, \$1.66 ^{2/3} par value, authorized 20 million shares; issued and outstanding 1,600 shares as of December 31, 2021 and 2020 (Note 16)	—	—
Common shares, \$0.20 par value, authorized 3.6 billion shares; issued and outstanding 761 million shares as of December 31, 2021 and 805 million shares as of December 31, 2020	153	161
Additional paid-in capital	11,495	11,881
Retained earnings	13,474	13,837
Accumulated other comprehensive income (loss)		
Net unrealized debt securities gains, net of tax of: 2021, \$7; 2020, \$20	23	65
Foreign currency translation adjustments, net of tax of: 2021, \$(330); 2020, \$(381)	(2,392)	(2,229)
Net unrealized pension and other postretirement benefits, net of tax of: 2021, \$(184); 2020, \$(236)	(576)	(731)
Total accumulated other comprehensive income (loss)	(2,945)	(2,895)
Total shareholders' equity	22,177	22,984
Total liabilities and shareholders' equity	\$ 188,548	\$ 191,367

Apple Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Wholesale energy purchases	\$ 224,833	\$ -
Total	\$ 224,833	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Wholesale energy purchases are priced at a tariff rate on file with the Oregon Public Utility Commission.

For further information on the following financial statements, refer to Apple Inc.'s Form 10-K for the year ended September 25, 2021 (File No. 001-36743) at www.sec.gov.

Apple Inc.

CONSOLIDATED STATEMENTS OF OPERATIONS

(In millions, except number of shares which are reflected in thousands and per share amounts)

	Years ended		
	September 25, 2021	September 26, 2020	September 28, 2019
Net sales:			
Products	\$ 297,392	\$ 220,747	\$ 213,883
Services	68,425	53,768	46,291
Total net sales	<u>365,817</u>	<u>274,515</u>	<u>260,174</u>
Cost of sales:			
Products	192,266	151,286	144,996
Services	20,715	18,273	16,786
Total cost of sales	<u>212,981</u>	<u>169,559</u>	<u>161,782</u>
Gross margin	<u>152,836</u>	<u>104,956</u>	<u>98,392</u>
Operating expenses:			
Research and development	21,914	18,752	16,217
Selling, general and administrative	21,973	19,916	18,245
Total operating expenses	<u>43,887</u>	<u>38,668</u>	<u>34,462</u>
Operating income	108,949	66,288	63,930
Other income/(expense), net	258	803	1,807
Income before provision for income taxes	109,207	67,091	65,737
Provision for income taxes	14,527	9,680	10,481
Net income	<u>\$ 94,680</u>	<u>\$ 57,411</u>	<u>\$ 55,256</u>
Earnings per share:			
Basic	\$ 5.67	\$ 3.31	\$ 2.99
Diluted	\$ 5.61	\$ 3.28	\$ 2.97
Shares used in computing earnings per share:			
Basic	16,701,272	17,352,119	18,471,336
Diluted	16,864,919	17,528,214	18,595,651

Apple Inc.

CONSOLIDATED BALANCE SHEETS

(In millions, except number of shares which are reflected in thousands and par value)

	September 25, 2021	September 26, 2020
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 34,940	\$ 38,016
Marketable securities	27,699	52,927
Accounts receivable, net	26,278	16,120
Inventories	6,580	4,061
Vendor non-trade receivables	25,228	21,325
Other current assets	14,111	11,264
Total current assets	<u>134,836</u>	<u>143,713</u>
Non-current assets:		
Marketable securities	127,877	100,887
Property, plant and equipment, net	39,440	36,766
Other non-current assets	48,849	42,522
Total non-current assets	<u>216,166</u>	<u>180,175</u>
Total assets	<u>\$ 351,002</u>	<u>\$ 323,888</u>
LIABILITIES AND SHAREHOLDERS' EQUITY:		
Current liabilities:		
Accounts payable	\$ 54,763	\$ 42,296
Other current liabilities	47,493	42,684
Deferred revenue	7,612	6,643
Commercial paper	6,000	4,996
Term debt	9,613	8,773
Total current liabilities	<u>125,481</u>	<u>105,392</u>
Non-current liabilities:		
Term debt	109,106	98,667
Other non-current liabilities	53,325	54,490
Total non-current liabilities	<u>162,431</u>	<u>153,157</u>
Total liabilities	<u>287,912</u>	<u>258,549</u>
Commitments and contingencies		
Shareholders' equity:		
Common stock and additional paid-in capital, \$0.00001 par value: 50,400,000 shares authorized; 16,426,786 and 16,976,763 shares issued and outstanding, respectively	57,365	50,779
Retained earnings	5,562	14,966
Accumulated other comprehensive income/(loss)	163	(406)
Total shareholders' equity	<u>63,090</u>	<u>65,339</u>
Total liabilities and shareholders' equity	<u>\$ 351,002</u>	<u>\$ 323,888</u>

Bank of America Corporation
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Underwriting services ^(a)	\$ 487,500	\$ -
Lending services ^(b)	80,532	-
Total	<u>\$ 568,032</u>	<u>\$ -</u>

Basis of pricing	(b)	N/A
Cost of service	(b)	N/A
The margin of charges over costs	(b)	N/A
Assets allocable to the services	(b)	N/A
The overall rate of return on assets	(b)	N/A

(a) Represents a percentage of underwriting discount costs, excluding any expenses incurred by PacifiCorp in connection with a debt offering.

(b) Bank of America Corporation provides lending services to PacifiCorp in the normal course of business at standard pricing for certain transactions and at negotiated rates below standard pricing for certain transactions.

For further information on the following financial statements, refer to Bank of America Corporation's Form 10-K for the year ended December 31, 2021 (File No. 001-6523) at www.sec.gov

Bank of America Corporation and Subsidiaries

Consolidated Statement of Income

(In millions, except per share information)

	2021	2020	2019
Net interest income			
Interest income	\$ 47,672	\$ 51,585	\$ 71,236
Interest expense	4,738	8,225	22,345
Net interest income	42,934	43,360	48,891
Noninterest income			
Fees and commissions	39,299	34,551	33,015
Market making and similar activities	8,691	8,355	9,034
Other income	(1,811)	(738)	304
Total noninterest income	46,179	42,168	42,353
Total revenue, net of interest expense	89,113	85,528	91,244
Provision for credit losses	(4,594)	11,320	3,590
Noninterest expense			
Compensation and benefits	36,140	32,725	31,977
Occupancy and equipment	7,138	7,141	6,588
Information processing and communications	5,769	5,222	4,646
Product delivery and transaction related	3,881	3,433	2,762
Marketing	1,939	1,701	1,934
Professional fees	1,775	1,694	1,597
Other general operating	3,089	3,297	5,396
Total noninterest expense	59,731	55,213	54,900
Income before income taxes	33,976	18,995	32,754
Income tax expense	1,998	1,101	5,324
Net income	\$ 31,978	\$ 17,894	\$ 27,430
Preferred stock dividends	1,421	1,421	1,432
Net income applicable to common shareholders	\$ 30,557	\$ 16,473	\$ 25,998
Per common share information			
Earnings	\$ 3.60	\$ 1.88	\$ 2.77
Diluted earnings	3.57	1.87	2.75
Average common shares issued and outstanding	8,493.3	8,753.2	9,390.5
Average diluted common shares issued and outstanding	8,558.4	8,796.9	9,442.9

Consolidated Statement of Comprehensive Income

(Dollars in millions)

	2021	2020	2019
Net income	\$ 31,978	\$ 17,894	\$ 27,430
Other comprehensive income (loss), net-of-tax:			
Net change in debt securities	(2,077)	4,799	5,875
Net change in debit valuation adjustments	356	(498)	(963)
Net change in derivatives	(2,306)	826	616
Employee benefit plan adjustments	624	(98)	136
Net change in foreign currency translation adjustments	(45)	(52)	(86)
Other comprehensive income (loss)	(3,448)	4,977	5,578
Comprehensive income	\$ 28,530	\$ 22,871	\$ 33,008

Bank of America Corporation and Subsidiaries

Consolidated Balance Sheet

	December 31	
	2021	2020
(Dollars in millions)		
Assets		
Cash and due from banks	\$ 29,222	\$ 36,430
Interest-bearing deposits with the Federal Reserve, non-U.S. central banks and other banks	318,999	344,033
Cash and cash equivalents	348,221	380,463
Time deposits placed and other short-term investments	7,144	6,546
Federal funds sold and securities borrowed or purchased under agreements to resell (includes \$150,665 and \$108,856 measured at fair value)	250,720	304,058
Trading account assets (includes \$103,434 and \$91,510 pledged as collateral)	247,080	198,854
Derivative assets	35,344	47,179
Debt securities:		
Carried at fair value	308,073	246,601
Held-to-maturity, at cost (fair value – \$665,890 and \$448,180)	674,554	438,249
Total debt securities	982,627	684,850
Loans and leases (includes \$7,819 and \$6,681 measured at fair value)	979,124	927,861
Allowance for loan and lease losses	(12,387)	(18,802)
Loans and leases, net of allowance	966,737	909,059
Premises and equipment, net	10,833	11,000
Goodwill	69,022	68,951
Loans held-for-sale (includes \$4,455 and \$1,585 measured at fair value)	15,635	9,243
Customer and other receivables	72,263	64,221
Other assets (includes \$12,144 and \$15,718 measured at fair value)	163,869	135,203
Total assets	\$ 3,169,495	\$ 2,819,627
Liabilities		
Deposits in U.S. offices:		
Noninterest-bearing	\$ 784,189	\$ 650,674
Interest-bearing (includes \$408 and \$481 measured at fair value)	1,165,914	1,038,341
Deposits in non-U.S. offices:		
Noninterest-bearing	27,457	17,698
Interest-bearing	86,886	88,767
Total deposits	2,064,446	1,795,480
Federal funds purchased and securities loaned or sold under agreements to repurchase (includes \$139,641 and \$135,391 measured at fair value)	192,329	170,323
Trading account liabilities	100,690	71,320
Derivative liabilities	37,675	45,526
Short-term borrowings (includes \$4,279 and \$5,874 measured at fair value)	23,753	19,321
Accrued expenses and other liabilities (includes \$11,489 and \$16,311 measured at fair value and \$1,456 and \$1,878 of reserve for unfunded lending commitments)	200,419	181,799
Long-term debt (includes \$29,708 and \$32,200 measured at fair value)	280,117	262,934
Total liabilities	2,899,429	2,546,703
Commitments and contingencies (Note 6 – Securitizations and Other Variable Interest Entities and Note 12 – Commitments and Contingencies)		
Shareholders' equity		
Preferred stock, \$0.01 par value; authorized – 100,000,000 shares; issued and outstanding – 3,939,686 and 3,931,440 shares	24,708	24,510
Common stock and additional paid-in capital, \$0.01 par value; authorized – 12,800,000,000 shares; issued and outstanding – 8,077,831,463 and 8,650,814,105 shares	62,398	85,982
Retained earnings	188,064	164,088
Accumulated other comprehensive income (loss)	(5,104)	(1,656)
Total shareholders' equity	270,066	272,924
Total liabilities and shareholders' equity	\$ 3,169,495	\$ 2,819,627
Assets of consolidated variable interest entities included in total assets above (isolated to settle the liabilities of the variable interest entities)		
Trading account assets	\$ 5,004	\$ 5,225
Loans and leases	17,135	23,636
Allowance for loan and lease losses	(958)	(1,693)
Loans and leases, net of allowance	16,177	21,943
All other assets	189	1,387
Total assets of consolidated variable interest entities	\$ 21,370	\$ 28,555
Liabilities of consolidated variable interest entities included in total liabilities above		
Short-term borrowings (includes \$51 and \$22 of non-recourse short-term borrowings)	\$ 247	\$ 454
Long-term debt (includes \$3,587 and \$7,053 of non-recourse debt)	3,587	7,053
All other liabilities (includes \$7 and \$16 of non-recourse liabilities)	7	16
Total liabilities of consolidated variable interest entities	\$ 3,841	\$ 7,523

The Bank of New York Mellon Corporation
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Underwriting services ^(a)	\$ 262,500	\$ -
Trustee, custodial and lending services ^(b)	\$ 232,536	\$ -
Total	\$ 495,036	\$ -

Basis of pricing	(b)	N/A
Cost of service	(b)	N/A
The margin of charges over costs	(b)	N/A
Assets allocable to the services	(b)	N/A
The overall rate of return on assets	(b)	N/A

(a) Represents a percentage of underwriting discount costs, excluding any expenses incurred by PacifiCorp in connection with a debt offering.

(b) The Bank of New York Mellon Corporation provides trustee, custodial and lending services to PacifiCorp in the normal course of business at standard pricing.

The following item is excluded from the table above:

- The Bank of New York Mellon Trust Company is the trustee and custodian for PacifiCorp's pension plan master trust and post-retirement health and welfare benefit plan trust. Trustee fees are paid by the trusts, however the expenses flow through to PacifiCorp's net periodic benefit cost. For the year ended December 31, 2021, the plans paid \$234,843 for these trustee and custodial services.

For further information on the following financial statements, refer to The Bank of New York Mellon Corporation's Form 10-K for the year ended December 31, 2021 (File No. 001-35651) at www.sec.gov.

Consolidated Income Statement

<i>(in millions)</i>	Year ended Dec. 31,		
	2021	2020	2019
Fee and other revenue			
Investment services fees	\$ 8,284	\$ 8,047	\$ 7,900
Investment management and performance fees	3,588	3,367	3,389
Foreign exchange revenue <i>(a)</i>	799	774	564
Financing-related fees	194	212	196
Distribution and servicing fees	112	115	129
Total fee revenue <i>(a)</i>	12,977	12,515	12,178
Investment and other revenue <i>(a)</i>	336	316	1,096
Total fee and other revenue	13,313	12,831	13,274
Net interest revenue			
Interest revenue	2,845	4,109	7,548
Interest expense	227	1,132	4,360
Net interest revenue	2,618	2,977	3,188
Total revenue	15,931	15,808	16,462
Provision for credit losses	(231)	336	(25)
Noninterest expense			
Staff	6,337	5,966	6,063
Software and equipment	1,478	1,370	1,222
Professional, legal and other purchased services	1,459	1,403	1,345
Sub-custodian and clearing	505	460	450
Net occupancy	498	581	564
Distribution and servicing	298	336	374
Bank assessment charges	133	124	125
Business development	107	105	213
Amortization of intangible assets	82	104	117
Other	617	555	427
Total noninterest expense	11,514	11,004	10,900
Income			
Income before income taxes	4,648	4,468	5,587
Provision for income taxes	877	842	1,120
Net income	3,771	3,626	4,467
Net (income) attributable to noncontrolling interests related to consolidated investment management funds	(12)	(9)	(26)
Net income applicable to shareholders of The Bank of New York Mellon Corporation	3,759	3,617	4,441
Preferred stock dividends	(207)	(194)	(169)
Net income applicable to common shareholders of The Bank of New York Mellon Corporation	\$ 3,552	\$ 3,423	\$ 4,272

(a) In 2021, we reclassified certain items within total revenue on the consolidated income statement and reclassified prior periods to be comparable with the current period presentation. See Note 2 of the Notes to Consolidated Financial Statements for additional information.

The Bank of New York Mellon Corporation (and its subsidiaries)

Consolidated Income Statement (continued)

Net income applicable to common shareholders of The Bank of New York Mellon Corporation used for the earnings per share calculation (in millions)	Year ended Dec. 31,		
	2021	2020	2019
Net income applicable to common shareholders of The Bank of New York Mellon Corporation	\$ 3,552	\$ 3,423	\$ 4,272
Less: Earnings allocated to participating securities	2	6	18
Net income applicable to common shareholders of The Bank of New York Mellon Corporation after required adjustment for the calculation of basic and diluted earnings per common share	\$ 3,550	\$ 3,417	\$ 4,254

Average common shares and equivalents outstanding of The Bank of New York Mellon Corporation (in thousands)	Year ended Dec. 31,		
	2021	2020	2019
Basic	851,905	890,839	939,623
Common stock equivalents	4,900	2,425	5,087
Less: Participating securities	(446)	(750)	(1,601)
Diluted	856,359	892,514	943,109
Anti-dilutive securities (a)	642	4,968	4,014

(a) Represents stock options, restricted stock, restricted stock units and participating securities outstanding but not included in the computation of diluted average common shares because their effect would be anti-dilutive.

Earnings per share applicable to common shareholders of The Bank of New York Mellon Corporation (in dollars)	Year ended Dec. 31,		
	2021	2020	2019
Basic	\$ 4.17	\$ 3.84	\$ 4.53
Diluted	\$ 4.14	\$ 3.83	\$ 4.51

Consolidated Balance Sheet

<i>(dollars in millions, except per share amounts)</i>	Dec. 31,	
	2021	2020
Assets		
Cash and due from banks, net of allowance for credit losses of \$3 and \$4	\$ 6,061	\$ 6,252
Interest-bearing deposits with the Federal Reserve and other central banks	102,467	141,775
Interest-bearing deposits with banks, net of allowance for credit losses of \$2 and \$3 (includes restricted of \$3,822 and \$3,167)	16,630	17,300
Federal funds sold and securities purchased under resale agreements	29,607	30,907
Securities:		
Held-to-maturity, at amortized cost, net of allowance for credit losses of less than \$1 and less than \$1 (fair value of \$56,775 and \$49,224)	56,866	47,946
Available-for-sale, at fair value (amortized cost of \$100,774 and \$105,141, net of allowance for credit losses of \$10 and \$11)	101,839	108,495
Total securities	158,705	156,441
Trading assets	16,577	15,272
Loans	67,787	56,469
Allowance for credit losses	(196)	(358)
Net loans	67,591	56,111
Premises and equipment	3,431	3,602
Accrued interest receivable	457	510
Goodwill	17,512	17,496
Intangible assets	2,991	3,012
Other assets, net of allowance for credit losses on accounts receivable of \$4 and \$4 (includes \$1,187 and \$1,009, at fair value) (a)	22,409	20,955
Total assets	\$ 444,438	\$ 469,633
Liabilities		
Deposits:		
Noninterest-bearing (principally U.S. offices)	\$ 93,695	\$ 83,854
Interest-bearing deposits in U.S. offices	120,903	133,479
Interest-bearing deposits in non-U.S. offices	105,096	124,212
Total deposits	319,694	341,545
Federal funds purchased and securities sold under repurchase agreements	11,566	11,305
Trading liabilities	5,469	6,031
Payables to customers and broker-dealers	25,150	25,085
Commercial paper	—	—
Other borrowed funds	749	350
Accrued taxes and other expenses	5,767	5,696
Other liabilities (including allowance for credit losses on lending-related commitments of \$45 and \$121, also includes \$496 and \$1,110, at fair value) (a)	6,721	7,517
Long-term debt (includes \$— and \$400, at fair value)	25,931	25,984
Total liabilities	401,047	423,513
Temporary equity		
Redeemable noncontrolling interests	161	176
Permanent equity		
Preferred stock – par value \$0.01 per share; authorized 100,000,000 shares; issued 48,826 and 45,826 shares	4,838	4,541
Common stock – par value \$0.01 per share; authorized 3,500,000,000 shares; issued 1,389,397,912 and 1,382,306,327 shares	14	14
Additional paid-in capital	28,128	27,823
Retained earnings	36,667	34,241
Accumulated other comprehensive loss, net of tax	(2,213)	(985)
Less: Treasury stock of 585,252,546 and 495,542,796 common shares, at cost	(24,400)	(19,833)
Total The Bank of New York Mellon Corporation shareholders' equity	43,034	45,801
Nonredeemable noncontrolling interests of consolidated investment management funds	196	143
Total permanent equity	43,230	45,944
Total liabilities, temporary equity and permanent equity	\$ 444,438	\$ 469,633

(a) In 2021, we reclassified the assets and liabilities of consolidated investment management funds, at fair value, to other assets and other liabilities, respectively. See Note 2 of the Notes to Consolidated Financial Statements for additional information.

BNSF Railway Company
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rail services	\$ 19,211,385	\$ -
Right-of-way fees	110,453	-
Total	\$ 19,321,838	\$ -

Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Rail services are based on negotiated prices under long-term contracts. Right-of-way fees are based on factors such as square footage.

For further information on the following financial statements, refer to BNSF Railway Company's Consolidated Financial Statements for the year ended December 31, 2021 at www.bnsf.com.

BNSF Railway Company and Subsidiaries

Consolidated Statements of Income

In millions

	Years ended December 31,		
	2021	2020	2019
Revenues	\$ 22,513	\$ 20,180	\$ 22,745
Operating expenses:			
Compensation and benefits	4,696	4,542	5,270
Fuel	2,766	1,789	2,944
Depreciation and amortization	2,442	2,458	2,389
Purchased services	2,066	1,996	2,086
Equipment rents	677	664	758
Materials and other	1,035	988	1,239
Total operating expenses	13,682	12,437	14,686
Operating income	8,831	7,743	8,059
Interest expense	28	37	57
Interest income, related parties	(433)	(462)	(892)
Other (income) expense, net	(96)	(83)	(229)
Income before income taxes	9,332	8,251	9,123
Income tax expense	2,226	1,985	2,216
Net income	\$ 7,106	\$ 6,266	\$ 6,907

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

In millions

	December 31, 2021	December 31, 2020
Assets		
Current assets:		
Cash and cash equivalents	\$ 513	\$ 552
Accounts receivable, net	1,688	1,738
Materials and supplies	864	803
Other current assets	158	130
Total current assets	3,223	3,223
Property and equipment, net of accumulated depreciation of \$14,920 and \$13,126, respectively	65,418	64,878
Goodwill	14,803	14,803
Operating lease right-of-use assets	1,560	1,898
Other assets	5,379	2,793
Total assets	\$ 90,383	\$ 87,595
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	\$ 3,731	\$ 3,496
Long-term debt and finance leases due within one year	332	217
Total current liabilities	4,063	3,713
Deferred income taxes	15,212	14,688
Operating lease liabilities	988	1,260
Long-term debt and finance leases	629	949
Casualty and environmental liabilities	459	451
Pension and retiree health and welfare liability	291	314
Other liabilities	972	1,334
Total liabilities	22,614	22,709
Commitments and contingencies (see Note 13)		
Stockholder's equity:		
Common stock, \$1 par value, 1,000 shares authorized; issued and outstanding and paid-in-capital	42,920	42,920
Retained earnings	66,027	58,921
Intercompany notes receivable	(41,531)	(37,053)
Accumulated other comprehensive income (loss)	353	98
Total stockholder's equity	67,769	64,886
Total liabilities and stockholder's equity	\$ 90,383	\$ 87,595

The Coca-Cola Company
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Beverage machine services	\$ 15,600	\$ -
Total	\$ 15,600	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) The Coca-Cola Company provides services to PacifiCorp in the normal course of business at standard pricing.

For further information on the following financial statements, refer to The Coca-Cola Company's Form 10-K for the year ended December 31, 2021 (File No. 001-02217) at www.sec.gov.

THE COCA-COLA COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
(In millions except per share data)

Year Ended December 31,	2021	2020	2019
Net Operating Revenues	\$ 38,655	\$ 33,014	\$ 37,266
Cost of goods sold	15,357	13,433	14,619
Gross Profit	23,298	19,581	22,647
Selling, general and administrative expenses	12,144	9,731	12,103
Other operating charges	846	853	458
Operating Income	10,308	8,997	10,086
Interest income	276	370	563
Interest expense	1,597	1,437	946
Equity income (loss) — net	1,438	978	1,049
Other income (loss) — net	2,000	841	34
Income Before Income Taxes	12,425	9,749	10,786
Income taxes	2,621	1,981	1,801
Consolidated Net Income	9,804	7,768	8,985
Less: Net income (loss) attributable to noncontrolling interests	33	21	65
Net Income Attributable to Shareowners of The Coca-Cola Company	\$ 9,771	\$ 7,747	\$ 8,920
Basic Net Income Per Share¹	\$ 2.26	\$ 1.80	\$ 2.09
Diluted Net Income Per Share¹	\$ 2.25	\$ 1.79	\$ 2.07
Average Shares Outstanding — Basic	4,315	4,295	4,276
Effect of dilutive securities	25	28	38
Average Shares Outstanding — Diluted	4,340	4,323	4,314

¹ Calculated based on net income attributable to shareowners of The Coca-Cola Company.

THE COCA-COLA COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In millions except par value)

December 31,	2021	2020
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents	\$ 9,684	\$ 6,795
Short-term investments	1,242	1,771
Total Cash, Cash Equivalents and Short-Term Investments	10,926	8,566
Marketable securities	1,699	2,348
Trade accounts receivable, less allowances of \$516 and \$526, respectively	3,512	3,144
Inventories	3,414	3,266
Prepaid expenses and other current assets	2,994	1,916
Total Current Assets	22,545	19,240
Equity method investments	17,598	19,273
Other investments	818	812
Other noncurrent assets	6,731	6,184
Deferred income tax assets	2,129	2,460
Property, plant and equipment — net	9,920	10,777
Trademarks with indefinite lives	14,465	10,395
Goodwill	19,363	17,506
Other intangible assets	785	649
Total Assets	\$ 94,354	\$ 87,296
<u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 14,619	\$ 11,145
Loans and notes payable	3,307	2,183
Current maturities of long-term debt	1,338	485
Accrued income taxes	686	788
Total Current Liabilities	19,950	14,601
Long-term debt	38,116	40,125
Other noncurrent liabilities	8,607	9,453
Deferred income tax liabilities	2,821	1,833
The Coca-Cola Company Shareowners' Equity		
Common stock, \$0.25 par value; authorized — 11,200 shares; issued — 7,040 shares	1,760	1,760
Capital surplus	18,116	17,601
Reinvested earnings	69,094	66,555
Accumulated other comprehensive income (loss)	(14,330)	(14,601)
Treasury stock, at cost — 2,715 and 2,738 shares, respectively	(51,641)	(52,016)
Equity Attributable to Shareowners of The Coca-Cola Company	22,999	19,299
Equity attributable to noncontrolling interests	1,861	1,985
Total Equity	24,860	21,284
Total Liabilities and Equity	\$ 94,354	\$ 87,296

Environment One Corporation
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ 13,422	\$ -
Total	\$ 13,422	\$ -

Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Environment One provides services to PacifiCorp in the normal course of business at standard pricing.

Environment One is not a public company, and its financial statements are not available.

FlightSafety International Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Aviation training	\$ 25,200	\$ -
Total	<u>\$ 25,200</u>	<u>\$ -</u>

Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) FlightSafety International Inc. provides services to PacifiCorp in the normal course of business at standard pricing.

FlightSafety International Inc. is not a public company, and its financial statements are not available.

Global Healthcare Product Solutions, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Hand sanitizer	\$ 309	\$ -
Total	\$ 309	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Global Healthcare Product Solutions, LLC provides services to PacifiCorp in the normal course of business at standard pricing.

Global Healthcare Product Solutions, LLC is not a public company, and its financial statements are not available. The financial statements of its parent company, BYD Company Limited, are included. BYD Company Limited is a publicly traded company on The Stock Exchange of Hong Kong Ltd and the Shenzhen Stock Exchange.

BYD Company Limited

Consolidated Statement of Profit or Loss

合併損益表

Year ended 31 December 2021
截至二零二一年十二月三十一日止年度

		Notes	2021 二零二一年 RMB' 000 人民幣千元	2020 二零二零年 RMB'000 人民幣千元
		附註		
REVENUE	收入	5	211,299,918	153,469,184
Cost of sales	銷售成本		(187,667,357)	(126,225,593)
Gross profit	毛利		23,632,561	27,243,591
Other income and gains	其他收入及收益	5	3,009,737	1,700,078
Government grants and subsidies	政府補助及補貼	7	2,263,485	1,688,142
Selling and distribution expenses	銷售及分銷成本		(6,081,678)	(5,055,613)
Research and development costs	研究與開發成本		(7,990,974)	(7,464,861)
Administrative expenses	行政開支		(5,742,242)	(4,395,630)
Impairment losses on financial and contract assets	金融及合同資產的減值虧損		(444,553)	(1,166,268)
Loss on derecognition of financial assets measured at amortised cost	終止確認以攤銷成本計量的金融資產的虧損		(88,765)	(299,523)
Other expenses	其他開支		(1,986,631)	(2,056,691)
Finance costs	融資成本	8	(1,907,642)	(3,123,801)
Share of profits and losses of:	分佔溢利及虧損：			
Joint ventures	合營公司		(211,276)	(198,955)
Associates	聯營公司		65,981	12,118
PROFIT BEFORE TAX	除稅前溢利	6	4,518,003	6,882,587
Income tax expense	所得稅開支	11	(550,737)	(868,624)
PROFIT FOR THE YEAR	年度溢利		3,967,266	6,013,963
Attributable to:	應佔：			
Owners of the parent	母公司擁有人	13	3,045,188	4,234,267
Non-controlling interests	非控股權益		922,078	1,779,696
			3,967,266	6,013,963
EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT	母公司的普通股權益持有人應佔每股盈利	13		
Basic and diluted	基本及攤薄			
– For profit for the year	– 年度溢利		1.06	1.47

BYD Company Limited

Consolidated Statement of Financial Position

合併財務狀況表

31 December 2021
二零二一年十二月三十一日

		Notes	2021	2020
		附註	二零二一年 RMB' 000 人民幣千元	二零二零年 RMB'000 人民幣千元
NON-CURRENT ASSETS	非流動資產			
Property, plant and equipment	物業、廠房及設備	14	75,545,128	58,201,882
Investment properties	投資物業	15	87,500	94,217
Right-of-use assets	使用權資產	16(a)	11,233,301	7,527,852
Goodwill	商譽	17	65,914	65,914
Other intangible assets	其他無形資產	18	10,049,904	10,107,776
Prepayments, other receivables and other assets	預付款項、其他應收賬款及其他資產	27	18,378,849	2,670,118
Due from joint ventures and associates	應收合營公司及聯營公司款項	47(c)	174,762	-
Long-term receivables	長期應收賬款	29	1,168,475	1,804,913
Investments in joint ventures	於合營公司的投資	19	6,814,229	4,442,807
Investments in associates	於聯營公司的投資	20	1,090,772	1,022,781
Equity investments at fair value through other comprehensive income	以公允價值計量並計入其他綜合收益的權益投資	21	2,913,836	1,420,080
Other non-current financial assets	其他非流動金融資產	22	233,972	284,896
Deferred tax assets	遞延稅項資產	39	1,913,316	1,768,975
Total non-current assets	非流動資產總值		129,669,958	89,412,211
CURRENT ASSETS	流動資產			
Inventories	存貨	24	43,354,782	31,396,358
Contract assets	合同資產	28	8,493,382	5,346,105
Trade receivables	應收貿易賬款	25	35,593,138	39,307,896
Receivables financing	應收款項融資	26	8,743,126	8,862,340
Prepayments, other receivables and other assets	預付款項、其他應收賬款及其他資產	27	15,038,908	5,911,685
Due from joint ventures and associates	應收合營公司及聯營公司款項	47(c)	2,137,183	3,434,820
Due from other related parties	應收其他關聯方款項		49,006	-
Completed property held for sale	持作出售已竣工物業	23	2,211,967	2,900,852
Derivative financial instruments	衍生金融工具	33	31,600	24
Pledged deposits	已抵押存款	30	528,128	429,041
Restricted bank deposits	受限制銀行存款	30	109,109	277,491
Cash and cash equivalents	現金及現金等價物	30	49,819,860	13,738,498
Total current assets	流動資產總值		166,110,189	111,605,110

BYD Company Limited

Consolidated Statement of Financial Position

合併財務狀況表

31 December 2021

二零二一年十二月三十一日

			2021	2020
		<i>Notes</i>	二零二一年	二零二零年
		<i>附註</i>	RMB' 000	RMB'000
			人民幣千元	人民幣千元
CURRENT LIABILITIES	流動負債			
Trade and bills payables	應付貿易賬款及票據	31	79,043,879	49,791,630
Other payables and accruals	其他應付款項及應計費用	32	49,410,880	15,536,057
Lease liabilities	租賃負債	16(b)	248,428	168,507
Derivative financial instruments	衍生金融工具	33	-	57,541
Advances from customers	預收客戶賬款		1,300	7,500
Contract liabilities	合同負債	34	14,721,038	8,185,888
Interest-bearing bank and other borrowings	計息銀行及其他借款	35	22,939,346	27,644,643
Due to joint ventures and associates	應付合營公司及聯營公司款項	47(c)	1,636,828	2,398,177
Due to other related parties	應付其他關聯方款項	47(c)	84,150	137,566
Tax payable	應付稅項		862,531	564,498
Provision	撥備	36	2,355,564	1,938,689
Total current liabilities	流動負債總額		171,303,944	106,430,696
NET CURRENT (LIABILITIES)/ASSETS	流動(負債)/資產淨額		(5,193,755)	5,174,414
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債		124,476,203	94,586,625
NON-CURRENT LIABILITIES	非流動負債			
Interest-bearing bank and other borrowings	計息銀行及其他借款	35	10,789,958	23,625,954
Lease liabilities	租賃負債	16(b)	1,415,291	843,286
Deferred tax liabilities	遞延稅項負債	39	609,566	393,150
Deferred income	遞延收入	38	4,481,036	2,269,176
Other liabilities	其他負債	37	2,936,143	3,001,147
Total non-current liabilities	非流動負債總額		20,231,994	30,132,713
Net assets	資產淨值		104,244,209	64,453,912

Marmon Utility LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Materials	\$ 1,917,972	\$ -
Total	\$ 1,917,972	\$ -

Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Marmon Utility LLC provides services to PacifiCorp in the normal course of business at standard pricing.

Marmon Utility LLC is not a public company, and its financial statements are not available.

Moody's Investors Service Affiliated Transactions For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Credit rating services	\$ 657,224	\$ -
Total	\$ 657,224	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Moody's Investors Service provides services to PacifiCorp in the normal course of business at standard pricing.

Moody's Investors Service is not a public company, and its financial statements are not available. The financial statements of its parent company, Moody's Corporation, are included. For further information on the following financial statements, refer to Moody's Corporation's Form 10-K for the year ended December 31, 2021 (File No. 001-14037) at www.sec.gov.

MOODY'S CORPORATION
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions, except per share data)

	Year Ended December 31,		
	2021	2020	2019
Revenue	\$ 6,218	\$ 5,371	\$ 4,829
Expenses			
Operating	1,637	1,475	1,387
Selling, general and administrative	1,480	1,229	1,167
Restructuring	—	50	60
Depreciation and amortization	257	220	200
Acquisition-Related Expenses	—	—	3
Loss pursuant to the divestiture of MAKS	—	9	14
Total expenses	3,374	2,983	2,831
Operating income	2,844	2,388	1,998
Non-operating (expense) income, net			
Interest expense, net	(171)	(205)	(208)
Other non-operating income, net	82	46	20
Non-operating (expense) income, net	(89)	(159)	(188)
Income before provision for income taxes	2,755	2,229	1,810
Provision for income taxes	541	452	381
Net income	2,214	1,777	1,429
Less: Net (loss) income attributable to noncontrolling interests	—	(1)	7
Net income attributable to Moody's	\$ 2,214	\$ 1,778	\$ 1,422
Earnings per share			
Basic	\$ 11.88	\$ 9.48	\$ 7.51
Diluted	\$ 11.78	\$ 9.39	\$ 7.42
Weighted average shares outstanding			
Basic	186.4	187.6	189.3
Diluted	187.9	189.3	191.6

MOODY'S CORPORATION
CONSOLIDATED BALANCE SHEETS
(Amounts in millions, except share and per share data)

	December 31,	
	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,811	\$ 2,597
Short-term investments	91	99
Accounts receivable, net of allowances for credit losses of \$32 in 2021 and \$34 in 2020	1,720	1,430
Other current assets	389	383
Total current assets	4,011	4,509
Property and equipment, net	347	278
Operating lease right-of-use assets	438	393
Goodwill	5,999	4,556
Intangible assets, net	2,467	1,824
Deferred tax assets, net	384	334
Other assets	1,034	515
Total assets	\$ 14,680	\$ 12,409
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,142	\$ 1,039
Current portion of operating lease liabilities	105	94
Deferred revenue	1,249	1,089
Total current liabilities	2,496	2,222
Non-current portion of deferred revenue	86	98
Long-term debt	7,413	6,422
Deferred tax liabilities, net	488	404
Uncertain tax positions	388	483
Operating lease liabilities	455	427
Other liabilities	438	590
Total liabilities	11,764	10,646
Contingencies (Note 21)		
Shareholders' equity:		
Preferred stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Series common stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Common stock, par value \$.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2021 and December 31, 2020, respectively.	3	3
Capital surplus	885	735
Retained earnings	12,762	11,011
Treasury stock, at cost; 157,262,484 and 155,808,563 shares of common stock at December 31, 2021 and December 31, 2020, respectively	(10,513)	(9,748)
Accumulated other comprehensive loss	(410)	(432)
Total Moody's shareholders' equity	2,727	1,569
Noncontrolling interests	189	194
Total shareholders' equity	2,916	1,763
Total liabilities and shareholders' equity	\$ 14,680	\$ 12,409

NetJets Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel services	\$ 222,331	\$ -
Total	<u>\$ 222,331</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) NetJets Inc. provides services to PacifiCorp in the normal course of business at standard pricing.

NetJets Inc. is not a public company, and its financial statements are not available.

Penn Machine Company LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ 19,642	\$ -
Total	\$ 19,642	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Penn Machine Company LLC provides services to PacifiCorp in the normal course of business at standard pricing.

Penn Machine Company LLC is a subsidiary of Marmon Utility LLC. Marmon Utility LLC is not a public company, and its financial statements are not available.

U.S. Bancorp
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Underwriting services ^(a)	\$ 487,500	\$ -
Banking and lending services ^(b)	422,061	-
Total	<u>\$ 909,561</u>	<u>\$ -</u>

Basis of pricing	(b)	N/A
Cost of service	(b)	N/A
The margin of charges over costs	(b)	N/A
Assets allocable to the services	(b)	N/A
The overall rate of return on assets	(b)	N/A

(a) Represents a percentage of underwriting discount costs, excluding any expenses incurred by PacifiCorp in connection with a debt offering.

(b) U.S. Bancorp provides banking and lending services to PacifiCorp in the normal course of business at standard pricing for certain transactions and at negotiated rates below standard pricing for certain transactions.

For further information on the following financial statements, refer to U.S. Bancorp's Form 10-K for the year ended December 31, 2021 (File No. 001-6880) at www.sec.gov

U.S. Bancorp

Consolidated Balance Sheet

At December 31 (Dollars in Millions)

	2021	2020
Assets		
Cash and due from banks	\$ 28,905	\$ 62,580
Investment securities		
Held-to-maturity (2021 fair value \$41,812)	41,858	—
Available-for-sale (\$557 and \$402 pledged as collateral, respectively) ^(a)	132,963	136,840
Loans held for sale (including \$6,623 and \$8,524 of mortgage loans carried at fair value, respectively)	7,775	8,761
Loans		
Commercial	112,023	102,871
Commercial real estate	39,053	39,311
Residential mortgages	76,493	76,155
Credit card	22,500	22,346
Other retail	61,959	57,024
Total loans	312,028	297,707
Less allowance for loan losses	(5,724)	(7,314)
Net loans	306,304	290,393
Premises and equipment	3,305	3,468
Goodwill	10,262	9,918
Other intangible assets	3,738	2,864
Other assets (including \$1,193 and \$1,255 of trading securities at fair value pledged as collateral, respectively) ^(a)	38,174	39,081
Total assets	<u>\$573,284</u>	<u>\$553,905</u>
Liabilities and Shareholders' Equity		
Deposits		
Noninterest-bearing	\$134,901	\$118,089
Interest-bearing	321,182	311,681
Total deposits	456,083	429,770
Short-term borrowings	11,796	11,766
Long-term debt	32,125	41,297
Other liabilities	17,893	17,347
Total liabilities	517,897	500,180
Shareholders' equity		
Preferred stock	6,371	5,983
Common stock, par value \$0.01 a share — authorized: 4,000,000,000 shares; issued: 2021 and 2020 — 2,125,725,742 shares	21	21
Capital surplus	8,539	8,511
Retained earnings	69,201	64,188
Less cost of common stock in treasury: 2021 — 642,223,571 shares; 2020 — 618,618,084 shares	(27,271)	(25,930)
Accumulated other comprehensive income (loss)	(1,943)	322
Total U.S. Bancorp shareholders' equity	54,918	53,095
Noncontrolling interests	469	630
Total equity	<u>55,387</u>	<u>53,725</u>
Total liabilities and equity	<u>\$573,284</u>	<u>\$553,905</u>

^(a) Includes only collateral pledged by the Company where counterparties have the right to sell or pledge the collateral.

U.S. Bancorp

Consolidated Statement of Income

Year Ended December 31 (Dollars and Shares in Millions, Except Per Share Data)

	2021	2020	2019
Interest Income			
Loans	\$ 10,747	\$ 12,018	\$ 14,099
Loans held for sale	232	216	162
Investment securities	2,365	2,428	2,893
Other interest income	143	178	340
Total interest income	13,487	14,840	17,494
Interest Expense			
Deposits	320	950	2,855
Short-term borrowings	70	141	360
Long-term debt	603	924	1,227
Total interest expense	993	2,015	4,442
Net interest income	12,494	12,825	13,052
Provision for credit losses	(1,173)	3,806	1,504
Net interest income after provision for credit losses	13,667	9,019	11,548
Noninterest Income			
Credit and debit card revenue	1,507	1,338	1,413
Corporate payment products revenue	575	497	664
Merchant processing services	1,449	1,261	1,601
Trust and investment management fees	1,832	1,736	1,673
Deposit service charges	724	677	909
Treasury management fees	614	568	578
Commercial products revenue	1,102	1,143	934
Mortgage banking revenue	1,361	2,064	874
Investment products fees	239	192	186
Securities gains (losses), net	103	177	73
Other	721	748	926
Total noninterest income	10,227	10,401	9,831
Noninterest Expense			
Compensation	7,299	6,635	6,325
Employee benefits	1,429	1,303	1,286
Net occupancy and equipment	1,048	1,092	1,123
Professional services	492	430	454
Marketing and business development	366	318	426
Technology and communications	1,454	1,294	1,095
Postage, printing and supplies	274	288	290
Other intangibles	159	176	168
Other	1,207	1,833	1,618
Total noninterest expense	13,728	13,369	12,785
Income before income taxes	10,166	6,051	8,594
Applicable income taxes	2,181	1,066	1,648
Net income	7,985	4,985	6,946
Net (income) loss attributable to noncontrolling interests	(22)	(26)	(32)
Net income attributable to U.S. Bancorp	\$ 7,963	\$ 4,959	\$ 6,914
Net income applicable to U.S. Bancorp common shareholders	\$ 7,605	\$ 4,621	\$ 6,583
Earnings per common share	\$ 5.11	\$ 3.06	\$ 4.16
Diluted earnings per common share	\$ 5.10	\$ 3.06	\$ 4.16
Average common shares outstanding	1,489	1,509	1,581
Average diluted common shares outstanding	1,490	1,510	1,583

Berkshire Hathaway Energy Company

Affiliated Transactions

For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ 8,526,790	\$ 4,081,647
Total	\$ 8,526,790	\$ 4,081,647

Basis of pricing	(a)	(a)
Cost of service	(a)	(a)
The margin of charges over costs	None	None
Assets allocable to the services	None	None
The overall rate of return on assets	None	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

The following items are excluded from the table above:

- Services provided by Berkshire Hathaway Energy Company to Bridger Coal Company in the amount of \$2,309.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2021, PPW Holdings LLC owed PacifiCorp \$54,585,151 and Pacific Minerals, Inc. owed PPW Holdings \$6,172,389.

For further information on the following financial statements, refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2021 (File No. 001-14881) at www.sec.gov. PacifiCorp is included in the following financial statements as a consolidated subsidiary of BHE.

BERKSHIRE HATHAWAY ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Amounts in millions)

ASSETS	As of December 31,	
	2021	2020
Current assets:		
Cash and cash equivalents	\$ 1,096	\$ 1,290
Restricted cash and cash equivalents	127	140
Trade receivables, net	2,468	2,107
Inventories	1,122	1,168
Mortgage loans held for sale	1,263	2,001
Regulatory assets	544	283
Other current assets	1,628	2,458
Total current assets	8,248	9,447
<hr/>		
Property, plant and equipment, net	89,816	86,128
Goodwill	11,650	11,506
Regulatory assets	3,419	3,157
Investments and restricted cash and cash equivalents and investments	15,788	14,320
Other assets	3,144	2,758
Total assets	\$ 132,065	\$ 127,316

BERKSHIRE HATHAWAY ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (continued)
(Amounts in millions)

	As of December 31,	
	2021	2020
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	\$ 2,136	\$ 1,867
Accrued interest	537	555
Accrued property, income and other taxes	606	582
Accrued employee expenses	372	383
Short-term debt	2,009	2,286
Current portion of long-term debt	1,265	1,839
Other current liabilities	1,837	1,626
Total current liabilities	8,762	9,138
BHE senior debt	13,003	12,997
BHE junior subordinated debentures	100	100
Subsidiary debt	35,394	34,930
Regulatory liabilities	6,960	7,221
Deferred income taxes	12,938	11,775
Other long-term liabilities	4,319	4,178
Total liabilities	81,476	80,339
Commitments and contingencies (Note 16)		
Equity:		
BHE shareholders' equity:		
Preferred stock - 100 shares authorized, \$0.01 par value, 2 and 4 shares issued and outstanding	1,650	3,750
Common stock - 115 shares authorized, no par value, 76 shares issued and outstanding	—	—
Additional paid-in capital	6,374	6,377
Long-term income tax receivable	(744)	(658)
Retained earnings	40,754	35,093
Accumulated other comprehensive loss, net	(1,340)	(1,552)
Total BHE shareholders' equity	46,694	43,010
Noncontrolling interests	3,895	3,967
Total equity	50,589	46,977
Total liabilities and equity	\$ 132,065	\$ 127,316

BERKSHIRE HATHAWAY ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2021	2020	2019
Operating revenue:			
Energy	\$ 18,935	\$ 15,556	\$ 15,371
Real estate	6,215	5,396	4,473
Total operating revenue	<u>25,150</u>	<u>20,952</u>	<u>19,844</u>
Operating expenses:			
Energy:			
Cost of sales	5,504	4,187	4,586
Operations and maintenance	3,991	3,545	3,318
Depreciation and amortization	3,829	3,410	2,965
Property and other taxes	789	634	574
Real estate	5,710	4,885	4,251
Total operating expenses	<u>19,823</u>	<u>16,661</u>	<u>15,694</u>
Operating income	<u>5,327</u>	<u>4,291</u>	<u>4,150</u>
Other income (expense):			
Interest expense	(2,118)	(2,021)	(1,912)
Capitalized interest	64	80	77
Allowance for equity funds	126	165	173
Interest and dividend income	89	71	117
Gains (losses) on marketable securities, net	1,823	4,797	(288)
Other, net	(17)	88	97
Total other income (expense)	<u>(33)</u>	<u>3,180</u>	<u>(1,736)</u>
Income before income tax (benefit) expense and equity loss	5,294	7,471	2,414
Income tax (benefit) expense	(1,132)	308	(598)
Equity loss	(237)	(149)	(44)
Net income	<u>6,189</u>	<u>7,014</u>	<u>2,968</u>
Net income attributable to noncontrolling interests	399	71	18
Net income attributable to BHE shareholders	<u>5,790</u>	<u>6,943</u>	<u>2,950</u>
Preferred dividends	121	26	—
Earnings on common shares	<u>\$ 5,669</u>	<u>\$ 6,917</u>	<u>\$ 2,950</u>

BHE AltaLink Ltd.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 98,987
Total	\$ -	\$ 98,987
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

For further information on the following financial statements, refer to the AltaLink, L.P. Financial Statements for the year ended December 31, 2021, at www.brkenenergy.com.

Statement of Financial Position

	Notes	As at	
		December 31, 2021	December 31, 2020
<i>(in thousands of dollars)</i>			
ASSETS			
Current			
Cash		\$ 6,611	\$ 4,229
Trade and other receivables	5	82,256	105,117
		88,867	109,346
Non-current			
Goodwill		202,066	202,066
Intangible assets	6	289,727	293,154
Property, plant and equipment	7	8,089,736	8,138,737
Third party deposits	8	64,296	74,790
Other non-current assets	9	1,120,080	803,729
		\$ 9,854,772	\$ 9,621,822
LIABILITIES AND PARTNERS' EQUITY			
Current			
Trade and other payables	10	\$ 92,975	\$ 104,109
Commercial paper and bank credit facilities	11	136,500	143,500
Long-term debt maturing in less than one year	11	275,000	—
Current portion of deferred revenue	12	57,898	57,185
		562,373	304,794
Non-current			
Long-term debt	11	4,449,103	4,722,483
Deferred revenue	12	1,046,618	1,017,630
Third party deposits liability	8	64,296	74,790
Lease liabilities	13	50,847	52,830
Other non-current liabilities	14	50,858	43,021
		6,224,095	6,215,548
Commitments and contingencies	24, 25		
Partners' equity			
AltaLink, L.P. equity	20	3,614,074	3,389,739
Non-controlling interests	21	16,603	16,535
		3,630,677	3,406,274
		\$ 9,854,772	\$ 9,621,822

These consolidated financial statements are presented in Canadian dollars, which is AltaLink, L.P.'s functional currency.

Statement of Comprehensive Income

	Notes	Year ended	
		December 31, 2021	December 31, 2020
<i>(in thousands of dollars)</i>			
Revenue			
Operations	17	\$ 950,781	\$ 953,899
Other	18	39,013	39,318
		989,794	993,217
Expenses			
Operating	19	(103,047)	(107,298)
Property taxes, salvage and other	19	(100,330)	(102,489)
Depreciation and amortization		(283,979)	(279,444)
		(487,356)	(489,231)
Operating income		502,438	503,986
Finance costs	11	(185,700)	(187,608)
Loss on disposal of assets		(8,411)	(4,101)
Income before non-controlling interests		\$ 308,327	\$ 312,277
Non-controlling interests		(1,896)	(1,598)
Net income		\$ 306,431	\$ 310,679
Other comprehensive income			
Actuarial gain (loss)	15	872	(316)
Comprehensive income		\$ 307,303	\$ 310,363

These consolidated financial statements are presented in Canadian dollars, which is AltaLink, L.P.'s functional currency.

BHE Renewables, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 227,750
Total	<u>\$ -</u>	<u>\$ 227,750</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the parent company of BHE Renewables, LLC.

BHE Wind, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Wind turbine equipment	\$ -	\$ 6,313,358
Total	\$ -	\$ 6,313,358

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Equipment was transferred from PacifiCorp to BHE Wind, LLC via a purchase and sale agreement priced at PacifiCorp's cost.

Refer to the financial statements of Berkshire Hathaway Energy Company, the parent company of BHE Wind, LLC.

BHE U.S. Transmission, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 9,761
Total	\$ -	\$ 9,761
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the parent company of BHE U.S. Transmission, LLC.

Electric Transmission Texas, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 5,110
Total	\$ -	\$ 5,110

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Electric Transmission Texas, LLC is not a consolidated subsidiary of Berkshire Hathaway Energy Company nor is it a public company; accordingly, its financial statements are not available.

MATL LLP
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 8,823
Total	\$ -	\$ 8,823

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of MATL LLP.

MTL Canyon Holdings, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 16,376
Total	\$ -	\$ 16,376

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of MTL Canyon Holdings, LLC.

CalEnergy Philippines

Affiliated Transactions

For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 668
Total	\$ -	\$ 668
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the parent company of CalEnergy Philippines.

HomeServices of America, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Employee relocation services	\$ 195,559	\$ -
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	-	109,556
Total	\$ 195,559	\$ 109,556

Basis of pricing	(a)	(b)
Cost of service	(a)	(b)
The margin of charges over costs	(a)	None
Assets allocable to the services	(a)	None
The overall rate of return on assets	(a)	None

(a) HomeServices of America, Inc. ("HomeServices") charged PacifiCorp \$1, \$82, \$977 or \$985 per relocation, depending on policy, plus the actual costs of services procured from its vendors and service providers.

(b) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

The following items are excluded from the table above:

- Services provided by HomeServices to Bridger Coal Company in the amount of \$21,628.

Refer to the financial statements of Berkshire Hathaway Energy Company, the parent company of HomeServices of America, Inc.

BHE GT&S, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 1,581,023
Total	\$ -	\$ 1,581,023

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of BHE GT&S, LLC.

Kern River Gas Transmission Company

Affiliated Transactions

For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp</u>			<u>PacifiCorp</u>	
	<u>Received Services</u>			<u>Provided Services</u>	
Natural gas transportation services ^(a)	\$	3,106,928		\$	-
Power line crossing ^(b)		194,897			-
Easement ^(c)		-			208,000
Administrative services under the Intercompany Administrative Services Agreement ("IASA") ^(d)		3,131			89,862
Total	\$	3,304,956		\$	297,862
Basis of pricing	(a)	(b)	(d)	(c)	(d)
Cost of service	(a)	(b)	(d)	(c)	(d)
The margin of charges over costs	(a)	(b)	None	(c)	None
Assets allocable to the services	(a)	(b)	None	(c)	None
The overall rate of return on assets	(a)	(b)	None	(c)	None

(a) Natural gas transportation services are priced at a tariff rate on file with the Federal Energy Regulatory Commission ("FERC"), or as priced in a negotiated rate transportation service agreement filed with and approved by the FERC.

(b) Costs related to alternating current mitigation. Costs are comprised of Kern River Gas Transmission Company employee labor, as well as third-party design costs.

(c) A third-party vendor was employed to appraise the value of exclusive right-of-way and easement permits crossing three property parcels owned by PacifiCorp using an industry-standard fee and a rounded total.

(d) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

For further information on the following financial statements, refer to the Kern River Gas Transmission Company FERC Form 2 for the year ended December 31, 2021 at www.brkenergy.com.

Name of Respondent: Kam River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of 2021/ Q4
Comparative Balance Sheet (Assets And Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	2,956,315,666	2,926,127,232
3	Construction Work in Progress (107)	200-201	8,377,084	6,119,521
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	2,964,692,750	2,931,246,753
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,630,401,666	1,480,943,869
6	Net Utility Plant (Total of line 4 less 5)		1,434,291,084	1,450,302,884
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)			
8	(Less) Accum. Provision for Amort. of Nuclear Fuel Assemblies (120.5)			
9	Nuclear Fuel (Total of line 7 less 8)			
10	Net Utility Plant (Total of lines 6 and 9)		1,434,291,084	1,450,302,884
11	Utility Plant Adjustments (116)	122		
12	Gas Stored-Base Gas (117.1)	220		
13	System Balancing Gas (117.2)	220		
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220		
15	Gas Owed to System Gas (117.4)	220		
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)			
18	(Less) Accum. Provision for Depreciation and Amortization (122)			
19	Investments in Associated Companies (123)	222-223		
20	Investments in Subsidiary Companies (123.1)	224-225		
22	Noncurrent Portion of Allowances			
23	Other Investments (124)	222-223		
24	Sinking Funds (125)			
25	Depreciation Fund (126)			
26	Amortization Fund - Federal (127)			
27	Other Special Funds (128)		17,007,786	11,033,004
28	Long-Term Portion of Derivative Assets (175)			
29	Long-Term Portion of Derivative Assets - Hedges (176)			
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		17,007,786	11,033,004
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		2,748,850	
33	Special Deposits (132-134)		**705,378	469,026
34	Working Funds (135)			
35	Temporary Cash Investments (136)	222-223	10,000,000	11,000,000
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		24,396,793	19,243,061
38	Other Accounts Receivable (143)		29,296	229,597
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)			
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Associated Companies (146)		6,906,722	4,987,737
42	Fuel Stock (151)			
43	Fuel Stock Expenses Undistributed (152)			
44	Residuals (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		18,569,098	13,451,702
46	Merchandise (155)			
47	Other Materials and Supplies (156)			
48	Nuclear Materials Held for Sale (157)			
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			
52	Gas Stored Underground-Current (164.1)	220		
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220		
54	Prepayments (165)	230	1,902,857	1,961,970
55	Advances for Gas (166 thru 167)			
56	Interest and Dividends Receivable (171)			
57	Rents Receivable (172)			
58	Accrued Utility Revenues (173)			
59	Miscellaneous Current and Accrued Assets (174)		9,833,910	2,938,198
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)		9,302,147	
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		84,395,051	54,281,691
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)			
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	187,435,044	175,250,211
70	Preliminary Survey and Investigation Charges (Electric) (183)			
71	Preliminary Survey and Investigation Charges (Gas) (183.1 and 183.2)		717,845	713,151
72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	476,330	
75	Deferred Losses from Disposition of Utility Plant (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Loss on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234-235	**119,610,460	126,629,660
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		308,239,679	302,593,022
81	TOTAL Assets and Other Debits (Total of lines 19-15, 30, 64 and 80)		1,843,933,600	1,816,210,601

FERC FORM No. 2 (REV 06-04)

Name of Respondent: Kean River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2022	Year/Period of Report: End of 2021/ Q4
Comparative Balance Sheet (Liabilities and Other Credits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	1	1	
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252			
7	Other Paid-in Capital (209-211)	253	1,229,271,246	1,229,271,246	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	(242,084,888)	(281,281,218)	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118, 119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	117	6,962,932	(18,158)	
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		994,149,291	947,991,871	
16	LONG TERM DEBT				
17	Bonds (221)	256-257			
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257			
20	Other Long-Term Debt (224)	256-257			
21	Unamortized Premium on Long-Term Debt (225)	258-259			
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259			
23	(Less) Current Portion of Long-Term Debt				
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)				
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases-Noncurrent (227)		10,886,377	11,938,758	
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)				
29	Accumulated Provision for Pensions and Benefits (228.3)		7,236,036	5,030,003	
30	Accumulated Miscellaneous Operating Provisions (228.4)				374,673
31	Accumulated Provision for Rate Refunds (229)				
32	Long-Term Portion of Derivative Instrument Liabilities				
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges				
34	Asset Retirement Obligations (230)				
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		18,122,413	17,343,434	
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt				
38	Notes Payable (231)				
39	Accounts Payable (232)		3,744,620	2,874,936	
40	Notes Payable to Associated Companies (233)				
41	Accounts Payable to Associated Companies (234)		690,420	610,260	
42	Customer Deposits (235)		4,638,217	1,232,424	
43	Taxes Accrued (236)	262-263	4,677,903	6,716,686	
44	Interest Accrued (237)			18,854	
45	Dividends Declared (238)				
46	Matured Long-Term Debt (239)				
47	Matured Interest (240)				
48	Tax Collections Payable (241)		153,958	150,578	
49	Miscellaneous Current and Accrued Liabilities (242)	268	11,201,430	4,965,605	
50	Obligations Under Capital Leases-Current (243)		1,056,916	963,926	
51	Derivative Instrument Liabilities (244)				
52	(Less) Long-Term Portion of Derivative Instrument Liabilities				
53	Derivative Instrument Liabilities - Hedges (245)			24,258	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges				
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		26,063,664	17,587,587	
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)		360,219	1,260,589	
58	Accumulated Deferred Investment Tax Credits (255)				
59	Deferred Gains from Disposition of Utility Plant (256)				
60	Other Deferred Credits (253)	269			
61	Other Regulatory Liabilities (254)	278	438,584,583	466,212,672	
62	Unamortized Gain on Reacquired Debt (257)	260			
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)				
64	Accumulated Deferred Income Taxes - Other Property (282)		-312,306,955	318,996,728	
65	Accumulated Deferred Income Taxes - Other (283)		-64,346,475	48,847,740	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		805,598,333	835,317,729	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		1,843,933,600	1,818,210,601	

FERC FORM No. 2 (REV 06-04)

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Statement of Income

Quarterly

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Gas Operating Revenues (400)	300-301	307,557,341	278,979,910					307,557,341	278,979,910		
3	Operating Expenses											
4	Operation Expenses (401)	317-325	45,134,980	42,062,484					45,134,980	42,062,484		
5	Maintenance Expenses (402)	317-325	406,458	446,232					406,458	446,232		
6	Depreciation Expense (403)	336-338	61,019,965	60,264,883					61,019,965	60,264,883		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338										
8	Amort. & Depl. of Utility Plant (404-405)	336-338	2,886,747	2,807,906					2,886,747	2,807,906		
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338										
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)											
11	Amortization of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		2,035,830	6,614,174					2,035,830	6,614,174		
13	(Less) Regulatory Credits (407.4)		35,229,589	39,007,071					35,229,589	39,007,071		
14	Taxes Other Than Income Taxes (408.1)	262-263	12,407,625	11,592,592					12,407,625	11,592,592		

15	Income Taxes-Federal (409.1)	262-263	44,082,464	42,711,921					44,082,464	42,711,921		
16	Income Taxes-Other (409.1)	262-263	9,015,652	8,819,752					9,015,652	8,819,752		
17	Provision of Deferred Income Taxes (410.1)	234-235	33,941,909	28,142,719					33,941,909	28,142,719		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	36,950,192	35,729,492					36,950,192	35,729,492		
19	Investment Tax Credit Adjustment-Net (411.4)											
20	(Less) Gains from Disposition of Utility Plant (411.6)											
21	Losses from Disposition of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)											
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		138,751,849	128,726,100					138,751,849	128,726,100		
26	Net Utility Operating Income (Total of lines 2 less 25)		168,805,492	150,253,810					168,805,492	150,253,810		
28	OTHER INCOME AND DEDUCTIONS											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)											
33	Revenues From Nonutility Operations (417)											
34	(Less) Expenses of Nonutility Operations (417.1)											
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119										
37	Interest and Dividend Income (419)		48,043	72,686								
38	Allowance for Other Funds Used During Construction (419.1)		1,017,894	281,107								
39	Miscellaneous Nonoperating Income (421)		424,362	1,582,359								
40	Gain on Disposition of Property (421.1)											
41	TOTAL Other Income (Total of lines 31 thru 40)		1,490,299	1,936,152								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)											
45	Donations (426.1)	340	26,510	37,333								
46	Life Insurance (426.2)											

47	Penalties (426.3)			16															
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		9,086	7,744															
49	Other Deductions (426.5)		1,369	94,434															
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	36,965	139,527															
51	Taxes Applic. to Other Income and Deductions																		
52	Taxes Other Than Income Taxes (408.2)	262-263																	
53	Income Taxes-Federal (409.2)	262-263	(90,870)	(136,668)															
54	Income Taxes-Other (409.2)	262-263	18,017	64,814															
55	Provision for Deferred Income Taxes (410.2)	234-235	539,012	938,121															
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	364,328	646,338															
57	Investment Tax Credit Adjustments-Net (411.5)																		
58	(Less) Investment Tax Credits (420)																		
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		101,831	219,929															
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,351,503	1,576,696															
61	INTEREST CHARGES																		
62	Interest on Long-Term Debt (427)																		
63	Amortization of Debt Disc. and Expense (428)	258-259																	
64	Amortization of Loss on Reacquired Debt (428.1)																		
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259																	
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)																		
67	Interest on Debt to Associated Companies (430)	340																	
68	Other Interest Expense (431)	340	(19,338)	1															
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(3)																
70	Net Interest Charges (Total of lines 62 thru 69)		(19,335)	1															
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		170,176,330	151,830,505															
72	EXTRAORDINARY ITEMS																		
73	Extraordinary Income (434)																		
74	(Less) Extraordinary Deductions (435)																		
75	Net Extraordinary Items (Total of line 73 less line 74)																		
76	Income Taxes-Federal and Other (409.3)	262-263																	

77	Extraordinary Items after Taxes (line 75 less line 76)																		
78	Net Income (Total of line 71 and 77)		170,176,330	151,830,505															

FERC FORM No. 2 (REV 06-04)

Northern Natural Gas Company
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ 76,663	\$ 178,353
Total	\$ 76,663	\$ 178,353
Basis of pricing	(a)	(a)
Cost of service	(a)	(a)
The margin of charges over costs	None	None
Assets allocable to the services	None	None
The overall rate of return on assets	None	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

For further information on the following financial statements, refer to the Northern Natural Gas Company Financial Statements for the year ended December 31, 2021, at www.brkenergy.com.

Northern Natural Gas Company
Balance Sheets
(Amounts in thousands, except share data)

	As of December 31,	
	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 23	\$ 11,763
Accounts receivable, net	131,550	114,019
Accounts receivable from affiliate	11,194	10,089
Notes receivable from affiliate	325,000	185,000
Transportation and exchange gas receivables	22,812	6,781
Inventories	62,222	48,854
Income tax receivable	26,803	1,211
Other current assets	35,047	43,431
Total current assets	614,651	421,148
Property, plant and equipment, net	4,819,898	4,348,171
Regulatory assets	92,445	87,840
Other assets	73,663	63,685
Total assets	\$ 5,600,657	\$ 4,920,844
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 106,283	\$ 39,930
Accounts payable to affiliates	2,599	1,582
Accrued interest	23,116	19,877
Accrued property, income and other taxes	73,463	63,530
Transportation and exchange gas payables	21,377	9,600
Current portion of long-term debt	—	199,917
Other current liabilities	101,372	82,402
Total current liabilities	328,210	416,838
Long-term debt	1,587,534	1,047,530
Regulatory liabilities	409,438	429,513
Deferred income taxes	656,563	607,669
Asset retirement obligations	14,397	15,711
Other long-term liabilities	52,654	48,161
Total liabilities	3,048,796	2,565,422
Commitments and contingencies (Note 12)		
Shareholder's equity:		
Series A preferred stock - 1,000 shares authorized, \$0.01 par value, no shares issued and outstanding	—	—
Common stock - 10,000 shares authorized, \$1.00 par value, 1,002 shares issued and outstanding	1	1
Additional paid-in capital	981,868	981,868
Retained earnings	1,569,992	1,369,102
Accumulated other comprehensive income, net	—	4,451
Total shareholder's equity	2,551,861	2,355,422
Total liabilities and shareholder's equity	\$ 5,600,657	\$ 4,920,844

Northern Natural Gas Company
Statements of Income
(Amounts in thousands)

	Years Ended December 31,	
	2021	2020
Operating revenue:		
Transportation	\$ 834,910	\$ 858,507
Storage	93,635	91,051
Gas, liquids and other sales	143,104	18,071
Total operating revenue	1,071,649	967,629
Operating expenses:		
Operations and maintenance	335,272	305,695
Cost of gas and liquids sales	58,545	22,422
Depreciation and amortization	162,262	153,372
Taxes, other than income taxes	67,717	62,345
Total operating expenses	623,796	543,834
Operating income	447,853	423,795
Other income (expense):		
Interest expense, net	(61,145)	(55,898)
Interest income	4,182	4,548
Other, net	18,873	21,591
Total other income (expense)	(38,090)	(29,759)
Income before income tax expense	409,763	394,036
Income tax expense	93,873	93,083
Net income	\$ 315,890	\$ 300,953

BHE Compression Services, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 920
Total	\$ -	\$ 920

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of BHE Compression Services, LLC.

MidAmerican Energy Company

Affiliated Transactions

For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany		
Administrative Services Agreement ("IASA") ^(a)	\$ 8,354,366	\$ 671,846
Mutual aid services under the Intercompany		
Mutual Assistance Agreement ("IMAA") ^(b)	238,130	-
Total	<u>\$ 8,592,496</u>	<u>\$ 671,846</u>

Basis of pricing	(a)	(b)	(a)
Cost of service	(a)	(b)	(a)
The margin of charges over costs	None	None	None
Assets allocable to the services	None	None	None
The overall rate of return on assets	None	None	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

(b) Services are performed under the IMAA. Charges are calculated as described in Article 4 of the attached IMAA.

The following items are excluded from the table above:

- Services provided by MidAmerican Energy Company to Bridger Coal Company in the amount of \$206,115.
- In the 2020 Affiliated Interest Report, the subtotal of PacifiCorp Received Services under the IMAA was \$1,066,412, which included an amount recorded in the December 31, 2020 financial statements that was based on an estimate. The actual amount incurred was \$1,183,033. This amount was paid in 2021.

For further information on the following financial statements, refer to MidAmerican Energy Company's Form 10-K for the year ended December 31, 2021 (File No. 333-15387) at www.sec.gov.

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS
(Amounts in millions)

As of December 31,
2021 2020

ASSETS

Current assets:

Cash and cash equivalents	\$ 232	\$ 38
Trade receivables, net	526	234
Income tax receivable	79	—
Inventories	234	278
Other current assets	123	73
Total current assets	1,194	623
Property, plant and equipment, net	20,301	19,279
Regulatory assets	473	392
Investments and restricted investments	1,026	911
Other assets	263	232
Total assets	\$ 23,257	\$ 21,437

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS (continued)
(Amounts in millions)

As of December 31,

2021 2020

LIABILITIES AND SHAREHOLDER'S EQUITY

Current liabilities:

Accounts payable	\$	531	\$	408
Accrued interest		84		78
Accrued property, income and other taxes		158		161
Other current liabilities		145		183
Total current liabilities		918		830

Long-term debt		7,721		7,210
Regulatory liabilities		1,080		1,111
Deferred income taxes		3,389		3,054
Asset retirement obligations		714		709
Other long-term liabilities		475		458
Total liabilities		14,297		13,372

Commitments and contingencies (Note 13)

Shareholder's equity:

Common stock - 350 shares authorized, no par value, 71 shares issued and outstanding		—		—
Additional paid-in capital		561		561
Retained earnings		8,399		7,504
Total shareholder's equity		8,960		8,065

Total liabilities and shareholder's equity	\$	23,257	\$	21,437
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MIDAMERICAN ENERGY COMPANY
STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2021	2020	2019
Operating revenue:			
Regulated electric	\$ 2,529	\$ 2,139	\$ 2,237
Regulated natural gas and other	1,018	581	688
Total operating revenue	<u>3,547</u>	<u>2,720</u>	<u>2,925</u>
Operating expenses:			
Cost of fuel and energy	539	339	399
Cost of natural gas purchased for resale and other	761	328	413
Operations and maintenance	775	754	800
Depreciation and amortization	914	716	639
Property and other taxes	142	135	126
Total operating expenses	<u>3,131</u>	<u>2,272</u>	<u>2,377</u>
Operating income	<u>416</u>	<u>448</u>	<u>548</u>
Other income (expense):			
Interest expense	(302)	(304)	(281)
Allowance for borrowed funds	13	15	27
Allowance for equity funds	39	45	78
Other, net	53	52	50
Total other income (expense)	<u>(197)</u>	<u>(192)</u>	<u>(126)</u>
Income before income tax benefit	219	256	422
Income tax benefit	<u>(675)</u>	<u>(570)</u>	<u>(371)</u>
Net income	<u>\$ 894</u>	<u>\$ 826</u>	<u>\$ 793</u>

The accompanying notes are an integral part of these financial statements.

Midwest Capital Group, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 209
Total	\$ -	\$ 209
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of MHC Inc., the parent company of Midwest Capital Group, Inc.

MidAmerican Energy Services, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 11,747
Total	\$ -	\$ 11,747

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of MidAmerican Energy Services, LLC.

BHE Infrastructure Group, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 11,401
Total	\$ -	\$ 11,401

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of BHE Infrastructure Group, LLC.

Northern Powergrid Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 160,227
Total	\$ -	\$ 160,227
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

For further information on the following financial statements, refer to the Northern Powergrid Holdings Company Financial Statements for the year ended December 31, 2021, at www.brkenergy.com.

Northern Powergrid Holdings Company
Consolidated Income Statement for the Year Ended 31 December 2021

	Note	2021 £ 000	2020 £ 000
Revenue	3	918,325	853,718
Cost of sales		<u>(43,767)</u>	<u>(45,939)</u>
Gross profit		874,558	807,779
Distribution costs		(311,125)	(296,955)
Administrative expenses		<u>(181,239)</u>	<u>(147,531)</u>
Operating profit	5	382,194	363,293
Other gains/(losses)	4	1,907	(34,011)
Finance income	6	1,612	986
Finance costs	6	<u>(88,830)</u>	<u>(98,172)</u>
Profit before tax		296,883	232,096
Income tax expense	10	<u>(141,039)</u>	<u>(72,073)</u>
Profit for the year		<u><u>155,844</u></u>	<u><u>160,023</u></u>
Profit attributable to:			
Owners of the Company		154,281	158,372
Non-controlling interests		<u>1,563</u>	<u>1,651</u>
		<u><u>155,844</u></u>	<u><u>160,023</u></u>

The above results were derived from continuing operations.

Northern Powergrid Holdings Company
(Registration number: 03476201)
Consolidated Statement of Financial Position as at 31 December 2021

	Note	31 December 2021 £ 000	31 December 2020 £ 000
Assets			
Non-current assets			
Property, plant and equipment	11	7,029,079	6,698,650
Right of use assets	12	24,105	23,684
Intangible assets	13	297,925	300,744
Equity accounted investments	14	3,898	3,648
Retirement benefit obligations	27	262,200	88,100
Deferred tax asset	10	363	334
Trade and other receivables	16	2,702	4,598
Other non-current financial assets		944	-
		<u>7,621,216</u>	<u>7,119,758</u>
Current assets			
Inventories	15	20,879	19,347
Trade and other receivables	16	165,712	151,462
Tax receivable	10	3,130	291
Cash and cash equivalents	17, 22	29,125	57,221
Restricted cash	18	-	16,758
Contract assets	3	7,593	6,214
Other current financial assets		204	-
		<u>226,643</u>	<u>251,293</u>
Total assets		<u>7,847,859</u>	<u>7,371,051</u>
Equity and liabilities			
Equity			
Share capital	19	(354,550)	(354,550)
Share premium		810	810
Foreign currency translation reserve	20	1,215	769
Cash flow hedging reserve	20	(861)	3,089
Retained earnings		<u>(2,776,221)</u>	<u>(2,491,566)</u>
Equity attributable to owners of the Company		(3,129,607)	(2,841,448)
Non-controlling interests		<u>(38,723)</u>	<u>(37,482)</u>
Total equity		<u>(3,168,330)</u>	<u>(2,878,930)</u>
Non-current liabilities			
Lease liabilities		(18,551)	(18,632)
Loans and borrowings	22	(2,074,946)	(2,384,242)
Provisions	24	(11,986)	(10,486)
Deferred revenue	26	(1,486,460)	(1,468,599)
Deferred tax liabilities	10	(359,834)	(239,729)
Other non-current financial liabilities	31	-	(3,174)
		<u>(3,951,777)</u>	<u>(4,124,862)</u>

Northern Powergrid Holdings Company**(Registration number: 03476201)****Consolidated Statement of Financial Position as at 31 December 2021 (continued)**

		31 December	31 December
		2021	2020
	Note	£ 000	£ 000
Current liabilities			
Lease liabilities		(6,160)	(5,518)
Trade and other payables	25	(226,478)	(213,299)
Loans and borrowings	22	(423,495)	(80,203)
Deferred revenue	26	(66,261)	(64,687)
Provisions	24	(5,358)	(2,912)
Other current financial liabilities	31	-	(640)
		<u>(727,752)</u>	<u>(367,259)</u>
Total liabilities		<u>(4,679,529)</u>	<u>(4,492,121)</u>
Total equity and liabilities		<u>(7,847,859)</u>	<u>(7,371,051)</u>

NV Energy, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany		
Administrative Services Agreement ("IASA") ^(a)	\$ 15,001	\$ 283,189
Total	\$ 15,001	\$ 283,189

Basis of pricing	(a)	(a)
Cost of service	(a)	(a)
The margin of charges over costs	None	None
Assets allocable to the services	None	None
The overall rate of return on assets	None	None

(a) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

The following items are excluded from the table above:

- In the 2020 Affiliated Interest Report, the subtotal of PacifiCorp Received Services under the IMAA was \$584,745, which included amounts recorded in the December 31, 2020 financial statements that were based on an estimate. Actual amounts incurred were \$191,571 from Nevada Power Company and \$202,498 from Sierra Pacific Power Company. These amounts were paid in 2021.

NV Energy, Inc. is a holding company that wholly owns Nevada Power Company and Sierra Pacific Power Company. NV Energy is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company. For further information refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2021 (File No. 001-14881) at www.sec.gov.

Nevada Power Company

Affiliated Transactions

For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp</u>			<u>PacifiCorp</u>		
	<u>Received Services</u>			<u>Provided Services</u>		
Electricity transmission services	\$	1,205,895		\$	270,204	
Transmission ancillary services		180,856			17,350	
Wholesale energy purchases		1,522,370			-	
Wholesale energy sales		-			134,166	
Settlement adjustment		21,402			-	
Operations and maintenance on Harry Allen substation ^(b)		44,801			-	
Materials		2,445			-	
Administrative services under the Intercompany						
Administrative Services Agreement ("IASA") ^(c)		347,087			239,119	
Total	\$	3,324,856		\$	660,839	

Basis of pricing	(a)	(b)	(c)	(a)	(c)
Cost of service	(a)	(b)	(c)	(a)	(c)
The margin of charges over costs	(a)	None	None	(a)	None
Assets allocable to the services	(a)	None	None	(a)	None
The overall rate of return on assets	(a)	None	None	(a)	None

(a) Electricity transmission services and transmission ancillary services provided by Nevada Power are priced pursuant to Nevada Power's Open Access Transmission Tariff ("OATT"). Electricity transmission services provided by PacifiCorp are priced based on a formula rate on file with the Federal Energy Regulatory Commission ("FERC"). Transmission ancillary services provided by PacifiCorp are priced pursuant to PacifiCorp's OATT Schedules. Wholesale energy purchases and sales are priced based on a negotiated rate capped by the selling entity's cost.

(b) In previous years, PacifiCorp paid Nevada Power Company ("Nevada Power") for the construction of transmission assets to be used by PacifiCorp at Nevada Power's Harry Allen substation. These assets are owned by Nevada Power and are recorded in PacifiCorp's plant-in-service as intangible assets in the gross amount of \$18,193,656 (\$7,299,228 net of accumulated depreciation) as of December 31, 2021. PacifiCorp pays Nevada Power for its share of the costs to operate and maintain these assets.

(c) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

For further information on the following financial statements, refer to Nevada Power Company's Form 10-K for the year ended December 31, 2021 (File No. 000-52378) at www.sec.gov.

NEVADA POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Amounts in millions, except share data)

ASSETS	As of December 31,	
	2021	2020
Current assets:		
Cash and cash equivalents	\$ 33	\$ 25
Trade receivables, net	227	234
Inventories	64	69
Derivative contracts	4	26
Regulatory assets	291	48
Prepayments	33	38
Other current assets	49	26
Total current assets	701	466
Property, plant and equipment, net	6,891	6,701
Finance lease right of use assets, net	326	351
Regulatory assets	728	746
Other assets	106	72
Total assets	\$ 8,752	\$ 8,336
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 242	\$ 181
Accrued interest	32	32
Accrued property, income and other taxes	29	25
Short-term debt	180	—
Current portion of finance lease obligations	26	27
Regulatory liabilities	49	50
Customer deposits	44	47
Asset retirement obligation	19	25
Derivative contracts	55	4
Other current liabilities	17	18
Total current liabilities	693	409
Long-term debt	2,499	2,496
Finance lease obligations	310	334
Regulatory liabilities	1,100	1,163
Deferred income taxes	782	738
Other long-term liabilities	338	257
Total liabilities	5,722	5,397
Commitments and contingencies (Note 14)		
Shareholder's equity:		
Common stock - \$1.00 stated value, 1,000 shares authorized, issued and outstanding	—	—
Additional paid-in capital	2,308	2,308
Retained earnings	724	634
Accumulated other comprehensive loss, net	(2)	(3)
Total shareholder's equity	3,030	2,939
Total liabilities and shareholder's equity	\$ 8,752	\$ 8,336

The accompanying notes are an integral part of these consolidated financial statements.

NEVADA POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2021	2020	2019
Operating revenue	\$ 2,139	\$ 1,998	\$ 2,148
Operating expenses:			
Cost of fuel and energy	939	816	943
Operations and maintenance	301	299	324
Depreciation and amortization	406	361	357
Property and other taxes	48	47	45
Total operating expenses	<u>1,694</u>	<u>1,523</u>	<u>1,669</u>
Operating income	<u>445</u>	<u>475</u>	<u>479</u>
Other income (expense):			
Interest expense	(153)	(162)	(171)
Allowance for borrowed funds	3	3	3
Allowance for equity funds	7	7	5
Interest and dividend income	20	10	13
Other, net	18	9	8
Total other income (expense)	<u>(105)</u>	<u>(133)</u>	<u>(142)</u>
Income before income tax expense	340	342	337
Income tax expense	37	47	73
Net income	<u>\$ 303</u>	<u>\$ 295</u>	<u>\$ 264</u>

The accompanying notes are an integral part of these consolidated financial statements.

Sierra Pacific Power Company
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp</u>			<u>PacifiCorp</u>	
	<u>Received Services</u>			<u>Provided Services</u>	
Electricity transmission services	\$	18,649		\$	-
Transmission ancillary services		2,825			3,013
Electricity transmission service over agreed-upon facilities		-			33,147
Wholesale energy purchases		3,107			-
Reserve share		20,519			4,351
Operations and maintenance		-			8,137
Administrative services under the Intercompany					
Administrative Services Agreement ("IASA") ^(b)		42,068			144,540
Mutual aid services under the Intercompany					
Mutual Assistance Agreement ("IMAA") ^(c)		101,938			-
Total	\$	189,106		\$	193,188

Basis of pricing	(a)	(b)	(c)	(a)	(b)
Cost of service	(a)	(b)	(c)	(a)	(b)
The margin of charges over costs	(a)	None	None	(a)	None
Assets allocable to the services	(a)	None	None	(a)	None
The overall rate of return on assets	(a)	None	None	(a)	None

(a) Electricity transmission services and transmission ancillary services provided by Sierra Pacific Power Company ("Sierra Pacific") are priced pursuant to Sierra Pacific's OATT. Transmission ancillary services provided by PacifiCorp are priced pursuant to PacifiCorp's OATT Schedules. Electricity transmission services over agreed-upon facilities are priced based on a rate schedule negotiated per the contract between PacifiCorp and Sierra Pacific. Wholesale energy purchases are priced based on a negotiated rate capped by the selling entity's cost. Reserve share is at standard pricing based on the Northwest Power Pool Reserve Sharing Agreement. Operations and maintenance costs are ultimately based on PacifiCorp's actual operations and maintenance costs incurred.

(b) Services are performed under the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA. Refer to Section VII for discussion of amounts that were based on allocation factors. The amount in the table above reflects the cost of the services.

(c) Services are performed under the IMAA. Charges are calculated as described in Article 4 of the attached IMAA.

For further information on the following financial statements, refer to Sierra Pacific Power Company's Form 10-K for the year ended December 31, 2021 (File No. 000-00508) at www.sec.gov.

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(Amounts in millions, except share data)

	As of December 31,	
	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 10	\$ 19
Trade receivables, net	128	97
Inventories	65	77
Regulatory assets	177	67
Other current assets	35	45
Total current assets	415	305
Property, plant and equipment, net	3,340	3,164
Regulatory assets	263	267
Other assets	205	183
Total assets	\$ 4,223	\$ 3,919
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 147	\$ 108
Accrued interest	14	14
Accrued property, income and other taxes	16	14
Short-term debt	159	45
Regulatory liabilities	19	34
Customer deposits	15	15
Other current liabilities	44	25
Total current liabilities	414	255
Long-term debt	1,164	1,164
Finance lease obligations	106	121
Regulatory liabilities	444	463
Deferred income taxes	402	374
Other long-term liabilities	158	131
Total liabilities	2,688	2,508
Commitments and contingencies (Note 14)		
Shareholder's equity:		
Common stock - \$3.75 stated value, 20,000,000 shares authorized and 1,000 issued and outstanding	—	—
Additional paid-in capital	1,111	1,111
Retained earnings	425	301
Accumulated other comprehensive loss, net	(1)	(1)
Total shareholder's equity	1,535	1,411
Total liabilities and shareholder's equity	\$ 4,223	\$ 3,919

The accompanying notes are an integral part of these consolidated financial statements.

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2021	2020	2019
Operating revenue:			
Regulated electric	\$ 848	\$ 738	\$ 770
Regulated natural gas	117	116	119
Total operating revenue	965	854	889
Operating expenses:			
Cost of fuel and energy	407	301	337
Cost of natural gas purchased for resale	61	62	62
Operations and maintenance	163	162	172
Depreciation and amortization	143	141	125
Property and other taxes	24	23	22
Total operating expenses	798	689	718
Operating income	167	165	171
Other income (expense):			
Interest expense	(54)	(56)	(48)
Allowance for borrowed funds	2	2	1
Allowance for equity funds	7	4	3
Interest and dividend income	9	4	3
Other, net	11	7	1
Total other income (expense)	(25)	(39)	(40)
Income before income tax expense	142	126	131
Income tax expense	18	15	28
Net income	\$ 124	\$ 111	\$ 103

The accompanying notes are an integral part of these consolidated financial statements.

PPW Holdings LLC
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
N/A	\$ -	\$ -
Total	\$ -	\$ -
Basis of pricing	N/A	N/A
Cost of service	N/A	N/A
The margin of charges over costs	N/A	N/A
Assets allocable to the services	N/A	N/A
The overall rate of return on assets	N/A	N/A

During the year ended December 31, 2021, PacifiCorp paid a dividend of \$150,000,000 to PPW Holdings LLC.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2021, PPW Holdings LLC owed PacifiCorp \$54,585,151 and Pacific Minerals, Inc. owed PPW Holdings \$6,172,389.

PPW HOLDINGS LLC

BALANCE SHEET

December 31, 2021

(Amounts in thousands)

ASSETS

Current assets:		
Accounts receivable, net	\$	3,550
Amounts due from affiliates		84
Total current assets		<u>3,634</u>
Investment in subsidiaries		9,928,079
Goodwill		1,126,642
Other assets		<u>26,913</u>
Total assets	\$	<u>11,085,268</u>

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	\$	25
Income taxes payable		-
Total current liabilities		<u>25</u>
Equity:		
Common stock		-
Additional paid-in capital		6,217,086
Retained earnings		4,865,415
Accumulated other comprehensive income, net		<u>2,742</u>
Total equity		<u>11,085,243</u>
Total liabilities and equity	\$	<u>11,085,268</u>

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2021
(Amounts in thousands)

Operating revenue		\$ <u> -</u>
Operating costs and expenses:		
Operations and maintenance		<u> 25</u>
Total operating costs and expenses		<u> 25</u>
Operating income		<u> (25)</u>
Other income (expense):		
Interest income		1,859
Other		<u>888,315</u>
Total other income (expense)		<u>890,174</u>
Income before income tax benefit		890,149
Income tax benefit		<u> 521</u>
Net income		889,628
Net income attributable to noncontrolling interests		<u> 162</u>
Net income attributable to PPW Holdings LLC		<u><u> 889,466</u></u>

Pacific Minerals, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
(a)	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>
Basis of pricing	N/A	N/A
Cost of service	N/A	N/A
The margin of charges over costs	N/A	N/A
Assets allocable to the services	N/A	N/A
The overall rate of return on assets	N/A	N/A

(a) Refer to Section III for information regarding loans and associated interest between PacifiCorp and Pacific Minerals, Inc. ("PMI").

The following item is excluded from the table above:

- Employee services provided by PMI to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal. PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then inherently charges PacifiCorp for its 66.67% share of this payroll expense in the cost of fuel.

During the year ended December 31, 2021, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$49,300,000.

During the year ended December 31, 2021, PMI paid a dividend of \$40,000,000 to PacifiCorp.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2021, PPW Holdings LLC owed PacifiCorp \$54,585,151 and Pacific Minerals, Inc. owed PPW Holdings \$6,172,389.

PACIFIC MINERALS, INC.
BALANCE SHEET
December 31, 2021
(Amounts in thousands)

ASSETS

Current assets:	
Cash and cash equivalents	\$ 26,865
Amounts due from affiliates	3,443
Other current assets	140
Total current assets	<u>30,448</u>
Investment in unconsolidated subsidiaries	<u>45,353</u>
Total assets	<u><u>\$ 75,801</u></u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 14
Amounts due to affiliates	-
Accrued employee expenses	2,131
Accrued property and other taxes	841
Total current liabilities	<u>2,986</u>
Deferred income taxes	(27,804)
Other long-term liabilities	-
Total liabilities	<u>(24,818)</u>
Equity:	
Common stock	-
Additional paid-in capital	47,960
Retained earnings	52,659
Total equity	<u>100,619</u>
Total liabilities and equity	<u><u>\$ 75,801</u></u>

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2021
(Amounts in thousands)

Operating revenue	\$	<u>-</u>
Operating costs and expenses:		
Taxes other than income taxes		<u>22</u>
Operating loss		<u>(22)</u>
Other income (expense):		
Interest expense		-
Interest income		12
Other		<u>20,422</u>
Total other income (expense)		<u>20,434</u>
Income before income tax expense		20,412
Income tax expense		<u>1,734</u>
Net income	\$	<u><u>18,678</u></u>

Bridger Coal Company

Affiliated Transactions

For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 132,364,302	\$ -
Information technology and administrative services	-	1,163,993
Total	\$ 132,364,302	\$ 1,163,993

Basis of pricing	(b)	(c)
Cost of service	(b)	(c)
The margin of charges over costs	None, (b)	None
Assets allocable to the services	None	None
The overall rate of return on assets	None	None

(a) Represents the cost of coal purchased by PacifiCorp from Bridger Coal Company ("Bridger Coal") during the year ended December 31, 2021, and is PacifiCorp's 66.67% share equal to its ownership interest in Bridger Coal. Refer also to (b) below.

(b) Although coal purchased from Bridger Coal is priced at Bridger Coal's cost plus a margin, coal purchases are reflected on PacifiCorp's books at Bridger Coal's cost and any margin is eliminated resulting in both fuel inventory and fuel expense being reflected at Bridger Coal's cost in PacifiCorp's state ratemaking and generally accepted accounting principles books. Costs are reflected as fuel inventory upon purchase and recognized as fuel expense as consumed.

(c) Costs incurred by PacifiCorp on behalf of Bridger Coal are charged at direct cost. Labor is charged at PacifiCorp's fully loaded cost plus administrative and general expense.

The following items are excluded from the table above:

- Services provided by Berkshire Hathaway Energy Company to Bridger Coal in the amount of \$2,309.
- Services provided by HomeServices of America, Inc. to Bridger Coal in the amount of \$21,628.
- Services provided by MidAmerican Energy Company to Bridger Coal in the amount of \$206,115.
- Employee services provided by Pacific Minerals, Inc. ("PMI") to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal. PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then inherently charges PacifiCorp for its 66.67% share of this payroll expense as part of the coal purchases shown in the table above.

During the year ended December 31, 2021, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$49,300,000.

December 31, 2021	Bridger Coal Company	Current Balance
ASSETS		
Cash & Temporary Investments		
Cash JP Morgan Chase	7,996,726.59	
Temporary Investments	-	
Total Cash and Temporary Investments	<u>7,996,726.59</u>	
Accounts Receivable Trade		
AR Trade Idaho Power	1,056,132.00	
AR Trade Return to Vendors	33,029.29	
AR Employee Travel Advan	-	
AR Trade Other	-	
Total Accounts Receivable Trade	<u>1,089,161.29</u>	
Accounts Receivable Interco		
AR Inco PMI	-	
AR Inco PP&L	5,849,210.00	
Total Accounts Receivable Interco	<u>5,849,210.00</u>	
Coal Inventory		
Surface Coal	3,723,545.62	
Commingled Coal	-	
UG CM/LW Coal	17,335,168.20	
Inventoried Coal Production Tax/Royalties	4,258,850.94	
Total Coal Inventory	<u>25,317,564.76</u>	
Material and Supplies Inventory		
Materials and Supplies Inventory- Surface	10,563,112.88	
Materials and Supplies Inventory- Underground	3,352,827.55	
Materials and Supplies on Consignment	-	
Materials and Supplies Return Exchange Loaner	28,458.15	
Materials and Supplies Inactive Obsolete Reserve	(3,473,728.64)	
Materials and Supplies Inventory Clearing	-	
Total Material and Supplies Inventory	<u>10,470,669.94</u>	
Prepayments and Other Current Assets		
OthCurAsset/Prepaid Expenses	-	
OthCurAsset/Prepaid Royalties	2,923,309.80	
OthCurAsset/Diesel Clearing	-	
OthCurAsset/Gasoline Clearing	-	
OthCurAsset/Nonissue Stock Clearing	-	
OthCurAsset/Emulsion Clearing	-	
OthCurAsset/KLS EPS Clearing	-	
OthCurAsset/Prill Clearing	-	
OthCurAsset/Components Clearing	-	
OthCurAsset/Suspense	-	
Total Prepays & Other Current Assets	<u>2,923,309.80</u>	
Investment in Subsidiary		
Land	6,211.00	
Land Improvements	12,207,676.14	
Mine Development	20,960,258.64	
Buildings & Improvements	46,769,820.23	
Capitalized Interest	410,399.65	
Haul Roads	15,370,873.97	
Mining Equipment	156,113,138.75	
Vehicles	152,790,923.77	
Office Furniture & Equipment	160,487.65	
Computer Hardware & Software	4,571,864.95	
Other Equipment	11,852,878.77	
Mineral Rights	1,104,601.39	
Sub-Total Property Plant and Equipment	<u>422,319,134.91</u>	
Accumulated Depreciation		
AD Land Improvements	(12,171,646.42)	
AD Mine Development	(17,067,110.48)	
AD Buildings & Improvements	(42,062,412.64)	
AD Capitalized Interest	(361,648.39)	
AD Haul Roads	(14,363,452.73)	
AD Mining Equipment	(152,613,831.88)	
AD Vehicles	(121,603,757.57)	
AD Office Furniture & Equipment	(159,316.69)	
AD Computer Hardware & Software	(4,153,522.79)	
AD Other Equipment	(11,237,952.90)	
AD Mineral Rights	(111,717.27)	
Sub-Total Accumulated Depreciation	<u>(375,906,369.76)</u>	
Total Property, Plant & Equipment	<u>46,412,765.15</u>	
Construction Work in Progress		
CWIP Additions	6,739,212.51	
CWIP Capitalizations	(6,353,092.54)	
Total Construction Work in Progress	<u>386,119.97</u>	
Other Non-Current Assets		
Deferred Longwall	-	
Reclamation Trust Fund	38,520,236.92	
Reclamation Trust Earnings	144,868,123.42	
Reclamation Trust Tax Withheld	(5,757,510.90)	
Reclamation Trust Market Value	49,532,939.22	
Reclamation Trust Drawdown	(152,248,390.92)	
Reclamation Trust Adtl Contributions 2010	139,156,739.85	
Asset Retirement Obligation	195,692,130.00	
ARO - Accumulated Depreciation	(97,163,477.00)	
Employee Housing Project	177,436.66	
Total Other Non-Current Assets	<u>312,778,227.25</u>	
Total - Assets	<u><u>413,223,754.75</u></u>	
LIABILITIES		
Accounts Payable - Trade		
AP Goods Received Not Invoiced	(1,182,347.91)	
AP Unpaid Invoices	(933,591.93)	
AP Manual Accruals	(900,845.63)	
Accrued Settlement Provisions	(28,381.00)	
Total Accounts Payable Trade	<u>(3,045,166.47)</u>	
Accounts Payable Intercompany		
AP Inco Pacific Electric Operations	-	
AP Inco PMI	(2,898,450.12)	
AP Inco PacifiCorp	(100,656.99)	
Total Accounts Payable Intercompany	<u>(2,999,107.11)</u>	
Payroll Liabilities		
Accrued Bonus - AIP Corporate	-	
Accrued Bonus - Other	(162,522.44)	
Accrued Retention Bonus	-	
Accrued Severance	(1,724,934.45)	
Total Payroll Liabilities	<u>(1,887,456.89)</u>	
Royalties and Taxes Payable		
Accrued Royalties - BLM	(716,587.27)	
Accrued Royalties - ALC	(298,336.36)	
Accrued Royalties - State of Wyoming	(6,335.78)	
Production Tax Payable - Severance	(948,963.66)	
Production Tax Payable - Wyoming Extraction	(8,615,137.12)	
Production Tax Payable - Federal Reclamation	(161,727.87)	
Production Tax Payable - Black Lung	(84,719.80)	
Taxes Payable - Property	(558,034.04)	
Taxes Payable - Sales & Use	(149,310.03)	
Total Taxes Payable	<u>(11,539,151.93)</u>	
Other Non-Current Liabilities		
Production Tax Long Term	(8,109,105.11)	
ARO Reg. Liab. Unrealized Earnings	(49,532,939.22)	
ARO Regulatory Liability	(103,169,446.22)	
ARO Liability	(164,912,391.38)	
Minority Interest	-	
Total Other Non-Current Liabilities	<u>(325,723,881.93)</u>	
Total-Liabilities	<u><u>(345,194,764.33)</u></u>	
EQUITY		
Owner's Equity - Common Stock		
Common Stock	-	
Total Paid In Capital	<u>-</u>	
Contributions		
Contributions - Pacific Minerals Inc.	(60,300,000.00)	
Contributions - Idaho Energy Resources	(30,150,000.00)	
Total Contributions	<u>(90,450,000.00)</u>	
Distributions		
Distributions - Pacific Minerals Inc.	109,600,000.00	
Distributions - Idaho Energy Resources	54,800,000.00	
Total Distributions	<u>164,400,000.00</u>	
Retained Earnings		
Retained Earnings	-	
Current Year Income	(30,632,974.25)	
Retained Earnings Pacific Minerals Inc.	(74,230,677.48)	
Retained Earnings Idaho Energy Resources	(37,115,338.69)	
Total Retained Earnings	<u>(141,978,990.42)</u>	
Total Equity	<u>(68,028,990.42)</u>	
Total Liabilities and Equity	<u><u>(413,223,754.75)</u></u>	

December 31, 2021

**Bridger Coal
Company
Current Balance**

Current Year Income	
Coal Sales Revenue	
Revenue Coal PP& L	(152,741,860.00)
Revenue Coal Idaho Power	(59,730,166.00)
Total Coal Sales Revenue	<u>(212,472,026.00)</u>
Other Operating Revenue	
Miscellaneous Other	-
Gain Loss on Sale of Assets	(956,026.11)
Third Party Interest	(15,625.53)
Total Other Operating Revenue	<u>(971,651.64)</u>
Total Revenue	<u>(213,443,677.64)</u>
Operating Expense	
Labor	33,638,955.25
AIP Bonus	620,882.00
Retention Bonus	-
Severance	(845,207.48)
Payroll Overhead	12,562,196.45
Employee Related	596,822.21
Materials & Supplies	36,947,593.93
Equipment	(0.00)
Outside Services	9,613,314.13
Administrative Other	977,906.17
Charge Outs	14,736,113.08
Total Operating Expense	<u>108,848,575.74</u>
Non-Operating Expense	
Depreciation and Amortization	34,189,724.79
Royalties	18,372,014.11
Taxes Other Than Income	20,874,054.35
Management Fee	522,000.00
Asset Abandonment	-
Total Non-Operating Expense	<u>73,957,793.25</u>
Total Expense	<u>182,806,368.99</u>
Profit Before Minority Interest and Taxes	<u>(30,637,308.65)</u>
Interest Expense	
Other Interest	4,334.40
Minority Interest	-
Total Interest and Other	<u>4,334.40</u>
Income Before Federal Income Taxes	<u>(30,632,974.25)</u>
Federal Income Taxes	
Current Federal Income Tax	-
Deferred Federal Income Tax	-
Total Federal Income Taxes	<u>-</u>
Net Income	<u><u>(30,632,974.25)</u></u>

Trapper Mining Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 16,006,250	\$ -
Board of directors fees and associated board meeting costs ^(c)	-	3,089
Total	<u>\$ 16,006,250</u>	<u>\$ 3,089</u>

Basis of pricing	(b)	(c)
Cost of service	(b)	(c)
The margin of charges over costs	None, (b)	(c)
Assets allocable to the services	None	(c)
The overall rate of return on assets	None	(c)

(a) Represents the cost of coal purchased by PacifiCorp from Trapper Mining Inc. during the year ended December 31, 2021. Refer also to (b) below.

(b) Although coal purchased from Trapper Mining Inc. is priced at Trapper Mining Inc.'s cost plus a margin, coal purchases are reflected on PacifiCorp's books at Trapper Mining Inc.'s cost and any margin is eliminated resulting in both fuel inventory and fuel expense being reflected at Trapper Mining Inc.'s cost in PacifiCorp's state ratemaking and generally accepted accounting principles books. Costs are reflected as fuel inventory upon purchase and recognized as fuel expense as consumed.

(c) Charges for the board of directors' fees and associated board meeting costs are based on a flat fee of \$1,000 per board meetings plus lodging expenses.

During the year ended December 31, 2021, Trapper Mining Inc. paid a dividend of \$130,588 to PacifiCorp.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2021
(Unaudited)

Assets:

Current Assets:	
Cash & Cash Equivalents	\$ 34,609,796
Accounts Receivable	4,039,938
Inventories	5,608,551
Prepaid and Other Current Assets	133,330
Current Reclamation Receivable from Buyers	2,367,185
Total Current Assets	\$ 46,758,800
Property, Equipment and Facilities before FAS 143:	
Lands and Leases	\$ 17,748,984
Development Costs	2,834,815
Equipment and Facilities	126,361,030
Total Property, Equipment and Facilities (Cost)	\$ 146,944,829
Less Accumulated Depreciation and Amortization	(122,458,705)
Total Property, Equipment and Facilities (Net)	\$ 24,486,124
FAS 143 Property, Equipment and Facilities (Net) . .	11,197,980
Grand Total Property, Equipment and Facilities (Net)	\$ 35,684,104
Reclamation Receivable from Buyers	12,809,871
Restricted Funds - Black Lung	657,793
Total Assets	\$ 95,910,568

Liabilities and Members' Equity:

Current Liabilities:	
Accounts Payable	\$ 3,194,071
Accrued Payroll Expenses	2,396,791
Accrued Production Taxes	1,266,974
Accrued Royalties	306,958
Current Portion Asset Retirement Liability	2,367,185
Total Current Liabilities	\$ 9,531,979
Asset Retirement Liability	26,215,096
Deferred Ash Reclamation Revenue	-
Other Long-Term Liabilities	1,048,900
Total Liabilities	\$ 36,795,975
Members' Equity	
Paid in Capital @ 1/1/98	\$ 20,324,925
Patronage Equity - Prior Year	35,586,893
Non-Patronage Equity - Prior Year	2,452,334
Patronage Equity - Current Year	753,871
Non-Patronage Equity - Current Year	(3,430)
Total Members' Equity	\$ 59,114,593
Total Liabilities and Members' Equity	\$ 95,910,568

Trapper Mining Inc.
Consolidated Net Income
As Of: December 31, 2021

		<u>NET INCOME YEAR TO DATE</u>
TRAPPER MINING		839,663.44
WILLIAMS FORK MINING		(3,429.71)
WILLIAMS FORK LAND		<u>(85,792.72)</u>
NET INCOME (LOSS) BEFORE TAX		<u>750,441.01</u>
TAX BENEFIT (PROVISION)		<u>-</u>
NET INCOME (LOSS) AFTER TAX		<u><u>750,441.01</u></u>
SALT RIVER	43.72%	(1,499.47)
PACIFICORP	29.14%	(999.42)
PLATTE RIVER	27.14%	<u>(930.82)</u>
TOTAL NONPATRONAGE INCOME (LOSS)		<u>(3,429.71)</u>
SALT RIVER	43.72%	329,592.28
PACIFICORP	29.14%	219,677.93
PLATTE RIVER	27.14%	<u>204,600.51</u>
TOTAL PATRONAGE INCOME (LOSS)		<u>753,870.72</u>
TOTAL INCOME (LOSS)		<u><u>750,441.01</u></u>

**PacifiCorp Foundation
 Affiliated Transactions
 For the Year Ended December 31, 2021**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ -	\$ 118,686
Total	\$ -	\$ 118,686

Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Costs incurred by PacifiCorp on behalf of affiliates are charged at direct cost. Labor is charged at PacifiCorp's fully loaded cost plus administrative and general expense.

PacifiCorp Foundation
Statement of Financial Position
(in dollars)
(Unaudited - Internal Use Only)

	<u>12/31/2021</u>
Assets:	
Cash	\$ 156,127
Restricted investments:	
Interest receivable	-
Vanguard investments	<u>63,386,707</u>
Total restricted investments	<u>63,386,707</u>
Total assets	<u><u>63,542,834</u></u>
Liabilities:	
Accounts payable	14,009
Grants payable	-
Total liabilities	<u>14,009</u>
Net assets	<u><u>\$ 63,528,825</u></u>

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2021

(in dollars)

(Unaudited - Internal Use Only)

	Year-to-Date
Revenues and contributions:	
Stock Contribution made by PacifiCorp	-
Interest income	-
Dividends	1,016,463
Realized gain/(loss) on sale of investment	2,550,091
Unrealized gain/(loss) on investment	5,151,113
Capital gains on partnership investments	328,147
Miscellaneous gains/(losses)	-
Total revenues/(losses) and contributions	9,045,814
Expenses:	
Grants:	
Health and welfare	425,786
Education	590,721
Culture and arts	290,652
Civic and community	274,400
Giving campaign match	368,921
Matching gift program	65,335
PacifiCorp Empl Mem Sch Fund	12,000
Small community capital projects	391,238
Rocky Mountain Power Foundation special grants	90,000
Pacific Power Foundation special grants	100,000
PacifiCorp Foundation special grants	-
Global Days of Service	30,872
Other Community Pledge	-
Grants approved for future periods	-
Grants expensed in prior periods	-
Total grants	2,639,925
Administrative expenses	145,682
Investment management fees	-
Consulting fees	-
Taxes	35,414
Bank fees	4,439
Total expenses	2,825,460
Net assets increase (decrease)	6,220,354
Net assets beginning of period	57,308,470
Net assets end of period	\$ 63,528,825

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 338,573	\$ -
Total	\$ 338,573	\$ -

Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	None	N/A
Assets allocable to the services	None	N/A
The overall rate of return on assets	None	N/A

(a) Under section 501(c)12 of the Internal Revenue Code, Cottonwood Creek Consolidated Irrigation Company operates at cost.

At December 31, 2021, PacifiCorp's plant-in-service included the following assets related to Cottonwood Creek Consolidated Irrigation Company: \$6,052,845 (\$4,216,871 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and \$65,431 (\$27,218 net of accumulated depreciation) for water rights.

Cottonwood Creek Consolidated Irrigation Company
Income Statement
For the Year Ending December 31, 2021

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	\$ 385,610	\$ 323,728	\$ 48,233	\$ 661,104
Loan Payment	-	276,000	276,000	-
Interest Earnings	59,371	18,587	-	77,958
Stock Water Pipeline	58,466	11,154	11,154	58,466
Project Water Fund	-	22,424	22,424	-
River Commissioner	5,397	-	4,740	657
Swasey Ditch	5,899	247	-	6,146
Peacock Ditch	13,529	681	-	14,210
JV/Black Caynon	4,400	2,165	-	6,565
Fund Adjustment	24,365,651	-	-	24,365,651
	<u>24,898,324</u>	<u>654,986</u>	<u>362,551</u>	<u>25,190,758</u>
O&M				
O&M Irrigation	36,104	45,455	45,455	36,104
O&M Reservoir	-	5,638	5,638	-
Total O&M	<u>36,104</u>	<u>51,093</u>	<u>51,093</u>	<u>36,104</u>
Construction				
Project Capitalization	-	144,699	16,232	128,467
C&W	-	2,472	129,989	(127,517)
Blue Cut	-	-	11,102	(11,102)
Upper Mammoth	-	2,208	2,511	(303)
Lower Mammoth	-	17,578	2,139	15,439
Jorgensen/Wilberg	-	-	-	-
Peacock Jones Curtis	-	-	604,864	(604,864)
Total Construction	<u>-</u>	<u>166,958</u>	<u>766,838</u>	<u>(599,880)</u>
Grand Total	<u>\$ 24,934,427</u>	<u>\$ 873,036</u>	<u>\$ 1,180,482</u>	<u>\$ 24,626,982</u>

Cottonwood Creek Consolidated Irrigation Company
Balance Sheet
December 31, 2021

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
EUCCU Savings	\$ 25	\$ -	\$ -	\$ 25
Zions Bank - Payroll	1,515	23,972	23,683	1,805
Zions Bank - Construction	10,474	254,096	252,512	12,058
Zions Bank - Operating	621,052	311,548	414,859	517,741
EUCCU Checking	1,044	295,005	288,392	7,657
EUCCU Money Market	366,189	345	295,000	71,534
Accounts Receivable	2,718	538,437	535,818	5,338
EUCCU CD 12 Month	-	328,403	-	328,403
EUCCU CD 24 Month	323,381	5,022	328,403	-
EUCCU CD 60 Month	434,462	13,215	-	447,676
Property & Equipment	27,773,516	-	-	27,773,516
Work In Progress	244,178	-	-	244,178
Inventory	13,875	-	-	13,875
Accounts Payable	-	-	201,014	(201,014)
Loan UT Water Resources	(4,857,733)	261,923	-	(4,595,811)
Grand Total	<u>\$ 24,934,695</u>	<u>\$ 2,031,967</u>	<u>\$ 2,339,680</u>	<u>\$ 24,626,982</u>

Ferron Canal & Reservoir Company
Affiliated Transactions
For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 482,905	\$ -
Payment for water rights ^(a)	692,601	-
Credit received ^(a)	(255,162)	-
Total	\$ 920,344	\$ -

Basis of pricing	(b)	N/A
Cost of service	(b)	N/A
The margin of charges over costs	None	N/A
Assets allocable to the services	None	N/A
The overall rate of return on assets	None	N/A

(a) During the year ended December 31, 2021, PacifiCorp paid for the right to obtain 7,000 acre-feet of water and received a credit representing PacifiCorp's share of the water rights payment based on its percentage ownership in Ferron Canal & Reservoir Company.

(b) Under section 501(c)12 of the Internal Revenue Code, Ferron Canal & Reservoir Company operates at cost.

At December 31, 2021, PacifiCorp's plant-in-service included the following asset related to Ferron Canal & Reservoir Company: \$383,772 (\$159,640 net of accumulated depreciation) for water rights.

FERRON CANAL & RESERVOIR CO.

Balance Sheet

As of December 31, 2021

Cash Basis

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
DESERVIEW CHECKING	74,425.47
DESERVIEW FEDERAL CREDIT UNION	
MASTER SHARES	1,477,202.21
SHARE ACCOUNT	<u>4,160.61</u>
Total DESERVIEW FEDERAL CREDIT UNION	1,481,362.82
MILLSITE REHABILITATION ACCOUNT	139,588.78
SEDIMENT MITIGATION ACCT	18,141.63
ZION'S BANK	<u>765,873.55</u>
Total Checking/Savings	2,479,392.25
Accounts Receivable	
Accounts Receivable	<u>-19.76</u>
Total Accounts Receivable	<u>-19.76</u>
Total Current Assets	<u>2,479,372.49</u>
TOTAL ASSETS	<u>2,479,372.49</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>-130,679.13</u>
Total Accounts Payable	-130,679.13
Other Current Liabilities	
Payroll Liabilities	<u>801.69</u>
Total Other Current Liabilities	801.69
Total Current Liabilities	<u>-129,877.44</u>
Total Liabilities	-129,877.44
Equity	
Retained Earnings	4,217,296.35
Net Income	<u>-1,608,046.42</u>
Total Equity	<u>2,609,249.93</u>
TOTAL LIABILITIES & EQUITY	<u>2,479,372.49</u>

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2021

	Jan - Dec 21
Income	
*WATER LEASE	4,000.00
INCOME	
CERTIFICATE TRANSFERS	90.00
MILLSITE REHAB STATE FUNDS	1,456,202.08
INCOME - Other	10,829.84
Total INCOME	1,467,121.92
REVENUE	544,461.72
Total Income	2,015,583.64
Gross Profit	2,015,583.64
Expense	
EQUIPMENT	
LEASE	8,400.00
TOOLS	121.03
Total EQUIPMENT	8,521.03
GENERAL	
BOARDMEMBER	930.00
HEALTH INSURANCE ALLOWANCE	32,400.00
INSURANCE	29,366.00
LEGAL NOTICE	44.66
LOAN PAYMENTS	164,090.70
OFFICE SUPPLIES	6,020.48
PAYROLL EXPENSES	118,164.71
PERMITS	209.52
POWER	2,069.57
REGISTRATIONS	10.00
TELEPHONE	4,643.01
WATER/POP/GROCERIES	914.62
GENERAL - Other	5,324.00
Total GENERAL	364,187.27
IRRIGATION	
REPAIRS	47,783.53
SUPPLIES	37,345.31
IRRIGATION - Other	824.99
Total IRRIGATION	85,953.83
MAINTENANCE	
BUILDING	8,024.05
EQUIPMENT PURCHASES	7,994.00
EQUIPMENT REPAIRS	12,984.37
FUEL	15,496.02
STOCKWATER LINE	72.00
SUPPLIES	4,340.49
Total MAINTENANCE	48,910.93
MILLSITE REHABILITATION	
EMERY COUNTY	
FERRON CANAL PORTION	1,080,842.17
STATE OF UTAH PORTION	993,319.12
Total EMERY COUNTY	2,074,161.29
ENGINEERING SERVICES MILLSITE	1,031,217.45
IN-KIND MATCH EXPENSES	5,000.00
MILLSITE REHABILITATION - Other	5,025.00
Total MILLSITE REHABILITATION	3,115,403.74
Reconciliation Discrepancies	0.01



FERRON CANAL & RESERVOIR CO.
Profit & Loss

Cash Basis

January through December 2021

Continued

	<u>Jan - Dec 21</u>
VEHICLES REGISTRATION	<u>653.25</u>
Total VEHICLES	<u>653.25</u>
Total Expense	<u>3,623,630.06</u>
Net Income	<u><u>-1,608,046.42</u></u>



Huntington Cleveland Irrigation Company Affiliated Transactions For the Year Ended December 31, 2021

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 528,309	\$ -
Operation & inspection services (b)	6,672	-
Total	\$ 534,981	\$ -

Basis of pricing	(a)	(b)	N/A
Cost of service	(a)	(b)	N/A
The margin of charges over costs	None	None	N/A
Assets allocable to the services	None	None	N/A
The overall rate of return on assets	None	None	N/A

(a) Under section 501(c)12 of the Internal Revenue Code, Huntington Cleveland Irrigation Company (HCIC) operates at cost.

(b) PacifiCorp owns a pumping station on a canal owned by HCIC. The pumping primarily operates during times of drought and requires inspection and screen clearing multiple times a day. HCIC employees conduct these routine inspections when the pumps are in operation and PacifiCorp reimburses HCIC for their time.

At December 31, 2021, PacifiCorp's plant-in-service included the following assets related to Huntington Cleveland Irrigation Company: \$22,292,513 (\$12,074,793 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and \$1,471,639 (\$489,798 net of accumulated depreciation) for water rights.

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020 AND 2021

	TOTAL ALL FUNDS	
	2020	2021
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 367,642	\$ 259,303
Restricted cash and cash equivalents		15,108
Accounts receivable:		
Shareholder assessments	24,277	8,027
Prepaid Insurance	6,501	7,793
	\$ 398,420	\$ 290,231
Total current assets		
NONCURRENT ASSETS:		
Fixed Assets:		
Land	\$ 41,722	\$ 41,722
Buildings	81,320	81,320
Easements	116,718	116,838
Water rights	3,096,469	3,096,469
Vehicles	16,487	16,487
Office equipment	7,291	7,291
Other equipment	62,496	62,496
Diversion structures	99,204	99,204
Storage facilities improvements	4,797,807	4,797,807
Irrigation System	56,925,942	57,085,087
Accumulated depreciation	(10,384,137)	(11,612,297)
	\$ 54,861,319	\$ 53,792,424
Total noncurrent assets		
	\$ 55,259,739	\$ 54,082,655
Total assets		

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020 AND 2021

	TOTAL ALL FUNDS	
	2020	2021
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 474	\$ 2,270
Wages payable	3,599	6,267
Payroll taxes payable	5,110	3,496
Accrued interest payable	3,008	2,903
Note Payable to Shareholder		15,108
Current portion of long-term liabilities	138,585	138,894
Total current liabilities	\$ 150,776	\$ 168,938
LONG-TERM LIABILITIES:		
Notes payable (Note 6)	\$ 2,535,543	\$ 2,396,550
Total long-term liabilities	\$ 2,535,543	\$ 2,396,550
Total liabilities	\$ 2,686,319	\$ 2,565,488
NET ASSETS:		
Without donor restrictions		
Unrestricted:	\$ 52,573,420	\$ 51,517,167
Total net assets	\$ 52,573,420	\$ 51,517,167
Total liabilities and net assets	\$ 55,259,739	\$ 54,082,655

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

	<u>2020</u>	<u>2021</u>
	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>
Charges for Services:		
A Water Assessment	\$ 176,046	\$ 175,305
B Water Assessment	90,884	90,583
Municipal and Industry Assessment	578,043	578,208
Meter Assessment	34,875	35,625
Minimal Assessment Adjustments	<u>2,804</u>	<u>2,773</u>
Net charges for services	<u>\$ 882,652</u>	<u>\$ 882,494</u>
Governmental grants (restated)	<u>\$ 8,350</u>	<u>\$ 5,975</u>
Other Revenue:		
Certificate Transfers	\$ 5,130	\$ 4,044
Late Fees	1,336	1,285
Interest	1,532	503
Reimbursements	19,795	13,348
Miscellaneous	<u>6,232</u>	<u>6,258</u>
Total other revenue	<u>\$ 34,025</u>	<u>\$ 25,438</u>
Total revenues	<u>\$ 925,027</u>	<u>\$ 913,907</u>
Expenses:		
Program services:		
Water Master Wage	\$ 69,574	\$ 89,012
Reservoir Manager Wage	18,378	18,755
Contract Labor		6,672
Payroll Benefits	7,072	12,703
Non project water O & M	1,868	
Joe's Valley Dam Repayment	26,198	26,198
O&M - EWCD	30,821	30,821
Huntington Dam Repayment	11,154	11,154
Water System Maintenance	427,613	352,882
Water Rights Assessments	25,926	26,147
Beaver & Muskrat Control	800	
Vehicle and Equipment Expense	5,651	11,755
Material and Supplies	3,240	8,681
Insurance	14,329	14,002
Depreciation	1,224,567	1,228,160
Interest expense	36,499	35,211
Miscellaneous	<u>15,173</u>	<u>30,965</u>
Total program expenses	<u>\$ 1,918,863</u>	<u>\$ 1,903,118</u>

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

	<u>2020</u>	<u>2021</u>
	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>
Support Services:		
Secretary Wage	\$ 29,612	\$ 31,511
Payroll Benefits	2,393	2,477
Accounting and Auditing	8,220	8,662
Legal Fees	5,271	6,107
Utilities	6,735	10,011
Office Supplies	4,630	2,695
Postage	1,023	1,028
Bank Charges and Fees	524	584
Travel	474	
Bad Debt		3,967
	<u>58,882</u>	<u>67,042</u>
Total support services	\$ 58,882	\$ 67,042
Total expenses	<u>\$ 1,977,745</u>	<u>\$ 1,970,160</u>
Change in net assets	\$ (1,052,718)	\$ (1,056,253)
Net assets, beginning of year	<u>53,626,138</u>	<u>52,573,420</u>
Net assets, end of year	<u>\$ 52,573,420</u>	<u>\$ 51,517,167</u>

III. Loans

The following information on loans to and from affiliates of PacifiCorp includes the following:

- A. The month-end amounts outstanding, separately for short-term and long-term loans.**
- B. The highest amount outstanding during the year, separately for short-term and long-term loans.**
- C. A description of the terms and conditions for loans, including the basis for interest rates.**
- D. The total amount of interest charged or credited and the weighted average rate of interest, separately for short-term and long-term loans.**
- E. Specify the commission order(s) approving the transaction, where such approval is required by law.**

Loan Summary to and from affiliates for the year ended December 31, 2021

Pacific Minerals, Inc.	
<p>A. The month-end amounts outstanding, separately for short-term and long-term loans.</p> <p>Short-term loans: January - March</p> <p>Long-term loans:</p>	<p>(a)</p> <p>N/A</p>
<p>B. The highest amount outstanding during the year, separately for short-term and long-term loans.</p> <p>Maximum short-term loan to affiliate: Amount Date</p> <p>Maximum short-term loan from affiliate: Amount Date</p> <p>Long-term loans to or from affiliate:</p>	<p>N/A</p> <p>\$ 32,935,000 February 19, 2021</p> <p>N/A</p>
<p>C. A description of the terms and conditions for loans, including the basis for interest rates.</p>	<p>Pursuant to the terms and conditions of the Umbrella Loan Agreement</p>
<p>D. The total amount of interest charged or credited and the weighted average rate of interest, separately for short-term and long-term loans.</p> <p>Short-term loans: Interest expense charged Interest income credited Weighted average interest rate</p> <p>Long-term loans:</p>	<p>\$ 8,260</p> <p>N/A</p> <p>(a)</p> <p>N/A</p>
<p>E. Specify the commission order(s) approving the transaction, where such approval is required by law.</p>	<p>Refer to Appendix A</p>

- (a) Refer to the "PacifiCorp – Pacific Minerals, Inc. Umbrella Loan Agreement Transaction Statement" on the following page for detail of month-end loan amounts outstanding, interest charged or credited, and the rates of interest.

PacifiCorp – Pacific Minerals, Inc. ("PMI") Umbrella Loan Agreement Transaction Statement

	Principal Advanced to PacifiCorp	Principal Repaid by PacifiCorp	Principal Advanced to PMI	Principal Repaid by PMI	Outstanding Month-end Balance ^(a)	Interest Rate Range	Interest Expense Incurred by PacifiCorp	Interest Income Earned by PacifiCorp
Dec '20					\$ (24,835,000)			
Jan '21	\$ (6,300,000)	\$ 3,000,000	\$ -	\$ -	(28,135,000)	0.1600% - 0.1900%	\$ 3,555	\$ -
Feb '21	(11,200,000)	6,400,000	-	-	(32,935,000)	0.1700% - 0.1700%	3,403	-
Mar '21	-	32,935,000	-	-	-	0.1700% - 0.1800%	1,302	-
Apr '21	-	-	-	-	-		-	-
May '21	-	-	-	-	-		-	-
Jun '21	-	-	-	-	-		-	-
Jul '21	-	-	-	-	-		-	-
Aug '21	-	-	-	-	-		-	-
Sep '21	-	-	-	-	-		-	-
Oct '21	-	-	-	-	-		-	-
Nov '21	-	-	-	-	-		-	-
Dec '21	-	-	-	-	-		-	-
Total	\$ (17,500,000)	\$ 42,335,000	\$ -	\$ -			\$ 8,260	\$ -

(a) Outstanding month-end balances advanced to PacifiCorp are shown in parentheses, if applicable.

IV. Debt Guarantees

If the parent guarantees any debt of affiliated interests, identify the entities involved, the nature of the debt, the original amount, the highest amount during the year ended December 31, 2021, and the balance as of December 31, 2021.

PacifiCorp does not guarantee the debt of its subsidiaries or any of its affiliates.

V. Other Transactions

Other transactions (utility leasing of affiliate property, affiliate leasing of utility property, utility purchase of affiliate property, material or supplies and affiliate purchase of utility property, material or supplies) are as follows:

Other transactions are included in section II. Transactions.

VI. Employee Transfers

By affiliate and job title, provide the total number of executive, management and professional/technical employees transferred to and from the utility. By affiliate, provide the total number of other employees transferred to and from the utility.

Summary of PacifiCorp Employee Transfers to and from Affiliates during the year ended December 31, 2021

Transfer of Employee to PacifiCorp from Affiliate	Job Title	Count
MidAmerican Energy Company	Supervisor, Plant Operations	1
Kern River Gas Transmission	Business Development Program Director	1
Kern River Gas Transmission	I & C Technician	1
NV Energy, Inc.	ICOC Technician 1	1
Pacific Minerals, Inc. - Bridger Coal Company	Associate Safety Administrator	1
Total transfers from Affiliates		5
Transfer of Employee from PacifiCorp to Affiliate	Job Title	Count
MidAmerican Energy Company	Director, Core Systems	1
MidAmerican Energy Company	Director, CS & Metering Systems	1
MidAmerican Energy Company	Director, Cybersecurity Architecture	1
MidAmerican Energy Company	Director, Enterprise Services & Risk	1
MidAmerican Energy Company	Director, IT SAP & Corporate Systems	1
MidAmerican Energy Company	Director, IT Trans & Distribution Systems	1
MidAmerican Energy Company	Director, Telecom, Network Engineering, & SCADA	1
MidAmerican Energy Company	Manager, Desktop Support	1
MidAmerican Energy Company	Manager, IT Support Services	1
MidAmerican Energy Company	Manager, Security Operations	1
MidAmerican Energy Company	Manager, Telecom Engineering	1
MidAmerican Energy Company	Manager, Windows	1
MidAmerican Energy Company	Production Control Supervisor	2
MidAmerican Energy Company	Regional Business Manager III	1
MidAmerican Energy Company	Senior Director, Security & Information Protection	1
MidAmerican Energy Company	Senior Telecom Engineer	1
MidAmerican Energy Company	System & Development Specialist	1
MidAmerican Energy Company	Vice President, Data and Business Intelligence	1
MidAmerican Energy Company	Vice President, Energy Supply Management	1
Kern River Gas Transmission	Senior Financial/Accounting Specialist	1
NV Energy, Inc.	Journeyman Lineman	1
NV Energy, Inc.	Senior Area-Transmission Planner II	1
NV Energy, Inc.	System Analyst 2	1
Total transfers to Affiliates		24

VII. Cost Allocations

A description of each intra-company cost allocation procedure and a schedule of cost amounts, by account, transferred between regulated and non-regulated segments of the company.

PacifiCorp Cost Allocation Manual for the year ended December 31, 2021

Overview/Introduction

This section describes the allocation of costs between PacifiCorp and its affiliates.

On March 31, 2006, PacifiCorp entered into an Intercompany Administrative Services Agreement ("IASA") between Berkshire Hathaway Energy Company ("BHE") and its subsidiaries. PacifiCorp is an indirect subsidiary of BHE, a holding company based in Des Moines, Iowa, owning subsidiaries that are primarily engaged in the energy business. Refer to attached IASA. The IASA covers:

- a) services by executive, management, professional, technical and clerical employees;
- b) financial services, payroll processing services, employee benefits participation, supply chain and purchase order processing services, tax and accounting services, contract negotiation and administration services, risk management services, environmental services and engineering and technical services;
- c) the use of office facilities, including but not limited to office space, conference rooms, furniture, equipment, machinery, supplies, computers and computer software, insurance policies and other personal property; and
- d) the use of automobiles, airplanes, other vehicles and equipment.

Allocation Amounts and Methods

BHE and subsidiaries to PacifiCorp

During the year ended December 31, 2021, PacifiCorp was allocated costs by its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in section II. Transactions include both direct charges and allocated amounts. The allocated amounts were as follows:

<u>Affiliate</u>	Total services provided as reported in II. Transactions	Amount of services based on allocations
Berkshire Hathaway Energy Company	\$ 8,526,790	\$ 6,598,166
Kern River Gas Transmission Company	3,131	3,131
MidAmerican Energy Company	8,354,366	5,213,498
Northern Natural Gas Company	76,663	4,927
Nevada Energy Company	15,001	15,001
Nevada Power Company	347,087	68,237
Sierra Pacific Company	42,068	23,283
	<u>\$ 17,365,106</u>	<u>\$ 11,926,243</u>

The amounts were allocated by BHE and its subsidiaries to PacifiCorp using eight different formulae during the year ended December 31, 2021. These formulae are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 21.02%.
- b) The same two-factor formula as a) above, except excluding the labor and assets of BHE's international subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 23.74%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of BHE GT&S and NVE Holdings, LLC subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 26.60%.
- d) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 29.28%.

- e) A same two-factor formula as a) above, except excluding the labor and assets of HomeServices of America, Inc. and BHE's Philippine subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 25.36%.
- f) A formula based on the gross plant asset amounts of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 28.83%.
- g) A formula based on shared Information Technology infrastructure that is owned and/or managed by MidAmerican Energy Company. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 1.71%.
- h) A formula based on customer count for business transformation. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 46.55%.

PacifiCorp to BHE and subsidiaries

During the year ended December 31, 2021, PacifiCorp allocated costs to its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in section II. Transactions include both direct charges and allocated amounts. The allocated amounts were as follows:

Affiliate	Total services provided as reported in II. Transactions	Amount of services based on allocations
Berkshire Hathaway Energy Company	\$ 4,081,647	\$ 110,180
BHE AltaLink	98,987	84,514
BHE Renewables, LLC	227,750	178,366
BHE U.S. Transmission, LLC	9,761	9,415
Electric Transmission Texas, LLC	5,110	-
MATL (Montana Alberta LLP)	8,823	-
MTL Canyon Holdings LLC	16,376	-
CalEnergy Philippines	668	648
HomeServices of America, Inc.	109,556	99,607
BHE GT&S	1,581,023	295,144
Kern River Gas Transportatin	89,862	34,888
Northern Natural Gas Company	178,353	133,436
BHE Compression Services LLC	920	895
MidAmerican Energy Company	671,846	515,803
Midwest Capital Group, Inc.	209	203
MidAmerican Energy Services, LLC	11,747	10,601
BHE Infrastructure Group	11,401	-
Northern Powergrid Holdings Company	160,227	125,856
NV Energy, Inc.	283,189	2,669
Nevada Power Company	239,119	231,955
Sierra Pacific Power Company	144,540	140,203
	\$ 7,931,114	\$ 1,974,383

The amounts were allocated by PacifiCorp to BHE and its subsidiaries using four different formulae during the year ended December 31, 2021. These formulae are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2021 was 78.98%.

- b) The same two-factor formula as a) above, except excluding the labor and assets of BHE's international subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2021 was 76.26%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2021 was 70.72%.
- d) A formula based on shared Information Technology infrastructure that is owned and/or managed by MidAmerican Energy Company. The percentage that PacifiCorp allocated to BHE and its subsidiaries the period of January 1 through December 31, 2021 was 98.29%.

INTERCOMPANY ADMINISTRATIVE SERVICES AGREEMENT

BETWEEN

MIDAMERICAN ENERGY HOLDINGS COMPANY

AND

ITS SUBSIDIARIES

This Intercompany Administrative Services Agreement ("Agreement") is entered into as of March 31, 2006 by and between MidAmerican Energy Holdings Company (hereinafter the "Company") and its direct and indirect subsidiaries (hereinafter the "Subsidiaries") (each a "Party" and together the "Parties").

WHEREAS, the Company provides senior management, executive oversight and other administrative services that provide value to and benefit the Subsidiaries as entities in the consolidated group;

WHEREAS, the Subsidiaries have access to professional, technical and other specialized resources that the Company may wish to utilize from time to time in the provision of such administrative services; and

WHEREAS, the Company and Subsidiaries may desire to utilize the professional, technical and other specialized resources of certain Subsidiaries;

NOW, THEREFORE, in consideration of the premises and mutual agreements set forth herein, the Company and Subsidiaries agree as follows:

ARTICLE 1. PROVISION OF ADMINISTRATIVE SERVICES

Upon and subject to the terms of this Agreement, services will be provided between and among the Company and its Subsidiaries that are not directly applicable to the production, distribution or sale of a product or service available to customers of the Company or its subsidiaries ("Administrative Services"). For purposes of this Agreement, Administrative Services shall include, but not be limited to the following:

- a) services by executive, management, professional, technical and clerical employees;
- b) financial services, payroll processing services, employee benefits participation, supply chain and purchase order processing services, tax and accounting services, contract negotiation and administration services, risk management services, environmental services and engineering and technical services;
- c) the use of office facilities, including but not limited to office space, conference rooms, furniture, equipment, machinery, supplies, computers and computer software, insurance policies and other personal property;
- d) the use of automobiles, airplanes, other vehicles and equipment;

To obtain specialized expertise or to achieve efficiencies, the following situations may arise under this Agreement whereby Administrative Services may be provided between and among the Company and its Subsidiaries:

- a) The Company may directly assign or allocate common costs to the Subsidiaries,
- b) The Company may procure Administrative Services from the Subsidiaries for its own benefit,
- c) The Company may procure Administrative Services from the Subsidiaries for subsequent allocation to some or all Subsidiaries commonly benefiting, or
- d) The Subsidiaries may procure Administrative Services from each other.

ARTICLE 2. DEFINITIONS

For purposes of this Agreement these terms shall be defined as follows:

- (a) "Laws" shall mean any law, statute, rule, regulation or ordinance.
- (b) "State Commissions" shall mean any state public utility commission or state public service commission with jurisdiction over a rate-regulated Party.
- (c) "Subsidiaries" shall mean current and future direct and indirect majority-owned subsidiaries of the Company.

ARTICLE 3. EFFECTIVE DATE

This Agreement shall be effective as of the date set forth above; provided, however, that in those jurisdictions in which regulatory approval is required before the Agreement becomes effective, the effective date shall be as of the date of such approval.

ARTICLE 4. CHARGES AND PAYMENT

- (a) CHARGES.

Parties shall charge for Administrative Services on the following basis:

- (i) Direct Charges: The Party receiving the benefit of Administrative Services ("Recipient Party") will be charged for the operating costs incurred by the Party providing the Administrative Services ("Providing Party"), including, but not limited to, allocable salary and wages, incentives, paid absences, payroll taxes, payroll additives (insurance premiums, health care and retirement benefits and the like), direct non-labor costs, if any, and similar expenses, and reimbursement of out-of-pocket third party costs and expenses.
- (ii) Service Charges: Costs that are impractical to charge directly but for which a cost/benefit relationship can be reasonably identified. A practical allocation method will be established by Providing Party that allocates the cost of this service equitably and consistently to the Recipient Party. Any changes in the methodology will be communicated in writing to rate-regulated subsidiaries at least 180 days before the implementation of the change.
- (iii) Allocations: Costs incurred for the general benefit of the entire corporate group for which direct charging and service charges are not practical. An allocation methodology will be established and used consistently from year to year. Any changes to the methodology will be communicated

in writing to rate-regulated subsidiaries at least 180 days before the implementation of the change.

The charges constitute full compensation to the Providing Party for all charges, costs and expenses incurred by the Providing Party on behalf of the Recipient Party in providing the Administrative Services, unless otherwise specifically agreed to in writing between the Parties.

If events or circumstances arise which, in the opinion of the Parties, render the costs of providing any Administrative Services materially different from those charged under a specific rate or formula then in effect, the specific rate or formulas shall be equitably adjusted to take into account such events or changed circumstances.

Providing Parties will bill each and all Recipient Parties, as appropriate, for Administrative Services rendered under this Agreement in as specific a manner as practicable. To the extent that direct charging for services rendered is not practicable, the Providing Party may utilize allocation methodologies to assign charges for services rendered to the Recipient Party, reflective of the drivers of such costs. Such allocation methodologies may utilize allocation bases that include, but are not limited to: employee labor, employee counts, assets, and multi-factor allocation formulae.

Any cost allocation methodology for the assignment of corporate and affiliate costs will comply with the following principles:

- i) For Administrative Services rendered to a rate-regulated subsidiary of the Company or each cost category subject to allocation to rate-regulated subsidiaries by the Company, the Company must be able to demonstrate that such service or cost category is reasonable for the rate-regulated subsidiary for the performance of its regulated operations, is not duplicative of Administrative Services already being performed within the rate-regulated subsidiary, and is reasonable and prudent.
- ii) The Company and Providing Parties will have in place positive time reporting systems adequate to support the allocation and assignment of costs of executives and other relevant personnel to Recipient Parties.
- iii) Parties must maintain records sufficient to specifically identify costs subject to allocation, particularly with respect to their origin. In addition, the records must be adequately supported in a manner sufficient to justify recovery of the costs in rates of rate-regulated subsidiaries.
- iv) It is the responsibility of rate-regulated Recipient Parties to this Agreement to ensure that costs which would have been denied recovery in rates had such costs been directly incurred by the regulated operation are appropriately identified and segregated in the books of the regulated operation.

(b) PAYMENT.

(i) Each Providing Party shall bill the Recipient Party monthly for all charges pursuant to this Agreement via billings to the Company. The Company, in its capacity as a clearinghouse for

intercompany charges within the Company shall aggregate all charges and bill all Recipient Parties in a single bill. Full payment to or by the Company for all Administrative Services shall be made by the end of the calendar month following the intercompany charge. Charges shall be supported by reasonable documentation, which may be maintained in electronic form.

(ii) The Parties shall make adjustments to charges as required to reflect the discovery of errors or omissions or changes in the charges. The Parties shall conduct a true-up process at least quarterly and more frequently if necessary to adjust charges based on reconciliation of amounts charged and costs incurred. It is the intent of the Parties that such true-up process will be conducted using substantially the same process, procedures and methods of review as have been in effect prior to execution of this Agreement by the Parties.

ARTICLE 5. GENERAL OBLIGATIONS; STANDARD OF CARE

Rate-regulated Parties will comply with all applicable State and Federal Laws regarding affiliated interest transactions, including timely filing of applications and reports. The Parties agree not to cross-subsidize between the rate-regulated and non-rate-regulated businesses or between any rate-regulated businesses, and shall comply with any applicable State Commission Laws and orders. Subject to the terms of this Agreement, the Parties shall perform their obligations hereunder in a commercially reasonable manner.

ARTICLE 6. TAXES

Each Party shall bear all taxes, duties and other similar charges except taxes based upon its gross income (and any related interest and penalties), imposed as a result of its receipt of Administrative Services under this Agreement, including without limitation sales, use, and value-added taxes.

ARTICLE 7. ACCOUNTING AND AUDITING

Providing Parties and the Company shall maintain such books and records as are necessary to support the charges for Administrative Services, in sufficient detail as may be necessary to enable the Parties to satisfy applicable regulatory requirements ("Records"). All Parties:

- (a) shall provide access to the Records at all reasonable times;
- (b) shall maintain the Records in accordance with good record management practices and with at least the same degree of completeness, accuracy and care as it maintains for its own records; and
- (c) shall maintain its own accounting records, separate from the other Party's accounting records.

Subject to the provisions of this Agreement, Records supporting intercompany billings shall be available for inspection and copying by any qualified representative or agent of either Party or its affiliates, at the expense of the inquiring Party. In addition, State Commission staff or agents may audit the accounting records of Providing Parties that form the basis for charges to rate-regulated subsidiaries, to determine the reasonableness of allocation factors used by the Providing Party to assign costs to the Recipient Party and amounts subject to allocation or direct charges. All Parties agree to cooperate fully with such audits.

ARTICLE 8. BUDGETING

In advance of each budget year, Providing Parties shall prepare and deliver to the Recipient Parties, for their review and approval, a proposed budget for Administrative Services to be performed during that year. The approved schedule of budgeted Administrative Services shall evidence the base level of Administrative Services. The schedule shall be updated at least annually. Each Party shall promptly notify the other Party in writing of any requested material change to the budget costs for any service being provided.

ARTICLE 9. COOPERATION WITH OTHERS

The Parties will use good faith efforts to cooperate with each other in all matters relating to the provision and receipt of Administrative Services. Such good faith cooperation will include providing electronic access in the same manner as provided other vendors and contractors to systems used in connection with Administrative Services and using commercially reasonable efforts to obtain all consents, licenses, sublicenses or approvals necessary to permit each Party to perform its obligations. Each Party shall make available to the other Party any information required or reasonably requested by the other Party regarding the performance of any Administrative Service and shall be responsible for timely providing that information and for the accuracy and completeness of that information; provided, however, that a Party shall not be liable for not providing any information that is subject to a confidentiality obligation owed by it to a person or regulatory body other than an affiliate of it or the other Party. Either Party shall not be liable for any impairment of any Administrative Service caused by it not receiving information, either timely or at all, or by it receiving inaccurate or incomplete information from the other Party that is required or reasonably requested regarding that Administrative Service. The Parties will cooperate with each other in making such information available as needed in the event of any and all internal or external audits, utility regulatory proceedings, legal actions or dispute resolution. Each Party shall fully cooperate and coordinate with each other's employees and contractors who may be awarded other work. The Parties shall not commit or permit any act, which will interfere with the performance of or receipt of Administrative Services by either Party's employees or contractors.

ARTICLE 10. COMPLIANCE WITH ALL LAWS

Each Party shall be responsible for (i) its compliance with all laws and governmental regulations affecting its business, including but not limited to, laws and governmental regulations governing federal and state affiliate transactions, workers' compensation, health, safety and security, and (ii) any use it may make of the Administrative Services to assist it in complying with such laws and governmental regulations.

ARTICLE 11. LIMITATION OF LIABILITY

Notwithstanding any other provision of this Agreement and except for (a) rights provided under Article 12 in connection with Third-Party Claims, (b) direct or actual damages as a result of a breach of this Agreement, and (c) liability caused by a Party's negligence or willful misconduct, no Party nor their respective directors, officers, employees and agents, will have any liability to any other Party, or their respective directors, officers, employees and agents, whether based on contract, warranty, tort, strict liability, or any other theory, for any indirect, incidental, consequential, special damages, and no Party, as a result of providing a Service pursuant to this Agreement, shall be liable to any other Party for more than the cost of the Administrative Service(s) related to the claim or damages.

ARTICLE 12. INDEMNIFICATION

Each of the Parties will indemnify, defend, and hold harmless each other Party, members of its Board of Directors, officers, employees and agents against and from any third-party claims resulting from any negligence or willful misconduct of a Party's employees, agents, representatives or subcontractors of any tier, their employees, agents or representatives in the performance or nonperformance of its obligations under this Agreement or in any way related to this Agreement. If a Third-Party claim arising out of or in connection with this Agreement results from negligence of multiple Parties (including their employees, agents, suppliers and subcontractors), each Party will bear liability with respect to the Third-Party Claim in proportion to its own negligence.

ARTICLE 13. DISPUTE RESOLUTION

The Parties shall promptly resolve any conflicts arising under this Agreement and such resolution shall be final. If applicable, adjustments to the charges will be made as required to reflect the discovery of errors or omissions in the charges. If the Parties are unable to resolve any service, performance or budget issues or if there is a material breach of this Agreement that has not been corrected within ninety (90) days, representatives of the affected Parties will meet promptly to review and resolve those issues in good faith.

ARTICLE 14. TERMINATION FOR CONVENIENCE

A Party may terminate its participation in this Agreement either with respect to all, or with respect to any one or more, of the Administrative Services provided hereunder at any time and from time to time, for any reason or no reason, by giving notice of termination at least sixty (60) days in advance of the effective date of the termination to enable the other Party to adjust its available staffing and facilities. In the event of any termination with respect to one or more, but less than all, Administrative Services, this Agreement shall continue in full force and effect with respect to any Administrative Services not terminated hereby. If this Agreement is terminated in whole or in part, the Parties will cooperate in good faith with each other in all reasonable respects in order to effect an efficient transition and to minimize the disruption to the business of all Parties, including the assignment or transfer of the rights and obligations under any contracts. Transitional assistance service shall include organizing and delivering records and documents necessary to allow continuation of the Administrative Services, including delivering such materials in electronic forms and versions as reasonably requested by the Party.

ARTICLE 15. CONFIDENTIAL INFORMATION/NONDISCLOSURE

To the fullest extent allowed by law, the provision of any Administrative Service or reimbursement for any Administrative Service provided pursuant to this Agreement shall not operate to impair or waive any privilege available to either Party in connection with the Administrative Service, its provision or reimbursement for the Administrative Service.

All Parties will maintain in confidence Confidential Information provided to each other in connection with this Agreement and will use the Confidential Information solely for the purpose of carrying out its obligations under this Agreement. The term Confidential Information means any oral or written information, (including without limitation, computer programs, code, macros or instructions) which is made available to the Company, its

Subsidiaries or one of its representatives, regardless of the manner in which such information is furnished. Confidential Information also includes the following:

a. All Information regarding the Administrative Services, including, but not limited to, price, costs, methods of operation and software, shall be maintained in confidence.

b. Systems used to perform the Administrative Services provided hereunder are confidential and proprietary to the Company, its Subsidiaries or third parties. Both Parties shall treat these systems and all related procedures and documentation as confidential and proprietary to the Company, its Subsidiaries or its third party vendors.

c. All systems, procedures and related materials provided to either Party are for its internal use only and only as related to the Administrative Services or any of the underlying systems used to provide the Administrative Services.

Notwithstanding anything in this Article 15 to the contrary, the term "Confidential Information" does not include any information which (i) at the time of disclosure is generally available to and known by the public (other than as a result of an unpermitted disclosure made directly or indirectly by a Party), (ii) was available to a Party on a non-confidential basis from another source (provided that such source is not or was not bound by a confidentiality agreement with a Party or had any other duty of confidentiality to a Party), or (iii) has been independently acquired or developed without violating any of the obligations under this Agreement.

The Parties shall use good faith efforts at the termination or expiration of this Agreement to ensure that all user access and passwords are cancelled.

All Confidential Information supplied or developed by a Party shall be and remain the sole and exclusive property of the Party who supplied or developed it.

ARTICLE 16. PERMITTED DISCLOSURE

Notwithstanding provisions of this Agreement to the contrary, each Party may disclose Confidential Information (i) to the extent required by a State Commission, a court of competent jurisdiction or other governmental authority or otherwise as required by law, including without limitation disclosure obligations imposed under the federal securities laws, provided that such Party has given the other Party prior notice of such requirement when legally permissible to permit the other Party to take such legal action to prevent the disclosure as it deems reasonable, appropriate or necessary, or (ii) on a "need-to-know" basis under an obligation of confidentiality to its consultants, legal counsel, affiliates, accountants, banks and other financing sources and their advisors.

ARTICLE 17. SUBCONTRACTORS

To the extent provided herein, the Parties shall be fully responsible for the acts or omissions of any subcontractors of any tier and of all persons employed by such subcontractors and shall maintain complete

control over all such subcontractors. It being understood and agreed that not anything contained herein shall be deemed to create any contractual relation between the subcontractor of any tier and the Parties.

ARTICLE 18. NONWAIVER

The failure of a Party to insist upon or enforce strict performance of any of the terms of this Agreement or to exercise any rights herein shall not be construed as a waiver or relinquishment to any extent of its right to enforce such terms or rights on any future occasion.

ARTICLE 19. SEVERABILITY

Any provision of this Agreement prohibited or rendered unenforceable by operation of law shall be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this Agreement.

ARTICLE 20. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE


All understandings, representations, warranties, agreements and any referenced attachments, if any, existing between the Parties regarding the subject matter hereof are merged into this Agreement, which fully and completely express the agreement of the Parties with respect to the subject matter hereof.

ARTICLE 21. OTHER AGREEMENTS

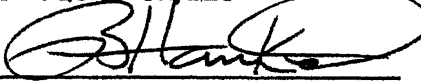
This Agreement does not address or govern the Parties' relationship involving: (a) the tax allocation agreement nor (b) any other relationships not specifically identified herein. All such relationships not addressed or governed by this Agreement will be governed and controlled by a separate agreement or tariff specifically addressing and governing those relationships or by applicable Laws or orders.

This Agreement has been duly executed on behalf of the Parties as follows:

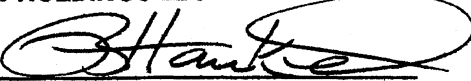
MIDAMERICAN ENERGY HOLDINGS COMPANY

By: 
Patrick J. Goodman
Title: Sr. Vice President & Chief Financial Officer


NNGC ACQUISITION, LLC

By: 
Brian K. Hankel
Title: Vice President & Treasurer


PPW HOLDINGS LLC

By: 
Brian K. Hankel
Title: Vice President & Treasurer


KR HOLDING, LLC

By: 
Patrick J. Goodman
Title: Vice President & Treasurer


CE ELECTRIC UK FUNDING COMPANY

By: 
Patrick J. Goodman
Title: Director


CALENERGY INTERNATIONAL SERVICES, INC.

By: 
Brian K. Hankel
Title: Vice President & Treasurer

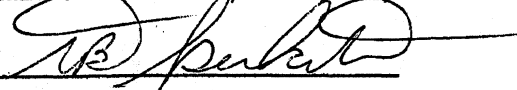
HOME SERVICES OF AMERICA, INC.

By: 
Paul J. Leighton
Title: Asst Secretary

CE CASECAN WATER AND ENERGY COMPANY, INC.

By: 
Brian K. Hankel
Title: Vice President & Treasurer

MIDAMERICAN FUNDING, LLC

By: 
Thomas B. Specketer
Title: Vice President & Controller



**FIRST AMENDED INTERCOMPANY MUTUAL ASSISTANCE AGREEMENT
BY AND BETWEEN RATE-REGULATED SUBSIDIARIES OF
BERKSHIRE HATHAWAY ENERGY COMPANY**

This First Amended Intercompany Mutual Assistance Agreement ("Agreement") is entered into by and between rate-regulated public utility subsidiaries of Berkshire Hathaway Energy Company ("Company") (each a "Party" and together the "Parties") effective March 15, 2015.

WHEREAS, the Parties, with the exception of Nevada Power Company DBA NV Energy and Sierra Pacific Power Company DBA NV Energy, are the signatories of the Intercompany Mutual Assistance Agreement by and between Rate-regulated Subsidiaries of MidAmerican Energy Holdings Company effective February 15, 2011 and wish to amend and restate their agreement in the manner provided herein; and

WHEREAS, each of the Parties is either an electric public utility providing services to captive customers within franchised service areas, a transmission company, a local distribution company or an interstate pipeline company and each of the Parties is subject to the oversight of regulatory authorities, such as a state public utility commission and/or the Federal Energy Regulatory Commission ("FERC"); and

WHEREAS, a Party may from time to time require mutual aid or assistance from another Party, which may involve the provision of goods, services and/or specialized resources for temporary emergency purposes, or the emergency interchange of equipment or goods by one Party to the other, as long as provided without detriment to the providing Party's public utility obligations ("mutual assistance"); and

WHEREAS, as rate-regulated entities, the Parties have obligations to provide reasonably adequate service, and from time to time may be able to assist one another in providing mutual assistance; and

WHEREAS, the Parties are some of the signatories of the Intercompany Administrative Services Agreement ("IASA") by and between the Company and its subsidiaries, which permits the sharing of professional, technical and other specialized resources, and wish to enter into an agreement that will allow mutual assistance on similar terms; and

WHEREAS, in order to minimize any potential for cross-subsidization or affiliate abuse and ensure appropriate oversight, participation under this Agreement is limited to Rate-Regulated Subsidiaries of the Company; and

WHEREAS, effective May 1, 2014, the name of Company was changed from MidAmerican Energy Holdings Company to Berkshire Hathaway Energy Company; and

WHEREAS, from time to time, additional Rate-Regulated Subsidiaries may wish to execute the Agreement in order to provide and take advantage of mutual assistance provided hereunder.

NOW, THEREFORE, in consideration of the premises and mutual agreements set forth herein, the Parties wish to amend the Agreement and agree as follows:

ARTICLE 1. PROVISION OF MUTUAL ASSISTANCE

Upon and subject to the terms of this Agreement, one Party ("Providing Party") may provide mutual assistance to another Party ("Recipient Party").

Availability and provision of mutual assistance shall be governed by an applicable mutual aid agreement, which may be the Edison Electric Institute Mutual Aid Agreement, the Western Region Mutual Assistance Agreement, or such other agreement as may be customarily used in the region where the mutual assistance is to be provided ("applicable mutual aid agreement"), the provisions of which are incorporated in this Agreement by reference. To the extent not inconsistent with obligations under the applicable mutual aid agreement, the provisions of this Agreement shall govern the conduct and obligations of the Parties.

The Parties recognize that there may be several phases of mutual assistance activity, including pre-notification of a potential need for assistance, a request for information related to the costs and availability of mutual assistance, and actual mobilization. Only actual mobilization is considered the provision of mutual assistance.

ARTICLE 2. DEFINITIONS

For purposes of this Agreement, these terms shall be defined as follows:

- (a) "Laws" shall mean any law, statute, rule, regulation or ordinance of any governmental authority, which may be without limitation a federal agency, a state or a governmental subdivision.
- (b) "Rate-Regulated Subsidiary" shall mean a subsidiary of the Company ("subsidiary") that is regulated by one or more State Commissions and/or FERC in the subsidiary's capacity of providing regulated public utility services to captive customers within franchised public utility service areas, FERC jurisdictional transmission service or which is an interstate pipeline or local distribution company as defined by FERC.
- (c) "State Commissions" shall mean any state public utility commission or state public service commission with utility regulatory jurisdiction over a Rate-Regulated Subsidiary.

ARTICLE 3. EFFECTIVE DATE

This Agreement shall be effective as of the date of execution; provided, however, that in those jurisdictions in which regulatory approval is required before the Agreement becomes effective, the effective date shall be as of the date of such approval.

ARTICLE 4. CHARGES AND PAYMENT

The Parties recognize that charges for mutual assistance will begin when a request for mobilization of assistance is submitted to the Providing Party by the Recipient Party. Costs associated with pre-notification of a potential need or gathering of information associated with a request for mutual assistance will not be charged to the Recipient Party.

Providing Parties will bill Recipient Parties, as appropriate, for mutual assistance rendered under this Agreement in as specific a manner as practicable.



Payments for mutual assistance shall be governed by an applicable mutual aid agreement, which may be the Edison Electric Institute Mutual Aid Agreement, the Western Region Mutual Assistance Agreement, or such other agreement as may be customarily used in the region where the mutual assistance is to be provided.

In the event that the mutual assistance consists only of the interchange of a good in an emergency circumstance, the Recipient Party shall reimburse the Providing Party the replacement cost of the transferred good. Any associated services shall be reimbursed by the Recipient Party as a direct charge, service charge or allocation as applicable pursuant to the IASA.

ARTICLE 5. STANDARD OF CARE

The Parties will comply with all applicable Laws regarding affiliated interest transactions, including timely filing of regulatory filings and reports. The Parties agree not to cross-subsidize and shall comply with any applicable Laws and State Commission, FERC or other applicable orders. Subject to the terms of this Agreement, the Parties shall perform their obligations hereunder in a commercially reasonable manner.

ARTICLE 6. TAXES

Each Party shall bear all taxes, duties and other similar charges, except taxes based upon its gross income (and any related interest and penalties), imposed as a result of its receipt of mutual assistance under this Agreement, including without limitation sales, use and value-added taxes.

ARTICLE 7. ACCOUNTING AND AUDITING

Providing Parties shall maintain such books and records as are necessary to support the charges for mutual assistance, in sufficient detail as may be necessary to enable the Parties to satisfy applicable regulatory requirements ("Records"). All Parties:

- (a) Shall provide access to the Records at all reasonable times;
- (b) Shall maintain the Records in accordance with good record management practices and with at least the same degree of completeness, accuracy and care as it maintains for its own records; and
- (c) Shall maintain its own accounting records, separate from the other Parties' accounting records.

Subject to the provisions of this Agreement, Records supporting mutual assistance billings shall be available for inspection and copying by any qualified representative or agent of a Party, at the expense of the inquiring Party. In addition, FERC or State Commission staff or agents may audit the accounting records of Providing Parties that form the basis for charges to Rate-Regulated Subsidiaries. All Parties agree to cooperate fully with such audits.

ARTICLE 8. COOPERATION WITH OTHERS

The Parties will use good faith efforts to cooperate with each other in all matters related to the provision and receipt of mutual assistance. Such good faith cooperation will include providing electronic access in the same manner as provided other vendors and contractors to systems used in connection with mutual



assistance and using commercially reasonable efforts to obtain all consents, licenses, sublicenses or approvals necessary to permit each Party to perform its obligations.

Each Party shall make available to another Party any information required or reasonably requested by the Party related to the provision of mutual assistance and shall be responsible for timely provision of said information and for the accuracy and completeness of the information; provided, however, that a Party shall not be liable for not providing any information that is subject to a confidentiality obligation or a regulatory obligation not to disclose or be a conduit of information owned by it to a person or regulatory body other than the other Party.

The Parties will cooperate with each other in making such information available as needed in the event of any and all internal or external audits, utility regulatory proceedings, legal actions, or dispute resolution.

Each Party shall fully cooperate and coordinate with each other's employees and contractors in the performance or provision of mutual assistance. The Parties shall not commit or permit any act that will interfere with the performance or receipt of mutual assistance by any Party's employees or contractors.

ARTICLE 9. COMPLIANCE WITH ALL LAWS

Each Party shall be responsible for (a) its compliance with all Laws affecting its business, including, but not limited to, laws and governmental regulations governing federal and state affiliate transactions, workers' compensation, health, safety and security; (b) pursuant to the provisions of the applicable mutual aid agreement, any use it may make of the mutual assistance to assist it in complying with such laws and governmental regulations; and (c) compliance with FERC's Standards of Conduct, Market-Based Rate Affiliate Restrictions, and any comparable restrictions imposed by FERC or a State Commission.

ARTICLE 10. DISPUTE RESOLUTION

The Parties shall promptly resolve any conflicts arising under this Agreement and such resolution shall be final. If applicable, adjustments to the charges will be made as required to reflect the discovery of errors or omissions in the charges. If the Parties are unable to resolve any service, performance or budget issues or if there is a material breach of this Agreement that has not been corrected within ninety (90) days, representatives of the affected Parties will meet promptly to review and resolve those issues in good faith.

ARTICLE 11. TERMINATION FOR CONVENIENCE

A Party may terminate its participation in this Agreement either with respect to all, or part, of the mutual assistance provided hereunder at any time and from time to time, for any reason or no reason, by giving notice of termination to the other Party as soon as reasonably possible.

ARTICLE 12. CONFIDENTIAL INFORMATION/NONDISCLOSURE

To the fullest extent allowed by law, the provision of mutual assistance or reimbursement for mutual assistance provided pursuant to this Agreement shall not operate to impair or waive any privilege available to any Party in connection with the mutual assistance, its provision or reimbursement thereof.

The Parties will handle all information exchanged in the course of performing mutual assistance in accordance with requirements for documenting and handling critical infrastructure information as defined by the North American Electric Reliability Corporation Critical Infrastructure Protection Standards and will further comply with non-disclosure requirements of other applicable regulations.

The Parties shall use good faith efforts at the termination or expiration of this Agreement to ensure that any user access and passwords related to this Agreement are terminated.

ARTICLE 13. PERMITTED DISCLOSURE

Notwithstanding provisions of this Agreement to the contrary, each Party may disclose confidential information:

- (a) To the extent required by a State Commission, FERC, a court of competent jurisdiction or other governmental authority or otherwise as required by Laws, including without limitation disclosure obligations imposed under federal securities laws, provided that such Party has given the other Party prior notice of such requirement when legally permissible to permit the other Party to take such legal action to prevent the disclosure as it deems reasonable, appropriate or necessary; or
- (b) On a "need-to-know" basis under an obligation of confidentiality to its consultants, legal counsel, affiliates, accountants, banks and other financing sources and their advisors.

ARTICLE 14. SUBCONTRACTORS

To the extent provided herein, the Parties shall be fully responsible for the acts or omissions of any subcontractors of any tier and of all persons employed by such subcontractors and shall maintain complete control over all such subcontractors, it being understood and agreed that anything not contained herein



shall not be deemed to create any contractual relation between the subcontractor of any tier and the Parties.

ARTICLE 15. NONWAIVER

The failure of a Party to insist upon or enforce strict performance of any of the terms of this Agreement or to exercise any rights herein shall not be construed as a waiver or relinquishment to any extent of its right to enforce such terms or rights on any future occasion.

ARTICLE 16. SEVERABILITY

Any provision of this Agreement prohibited or rendered unenforceable by operation of law shall be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this Agreement.

ARTICLE 17. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE

All understandings, representations, warranties, agreements and referenced attachments, if any, existing between the Parties regarding the subject matter hereof are merged into this Agreement, which fully and completely express the agreement of the Parties with respect to the subject matter hereof.

ARTICLE 18. ADDITION OF RATE-REGULATED SUBSIDIARIES

Without further action by the Parties, effective on the date of its execution, a Rate-Regulated Subsidiary may enter into the Agreement and be bound thereby.



This Agreement has been duly executed on behalf of the Parties as follows:

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

By: _____ Title: _____ Name: _____ Date: _____

NORTHERN NATURAL GAS COMPANY PACIFICORP

By: _____ Title: _____ Name: _____ Date: _____

NEVADA POWER COMPANY DBA NV ENERGY SIERRA PACIFIC POWER COMPANY DBA NV ENERGY

By: _____ Title: _____ Name: _____ Date: _____



This Agreement has been duly executed on behalf of the Parties as follows:

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

By: _____ Title: _____ Name: _____ Date: _____

NORTHERN NATURAL GAS COMPANY PACIFICORP

By: _____ Title: _____ Name: _____ Date: _____

NEVADA POWER COMPANY DBA NV ENERGY SIERRA PACIFIC POWER COMPANY DBA NV ENERGY

By: _____ Title: _____ Name: _____ Date: _____



This Agreement has been duly executed on behalf of the Parties as follows:

KERN RIVER GAS TRANSMISSION COMPANY

MIDAMERICAN ENERGY COMPANY

By: _____

By: [Signature]

Title: _____

Title: VP & CFO

Name: _____

Name: Tom Specketer

Date: _____

Date: March 11, 2015

NORTHERN NATURAL GAS COMPANY

PACIFICORP

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NEVADA POWER COMPANY
DBA NV ENERGY

SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____



This Agreement has been duly executed on behalf of the Parties as follows:

KERN RIVER GAS TRANSMISSION COMPANY

MIDAMERICAN ENERGY COMPANY

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

PACIFICORP

By: [Signature]

By: _____

Title: VP Finance

Title: _____

Name: Joseph Latta

Name: _____

Date: 3/25/15

Date: _____

NEVADA POWER COMPANY
DBA NV ENERGY

SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____



This Agreement has been duly executed on behalf of the Parties as follows:

KERN RIVER GAS TRANSMISSION COMPANY

MIDAMERICAN ENERGY COMPANY

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

PACIFICORP

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NEVADA POWER COMPANY
DBA NV ENERGY

SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY

By: E. Kevin Bethel

By: E. Kevin Bethel

Title: SVP, Chief Financial Officer

Title: SVP, Chief Financial Officer

Name: E. Kevin Bethel

Name: E. Kevin Bethel

Date: 3/12/15

Date: 3/12/15

Appendix A - Oregon Public Utility Commission orders approving transactions with affiliates

All active affiliates with Affiliated Interest Agreements in Oregon have been included in this listing regardless of whether affiliate transactions occurred in the reporting year.

(a) Affiliates with reporting year transactions subject to the Intercompany Administrative Services Agreement ("IASA"), Order 06-305, have been included in this listing. This is not intended to be an exhaustive listing of all companies subject to the IASA, rather a reflection of current year transactions.

Affiliate	Order No.	Docket No.	Date Approved
Amarillo Gear Company, LLC (a Marmon Holdings, Inc. company)	17-243	UI 384	July 11, 2017
	18-454	UI 408	December 4, 2018
American Express Travel Related Services Company, Inc.	14-144	UI 346	April 30, 2014
Apple, Inc.	19-121	UI 413	April 11, 2019
Bank of America Corporation	21-325	UI 456	October 6, 2021
	21-344	UI 457	October 25, 2021
Bank of New York Mellon Trust Company, N.A.	20-167	UI 435	May 22, 2020
Berkshire Hathaway Energy Company	(a) 06-305	UI 249	June 19, 2006
BHE AltaLink Ltd.	(a) 06-305	UI 249	June 19, 2006
BHE Compression Services, LLC	(a) 06-305	UI 249	June 19, 2006
BHE GT&S, LLC	(a) 06-305	UI 249	June 19, 2006
BHE Infrastructure Group, LLC	(a) 06-305	UI 249	June 19, 2006
BHE Renewables, LLC	(a) 06-305	UI 249	June 19, 2006
BHE U.S. Transmission, LLC	(a) 06-305	UI 249	June 19, 2006
BHE Wind, LLC	20-298	UI 442	September 10, 2020
	20-311	UI 444	September 25, 2020
	20-331	UI 445	October 7, 2020
	20-330	UI 446	October 7, 2020
	21-416	UI 458	November 17, 2021
BNSF Railway Company	07-323	UI 269	July 27, 2007
	09-504	UI 288	December 28, 2009
	10-090	UI 292	March 11, 2010
	10-089	UI 293	March 11, 2010
	12-348	UI 325	September 13, 2012
	14-210	UI 347	June 10, 2014
	15-358	UI 359	November 3, 2015
	17-476	UI 387	November 21, 2017
	18-121	UI 393	April 10, 2018
	18-158	UI 394	May 8, 2018
	20-313	UI 447	September 25, 2020
	21-006	UI 449	January 13, 2021
	21-180	UI 452	June 3, 2021
21-446	UI 462	December 2, 2021	
21-445	UI 463	December 2, 2021	
22-057	UI 465	February 24, 2022	
Bridger Coal Company	01-472	UI 189	June 12, 2001
	15-218	UI 357	July 21, 2015
	18-085	UI 392	March 13, 2018
	18-228	UI 397	June 19, 2018
	21-324	UI 455	October 6, 2021
BYD America Corporation	20-316	UI 443	September 25, 2020
CalEnergy Philippines	(a) 06-305	UI 249	June 19, 2006
Coca-Cola North America	20-199	UI 437	June 18, 2020
Cottonwood Creek Consolidated Irrigation Company	11-332	UI 312	August 26, 2011
	16-345	UI 373	September 13, 2016

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Affiliate	Order No.	Docket No.	Date Approved
Electric Transmission Texas, LLC (a)	06-305	UI 249	June 19, 2006
Energy West Mining Company	91-513	UI 105	April 12, 1991
Environment One Corporation	17-169	UI 381	May 16, 2017
Ferron Canal & Reservoir Company	10-345	UI 301	September 2, 2010
	16-247	UI 301 (1)	July 5, 2016
	18-192	UI 396	May 24, 2018
FlightSafety International, Inc.	15-357	UI 358	November 3, 2015
	18-135	UI 358 (1)	April 27, 2018
	20-458	UI 448	December 3, 2020
	21-009	UI 450	January 13, 2021
GBT US, LLC (dba American Express Global Business Travel)	17-216	UI 383	June 14, 2017
Graver Water System, Inc. (a Marmon Holdings, Inc. company)	16-121	UI 367	March 23, 2016
HomeServices of America, Inc. (a)	06-305	UI 249	June 19, 2006
	07-269	UI 264	June 11, 2007
	08-165	UI 277	March 12, 2008
	11-053	UI 304	February 11, 2011
	16-163	UI 369	May 3, 2016
	20-238	UI 438	July 30, 2020
Huntington Cleveland Irrigation Company	10-353	UI 300	September 10, 2010
	14-209	UI 345	June 10, 2014
	16-344	UI 374	September 13, 2016
Kern River Gas Transmission Company (a)	06-305	UI 249	June 19, 2006
	06-683	UI 255	December 26, 2006
	07-080	UI 258	March 5, 2007
	09-503	UI 255 (1)	December 28, 2009
	11-400	UI 316	October 6, 2011
	15-134	UI 316 (1)	April 28, 2015
	16-099	UI 361	March 8, 2016
	19-443	UI 428	December 20, 2019
	19-445	UI 430	December 20, 2019
	21-322	UI 453	October 6, 2021
Marmon Utility LLC (a Marmon Holdings, Inc. company)	11-189	UI 308	June 16, 2011
	11-191	UI 309	June 16, 2011
	11-200	UI 311	June 22, 2011
	16-164	UI 368	May 3, 2016
	20-293	UI 441	August 28, 2020
	21-323	UI 454	October 6, 2021
	21-417	UI 459	November 17, 2021
Marmon/Keystone Corporation	12-143	UI 319	April 24, 2012
MATL LLP (a)	06-305	UI 249	June 19, 2006
Metalogic Inspection Services, LLC	15-018	UI 353	January 28, 2015
MidAmerican Energy Company (a)	06-305	UI 249	June 19, 2006
	11-190	UI 310	June 16, 2011
	11-400	UI 316	October 6, 2011
	15-134	UI 316 (1)	April 28, 2015
MidAmerican Energy Holdings Company Insurance Services Ltd.	06-498	UI 253	August 24, 2006
MidAmerican Energy Services, LLC (a)	06-305	UI 249	June 19, 2006
Midwest Capital Group, Inc. (a)	06-305	UI 249	June 19, 2006
MTL Canyon Holdings, LLC (a)	06-305	UI 249	June 19, 2006
National Indemnity Company	13-322	UI 339	September 3, 2013
NetJets, Inc.	08-166	UI 279	March 13, 2008
Nevada Power Company (a)	06-305	UI 249	June 19, 2006
	15-134	UI 316 (1)	April 28, 2015

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Affiliate	Order No.	Docket No.	Date Approved
Northern Natural Gas Company	(a) 06-305	UI 249	June 19, 2006
	11-400	UI 316	October 6, 2011
	15-134	UI 316 (1)	April 28, 2015
Northern Powergrid Holdings Company	(a) 06-305	UI 249	June 19, 2006
NV Energy, Inc.	(a) 06-305	UI 249	June 19, 2006
	15-134	UI 316 (1)	April 28, 2015
Pacific Minerals, Inc. (Umbrella Loan Agreement)	06-353	UI 1 (11)	July 7, 2006
PacifiCorp Foundation	04-028	UI 223	January 15, 2004
Parts & Service Solutions	20-257	UI 440	August 11, 2020
Penn Machine Company LLC	19-444	UI 429	December 20, 2019
	22-017	UI 464	January 26, 2022
PPW Holdings LLC	(a) 06-305	UI 249	June 19, 2006
Racom Corporation	11-276	UI 313	July 29, 2011
Sierra Pacific Power Company	(a) 06-305	UI 249	June 19, 2006
	15-134	UI 316 (1)	April 28, 2015
The Bank of New York Mellon Corporation	18-313	UI 406	August 28, 2018
	21-325	UI 456	October 6, 2021
	21-344	UI 457	October 25, 2021
The Kerite Company (a Marmon Holdings, Inc. company)	10-409	UI 303	October 18, 2010
Trapper Mining Inc.	94-1550	UI 140	October 12, 1994
U.S. Bancorp Investments, Inc.	14-251	UI 349	July 8, 2014
	20-256	UI 439	August 11, 2020
	21-325	UI 456	October 6, 2021
	21-344	UI 457	October 25, 2021
U.S. Bank National Association	16-184	UI 370	May 20, 2016
	16-366	UI 375	September 27, 2016
	16-463	UI 377	December 7, 2016
	17-369	UI 386	September 28, 2017