ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

201 South Main, Suite 2300
Salt Lake City, Utah 84111

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IDAHO PUBLIC
UTILITIES COMMISSION

May 31, 2013

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

Idaho Public Utilities Commission
472 West Washington Street
Boise, ID 83720-5983

Attention: Jean Jewell
Commission Secretary

RE: CASE NO. PAC-E-05-08
AFFILIATED INTEREST REPORT FOR CALENDAR YEAR 2012

In accordance with MidAmerican Energy Holdings Company's Transaction Commitment #8 approved in Case No. PAC-E-05-08, enclosed for filing are two (2) copies of PacifiCorp's (d.b.a. Rocky Mountain Power) calendar year 2012 Affiliated Interest report. An electronic copy is also provided to secretary@puc.idaho.gov. By copy of this letter other parties are being provided notice of this filing.

It is respectfully requested that all formal correspondence and Staff requests regarding this filing be addressed to the following:

By E-mail (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

Informal inquiries regarding this filing, or requests for copies of the report, can be directed to Ted Weston at (801) 220-2963.

Sincerely,

Jeffrey K. Larsen/ca

Jeffrey K. Larsen
Vice President, Regulation & Government Affairs

Enclosures

cc w/o enclosure: Service List in Case No. PAC-E-05-08

I hereby certify that on this 31st day of May, 2013, I caused to be served, via E-mail, if address available or U.S mail, a true and correct copy of PacifiCorp's cover letter accompanying the Compliance Filing, Affiliated Interest Report for Calendar Year 2012 (Commitment #8) in Case No. PAC-E-05-8.

Douglas L. Anderson Senior Vice President & General Counsel MidAmerican Energy Holdings Company 666 Grand Avenue, Suite 500 Des Moines, IA 50309-2580 E-Mail: danderson@midamerican.com	R. Scott Pasley Assistant General Counsel J.R. Simplot Company P.O. Box 27 Boise, ID 83702 E-Mail: spasley@simplot.com
Eric L. Olsen Racine, Olson, Nye, Budge & Bailey, Chartered 201 E. Center P.O. Box 1391 Pocatello, ID 83204-1391 E-Mail: elo@racinelaw.net	Mark C. Moench Senior Vice President – General Counsel Rocky Mountain Power 201 S. Main, Suite 2400 Salt Lake City, UT 84111 E-Mail: mark.moench@pacificorp.com
Lisa Nordstrom Gregory Said Idaho Power Company P.O. Box 70 Boise, ID 83707 E-Mail: lnordstrom@idahopower.com gsaid@idahopower.com	Anthony Yankel 29814 Lake Road Bay Village, OH 44140 E-Mail: tony@yankel.net
Brad M. Purdy Attorney at Law 2019 N. 17th Street Boise, ID 83702 E-Mail: bmpurdy@hotmail.com	David Hawk Director, Energy Natural Resources J.R. Simplot Company P.O. Box 27 Boise, ID 83702 E-Mail: dhawk@simplot.com
Alan Herzfeld Herzfeld & Piotrowski LLP 713 W. Franklin P.O. Box 2864 Boise, ID 83701 E-Mail: aherzfeld@hpllp.net	Arthur F. Sandack, Esq. 8 E. Broadway, Suite 510 Salt Lake City, UT 84111 E-Mail: asandack@msn.com
Randall C. Budge Racine, Olson, Nye, Budge & Bailey, Chartered 201 E. Center P.O. Box 1391	Terri Carlock Accounting Supervisor Idaho Public Utilities Commission 472 W. Washington P.O. Box 83720

Pocatello, ID 83204-1391 E-Mail: rcb@racinelaw.net	Boise, ID 83720-0074 E-Mail: terri.carlock@puc.idaho.gov
Katie Iverson Brubaker & Associates 17244 W. Cordova Court Surprise, AZ 85387 E-Mail: kiverson@consultbai.com	James R. Smith Monsanto Company Highway 34 North P.O. Box 816 Soda Springs, ID 83726 E-Mail: jim.r.smith@monsanto.com

Carrie Meyer
Supervisor, Regulatory Operations

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PacifiCorp

Affiliated Interest Report

For the year ended December 31, 2012

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I. ORGANIZATION

PacifiCorp, which includes PacifiCorp and its subsidiaries, is a United States regulated, vertically integrated electric company serving 1.8 million retail customers, including residential, commercial, industrial, irrigation and other customers in portions of the states of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp owns, or has interests in, 75 thermal, hydroelectric, wind-powered and geothermal generating facilities, with a net owned capacity of 10,579 megawatts. PacifiCorp also owns, or has interests in, electric transmission and distribution assets, and transmits electricity through approximately 16,200 miles of transmission lines. PacifiCorp also 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 loads and existing wholesale transactions. PacifiCorp is subject to comprehensive state and federal regulation.

PacifiCorp's principal executive offices are located at 825 N.E. Multnomah Street, Portland, Oregon 97232, and its telephone number is (503) 813-5608. PacifiCorp was initially incorporated in 1910 under the laws of the state of Maine under the name Pacific Power & Light Company. In 1984, Pacific Power & Light Company changed its name to PacifiCorp. In 1989, it merged with Utah Power and Light Company, a Utah corporation, in a transaction wherein both corporations merged into a newly formed Oregon corporation. The resulting Oregon corporation was re-named PacifiCorp, which is the operating entity today.

PacifiCorp's subsidiaries support its electric utility operations by providing coal mining services. 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's electric generation, commercial and trading, and coal mining functions are operated under the trade name PacifiCorp Energy.

PacifiCorp is an indirect subsidiary of MidAmerican Energy Holdings Company ("MEHC"), a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. MEHC is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway"). MEHC controls substantially all of PacifiCorp's voting securities, which include both common and preferred stock.

The following pages provide organization charts of PacifiCorp's and MEHC's subsidiaries. See section I.C. Affiliate Descriptions for discussion of affiliates with which PacifiCorp did business during the year ended December 31, 2012, including Berkshire Hathaway affiliates.

Subsidiaries of PacifiCorp as of December 31, 2012

Name of Subsidiary	Approximate Percentage of Voting Securities Owned	State of Jurisdiction of Incorporation or Organization
Centralia Mining Company [(a)]	100%	Washington
Energy West Mining Company [(b)]	100%	Utah
Fossil Rock Fuels, LLC	100%	Delaware
Glenrock Coal Company [(c)]	100%	Wyoming
Interwest Mining Company	100%	Oregon
Pacific Minerals, Inc. [(d)]	100%	Wyoming
- Bridger Coal Company, a joint venture [(e)]	66.67%	Wyoming
PacifiCorp Environmental Remediation Company [(f)]	100%	Oregon
PacifiCorp Investment Management, Inc. [(g)]	100%	Oregon
Trapper Mining Inc. [(h)]	21.40%	Colorado

(a) In May 2000, the assets of Centralia Mining Company were sold to TransAlta. The entity is no longer active.

(b) Energy West Mining Company provides coal-mining services to PacifiCorp utilizing PacifiCorp's assets. Energy West Mining Company's costs are fully absorbed by PacifiCorp.

(c) Glenrock Coal Company ceased mining operations in October 1999.

(d) Pacific Minerals, Inc. is a wholly owned subsidiary of PacifiCorp that holds a 66.67% ownership interest in Bridger Coal Company.

(e) 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.

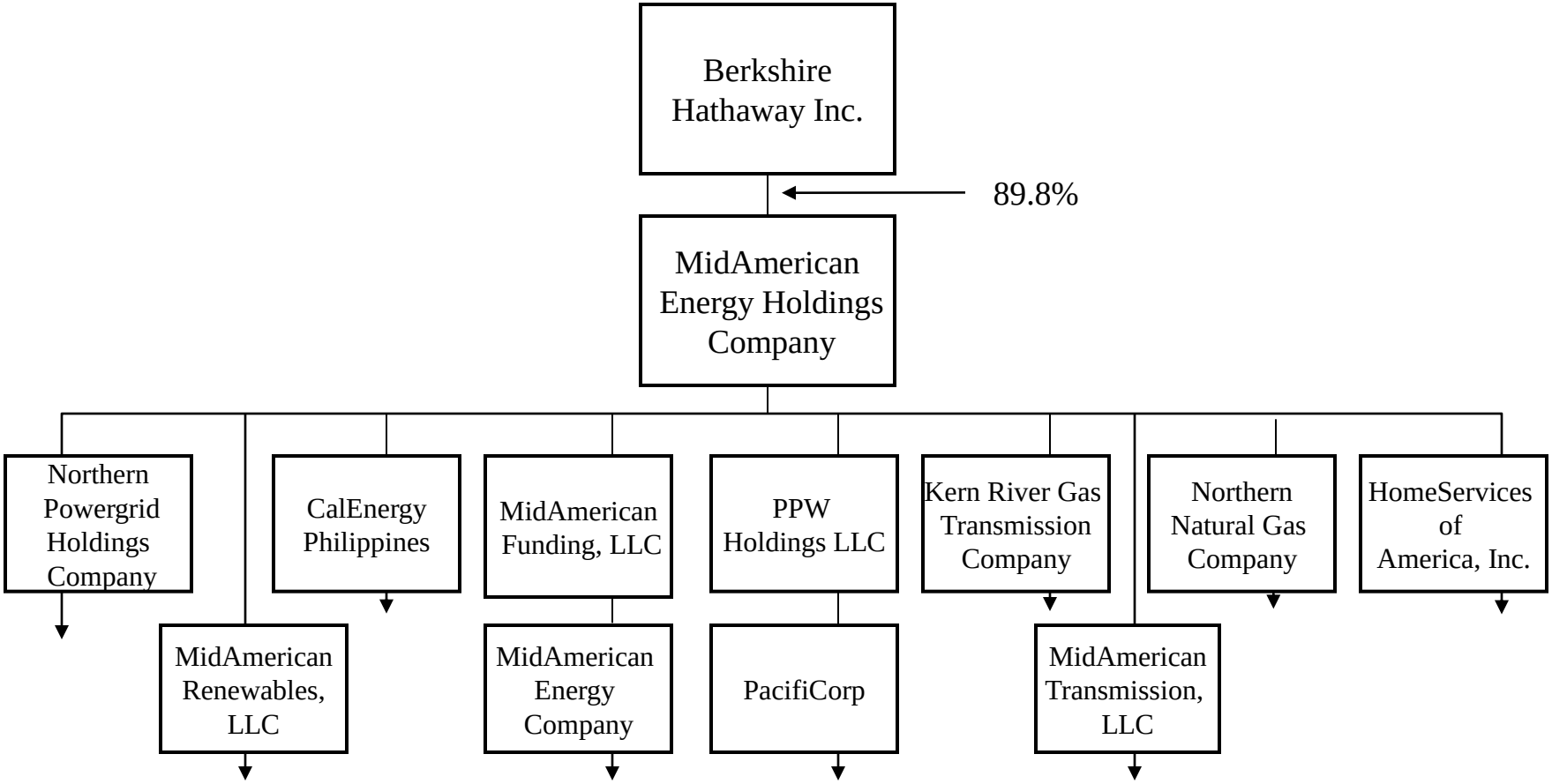
(f) Effective July 1, 2012, PacifiCorp Environmental Remediation Company ("PERCo"), a wholly owned subsidiary of PacifiCorp, was dissolved, and all assets and liabilities of PERCo were assumed by PacifiCorp.

(g) PacifiCorp Investment Management, Inc. (“PIMI”) previously performed management services for PERCo. Effective July 1, 2012, PIMI was dissolved.

(h) PacifiCorp is a minority owner in Trapper Mining Inc., a cooperative. The members are Salt River Project Agricultural Improvement and Power District (32.10%), Tri-State Generation and Transmission Association, Inc. (26.57%), PacifiCorp (21.40%) and Platte River Power Authority (19.93%).

MidAmerican Energy Holdings Company*

Organization Chart
As of December 31, 2012



*This chart does not include all subsidiaries of PacifiCorp or of its affiliates. For a list of certain subsidiaries of MEHC, refer to Exhibit 21.1 included in MEHC's Annual Report on Form 10-K for the year ended December 31, 2012 (File No. 001-14881).

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, 2012**

2. **PacifiCorp officers during the year ended December 31, 2012**

3. **PacifiCorp officers and directors with affiliated positions as of December 31, 2012**

The positions listed for the directors and officers in each of these sections are those positions that were held as of or during the year ended December 31, 2012, as indicated. Changes that occurred subsequent to December 31, 2012 (if any) are annotated.

1. PacifiCorp Board of Directors and Committees of the Board of Directors During the Year Ended December 31, 2012

Director	Address	From	To	Director at 12/31/2012	Elected During the Year Ended 12/31/2012	Resigned During the Year Ended 12/31/2012
Gregory E. Abel	666 Grand Avenue 29th Floor Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Douglas L. Anderson	666 Grand Avenue 29th Floor Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Brent E. Gale	825 NE Multnomah Suite 2000 Portland, Oregon 97232	3/21/2006		Yes	No	No
Patrick J. Goodman	666 Grand Avenue 29th Floor Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Natalie L. Hocken	825 NE Multnomah Suite 1600 Portland, Oregon 97232	8/30/2007		Yes	No	No
Micheal G. Dunn	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	2/1/2010		Yes	No	No
Mark C. Moench	201 South Main Suite 2400 Salt Lake City, Utah 84111	3/21/2006		Yes	No	No
R. Patrick Reiten	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006		Yes	No	No
A. Richard Walje	201 South Main Suite 2300 Salt Lake City, Utah 84111	7/2/2001		Yes	No	No

Committees of the Board of Directors: The Compensation Committee is the only PacifiCorp board committee. Gregory E. Abel, PacifiCorp's Chairman of the Board of Directors and Chief Executive Officer, is the sole member of the Compensation Committee. All other board committees are at the MidAmerican Energy Holdings Company level.

2. PacifiCorp Officers During the Year Ended December 31, 2012

Title	Officer	Address	From	To	Officer at 12/31/2012	Elected During the Year Ended 12/31/2012	Resigned During the Year Ended 12/31/2012
Chairman of the Board of Directors and Chief Executive Officer	Gregory E. Abel	666 Grand Avenue 29th Floor Des Moines, Iowa 50309	3/21/2006		Yes	No	No
President and Chief Executive Officer, PacifiCorp Energy	Micheal G. Dunn	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	2/1/2010		Yes	No	No
President and Chief Executive Officer, Rocky Mountain Power	A. Richard Walje	201 South Main Suite 2300 Salt Lake City, Utah 84111	3/21/2006		Yes	No	No
President and Chief Executive Officer, Pacific Power	R. Patrick Reiten	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006		Yes	No	No
Senior Vice President and Chief Financial Officer	Douglas K. Stuver	825 NE Multnomah Suite 1900 Portland, Oregon 97232	3/1/2008		Yes	No	No

3. PacifiCorp Officers and Directors with Affiliated Positions as of December 31, 2012

Abel, Gregory E.

Business Entity	Title
CalEnergy Resources Limited	Director
CE Casecnan Ltd.	Chairman, President & Chief Executive Officer
CE Casecnan Ltd.	Director
CE Electric UK Funding Company Limited	Chief Executive Officer
CE Electric UK Holdings	Chief Executive Officer
CE Electric UK Holdings	Director
HomeServices of America, Inc.	Chairman
HomeServices of America, Inc.	Director
HomeServices of America, Inc.	Compensation Committee Member
HomeServices of America, Inc.	Finance Committee Member
Kern River Gas Transmission Company	Executive Committee Member
KR Acquisition 1, LLC	President
KR Acquisition 2, LLC	President
KR Holding, LLC	President
MidAmerican Energy Foundation	President
MidAmerican Energy Foundation	Director
MidAmerican Energy Holdings Company	Chairman, President & Chief Executive Officer
MidAmerican Energy Holdings Company	Director
MidAmerican Nuclear Energy Holdings Company, LLC	Chairman
NNGC Acquisition, LLC	President
Norming Investments B.V.	Chairman, President & Chief Executive Officer
Northern Electric Finance plc.	Director
Northern Electric plc.	Director
Northern Natural Gas Company	Chairman
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Chairman
Northern Powergrid Holdings Company	Director
Northern Powergrid Limited	Director
PPW Holdings LLC	President
Yorkshire Cayman Holding Limited	Director
Yorkshire Power Finance Limited	Director

Anderson, Douglas L.

Business Entity	Title
Alaska Gas Pipeline Company, LLC	Manager (1)
Alaska Gas Transmission Company, LLC	Manager (1)
Alaska Storage Holding Company, LLC	Manager (1)
American Pacific Finance Company	Director
American Pacific Finance Company II	Director
BG Energy Holding LLC	Director
BG Energy LLC	Director
Bishop Hill Energy II LLC	Manager (1)
Bishop Hill II Holdings, LLC	Manager (1)
Black Rock 1, LLC	Manager (1)
Black Rock 2, LLC	Manager (1)
Black Rock 3, LLC	Manager (1)
Black Rock 4, LLC	Manager (1)
Black Rock 5, LLC	Manager (1)
Black Rock 6, LLC	Manager (1)
Broken Bow Wind II Holdings, LLC	Manager (1)
CalEnergy Company, Inc.	Director

Anderson, Douglas L. (continued)

Business Entity	Title
CalEnergy Generation Operating Company	Director
CalEnergy Holdings, Inc.	Director
CalEnergy International Ltd.	President & Assistant Secretary
CalEnergy International Ltd.	Director
CalEnergy International Services, Inc.	Director
CalEnergy International, Inc.	Director
CalEnergy Pacific Holdings Corp.	President
CalEnergy Pacific Holdings Corp.	Director
CalEnergy U.K. Inc.	Director
CE Administrative Services, Inc.	Director
CE Asia Limited	President & Assistant Secretary
CE Asia Limited	Director
CE Black Rock Holdings LLC	Manager (1)
CE Butte Energy Holdings LLC	Manager (1)
CE Butte Energy LLC	Manager (1)
CE Casecnan II, Inc.	Director
CE Casecnan Ltd.	Senior Vice President, General Counsel & Assistant Secretary
CE Casecnan Ltd.	Director
CE Casecnan Water and Energy Company, Inc.	Chairman
CE Casecnan Water and Energy Company, Inc.	Director
CE Cebu Geothermal Power Company, Inc.	Senior Vice President
CE Cebu Geothermal Power Company, Inc.	Director
CE Electric (NY), Inc.	Director
CE Electric UK Holdings	Director
CE Electric, Inc.	President
CE Electric, Inc.	Director
CE Geothermal, Inc.	Director
CE International (Bermuda) Limited	President & Assistant Secretary
CE International (Bermuda) Limited	Director
CE International Investments, Inc.	Director
CE Luzon Geothermal Power Company, Inc.	Senior Vice President
CE Luzon Geothermal Power Company, Inc.	Director
CE Mahanagdong II, Inc.	Senior Vice President & General Counsel
CE Mahanagdong Ltd.	President & Assistant Secretary
CE Mahanagdong Ltd.	Director
CE Obsidian Energy LLC	Manager (1)
CE Obsidian Holding LLC	Manager (1)
CE Philippines II, Inc.	Senior Vice President & General Counsel
CE Philippines Ltd.	President & Assistant Secretary
CE Philippines Ltd.	Director
CE Power, Inc.	President
CE Power, Inc.	Director
CE Red Island Energy Holdings LLC	Manager (1)
CE Red Island Energy LLC	Manager (1)
CE Resource, LLC	Manager (1)
Cimmred Leasing Company	Director
Constellation Energy Holdings LLC	President
Constellation Energy Holdings LLC	Manager (1)
Cook Inlet Natural Gas Storage Alaska, LLC	Manager (1)
Cordova Funding Corporation	Director
Dakota Dunes Development Company	Director
DCCO Inc.	Director
HomeServices of America, Inc.	Director

Anderson, Douglas L. (continued)

Business Entity	Title
HomeServices Relocation, LLC	Manager [1]
Kern River Funding Corporation	Director
Kern River Gas Transmission Company	Executive Committee Member
KR Acquisition 1, LLC	Vice President & Secretary
KR Acquisition 1, LLC	Manager [1]
KR Acquisition 2, LLC	Vice President & Secretary
KR Acquisition 2, LLC	Manager [1]
KR Holding, LLC	Vice President & Secretary
KR Holding, LLC	Manager [1]
M&M Ranch Acquisition Company, LLC	Manager [1]
M&M Ranch Holding Company, LLC	Manager [1]
Magma Netherlands B.V.	Chairman & Chief Executive Officer
Magma Netherlands B.V.	Director
MEC Construction Services Co.	Director
MEHC Canada, LLC	Executive Vice President & General Counsel
MEHC Canada, LLC	Manager [1]
MEHC Investment, Inc.	Senior Vice President
MEHC Investment, Inc.	Director
MEHC Merger Sub Inc.	Corporate Secretary
Metalogic Inspection Services Inc.	Director
MHC Inc.	Senior Vice President, General Counsel & Assistant Secretary
MHC Inc.	Director
MHC Investment Company	Director
MidAmerican AC Holding, LLC	Manager [1]
MidAmerican Canada Holdings Corporation	Director
MidAmerican Energy Holdings Company	Executive Vice President, General Counsel & Corporate Secretary
MidAmerican Energy Machining Services LLC	Manager [1]
MidAmerican Funding, LLC	Manager [1]
MidAmerican Geothermal, LLC	Manager [1]
MidAmerican Hydro, LLC	Manager [1]
MidAmerican Nuclear Energy Company, LLC	Director
MidAmerican Nuclear Energy Holdings Company, LLC	Director
MidAmerican Renewables, LLC	Manager [1]
MidAmerican Transmission, LLC	Manager [1]
MidAmerican Wind, LLC	Manager [1]
Midwest Capital Group, Inc.	Director
MWR Capital Inc.	Director
NNGC Acquisition, LLC	Manager [1]
Norming Investments B.V.	Senior Vice President & General Counsel
Northern Aurora, Inc.	Director
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Director
Northern Powergrid Limited	Director
Ormoc Cebu Ltd.	President & Assistant Secretary
Ormoc Cebu Ltd.	Director
Pinyon Pines I Holding Company, LLC	Manager [1]
Pinyon Pines II Holding Company, LLC	Manager [1]
Pinyon Pines Wind I, LLC	Manager [1]
Pinyon Pines Wind II, LLC	Manager [1]
PPW Holdings, LLC	Manager [1]
Quad Cities Energy Company	Director

Anderson, Douglas L. (continued)

Business Entity	Title
Stony Creek Holdings, LLC	Manager [(1)]
Sundial Holding, LLC	Manager [(1)]
Tongonan Power Investment, Inc.	Chairman & Senior Vice President
Tongonan Power Investment, Inc.	Director
Topaz Solar Farms LLC	Manager [(1)]
TPZ Holding, LLC	Manager [(1)]
Two Rivers Inc.	Director
Visayas Geothermal Power Company	Senior Vice President & Assistant Corporate Secretary

Dunn, Micheal G.

Business Entity	Title
Centralia Mining Company	President
Centralia Mining Company	Director
Energy West Mining Company	President
Energy West Mining Company	Director
Glenrock Coal Company	President
Glenrock Coal Company	Director
Interwest Mining Company	President
Interwest Mining Company	Director
M&M Ranch Acquisition Company, LLC	Chairman & President
M&M Ranch Acquisition Company, LLC	Manager [(1)]
M&M Ranch Holding Company, LLC	Chairman & President
M&M Ranch Holding Company, LLC	Manager [(1)]
Pacific Minerals, Inc.	President
Pacific Minerals, Inc.	Director

Gale, Brent E.

Business Entity	Title
MidAmerican Energy Holdings Company	Senior Vice President

Goodman, Patrick J.

Business Entity	Title
Agua Caliente Solar Holdings LLC	Manager [(1)]
Agua Caliente Solar, LLC	Manager [(1)]
Alaska Gas Pipeline Company, LLC	Manager [(1)]
Alaska Gas Transmission Company, LLC	Manager [(1)]
Alaska Storage Holding Company, LLC	Manager [(1)]
American Pacific Finance Company	President
American Pacific Finance Company	Director
American Pacific Finance Company II	President
American Pacific Finance Company II	Director
AVSP 1A, LLC	Manager [(1)]
AVSP 1B, LLC	Manager [(1)]
AVSP 2A, LLC	Manager [(1)]
AVSP 2B, LLC	Manager [(1)]
AVSP Holding, LLC	Manager [(1)]
BG Energy Holding LLC	Director
BG Energy LLC	Director
Bishop Hill II Holdings, LLC	Manager [(1)]
Black Rock 1, LLC	Manager [(1)]
Black Rock 2, LLC	Manager [(1)]
Black Rock 3, LLC	Manager [(1)]

Goodman, Patrick J. (continued)

Business Entity	Title
Black Rock 4, LLC	Manager [(1)]
Black Rock 5, LLC	Manager [(1)]
Black Rock 6, LLC	Manager [(1)]
Broken Bow Wind II Holdings, LLC	Manager [(1)]
CalEnergy Company, Inc.	Director
CalEnergy Generation Operating Company	Director
CalEnergy Holdings, Inc.	Director
CalEnergy International Ltd.	Senior Vice President & Chief Financial Officer
CalEnergy International Ltd.	Director
CalEnergy International Services, Inc.	Director
CalEnergy International, Inc.	Director
CalEnergy Pacific Holdings Corp.	Director
CalEnergy U.K. Inc.	President
CalEnergy U.K. Inc.	Director
CE Administrative Services, Inc.	Director
CE Asia Limited	Senior Vice President & Chief Financial Officer
CE Asia Limited	Director
CE Black Rock Holdings LLC	Manager [(1)]
CE Butte Energy Holdings LLC	Manager [(1)]
CE Butte Energy LLC	Manager [(1)]
CE Casecnan II, Inc.	Director
CE Casecnan Ltd.	Senior Vice President & Chief Financial Officer
CE Casecnan Ltd.	Director
CE Casecnan Water and Energy Company, Inc.	Senior Vice President & Chief Financial Officer
CE Casecnan Water and Energy Company, Inc.	Director
CE Cebu Geothermal Power Company, Inc.	Senior Vice President & Chief Financial Officer
CE Cebu Geothermal Power Company, Inc.	Director
CE Electric (NY), Inc.	Director
CE Electric UK Holdings	Director
CE Electric, Inc.	Director
CE Geothermal, Inc.	Director
CE International (Bermuda) Limited	Senior Vice President & Chief Financial Officer
CE International (Bermuda) Limited	Director
CE International Investments, Inc.	President
CE International Investments, Inc.	Director
CE Luzon Geothermal Power Company, Inc.	Senior Vice President & Chief Financial Officer
CE Luzon Geothermal Power Company, Inc.	Director
CE Mahanagdong II, Inc.	Senior Vice President & Chief Financial Officer
CE Mahanagdong Ltd.	Senior Vice President & Chief Financial Officer
CE Mahanagdong Ltd.	Director
CE Obsidian Energy LLC	Manager [(1)]
CE Obsidian Holding LLC	Manager [(1)]
CE Philippines II, Inc.	Senior Vice President & Chief Financial Officer
CE Philippines Ltd.	Senior Vice President & Chief Financial Officer
CE Philippines Ltd.	Director
CE Power, Inc.	Director
CE Resource, LLC	Manager [(1)]
Constellation Energy Holdings LLC	Manager [(1)]
Cook Inlet Natural Gas Storage Alaska, LLC	Manager [(1)]
HomeServices of America, Inc.	Director
HomeServices of America, Inc.	Finance Committee Member
HomeServices Relocation, LLC	Manager [(1)]
Kern River Funding Corporation	Director
Kern River Gas Transmission Company	Executive Committee Member

Goodman, Patrick J. (continued)

Business Entity	Title
KR Acquisition 1, LLC	Vice President, Treasurer & Assistant Secretary
KR Acquisition 1, LLC	Manager [(1)]
KR Acquisition 2, LLC	Vice President, Treasurer & Assistant Secretary
KR Acquisition 2, LLC	Manager [(1)]
KR Holding, LLC	Vice President & Treasurer
KR Holding, LLC	Manager [(1)]
M&M Ranch Acquisition Company, LLC	Manager [(1)]
M&M Ranch Holding Company, LLC	Member
Magma Netherlands B.V.	Senior Vice President
Magma Netherlands B.V.	Director
MEHC Canada, LLC	Executive Vice President & Chief Financial Officer
MEHC Canada, LLC	Manager [(1)]
MEHC Insurance Services Ltd.	President & Treasurer
MEHC Insurance Services Ltd.	Director
MEHC Investment, Inc.	President, Chief Financial Officer & Treasurer
MEHC Investment, Inc.	Director
MEHC Merger Sub Inc.	Senior Vice President
MidAmerican AC Holding, LLC	Manager [(1)]
MidAmerican Canada Holdings Corporation	Director
MidAmerican Energy Holdings Company	Executive Vice President & Chief Financial Officer
MidAmerican Energy Machining Services LLC	Manager [(1)]
MidAmerican Funding, LLC	Manager [(1)]
MidAmerican Geothermal, LLC	Manager [(1)]
MidAmerican Hydro, LLC	Manager [(1)]
MidAmerican Nuclear Energy Company, LLC	Director
MidAmerican Nuclear Energy Holdings Company, LLC	Director
MidAmerican Solar, LLC	Manager [(1)]
MidAmerican Transmission, LLC	Manager [(1)]
MidAmerican Wind, LLC	Manager [(1)]
NNGC Acquisition, LLC	Manager [(1)]
Norming Investments B.V.	Senior Vice President & Chief Financial Officer
Northern Aurora, Inc.	President
Northern Aurora, Inc.	Director
Northern Electric plc.	Director
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Director
Northern Powergrid Limited	Director
Ormoc Cebu Ltd.	Senior Vice President & Chief Financial Officer
Ormoc Cebu Ltd.	Director
Pinyon Pines I Holding Company, LLC	Manager [(1)]
Pinyon Pines II Holding Company, LLC	Manager [(1)]
Pinyon Pines Wind I, LLC	Manager [(1)]
Pinyon Pines Wind II, LLC	Manager [(1)]
PPW Holdings, LLC	Manager [(1)]
Solar Star Arizona Holding, LLC	Manager [(1)]
Solar Star Arizona II Holding, LLC	Manager [(1)]
Solar Star Arizona III Holding, LLC	Manager [(1)]
Solar Star Arizona IV Holding, LLC	Manager [(1)]
Solar Star California XIX, LLC	Manager [(1)]
Solar Star California XX, LLC	Manager [(1)]
Stony Creek Holdings, LLC	Manager [(1)]
Sundial Holding, LLC	Manager [(1)]
Tongonan Power Investment, Inc.	Senior Vice President & Chief Financial Officer

Goodman, Patrick J. (continued)

Business Entity	Title
Tongonan Power Investment, Inc.	Director
Topaz Solar Farms LLC	Manager [1]
TPZ Holding, LLC	Manager [1]
Visayas Geothermal Power Company	Senior Vice President & Chief Financial Officer
Yorkshire Cayman Holding Limited	Director
Yorkshire Electricity Group plc	Director
Yorkshire Power Finance Limited	Director
Yorkshire Power Group Limited	Director

Moench, Mark C.

Business Entity	Title
PacifiCorp Foundation	Corporate Secretary

Reiten, R. Patrick

Business Entity	Title
PacifiCorp Foundation	Director

Stuver, Douglas K.

Business Entity	Title
Fossil Rock Fuels, LLC	Manager [1]
Fossil Rock Fuels, LLC	Chief Financial Officer

Walje, A. Richard

Business Entity	Title
PacifiCorp Foundation	Chairman

(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.

Changes in Successive Ownership Between the Regulated Utility and Affiliated Interest
For the Year Ended December 31, 2012

Effective July 1, 2012, PacifiCorp Environmental Remediation Company ("PERCo"), a wholly owned subsidiary of PacifiCorp, was dissolved, and all assets and liabilities of PERCo were assumed by PacifiCorp. PacifiCorp Investment Management, Inc. ("PIMI"), a wholly owned subsidiary of PacifiCorp, previously performed management services for PERCo. Effective July 1, 2012, PIMI was dissolved.

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 MidAmerican Energy Holdings Company's parent company, Berkshire Hathaway, as of December 31, 2012. Refer to Exhibit 21.1 of the MidAmerican Energy Holdings Company ("MEHC") Form 10-K (File No. 001-14881) for a list of certain subsidiaries of MEHC as of December 31, 2012.

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.

Narrative Descriptions for Each Affiliated Entity

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, 2012. Services provided by PacifiCorp and charged to affiliates related primarily to administrative services provided under the Intercompany Administrative Services Agreement ("IASA") among MidAmerican Energy Holdings Company ("MEHC") and its affiliates, as well as information technology, finance and administrative support services. Services provided by affiliates and charged to PacifiCorp related primarily to coal mining, the transportation of natural gas and coal, financial services, relocation services and administrative services provided under the IASA. Refer to Section III for information regarding the Umbrella Loan Agreement between PacifiCorp and Pacific Minerals, Inc. Refer to Section V for a discussion of the tax allocation agreement between PacifiCorp and its affiliates. Throughout this report, the term "services" includes labor, as well as overheads and related employee expenses.

Although PacifiCorp provides electricity to certain affiliates within its service territory, such transactions are excluded from this report as they are billed at tariff rates. Due to the volume and breadth of the Berkshire Hathaway Inc. ("Berskshire 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.

BNSF Railway Company ("BNSF") – BNSF is 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.

Marmon Holdings, Inc. ("Marmon") – At December 31, 2012, Berkshire Hathaway held an 87% ownership interest in Marmon. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. During the year ended December 31, 2012, the following Marmon affiliates provided materials and equipment parts to PacifiCorp in the normal course of business: Marmon Utility LLC, Graver Water Systems, LLC and Marmon/Keystone Corporation.

Wells Fargo & Company ("Wells Fargo") – At December 31, 2012, Berkshire Hathaway held a nine percent ownership interest in Wells Fargo. Wells Fargo is a financial services company providing banking, insurance, trust and investments, mortgage banking, investment banking, retail banking, brokerage, and consumer and commercial finance to consumers, businesses and institutions. Wells Fargo provides PacifiCorp various financial services, including commodity swaps and banking services.

The Hartford Steam Boiler Inspection and Insurance Company ("Hartford Steam Boiler") – At December 31, 2012, Berkshire Hathaway held an 11% ownership interest in Munich Re, which indirectly wholly owns Hartford Steam Boiler. Hartford Steam Boiler is a specialty insurer and also provides inspection services, loss reduction and engineering-based risk management. Hartford Steam Boiler provides PacifiCorp with transformer oil and gas analysis.

Moody's Investors Service ("Moody's") – At December 31, 2012, Berkshire Hathaway held a 13% ownership interest in Moody's Corporation, which wholly owns Moody's. Moody's provides credit ratings and research covering debt instruments and securities. Moody's provides PacifiCorp with credit rating services.

International Business Machines Corporation ("IBM") – At December 31, 2012, Berkshire Hathaway held a six percent ownership interest in IBM. IBM provides integrated solutions that leverage information technology and knowledge of business processes, drawing from a portfolio of consulting, delivery and implementation services, enterprise software, systems and financing. IBM provides PacifiCorp with computer hardware and software and computer systems consulting and maintenance services.

Lee Enterprises, Incorporated ("Lee Enterprises") – During the second quarter of 2012, Berkshire Hathaway's ownership in Lee Enterprises surpassed five percent of Lee Enterprises' outstanding common shares, and subsequently fell to less than five percent during the third quarter of 2012. As a result, Lee Enterprises was an affiliate of PacifiCorp during the second and third quarters of 2012. Accordingly, this report reflects transactions between PacifiCorp and Lee Enterprises that occurred between April 1, 2012 and September 30, 2012. Lee Enterprises is a provider of local news and information and a platform for advertising through both print and digital platforms. Lee Enterprises provides PacifiCorp with job postings and legal notices in newspapers.

DIRECTV – During the fourth quarter of 2012, Berkshire Hathaway's ownership in DIRECTV surpassed five percent of DIRECTV's outstanding common shares. As a result, DIRECTV became a PacifiCorp affiliate in the fourth quarter of 2012. Accordingly, this report reflects transactions between PacifiCorp and DIRECTV that occurred between October 1, 2012 and December 31, 2012. At December 31, 2012, Berkshire Hathaway held a six percent ownership interest in DIRECTV. DIRECTV is a provider of digital television entertainment. DIRECTV provides PacifiCorp with television programming.

Symetra Life Insurance Company ("Symetra") – At December 31, 2012, Berkshire Hathaway held a 13% ownership interest in Symetra Financial Corporation, which wholly owns Symetra Life Insurance Company. Symetra Financial Corporation is a financial services company in the life insurance industry. Symetra provides Energy West Mining Company with excess loss insurance coverage.

MidAmerican Energy Holdings Company – a holding company owning subsidiaries that are principally engaged in energy businesses. MEHC is a consolidated subsidiary of Berkshire Hathaway. As of January 31, 2013, Berkshire Hathaway owned approximately 89.8% of MEHC's common stock. The remainder of MEHC's common stock is owned by a private investor group that includes Walter Scott, Jr.,[(1)] a director of MEHC (5.5% ownership interest as of January 31, 2013) and Gregory E. Abel, PacifiCorp's Chairman of the Board of Directors and Chief Executive Officer (0.8% ownership interest as of January 31, 2013). MEHC and its subsidiaries provide services to PacifiCorp under the IASA. PacifiCorp also provides services to MEHC and its subsidiaries under the IASA. Refer to Section VII for further discussion.

[(1)] Excludes 2,878,000 shares held by family members and family trusts and corporations, or Scott Family Interests, as to which Mr. Scott disclaims beneficial ownership.

MHC Inc. - a holding company owning all of the common stock of MidAmerican Energy Company. MHC Inc. provides services to PacifiCorp under the IASA.

MidAmerican Energy Company ("MEC") – an indirect wholly owned subsidiary of MEHC. MEC is principally engaged in the business of generating, transmitting, distributing and selling electricity and in distributing, selling and transporting natural gas. MEC provides services to PacifiCorp under the IASA. PacifiCorp also provides services to MEC under the IASA. For information regarding equipment transfers between PacifiCorp and MEC, refer to Section V.

HomeServices of America, Inc. ("HomeServices") – a majority-owned subsidiary of MEHC. HomeServices is a full-service residential real estate brokerage firm whose services include relocation services, including to employees of PacifiCorp and its affiliates. PacifiCorp provides services to HomeServices under the IASA.

Kern River Gas Transmission Company ("Kern River") – an indirect wholly owned subsidiary of MEHC, 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 provides transportation of natural gas to certain of PacifiCorp's generating facilities in Utah and provides services to PacifiCorp under the IASA. PacifiCorp also provides services to Kern River under the IASA.

MEHC Insurance Services Ltd. ("MEISL") – a wholly owned subsidiary of MEHC that provided a captive insurance program to PacifiCorp. MEISL covered all or significant portions of the property damage and liability insurance deductibles in many of PacifiCorp's policies, as well as overhead distribution and transmission line property damage. PacifiCorp has no equity interest in MEISL and has no obligation to contribute equity or loan funds to MEISL. The policy coverage period expired on March 20, 2011 and was not renewed; however, MEISL will continue to cover claims by PacifiCorp arising during the prior policy periods.

CalEnergy Generation Operating Company ("CalEnergy Generation") – an indirect wholly owned subsidiary of MEHC. CalEnergy Generation is organized to manage and operate independent power projects in the United States. PacifiCorp provides services to CalEnergy Generation under the IASA.

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

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

MEC Construction Services Co. ("MCS") – an indirect wholly owned subsidiary of MEHC. MCS is a provider of non-regulated utility construction services. PacifiCorp provides services to MCS under the IASA.

Cordova Energy Company LLC ("Cordova") – an indirect wholly owned subsidiary of MEHC. Cordova owns a 537-megawatt natural gas-fueled electric generation facility in Illinois. PacifiCorp provides services to Cordova under the IASA.

Northern Powergrid Holdings Company ("Northern Powergrid") – an indirect wholly owned subsidiary of MEHC. Northern Powergrid owns two companies that distribute electricity in Great Britain: Northern Powergrid (Northeast) Limited and Northern Powergrid (Yorkshire) plc. Northern Powergrid also owns an engineering contracting business that provides electrical infrastructure contracting services to third parties and a hydrocarbon exploration and development business that is focused on developing integrated upstream gas projects in Europe and Australia. PacifiCorp provides services to Northern Powergrid under the IASA.

CalEnergy Philippines – a group of wholly owned and majority owned subsidiaries of MEHC located in the Philippines. The primary operating asset within this group is a 150-megawatt hydroelectric power generation project owned by CE Casecnan Water and Energy Company, Inc. PacifiCorp provides services to CalEnergy Philippines under the IASA.

Iowa Realty Co., Inc. ("Iowa Realty") – a wholly owned subsidiary of HomeServices of America, Inc. Iowa Realty provides real estate brokerage and relocation services in Iowa. PacifiCorp provides services to Iowa Realty under the IASA.

M&M Ranch Acquisition Company, LLC ("M&M Ranch") - an indirect wholly owned subsidiary of MEHC. M&M Ranch holds real property and certain other development assets in Johnson County, Wyoming. M&M Ranch provides services to PacifiCorp under the IASA.

MidAmerican Renewables, LLC ("MRE") – a wholly owned subsidiary of MEHC. MRE was established to identify and invest in renewable energy projects. MRE provides services to PacifiCorp under the IASA. PacifiCorp also provides services to MRE under the IASA.

Electric Transmission America, LLC ("ETA") – a joint venture owned equally by MEHC America Transco, LLC, an indirect wholly owned subsidiary of MEHC, and subsidiaries of American Electric Power Company, Inc. ETA pursues transmission opportunities in North America outside of the Electric Reliability Council of Texas. PacifiCorp provides services to ETA under the IASA.

Electric Transmission Texas, LLC ("ETT") – a joint venture owned equally by MEHC Texas Transco, LLC, an indirect wholly owned subsidiary of MEHC, and subsidiaries of American Electric Power Company, Inc. ETT owns and operates electric transmission assets in the Electric Reliability Council of Texas. PacifiCorp provides services to ETT under the IASA.

MEHC Canada, LLC ("MEHC Canada") – a wholly owned subsidiary of MEHC. MEHC Canada invests in transmission and generation opportunities in Canada. PacifiCorp provides services to MEHC Canada under the IASA.

Midwest Power Transmission Iowa, LLC ("MPTIA") – an indirect wholly owned subsidiary of MEHC. MPTIA was established to identify and invest in transmission projects located in Iowa. PacifiCorp provides services to MPTIA under the IASA.

Midwest Power Transmission Illinois, LLC ("MPTIL") – an indirect wholly owned subsidiary of MEHC. MPTIL was established to identify and invest in transmission projects located in Illinois. PacifiCorp provides services to MPTIL under the IASA.

Pinyon Pines Wind I, LLC ("Pinyon Pines I") – an indirect wholly owned subsidiary of MEHC. Pinyon Pines I owns and operates a 168-megawatt wind project located near Tehachapi, California. PacifiCorp provides services to Pinyon Pines I under the IASA.

Pinyon Pines Wind II, LLC ("Pinyon Pines II") – an indirect wholly owned subsidiary of MEHC. Pinyon Pines II owns and operates a 132-megawatt wind project located near Tehachapi, California. PacifiCorp provides services to Pinyon Pines II under the IASA.

Bishop Hill Interconnection LLC ("BH Interconnection") – 50% owned by Bishop Hill Energy II, LLC, an indirect wholly owned subsidiary of MEHC. BH Interconnection provides transmission service to Bishop Hill Energy II, LLC. PacifiCorp provides services to BH Interconnection under the IASA.

MidAmerican Transmission, LLC ("MTL") – a wholly owned subsidiary of MEHC. MTL is engaged in various joint ventures to develop, own and operate transmission assets and is pursuing additional investment opportunities in both the United States and Canada. PacifiCorp provides services to MTL under the IASA.

Topaz Solar Farms LLC ("Topaz") – an indirect wholly owned subsidiary of MEHC. Topaz is constructing a 586-megawatt solar project in San Luis Obispo County, California. PacifiCorp provides services to Topaz under the IASA.

Racom Corporation ("Racom") – At December 31, 2012, MHC Investment Company, an indirect wholly owned subsidiary of MEHC, held a 17% ownership interest in Racom. Racom is a provider of two-way radio communication, broadband mobile data and wireless point-to-point solutions. Racom provides radio installation services to PacifiCorp.

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

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 affiliates have operations, employees or interests. PacifiCorp Foundation operates as the Rocky Mountain Power Foundation and the Pacific Power Foundation. PacifiCorp provides administrative services to the PacifiCorp Foundation.

Energy West Mining Company ("Energy West") – a wholly owned subsidiary of PacifiCorp, Energy West provides coal-mining services to PacifiCorp utilizing PacifiCorp's assets and mines coal from PacifiCorp-owned mines in Emery County, Utah to supply PacifiCorp's Huntington, Hunter and Carbon generating facilities. PacifiCorp provides administrative services to Energy West. Energy West costs are fully absorbed by PacifiCorp.

Interwest Mining Company ("Interwest Mining") – a wholly owned subsidiary of PacifiCorp, Interwest Mining manages PacifiCorp's mining operations and charges management services to Pacific Minerals, Inc., Bridger Coal Company, Energy West and Fossil Rock Fuels, LLC. Interwest Mining charges a management fee to Energy West and Pacific Minerals, Inc. that is intended to compensate it, without profit, for its cost of managing these entities. PacifiCorp provides financial support services and employee benefits to Interwest Mining and these costs are included in the management services that Interwest Mining charges. Interwest Mining provides administrative services to PacifiCorp. All costs incurred by Interwest Mining are absorbed by PacifiCorp, Pacific Minerals, Inc., Bridger Coal Company, Energy West and Fossil Rock Fuels, LLC.

Fossil Rock Fuels, LLC ("Fossil Rock") – a wholly owned subsidiary of PacifiCorp. Fossil Rock serves as the leaseholder for certain coal reserves and may ultimately provide coal-mining services to PacifiCorp.

PacifiCorp Environmental Remediation Company ("PERCo") – a wholly owned subsidiary of PacifiCorp that evaluated, managed and resolved certain environmental remediation activities on behalf of PacifiCorp utilizing PacifiCorp's employees. PERCo was dissolved on July 1, 2012 and all assets and liabilities of PERCo were assumed by PacifiCorp.

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 between PMI and IERC. PMI owns 66.67% and IERC owns 33.33% of Bridger Coal. Bridger Coal provides coal from the Bridger mine to the Jim Bridger generating facility. PacifiCorp provides administrative services to Bridger Coal.

Trapper Mining Inc. – PacifiCorp owns a 21.40% interest in Trapper Mining Inc., which operates a coal mine at the Craig "mine-mouth" operation (generating station located next to the mine) outside Craig, Colorado. The remaining ownership in Trapper Mining Inc. is as follows: Salt River Project Agricultural Improvement and Power District (32.10%), Tri-State Generation and Transmission Association, Inc. (26.57%) and Platte River Power Authority (19.93%). Two of PacifiCorp's employees serve on the Trapper Mining Inc. board of directors. PacifiCorp is compensated for this service.

Huntington Cleveland Irrigation Company ("HCIC") is a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 34% of HCIC's water shares. PacifiCorp pays 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 receiving access to water used by PacifiCorp's Huntington generating facility. PacifiCorp also made capital investments in HCIC through December 31, 2010 to ensure a long-term, firm water supply for its Huntington generating facility.

Ferron Canal & Reservoir Company ("FC&RC") is a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 37% of the outstanding stock in FC&RC. PacifiCorp pays annual assessment fees to FC&RC to help cover its operating and maintenance costs, as well as other costs pertinent to conducting its business, in exchange for receiving access to water used by PacifiCorp's Hunter generating facility. PacifiCorp also contracts additional water from FC&RC, which is made available to the Hunter generating facility through a long-term agreement between FC&RC and PacifiCorp. The agreement calls for PacifiCorp to make an annual payment to FC&RC and in return, FC&RC provides PacifiCorp up to 7,000 acre-feet of water.

Cottonwood Creek Consolidated Irrigation Company ("CCCIC") is a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 26% of the outstanding stock in CCCIC. PacifiCorp pays 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 receiving access to water used by PacifiCorp's Hunter generating facility. PacifiCorp is also making capital investments in CCCIC to ensure a long-term, firm water supply for its Hunter generating facility. In 2012, CCCIC leased certain property from PacifiCorp.

I. D. Financial Statements

Financial statements or trial balances for the year ended December 31, 2012 are included in Section II. Transactions.

II. Transactions

The following pages include the following information about services 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 Appendix A for a discussion of commission orders approving transactions with affiliates.

At times, entities controlled by PacifiCorp directly transact with one another. Additionally, entities controlled by PacifiCorp may transact directly with MidAmerican Energy Holdings Company and its subsidiaries. As PacifiCorp is not 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.

BNSF Railway Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Rail services	$ 34,155,587	$ -
Right-of-way fees	37,107	-
Total	$ 34,192,694	$ -
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 Form 10-K for the year ended December 31, 2012 (File No. 1-6324) at www.sec.gov.

BNSF Railway Company and Subsidiaries

Consolidated Statements of Income

In millions

	Successor			Predecessor
	Year Ended December 31, 2012	**Year Ended December 31, 2011**	**February 13 – December 31, 2010**	**January 1 – February 12, 2010**
Revenues	**$ 20,478**	$ 19,229	$ 14,835	$ 1,768
Operating expenses:				
Compensation and benefits	**4,472**	4,288	3,544	439
Fuel	**4,459**	4,267	2,687	329
Purchased services	**2,122**	2,009	1,787	211
Depreciation and amortization	**1,888**	1,807	1,531	192
Equipment rents	**810**	779	670	97
Materials and other	**764**	808	652	1
Total operating expenses	**14,515**	13,958	10,871	1,269
Operating income	**5,963**	5,271	3,964	499
Interest expense	**55**	73	72	16
Interest income, related parties	**(57)**	(32)	(15)	(1)
Other expense, net	**11**	10	8	2
Income before income taxes	**5,954**	5,220	3,899	482
Income tax expense	**2,234**	1,947	1,517	200
Net income	**$ 3,720**	$ 3,273	$ 2,382	$ 282

See accompanying Notes to Consolidated Financial Statements.

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

In millions

	Successor	
	December 31, 2012	**December 31, 2011**
Assets		
Current assets:		
Cash and cash equivalents	**$ 350**	$ 293
Accounts receivable, net	**1,146**	1,265
Materials and supplies	**800**	739
Current portion of deferred income taxes	**340**	295
Other current assets	**145**	190
Total current assets	**2,781**	2,782
Property and equipment, net of accumulated depreciation of $1,623 and $1,056, respectively	**50,056**	48,033
Goodwill	**14,803**	14,803
Intangible assets, net	**1,114**	1,420
Other assets	**1,870**	1,949
Total assets	**$ 70,624**	$ 68,987
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	**$ 2,970**	$ 3,093
Long-term debt due within one year	**203**	226
Total current liabilities	**3,173**	3,319
Deferred income taxes	**16,510**	15,847
Long-term debt	**1,622**	1,845
Intangible liabilities, net	**1,214**	1,496
Casualty and environmental liabilities	**750**	905
Pension and retiree health and welfare liability	**786**	769
Other liabilities	**944**	998
Total liabilities	**24,999**	25,179
Commitments and contingencies (see Notes 5, 12 and 13)		
Stockholder's equity:		
Common stock, $1 par value, 1,000 shares authorized; issued and outstanding and paid-in-capital	**42,920**	42,920
Retained earnings	**9,375**	5,655
Intercompany notes receivable	**(6,425)**	(4,564)
Accumulated other comprehensive loss	**(245)**	(203)
Total stockholder's equity	**45,625**	43,808
Total liabilities and stockholder's equity	**$ 70,624**	$ 68,987

See accompanying Notes to Consolidated Financial Statements.

Marmon Utility LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Materials	$ 112,701	$ -
Total	$ 112,701	$ -
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) Transactions with Marmon Utility LLC are provided 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.

Graver Water Systems, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Equipment parts	$ 3,739	$ -
Total	$ 3,739	$ -
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) Transactions with Graver Water Systems, LLC are provided to PacifiCorp in the normal course of business at standard pricing.

Graver Water Systems, LLC is not a public company, and its financial statements are not available.

Marmon/Keystone Corporation
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Materials	$ 354	$ -
Total	$ 354	$ -
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) Transactions with Marmon/Keystone Corporation are provided to PacifiCorp in the normal course of business at standard pricing.

Marmon/Keystone Corporation is not a public company, and its financial statements are not available.

Wells Fargo & Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Natural gas swaps [(a)]	$ 17,545,110	$ -
Banking fees	2,505,567	-
Total	$ 20,050,677	$ -
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 the financial impact realized on natural gas swaps during the year ended December 31, 2012. In conjunction with these swap arrangements, PacifiCorp had no collateral at Wells Fargo & Company at December 31, 2012. Please refer to further discussion below.

(b) Wells Fargo & Company provides financial services to PacifiCorp in the normal course of business at standard pricing.

The costs incurred with Wells Fargo & Company for the natural gas swaps included above are only one component of PacifiCorp's overall risk management process, which is designed to identify, assess, monitor, report, manage and mitigate each of the various types of risk involved in PacifiCorp's business, including commodity risk. PacifiCorp manages certain risks, including price risk, relating to its supply of electricity and fuel requirements by entering into various contracts, which may be accounted for as derivatives, including forwards, options, swaps and other agreements. PacifiCorp's energy costs are subject to numerous operational and economic factors such as planned and unplanned outages; fuel commodity prices; fuel transportation costs; weather; environmental considerations; transmission constraints; and wholesale market prices of electricity. For further information regarding PacifiCorp's risk management process and hedging activities, including its use of commodity derivative contracts, please refer to PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2012.

For further information on the following financial statements, refer to Wells Fargo & Company's Form 10-K for the year ended December 31, 2012 (File No. 001-2979) at www.sec.gov.

Wells Fargo & Company and Subsidiaries

Consolidated Statement of Income

(in millions, except per share amounts)	Year ended December 31, 2012	2011	2010
Interest income			
Trading assets	$ 1,358	1,440	1,098
Securities available for sale	8,098	8,475	9,666
Mortgages held for sale	1,825	1,644	1,736
Loans held for sale	41	58	101
Loans	36,482	37,247	39,760
Other interest income	587	548	435
Total interest income	48,391	49,412	52,796
Interest expense			
Deposits	1,727	2,275	2,832
Short-term borrowings	79	80	92
Long-term debt	3,110	3,978	4,888
Other interest expense	245	316	227
Total interest expense	5,161	6,649	8,039
Net interest income	43,230	42,763	44,757
Provision for credit losses	7,217	7,899	15,753
Net interest income after provision for credit losses	36,013	34,864	29,004
Noninterest income			
Service charges on deposit accounts	4,683	4,280	4,916
Trust and investment fees	11,890	11,304	10,934
Card fees	2,838	3,653	3,652
Other fees	4,519	4,193	3,990
Mortgage banking	11,638	7,832	9,737
Insurance	1,850	1,960	2,126
Net gains from trading activities	1,707	1,014	1,648
Net gains (losses) on debt securities available for sale (1)	(128)	54	(324)
Net gains from equity investments (2)	1,485	1,482	779
Operating leases	567	524	815
Other	1,807	1,889	2,180
Total noninterest income	42,856	38,185	40,453
Noninterest expense			
Salaries	14,689	14,462	13,869
Commission and incentive compensation	9,504	8,857	8,692
Employee benefits	4,611	4,348	4,651
Equipment	2,068	2,283	2,636
Net occupancy	2,857	3,011	3,030
Core deposit and other intangibles	1,674	1,880	2,199
FDIC and other deposit assessments	1,356	1,266	1,197
Other	13,639	13,286	14,182
Total noninterest expense	50,398	49,393	50,456
Income before income tax expense	28,471	23,656	19,001
Income tax expense	9,103	7,445	6,338
Net income before noncontrolling interests	19,368	16,211	12,663
Less: Net income from noncontrolling interests	471	342	301
Wells Fargo net income	$ 18,897	15,869	12,362
Less: Preferred stock dividends and other	898	844	730
Wells Fargo net income applicable to common stock	$ 17,999	15,025	11,632
Per share information			
Earnings per common share	$ 3.40	2.85	2.23
Diluted earnings per common share	3.36	2.82	2.21
Dividends declared per common share	0.88	0.48	0.20
Average common shares outstanding	5,287.6	5,278.1	5,226.8
Diluted average common shares outstanding	5,351.5	5,323.4	5,263.1

(1) Total other-than-temporary impairment (OTTI) losses (gains) were $3 million, $349 million and $500 million for the year ended December 31, 2012, 2011 and 2010, respectively. Of total OTTI, losses of $240 million, $423 million and $672 million were recognized in earnings, and gains of $(237) million, $(74) million and $(172) million were recognized as non-credit-related OTTI in other comprehensive income for the year ended December 31, 2012, 2011 and 2010, respectively.

(2) Includes OTTI losses of $176 million, $288 million and $268 million for the year ended December 31, 2012, 2011 and 2010, respectively.

The accompanying notes are an integral part of these statements.

Wells Fargo & Company and Subsidiaries

Consolidated Balance Sheet

(in millions, except shares)	December 31, 2012	2011
Assets		
Cash and due from banks	$ **21,860**	19,440
Federal funds sold, securities purchased under resale agreements and other short-term investments	**137,313**	44,367
Trading assets	**57,482**	77,814
Securities available for sale	**235,199**	222,613
Mortgages held for sale (includes $42,305 and $44,791 carried at fair value)	**47,149**	48,357
Loans held for sale (includes $6 and $1,176 carried at fair value)	**110**	1,338
Loans (includes $6,206 and $5,916 carried at fair value)	**799,574**	769,631
Allowance for loan losses	**(17,060)**	(19,372)
Net loans	**782,514**	750,259
Mortgage servicing rights:		
Measured at fair value	**11,538**	12,603
Amortized	**1,160**	1,408
Premises and equipment, net	**9,428**	9,531
Goodwill	**25,637**	25,115
Other assets	**93,578**	101,022
Total assets (1)	$ **1,422,968**	1,313,867
Liabilities		
Noninterest-bearing deposits	$ **288,207**	244,003
Interest-bearing deposits	**714,628**	676,067
Total deposits	**1,002,835**	920,070
Short-term borrowings	**57,175**	49,091
Accrued expenses and other liabilities	**76,668**	77,665
Long-term debt (includes $1 and $0 carried at fair value)	**127,379**	125,354
Total liabilities (2)	**1,264,057**	1,172,180
Equity		
Wells Fargo stockholders' equity:		
Preferred stock	**12,883**	11,431
Common stock – $1-2/3 par value, authorized 9,000,000,000 shares; issued 5,481,811,474 shares and 5,358,522,061 shares	**9,136**	8,931
Additional paid-in capital	**59,802**	55,957
Retained earnings	**77,679**	64,385
Cumulative other comprehensive income	**5,650**	3,207
Treasury stock – 215,497,298 shares and 95,910,425 shares	**(6,610)**	(2,744)
Unearned ESOP shares	**(986)**	(926)
Total Wells Fargo stockholders' equity	**157,554**	140,241
Noncontrolling interests	**1,357**	1,446
Total equity	**158,911**	141,687
Total liabilities and equity	$ **1,422,968**	1,313,867

(1) Our consolidated assets at December 31, 2012 and December 31, 2011, include the following assets of certain variable interest entities (VIEs) that can only be used to settle the liabilities of those VIEs: Cash and due from banks, $260 million and $321 million; Trading assets, $114 million and $293 million; Securities available for sale, $2.8 billion and $3.3 billion; Mortgages held for sale, $469 million and $444 million; Net loans, $10.6 billion and $12.0 billion; Other assets, $457 million and $1.9 billion, and Total assets, $14.6 billion and $18.2 billion, respectively.

(2) Our consolidated liabilities at December 31, 2012 and December 31, 2011, include the following VIE liabilities for which the VIE creditors do not have recourse to Wells Fargo: Short-term borrowings, $0 and $24 million; Accrued expenses and other liabilities, $134 million and $175 million; Long-term debt, $3.5 billion and $4.9 billion; and Total liabilities, $3.6 billion and $5.1 billion, respectively.

The accompanying notes are an integral part of these statements.

The Hartford Steam Boiler Inspection and Insurance Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Transformer oil and gas analysis	$ 20,741	$ -
Total	$ 20,741	$ -
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 Hartford Steam Boiler Inspection and Insurance Company provides services to PacifiCorp in the normal course of business at standard pricing.

The Hartford Steam Boiler Inspection and Insurance Company is not a public company, and its financial statements are not available.

Moody's Investors Service
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Rating agency fees	$ 517,067	$ -
Total	$ 517,067	$ -
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, 2012 (File No. 1-14037) at www.sec.gov.

MOODY'S CORPORATION

CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions, except per share data)

	Year Ended December 31,		
	2012	**2011**	**2010**
Revenue	**$ 2,730.3**	$ 2,280.7	$ 2,032.0
Expenses			
Operating	**795.0**	683.5	604.8
Selling, general and administrative	**752.2**	629.6	588.0
Goodwill impairment charge	**12.2**	—	—
Restructuring	**—**	—	0.1
Depreciation and amortization	**93.5**	79.2	66.3
Total expenses	**1,652.9**	1,392.3	1,259.2
Operating income	**1,077.4**	888.4	772.8
Interest income (expense), net	**(63.8)**	(62.1)	(52.5)
Other non-operating income (expense), net	**10.4**	13.5	(5.9)
Non-operating income (expense), net	**(53.4)**	(48.6)	(58.4)
Income before provision for income taxes	**1,024.0**	839.8	714.4
Provision for income taxes	**324.3**	261.8	201.0
Net income	**699.7**	578.0	513.4
Less: Net income attributable to noncontrolling interests	**9.7**	6.6	5.6
Net income attributable to Moody's	**$ 690.0**	$ 571.4	$ 507.8
Earnings per share			
Basic	**$ 3.09**	$ 2.52	$ 2.16
Diluted	**$ 3.05**	$ 2.49	$ 2.15
Weighted average shares outstanding			
Basic	**223.2**	226.3	235.0
Diluted	**226.6**	229.4	236.6

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

MOODY'S CORPORATION

CONSOLIDATED BALANCE SHEETS

(Amounts in millions, except share and per share data)

	December 31, 2012	December 31, 2011
ASSETS		
Current assets:		
Cash and cash equivalents	**$ 1,755.4**	$ 760.0
Short-term investments	**17.9**	14.8
Accounts receivable, net of allowances of $29.1 in 2012 and $28.0 in 2011	**621.8**	489.8
Deferred tax assets, net	**38.7**	82.2
Other current assets	**91.9**	77.6
Total current assets	**2,525.7**	1,424.4
Property and equipment, net	**307.1**	326.8
Goodwill	**637.1**	642.9
Intangible assets, net	**226.5**	253.6
Deferred tax assets, net	**168.5**	146.4
Other assets	**96.0**	82.0
Total assets	**$ 3,960.9**	$ 2,876.1
LIABILITIES, REDEEMABLE NONCONTROLLING INTEREST AND SHAREHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Accounts payable and accrued liabilities	**$ 555.3**	$ 452.3
Unrecognized tax benefits	**—**	90.0
Current portion of long-term debt	**63.8**	71.3
Deferred revenue	**545.8**	520.4
Total current liabilities	**1,164.9**	1,134.0
Non-current portion of deferred revenue	**94.9**	97.7
Long-term debt	**1,607.4**	1,172.5
Deferred tax liabilities, net	**58.1**	49.6
Unrecognized tax benefits	**156.6**	115.4
Other liabilities	**410.1**	404.8
Total liabilities	**3,492.0**	2,974.0
Contingencies (Note 17)		
Redeemable noncontrolling interest	**72.3**	60.5
Shareholders' equity (deficit):		
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 $.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2012 and December 31, 2011, respectively.	**3.4**	3.4
Capital surplus	**365.1**	394.5
Retained earnings	**4,713.3**	4,176.1
Treasury stock, at cost; 119,650,254 and 120,462,232 shares of common stock at December 31, 2012 and December 31, 2011, respectively	**(4,614.5)**	(4,635.5)
Accumulated other comprehensive loss	**(82.1)**	(107.5)
Total Moody's shareholders' equity (deficit)	**385.2**	(169.0)
Noncontrolling interests	**11.4**	10.6
Total shareholders' equity (deficit)	**396.6**	(158.4)
Total liabilities, redeemable noncontrolling interest and shareholders' equity (deficit)	**$ 3,960.9**	$ 2,876.1

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

International Business Machines Corporation
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Computer hardware and software and computer systems consulting and maintenance services	$ 2,167,361	$ -
Total	$ 2,167,361	$ -
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) International Business Machines Corporation provides services to PacifiCorp in the normal course of business at standard pricing.

For further information on the following financial statements, refer to International Business Machines Corporation's Form 10-K for the year ended December 31, 2012 (File No. 1-2360) at www.sec.gov.

Consolidated Statement of Earnings

International Business Machines Corporation and Subsidiary Companies

($ in millions except per share amounts)

For the year ended December 31:	Notes	2012	2011	2010
Revenue				
Services		$ 59,453	$ 60,721	$56,868
Sales		43,014	44,063	40,736
Financing		2,040	2,132	2,267
Total revenue		104,507	106,916	99,870
Cost				
Services		39,166	40,740	38,383
Sales		13,956	14,973	14,374
Financing		1,087	1,065	1,100
Total cost		54,209	56,778	53,857
Gross profit		50,298	50,138	46,014
Expense and other income				
Selling, general and administrative		23,553	23,594	21,837
Research, development and engineering	O	6,302	6,258	6,026
Intellectual property and custom development income		(1,074)	(1,108)	(1,154)
Other (income) and expense		(843)	(20)	(787)
Interest expense	D&J	459	411	368
Total expense and other income		28,396	29,135	26,291
Income before income taxes		21,902	21,003	19,723
Provision for income taxes	N	5,298	5,148	4,890
Net income		$ 16,604	$ 15,855	$14,833
Earnings per share of common stock				
Assuming dilution	P	$ 14.37	$ 13.06	$ 11.52
Basic	P	$ 14.53	$ 13.25	$ 11.69
Weighted-average number of common shares outstanding				
Assuming dilution		1,155,449,317	1,213,767,985	1,287,355,388
Basic		1,142,508,521	1,196,951,006	1,268,789,202

Amounts may not add due to rounding.

The accompanying notes on pages 76 through 138 are an integral part of the financial statements.

Consolidated Statement of Financial Position

International Business Machines Corporation and Subsidiary Companies

($ in millions except per share amounts)

At December 31:	Notes	2012	2011
Assets			
Current assets			
Cash and cash equivalents		$ 10,412	$ 11,922
Marketable securities	D	717	0
Notes and accounts receivable—trade (net of allowances of $255 in 2012 and $256 in 2011)		10,667	11,179
Short-term financing receivables (net of allowances of $288 in 2012 and $311 in 2011)	F	18,038	16,901
Other accounts receivable (net of allowances of $17 in 2012 and $11 in 2011)		1,873	1,481
Inventories	E	2,287	2,595
Deferred taxes	N	1,415	1,601
Prepaid expenses and other current assets		4,024	5,249
Total current assets		49,433	50,928
Property, plant and equipment	G	40,501	40,124
Less: Accumulated depreciation	G	26,505	26,241
Property, plant and equipment—net	G	13,996	13,883
Long-term financing receivables (net of allowances of $66 in 2012 and $38 in 2011)	F	12,812	10,776
Prepaid pension assets	S	945	2,843
Deferred taxes	N	3,973	3,503
Goodwill	I	29,247	26,213
Intangible assets—net	I	3,787	3,392
Investments and sundry assets	H	5,021	4,895
Total assets		$ 119,213	$ 116,433
Liabilities and equity			
Current liabilities			
Taxes	N	$ 4,948	$ 3,313
Short-term debt	D&J	9,181	8,463
Accounts payable		7,952	8,517
Compensation and benefits		4,745	5,099
Deferred income		11,952	12,197
Other accrued expenses and liabilities		4,847	4,535
Total current liabilities		43,625	42,123
Long-term debt	D&J	24,088	22,857
Retirement and nonpension postretirement benefit obligations	S	20,418	18,374
Deferred income		4,491	3,847
Other liabilities	K	7,607	8,996
Total liabilities		100,229	96,197
Contingencies and commitments	M		
Equity	L		
IBM stockholders' equity			
Common stock, par value $.20 per share, and additional paid-in capital		50,110	48,129
Shares authorized: 4,687,500,000			
Shares issued (2012—2,197,561,159; 2011—2,182,469,838)			
Retained earnings		117,641	104,857
Treasury stock, at cost (shares: 2012—1,080,193,483; 2011—1,019,287,274)		(123,131)	(110,963)
Accumulated other comprehensive income/(loss)		(25,759)	(21,885)
Total IBM stockholders' equity		18,860	20,138
Noncontrolling interests	A	124	97
Total equity		18,984	20,236
Total liabilities and equity		$ 119,213	$ 116,433

Amounts may not add due to rounding.

The accompanying notes on pages 76 through 138 are an integral part of the financial statements.

Lee Enterprises, Incorporated
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services [a]	PacifiCorp Provided Services
Job postings and legal notices	$ 7,041	$ -
Total	$ 7,041	$ -
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) During the second quarter of 2012, Berkshire Hathaway Inc.'s ownership in Lee Enterprises, Incorporated surpassed five percent of Lee Enterprises, Incorporated's outstanding common shares, and subsequently fell to less than five percent during the third quarter of 2012. As a result, Lee Enterprises, Incorporated was an affiliate of PacifiCorp during the second and third quarters of 2012. Accordingly, this report reflects transactions between PacifiCorp and Lee Enterprises, Incorporated that occurred between April 1, 2012 and September 30, 2012.

(b) Lee Enterprises, Incorporated provides services to PacifiCorp in the normal course of business at standard pricing.

For further information on the following financial statements, refer to Lee Enterprises, Incorporated's Form 10-K for the year ended September 30, 2012 (File No. 1-6227) at www.sec.gov.

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME (LOSS)

(Thousands of Dollars, Except Per Common Share Data)	2012	2011	2010
Operating revenue:			
Advertising	495,872	517,348	537,223
Circulation	174,747	172,245	171,155
Other	39,867	37,726	40,066
Total operating revenue	710,486	727,319	748,444
Operating expenses:			
Compensation	276,379	283,527	298,873
Newsprint and ink	52,003	56,191	51,707
Other operating expenses	214,570	220,656	227,603
Depreciation	23,620	25,833	26,716
Amortization of intangible assets	42,297	44,473	45,208
Impairment of goodwill and other assets	1,388	204,439	899
Workforce adjustments	4,640	3,922	1,199
Total operating expenses	614,897	839,041	652,205
Curtailment gains	—	16,137	45,012
Equity in earnings of associated companies	7,231	6,151	7,746
Reduction in investment in TNI	—	11,900	—
Operating income (loss)	102,820	(101,334)	148,997
Non-operating income (expense):			
Financial income	236	296	411
Financial expense	(83,078)	(52,696)	(63,117)
Debt financing costs	(2,823)	(12,612)	(8,514)
Other, net	(2,533)	595	(1,172)
Total non-operating expense, net	(88,198)	(64,417)	(72,392)
Income (loss) before reorganization costs and income taxes	14,622	(165,751)	76,605
Reorganization costs	37,765	—	—
Income (loss) before income taxes	(23,143)	(165,751)	76,605
Income tax expense (benefit)	(9,371)	(20,316)	29,308
Net income (loss) from continuing operations	(13,772)	(145,435)	47,297
Discontinued operations, net of income taxes	(2,527)	(1,246)	(1,119)
Net income (loss)	(16,299)	(146,681)	46,178
Net income attributable to non-controlling interests	(399)	(187)	(73)
Income (loss) attributable to Lee Enterprises, Incorporated	(16,698)	(146,868)	46,105
Other comprehensive loss, net	(7,348)	(12,737)	(14,704)
Comprehensive income (loss)	(24,046)	(159,605)	31,401
Income (loss) from continuing operations attributable to Lee Enterprises, Incorporated	(14,171)	(145,622)	47,224
Earnings (loss) per common share:			
Basic:			
Continuing operations	(0.29)	(3.25)	1.06
Discontinued operations	(0.05)	(0.03)	(0.03)
	(0.34)	(3.27)	1.03
Diluted:			
Continuing operations	(0.29)	(3.25)	1.05
Discontinued operations	(0.05)	(0.03)	(0.02)
	(0.34)	(3.27)	1.03

The accompanying Notes are an integral part of the Consolidated Financial Statements.

CONSOLIDATED BALANCE SHEETS

(Thousands of Dollars)	September 30 2012	September 25 2011
ASSETS		
Current assets:		
Cash and cash equivalents	13,920	23,555
Accounts receivable, less allowance for doubtful accounts:		
2012 $4,890; 2011 $5,387	68,190	69,307
Income taxes receivable	7,887	1,335
Inventories	7,454	7,060
Deferred income taxes	789	967
Other	6,261	16,102
Assets of discontinued operations	9,171	17,415
Total current assets	113,672	135,741
Investments:		
Associated companies	42,201	44,057
Restricted cash and investments	—	4,972
Other	10,033	9,199
Total investments	52,234	58,228
Property and equipment:		
Land and improvements	24,535	24,547
Buildings and improvements	188,743	187,039
Equipment	299,905	301,281
Construction in process	2,567	2,852
	515,750	515,719
Less accumulated depreciation	330,531	313,678
Property and equipment, net	185,219	202,041
Goodwill	247,271	247,271
Other intangible assets, net	451,292	493,589
Postretirement assets, net	7,551	14,934
Other	3,897	6,444
Total assets	1,061,136	1,158,248

The accompanying Notes are an integral part of the Consolidated Financial Statements.

(Thousands of Dollars and Shares, Except Per Share Data)	September 30 2012	September 25 2011
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Current maturities of long-term debt	11,982	994,550
Accounts payable	22,978	26,796
Compensation and other accrued liabilities	38,559	33,991
Unearned revenue	35,078	35,365
Liabilities of discontinued operations	1,714	3,537
Total current liabilities	110,311	1,094,239
Long-term debt, net of current maturities	914,244	—
Pension obligations	68,636	73,518
Postretirement and postemployment benefit obligations	7,160	6,104
Deferred income taxes	60,140	66,204
Income taxes payable	6,062	8,588
Other	8,639	10,489
Total liabilities	1,175,192	1,259,142
Equity (deficit):		
Stockholders' equity (deficit):		
Serial convertible preferred stock, no par value; authorized 500 shares; none issued	—	—
Common Stock, authorized 120,000 shares; issued and outstanding:	523	89,915
September 30, 2012; 52,291 shares; $0.01 par value		
September 25, 2011; 44,958 shares; $2 par value		
Class B Common Stock, $2 par value; authorized 30,000 shares; none issued	—	—
Additional paid-in capital	241,039	140,887
Accumulated deficit	(342,760)	(326,062)
Accumulated other comprehensive loss	(13,435)	(6,086)
Total stockholders' deficit	(114,633)	(101,346)
Non-controlling interests	577	452
Total deficit	(114,056)	(100,894)
Total liabilities and deficit	1,061,136	1,158,248

The accompanying Notes are an integral part of the Consolidated Financial Statements.

DIRECTV
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services [a]	PacifiCorp Provided Services
Television programming	$ 594	$ -
Total	$ 594	$ -
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) During the fourth quarter of 2012, Berkshire Hathaway Inc.'s ownership in DIRECTV surpassed five percent of DIRECTV's outstanding common shares. As a result, DIRECTV became a PacifiCorp affiliate in the fourth quarter of 2012. Accordingly, this report reflects transactions between PacifiCorp and DIRECTV that occurred between October 1, 2012 and December 31, 2012.

(b) DIRECTV provides services to PacifiCorp in the normal course of business at standard pricing.

For further information on the following financial statements, refer to DIRECTV's Form 10-K for the year ended December 31, 2012 (File No. 1-34554) at www.sec.gov.

DIRECTV

CONSOLIDATED STATEMENTS OF OPERATIONS

	Years Ended December 31,		
	2012	2011	2010
	(Dollars in Millions, Except Per Share Amounts)		
Revenues	$29,740	$27,226	$24,102
Operating costs and expenses			
Costs of revenues, exclusive of depreciation and amortization expense			
Broadcast programming and other	13,028	11,655	10,074
Subscriber service expenses	2,137	1,911	1,681
Broadcast operations expenses	414	389	350
Selling, general and administrative expenses, exclusive of depreciation and amortization expense			
Subscriber acquisition costs	3,397	3,390	3,005
Upgrade and retention costs	1,427	1,327	1,169
General and administrative expenses	1,815	1,576	1,445
Depreciation and amortization expense	2,437	2,349	2,482
Total operating costs and expenses	24,655	22,597	20,206
Operating profit	5,085	4,629	3,896
Interest income	59	34	39
Interest expense	(842)	(763)	(557)
Liberty transaction and related gain	—	—	67
Other, net	140	84	69
Income before income taxes	4,442	3,984	3,514
Income tax expense	(1,465)	(1,348)	(1,202)
Net income	2,977	2,636	2,312
Less: Net income attributable to noncontrolling interest	(28)	(27)	(114)
Net income attributable to DIRECTV	$ 2,949	$ 2,609	$ 2,198

DIRECTV

CONSOLIDATED STATEMENTS OF OPERATIONS—(continued)

	Years Ended December 31,		
	2012	2011	2010
	(Dollars in Millions, Except Per Share Amounts)		
Net income attributable to DIRECTV common stockholders	$ 2,949	$ 2,609	$ 2,014
Net income attributable to DIRECTV Class B common stockholders, for the period of January 1, 2010 through June 16, 2010, including $160 million exchange inducement value for the Malone Transaction (Note 15)	—	—	184
Net income attributable to DIRECTV	$ 2,949	$ 2,609	$ 2,198
Basic earnings attributable to DIRECTV common stockholders per common share	$ 4.62	$ 3.49	$ 2.31
Diluted earnings attributable to DIRECTV common stockholders per common share	$ 4.58	$ 3.47	$ 2.30
Basic and diluted earnings attributable to DIRECTV Class B common stockholders per common share, for the period of January 1, 2010 through June 16, 2010, including $160 million exchange inducement value for the Malone Transaction (Note 15)	$ —	$ —	$ 8.44
Weighted average number of common shares outstanding (in millions):			
Basic	638	747	870
Diluted	644	752	876
Weighted average number of Class B common shares outstanding, for the period of January 1, 2010 through June 16, 2010 (in millions):			
Basic	—	—	22
Diluted	—	—	22
Weighted average number of total common shares outstanding (in millions):			
Basic	638	747	880
Diluted	644	752	886

The accompanying notes are an integral part of these Consolidated Financial Statements.

DIRECTV

CONSOLIDATED BALANCE SHEETS

	December 31, 2012	December 31, 2011
	(Dollars in Millions, Except Share Data)	
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,902	$ 873
Accounts receivable, net	2,696	2,474
Inventories	412	280
Deferred income taxes	73	62
Prepaid expenses and other	471	552
Total current assets	5,554	4,241
Satellites, net	2,357	2,215
Property and equipment, net	6,038	5,223
Goodwill	4,063	4,097
Intangible assets, net	832	909
Investments and other assets	1,711	1,738
Total assets	$20,555	$18,423
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued liabilities	$ 4,618	$ 4,210
Unearned subscriber revenues and deferred credits	565	533
Short-term borrowings	358	—
Total current liabilities	5,541	4,743
Long-term debt	17,170	13,464
Deferred income taxes	1,672	1,771
Other liabilities and deferred credits	1,203	1,287
Commitments and contingencies		
Redeemable noncontrolling interest	400	265
Stockholders' deficit		
Common stock and additional paid-in capital—$0.01 par value, 3,950,000,000 and 3,947,000,000 shares authorized, 586,839,817 and 691,306,695 shares issued and outstanding of DIRECTV common stock at December 31, 2012 and December 31, 2011, respectively	4,021	4,799
Accumulated deficit	(9,210)	(7,750)
Accumulated other comprehensive loss	(242)	(156)
Total stockholders' deficit	(5,431)	(3,107)
Total liabilities and stockholders' deficit	$20,555	$18,423

The accompanying notes are an integral part of these Consolidated Financial Statements.

Symetra Life Insurance Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
N/A	$ -	$ -
Total	$ -	$ -
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) Symetra Life Insurance Company provides services to Energy West Mining Company in the normal course of business at standard pricing.

Excluded from the table is premium expense for an excess loss insurance policy charged by Symetra Life Insurance Company to Energy West Mining Company in the amount of $277,400.

Symetra Life Insurance Company is not a public company, and its financial statements are not available. The financial statements for its parent company, Symetra Financial Corporation, are included. For further information on the following financial statements, refer to Symetra Financial Corporation's Form 10-K for the year ended December 31, 2012 (File No. 001-33808) at www.sec.gov.

CONSOLIDATED BALANCE SHEETS
(In millions, except share and per share data)

	As of December 31, 2012	As of December 31, 2011 (As adjusted)
ASSETS		
Investments:		
Available-for-sale securities:		
Fixed maturities, at fair value (amortized cost: **$21,073.4** and $21,061.4, respectively)	**$23,519.0**	$22,905.2
Marketable equity securities, at fair value (cost: **$52.0** and $52.4, respectively)	**49.6**	50.3
Trading securities:		
Marketable equity securities, at fair value (cost: **$498.2** and $365.4, respectively)	**552.7**	381.7
Mortgage loans, net	**3,094.4**	2,517.6
Policy loans	**65.8**	69.0
Investments in limited partnerships (includes **$28.6** and $27.8 measured at fair value, respectively)	**239.3**	226.9
Other invested assets	**35.6**	21.0
Total investments	**27,556.4**	26,171.7
Cash and cash equivalents	**130.8**	242.3
Accrued investment income	**276.2**	269.4
Reinsurance recoverables	**302.1**	295.6
Deferred policy acquisition costs	**155.8**	186.0
Receivables and other assets	**231.9**	222.5
Separate account assets	**807.7**	795.8
Total assets	**$29,460.9**	$28,183.3
LIABILITIES AND STOCKHOLDERS' EQUITY		
Funds held under deposit contracts	**$23,068.5**	$22,449.5
Future policy benefits	**390.6**	391.2
Policy and contract claims	**162.2**	170.9
Other policyholders' funds	**113.9**	129.0
Notes payable	**449.4**	449.2
Deferred income tax liabilities, net	**628.9**	395.0
Other liabilities	**209.6**	287.8
Separate account liabilities	**807.7**	795.8
Total liabilities	**25,830.8**	25,068.4
Commitments and contingencies *(Note 14)*		
Preferred stock, $0.01 par value; 10,000,000 shares authorized; none issued	**—**	—
Common stock, $0.01 par value; 750,000,000 shares authorized; **119,087,667** issued and outstanding as of December 31, 2012; 118,637,379 issued and outstanding as of December 31, 2011	**1.2**	1.2
Additional paid-in capital	**1,459.3**	1,454.6
Retained earnings	**798.4**	631.8
Accumulated other comprehensive income, net of taxes	**1,371.2**	1,027.3
Total stockholders' equity	**3,630.1**	3,114.9
Total liabilities and stockholders' equity	**$29,460.9**	$28,183.3

See accompanying notes.

CONSOLIDATED STATEMENTS OF INCOME
(In millions, except per share data)

	For the Years Ended December 31,		
	2012	**2011**	**2010**
		(As adjusted)	**(As adjusted)**
Revenues:			
Premiums	**$ 605.0**	$ 540.5	$ 473.0
Net investment income	**1,275.2**	1,270.9	1,199.4
Policy fees, contract charges, and other	**189.9**	180.7	166.3
Net realized investment gains (losses):			
Total other-than-temporary impairment losses on securities	**(37.1)**	(13.2)	(53.3)
Less: portion recognized in other comprehensive income	**8.1**	(0.9)	32.4
Net impairment losses recognized in earnings	**(29.0)**	(14.1)	(20.9)
Other net realized investment gains (losses)	**60.1**	21.3	61.0
Net realized investment gains (losses)	**31.1**	7.2	40.1
Total revenues	**2,101.2**	1,999.3	1,878.8
Benefits and expenses:			
Policyholder benefits and claims	**439.0**	381.4	335.1
Interest credited	**932.8**	925.9	899.5
Other underwriting and operating expenses	**360.5**	317.9	279.9
Interest expense	**32.8**	32.1	31.9
Amortization of deferred policy acquisition costs	**66.0**	68.8	54.1
Total benefits and expenses	**1,831.1**	1,726.1	1,600.5
Income from operations before income taxes	**270.1**	273.2	278.3
Provision (benefit) for income taxes:			
Current	**15.9**	86.0	57.7
Deferred	**48.8**	(8.6)	26.8
Total provision for income taxes	**64.7**	77.4	84.5
Net income	**$ 205.4**	$ 195.8	$ 193.8
Net income per common share:			
Basic	**$ 1.49**	$ 1.42	$ 1.43
Diluted	**$ 1.49**	$ 1.42	$ 1.43
Weighted-average number of common shares outstanding:			
Basic	**138.018**	137.491	135.609
Diluted	**138.024**	137.503	135.618
Cash dividends declared per common share	**$ 0.28**	$ 0.23	$ 0.15

See accompanying notes.

MidAmerican Energy Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 10,423,677	$ 118,447
Total	$ 10,423,677	$ 118,447
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 were 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 amounts in the table above reflect the cost of the services.

The following amounts are excluded from the table above:

- Convenience payments made to vendors by MidAmerican Energy Holdings Company ("MEHC") on behalf of, and charged to, PacifiCorp in the amount of $201,164.
- Convenience payments made to vendors by PacifiCorp on behalf of, and charged to, MEHC in the amount of $60,855.
- Reimbursements by MEHC for payments made by PacifiCorp to its employees under the long-term incentive plan ("LTIP") maintained by MEHC upon vesting of the awards and reimbursements of deferred compensation and annual incentive payments associated with transferred employees. Amounts charged to PacifiCorp for awards granted to PacifiCorp employees under the LTIP are included in the PacifiCorp received services above.
- Services provided by MEHC to PacifiCorp Environmental Remediation Company in the amount of $1,554.

For information regarding income tax-related transactions between PacifiCorp and MEHC, refer to Section V.

For further information on the following financial statements, refer to MEHC's Form 10-K for the year ended December 31, 2012 (File No. 001-14881) at www.sec.gov. PacifiCorp is included in the following financial statements as a consolidated subsidiary of MEHC.

MIDAMERICAN ENERGY HOLDINGS COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Amounts in millions)

	As of December 31,	
	2012	**2011**
ASSETS		
Current assets:		
Cash and cash equivalents	$ 776	$ 286
Trade receivables, net	1,380	1,270
Income taxes receivable	336	456
Inventories	766	690
Other current assets	612	581
Total current assets	3,870	3,283
Property, plant and equipment, net	37,614	34,167
Goodwill	5,120	4,996
Regulatory assets	2,840	2,835
Investments and restricted cash and investments	2,392	1,948
Other assets	631	489
Total assets	$ 52,467	$ 47,718

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

MIDAMERICAN ENERGY HOLDINGS COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (continued)
(Amounts in millions)

	As of December 31,	
	2012	**2011**
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 1,214	$ 989
Accrued interest	330	326
Accrued property, income and other taxes	299	340
Accrued employee expenses	188	155
Short-term debt	887	865
Current portion of long-term debt	1,137	1,198
Other current liabilities	695	674
Total current liabilities	4,750	4,547
Regulatory liabilities	1,749	1,663
MEHC senior debt	4,621	4,621
Subsidiary debt	14,977	13,253
Deferred income taxes	7,903	7,076
Other long-term liabilities	2,557	2,293
Total liabilities	36,557	33,453
Commitments and contingencies (Note 16)		
Equity:		
MEHC shareholders' equity:		
Common stock - 115 shares authorized, no par value, 75 shares issued and outstanding	—	—
Additional paid-in capital	5,423	5,423
Retained earnings	10,782	9,310
Accumulated other comprehensive loss, net	(463)	(641)
Total MEHC shareholders' equity	15,742	14,092
Noncontrolling interests	168	173
Total equity	15,910	14,265
Total liabilities and equity	$ 52,467	$ 47,718

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

MIDAMERICAN ENERGY HOLDINGS COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2012	**2011**	**2010**
Operating revenue:			
Energy	$ 10,236	$ 10,181	$ 10,107
Real estate	1,312	992	1,020
Total operating revenue	11,548	11,173	11,127
Operating costs and expenses:			
Energy:			
Cost of sales	3,517	3,648	3,890
Operating expense	2,778	2,544	2,470
Depreciation and amortization	1,436	1,329	1,262
Real estate	1,250	968	1,003
Total operating costs and expenses	8,981	8,489	8,625
Operating income	2,567	2,684	2,502
Other income (expense):			
Interest expense	(1,176)	(1,196)	(1,225)
Capitalized interest	54	40	54
Allowance for equity AFUDC	74	72	89
Other, net	56	(7)	45
Total other income (expense)	(992)	(1,091)	(1,037)
Income before income tax expense and equity income	1,575	1,593	1,465
Income tax expense	148	294	198
Equity income	68	53	43
Net income	1,495	1,352	1,310
Net income attributable to noncontrolling interests	23	21	72
Net income attributable to MEHC shareholders	$ 1,472	$ 1,331	$ 1,238

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

MHC Inc.
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 756,131	$ -
Total	$ 756,131	$ -
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) Services were 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 amounts in the table above reflect the cost of the services.

For further information on the following financial statements, refer to MidAmerican Funding LLC's Form 10-K for the year ended December 31, 2012 (File No. 333-90553) at www.sec.gov.

MHC INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Amounts in millions)

	As of December 31,	
	2012	**2011**
ASSETS		
Utility plant, net:		
Electric	$ 11,416	$ 10,587
Gas	1,301	1,255
Gross utility plant in service	12,717	11,842
Accumulated depreciation and amortization	(4,413)	(4,120)
Utility plant in service, net	8,304	7,722
Construction work in progress	318	173
Total utility plant, net	8,622	7,895
Current assets:		
Cash and cash equivalents	354	1
Receivables, net	416	374
Income tax receivables	—	270
Inventories	240	201
Other	57	58
Total current assets	1,067	904
Other assets:		
Receivable from affiliate	248	235
Investments and nonregulated property, net	561	528
Goodwill	1,270	1,270
Regulatory assets	876	831
Other	132	175
Total other assets	3,087	3,039
Total assets	$ 12,776	$ 11,838
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MHC common shareholder's equity	$ 4,903	$ 4,538
Noncontrolling interests	27	28
Long-term debt, excluding current portion	2,590	3,115
Total capitalization	7,520	7,681
Current liabilities:		
Current portion of long-term debt	669	—
Note payable to affiliate	246	231
Accounts payable	386	314
Taxes accrued	228	107
Interest accrued	27	34
Other	120	120
Total current liabilities	1,676	806
Other liabilities:		
Deferred income taxes	2,162	1,918
Asset retirement obligations	318	293
Regulatory liabilities	750	719
Other	350	421
Total other liabilities	3,580	3,351
Total capitalization and liabilities	$ 12,776	$ 11,838

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

MHC INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2012	**2011**	**2010**
Operating revenue:			
Regulated electric	$ 1,694	$ 1,662	$ 1,779
Regulated gas	659	769	852
Nonregulated	894	1,072	1,184
Total operating revenue	3,247	3,503	3,815
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	458	491	566
Cost of gas sold	424	519	602
Other operating expenses	427	413	421
Maintenance	220	197	204
Depreciation and amortization	392	336	344
Property and other taxes	115	115	112
Total regulated operating costs and expenses	2,036	2,071	2,249
Nonregulated:			
Cost of sales	807	972	1,076
Other	35	32	30
Total nonregulated operating costs and expenses	842	1,004	1,106
Total operating expenses	2,878	3,075	3,355
Operating income	369	428	460
Non-operating income:			
Interest and dividend income	1	1	1
Allowance for equity funds	14	16	4
Other, net	14	10	4
Total non-operating income	29	27	9
Fixed charges:			
Interest on long-term debt	142	157	155
Other interest expense	3	2	1
Allowance for borrowed funds	(5)	(7)	(2)
Total fixed charges	140	152	154
Income before income tax benefit	258	303	315
Income tax benefit	(98)	(16)	(46)
Net income	356	319	361
Net income attributable to noncontrolling interests	1	1	—
Net income attributable to MHC	$ 355	$ 318	$ 361

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

MidAmerican Energy Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services [a]	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 3,881,498	$ 1,209,082
Total	$ 3,881,498	$ 1,209,082
Basis of pricing	(b)	(b)
Cost of service	(b)	(b)
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) PacifiCorp received services includes $218,222 of charges that were capitalized and $9,559 of amounts that were ultimately reimbursed by joint owners of PacifiCorp's generating facilities.

(b) Services were 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 amounts in the table above reflect the cost of the services.

The following amounts are excluded from the table above:

- Convenience payments made to vendors by MidAmerican Energy Company ("MEC") on behalf of, and charged to, PacifiCorp in the amount of $304,444.
- Convenience payments made to vendors by MEC on behalf of, and charged to, Energy West Mining Company in the amount of $700.
- Services provided by MEC to PacifiCorp Foundation in the amount of $584.
- Services provided by MEC to Energy West Mining Company in the amount of $98,577.
- Services provided by MEC to Bridger Coal Company in the amount of $31,630.

For information regarding equipment transfers between PacifiCorp and MEC, refer to Section V.

For further information on the following financial statements, refer to MEC's Form 10-K for the year ended December 31, 2012 (File No. 333-15387) at www.sec.gov.

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

	As of December 31,	
	2012	**2011**
ASSETS		
Utility plant, net:		
Electric	$ 11,416	$ 10,587
Gas	1,301	1,255
Gross utility plant in service	12,717	11,842
Accumulated depreciation and amortization	(4,413)	(4,120)
Utility plant in service, net	8,304	7,722
Construction work in progress	318	173
Total utility plant, net	8,622	7,895
Current assets:		
Cash and cash equivalents	354	1
Receivables, net	416	373
Income tax receivables	—	272
Inventories	240	201
Other	56	57
Total current assets	1,066	904
Other assets:		
Regulatory assets	876	831
Investments and nonregulated property, net	535	503
Other	133	177
Total other assets	1,544	1,511
Total assets	$ 11,232	$ 10,310
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MidAmerican Energy common shareholder's equity	$ 3,608	$ 3,244
Preferred securities	27	27
Noncontrolling interests	—	1
Long-term debt, excluding current portion	2,590	3,115
Total capitalization	6,225	6,387
Current liabilities:		
Current portion of long-term debt	669	—
Accounts payable	386	313
Taxes accrued	224	107
Interest accrued	27	34
Other	120	119
Total current liabilities	1,426	573
Other liabilities:		
Deferred income taxes	2,164	1,918
Asset retirement obligations	318	293
Regulatory liabilities	750	719
Other	349	420
Total other liabilities	3,581	3,350
Total capitalization and liabilities	$ 11,232	$ 10,310

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

MIDAMERICAN ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2012	2011	2010
Operating revenue:			
Regulated electric	$ 1,694	$ 1,662	$ 1,779
Regulated gas	659	769	852
Nonregulated	889	1,070	1,179
Total operating revenue	3,242	3,501	3,810
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	458	491	566
Cost of gas sold	424	519	602
Other operating expenses	427	413	421
Maintenance	220	197	204
Depreciation and amortization	392	336	344
Property and other taxes	115	115	112
Total regulated operating costs and expenses	2,036	2,071	2,249
Nonregulated:			
Cost of sales	807	972	1,076
Other	29	29	26
Total nonregulated operating costs and expenses	836	1,001	1,102
Total operating costs and expenses	2,872	3,072	3,351
Operating income	370	429	459
Non-operating income:			
Interest income	1	1	1
Allowance for equity funds	14	16	4
Other, net	9	7	(2)
Total non-operating income	24	24	3
Fixed charges:			
Interest on long-term debt	142	157	155
Other interest expense	1	1	1
Allowance for borrowed funds	(5)	(7)	(2)
Total fixed charges	138	151	154
Income before income tax benefit	256	302	308
Income tax benefit	(99)	(17)	(49)
Net income	355	319	357
Preferred dividends	1	1	—
Earnings on common stock	$ 354	$ 318	$ 357

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

HomeServices of America, Inc.
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Relocation services	$ 1,870,846	$ -
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	-	106,308
Total	$ 1,870,846	$ 106,308
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. charges PacifiCorp a flat fee per relocation for its services, plus the actual costs of services procured from its vendors and service providers.

(b) Services were 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 MidAmerican Energy Holdings Company, the parent company of HomeServices of America, Inc.

Kern River Gas Transmission Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Natural gas transportation services [b]	$ 3,175,157	$ -
Administrative services under the Intercompany Administrative Services Agreement ("IASA") [a] [c]	169,609	164,272
Total	$ 3,344,766	$ 164,272

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

(a) PacifiCorp received services includes $2,038 of charges that were capitalized.

(b) Natural gas transportation services are priced at a tariff rate on file with the Federal Energy Regulatory Commission.

(c) Services were 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 amounts in the table above reflect the cost of the services.

For further information on the following financial statements, refer to Kern River Gas Transmission Company's Federal Energy Regulatory Commission Form No. 2 for the year ended December 31, 2012 at www.ferc.gov.

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2012/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	2,797,140,992	2,749,393,310
3	Construction Work in Progress (107)	200-201	645,040	13,659,977
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	2,797,786,032	2,763,053,287
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		984,020,870	910,117,587
6	Net Utility Plant (Total of line 4 less 5)		1,813,765,162	1,852,935,700
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		1,813,765,162	1,852,935,700
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	0	0
16	**OTHER PROPERTY AND INVESTMENTS**			
17	Nonutility Property (121)		0	0
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		27,729,100	22,801,653
28	Long-Term Portion of Derivative Assets (175)		0	0
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		27,729,100	22,801,653
31	**CURRENT AND ACCRUED ASSETS**			
32	Cash (131)		0	23,657,946
33	Special Deposits (132-134)		8,148,267	6,514,426
34	Working Funds (135)		0	0
35	Temporary Cash Investments (136)	222-223	41,068,400	0
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		33,086,531	33,467,567
38	Other Accounts Receivable (143)		2,005,305	481,073
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		740,409	331,746
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2012/Q4

Comparative Balance Sheet (Assets and Other Debits)(continued)

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)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		10,152,015	9,900,034
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	0	0
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
54	Prepayments (165)	230	1,439,589	753,965
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	0
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		0	0
59	Miscellaneous Current and Accrued Assets (174)		2,084,024	1,555,054
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		0	53,644
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		98,724,540	76,715,455
65	**DEFERRED DEBITS**			
66	Unamortized Debt Expense (181)		7,514,793	10,328,987
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	91,988,790	98,311,723
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		331,277	331,277
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	0	60,358
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	118,913,000	131,544,055
79	Unrecovered Purchased Gas Costs (191)		0	0
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		218,747,860	240,576,400
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		2,158,966,662	2,193,029,208

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/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	Prior Year End Balance 12/31 (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	0	0
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	893,871,247	893,871,247
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	(14,276,269)	(26,223,740)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	(30,620)	33,644
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		879,564,358	867,681,151
16	**LONG TERM DEBT**			
17	Bonds (221)	256-257	0	0
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257	627,861,994	715,705,160
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt		79,742,000	87,843,149
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		548,119,994	627,862,011
25	**OTHER NONCURRENT LIABILITIES**			
26	Obligations Under Capital Leases-Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		15,547	3,879
29	Accumulated Provision for Pensions and Benefits (228.3)		0	581,243
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	516,359

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/Q4

Comparative Balance Sheet (Liabilities and Other Credits)(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		15,547	1,101,481
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Current Portion of Long-Term Debt		79,742,000	87,843,149
38	Notes Payable (231)		0	0
39	Accounts Payable (232)		5,277,456	8,147,494
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		256,217	1,370,848
42	Customer Deposits (235)		28,337,337	22,554,101
43	Taxes Accrued (236)	262-263	12,934,185	8,023,700
44	Interest Accrued (237)		966,572	4,256,049
45	Dividends Declared (238)		0	0
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		129,837	155,354
49	Miscellaneous Current and Accrued Liabilities (242)	268	8,188,661	9,189,589
50	Obligations Under Capital Leases-Current (243)		0	0
51	Derivative Instrument Liabilities (244)		0	0
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
53	Derivative Instrument Liabilities - Hedges (245)		52,150	0
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		135,884,415	141,540,284
56	**DEFERRED CREDITS**			
57	Customer Advances for Construction (252)		2,370,708	1,347,118
58	Accumulated Deferred Investment Tax Credits (255)		0	0
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	31,225	119
61	Other Regulatory Liabilities (254)	278	108,016,125	82,969,612
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		460,346,290	448,300,432
65	Accumulated Deferred Income Taxes - Other (283)		24,618,000	22,227,000
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		595,382,348	554,844,281
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		2,158,966,662	2,193,029,208

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/Q4

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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) 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 columnin 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 purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders 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 mehods 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)
1	**UTILITY OPERATING INCOME**					
2	Gas Operating Revenues (400)	300-301	383,393,663	364,869,095	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	36,103,275	32,532,096	0	0
5	Maintenance Expenses (402)	317-325	1,467,609	1,020,069	0	0
6	Depreciation Expense (403)	336-338	81,253,842	68,061,918	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	3,041,231	1,815,288	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		51,197,794	51,180,691	0	0
13	(Less) Regulatory Credits (407.4)		18,584,574	11,808,619	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	17,619,651	15,663,905	0	0
15	Income Taxes-Federal (409.1)	262-263	35,775,997	43,956,400	0	0
16	Income Taxes-Other (409.1)	262-263	5,824,369	6,417,954	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	93,588,055	128,018,513	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	69,056,142	115,427,132	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		238,231,107	221,431,083	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		145,162,556	143,438,012	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/Q4

Statement of Income(continued)

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)
27	Net Utility Operating Income (Carried forward from page 114)		145,162,556	143,438,012	0	0
28	**OTHER INCOME AND DEDUCTIONS**					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		4,724	14,438	0	0
38	Allowance for Other Funds Used During Construction (419.1)		572,949	8,639,627	0	0
39	Miscellaneous Nonoperating Income (421)		590,302	2,311	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		1,167,975	8,656,376	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	0	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	49,836	66,100	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		0	0	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		69,098	52,181	0	0
49	Other Deductions (426.5)		84,075	6,903	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	203,009	125,184	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	147,000	(18,000)	0	0
54	Income Taxes-Other (409.2)	262-263	21,000	(2,000)	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	359,000	3,298,000	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	135,000	22,000	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		392,000	3,256,000	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		572,966	5,275,192	0	0
61	**INTEREST CHARGES**					
62	Interest on Long-Term Debt (427)		37,188,202	41,654,980	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	2,814,194	3,143,120	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	0	0	0	0
68	Other Interest Expense (431)	340	867,335	954,910	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		581,680	5,255,458	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		40,288,051	40,497,552	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		105,447,471	108,215,652	0	0
72	**EXTRAORDINARY ITEMS**					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		105,447,471	108,215,652	0	0

MEHC Insurance Services Ltd.
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services [(a)]	PacifiCorp Provided Services
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

(a) At December 31, 2012, PacifiCorp had claims receivable of $1,999,328, reflecting $2,022,305 of claims made and $5,559,537 of payments received during the year ended December 31, 2012. The policy coverage period expired on March 20, 2011 and was not renewed.

Refer to the financial statements of MidAmerican Energy Holdings Company, the parent company of MEHC Insurance Services Ltd.

CalEnergy Generation Operating Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 119,040
Total	$ -	$ 119,040
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 were 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 MidAmerican Energy Holdings Company, the parent company of CalEnergy Generation Operating Company.

Northern Natural Gas Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 309,919
Total	$ -	$ 309,919
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 were 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 Northern Natural Gas Company's Federal Energy Regulatory Commission Form No. 2 for the year ended December 31, 2012 at www.ferc.gov.

Name of Respondent Northern Natural Gas Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2012/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	3,398,086,015	3,337,995,599
3	Construction Work in Progress (107)	200-201	17,394,595	9,533,862
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,415,480,610	3,347,529,461
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,225,436,543	1,192,560,023
6	Net Utility Plant (Total of line 4 less 5)		2,190,044,067	2,154,969,438
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		2,190,044,067	2,154,969,438
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	28,429,396	27,903,863
13	System Balancing Gas (117.2)	220	41,211,532	41,211,532
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	(3,247,568)	(207,581)
16	**OTHER PROPERTY AND INVESTMENTS**			
17	Nonutility Property (121)		0	0
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		31,637,469	28,831,292
28	Long-Term Portion of Derivative Assets (175)		0	0
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		31,637,469	28,831,292
31	**CURRENT AND ACCRUED ASSETS**			
32	Cash (131)		(7,597,540)	10,890,758
33	Special Deposits (132-134)		2,151,752	2,090,720
34	Working Funds (135)		24,400	24,534
35	Temporary Cash Investments (136)	222-223	90,335,329	50,000,240
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		64,846,504	60,017,312
38	Other Accounts Receivable (143)		403,792	3,313,926
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0
40	Notes Receivable from Associated Companies (145)		230,000,000	230,000,000
41	Accounts Receivable from Associated Companies (146)		7,376,301	7,429,914
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/Q4

Comparative Balance Sheet (Assets and Other Debits)(continued)

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)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		23,207,818	24,401,956
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	0	0
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
54	Prepayments (165)	230	3,951,669	5,589,173
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	0
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		0	0
59	Miscellaneous Current and Accrued Assets (174)		9,602,450	12,452,098
60	Derivative Instrument Assets (175)		224,366	1,910,093
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		0	5,979
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		424,526,841	408,126,703
65	**DEFERRED DEBITS**			
66	Unamortized Debt Expense (181)		5,923,461	4,591,171
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	150,091,677	142,459,731
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		405,699	103,498
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	4,481,297	5,012,045
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	220,430,469	255,510,325
79	Unrecovered Purchased Gas Costs (191)		0	0
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		381,332,603	407,676,770
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		3,093,934,340	3,068,512,017

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/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	Prior Year End Balance 12/31 (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	1,002	1,002
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	981,867,972	981,867,972
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	307,847,429	294,132,010
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	(5,126)	(1,595,847)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,289,711,277	1,274,405,137
16	**LONG TERM DEBT**			
17	Bonds (221)	256-257	400,000,000	150,000,000
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257	500,000,000	800,000,000
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	633,369	270,588
23	(Less) Current Portion of Long-Term Debt		0	299,955,414
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		899,366,631	649,773,998
25	**OTHER NONCURRENT LIABILITIES**			
26	Obligations Under Capital Leases-Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		373,972	455,262
29	Accumulated Provision for Pensions and Benefits (228.3)		3,462,347	5,119,303
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/Q4

Comparative Balance Sheet (Liabilities and Other Credits)(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		36,332,680	49,600,617
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		40,168,999	55,175,182
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Current Portion of Long-Term Debt		0	299,955,414
38	Notes Payable (231)		0	0
39	Accounts Payable (232)		21,447,505	15,661,528
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		477,102	2,624,945
42	Customer Deposits (235)		16,672,417	15,680,575
43	Taxes Accrued (236)	262-263	69,583,863	43,958,617
44	Interest Accrued (237)		13,626,389	12,665,749
45	Dividends Declared (238)		0	0
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		925,094	829,487
49	Miscellaneous Current and Accrued Liabilities (242)	268	26,025,961	18,227,338
50	Obligations Under Capital Leases-Current (243)		0	0
51	Derivative Instrument Liabilities (244)		69,048,427	65,817,778
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
53	Derivative Instrument Liabilities - Hedges (245)		8,514	2,810,378
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		217,815,272	478,231,809
56	**DEFERRED CREDITS**			
57	Customer Advances for Construction (252)		2,578,235	1,343,387
58	Accumulated Deferred Investment Tax Credits (255)		0	0
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	203,795	1,226,389
61	Other Regulatory Liabilities (254)	278	20,077,463	17,595,364
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		560,618,935	529,362,108
65	Accumulated Deferred Income Taxes - Other (283)		63,393,733	61,398,643
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		646,872,161	610,925,891
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		3,093,934,340	3,068,512,017

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/Q4

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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) 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 columnin 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 purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders 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 mehods 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)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	587,768,266	617,133,847	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	156,129,236	183,520,004	0	0
5	Maintenance Expenses (402)	317-325	49,755,863	43,806,942	0	0
6	Depreciation Expense (403)	336-338	57,033,321	56,399,248	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	7,089,750	6,981,968	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		0	7,863,638	0	0
13	(Less) Regulatory Credits (407.4)		0	0	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	51,684,519	49,883,161	0	0
15	Income Taxes-Federal (409.1)	262-263	37,826,855	9,885,892	0	0
16	Income Taxes-Other (409.1)	262-263	9,529,350	6,516,154	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	79,902,133	99,175,706	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	39,560,152	27,386,493	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		409,390,875	436,646,220	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		178,377,391	180,487,627	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2012/Q4

Statement of Income(continued)

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)
27	Net Utility Operating Income (Carried forward from page 114)		178,377,391	180,487,627	0	0
28	**OTHER INCOME AND DEDUCTIONS**					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		1,751,207	1,816,573	0	0
38	Allowance for Other Funds Used During Construction (419.1)		1,184,948	954,977	0	0
39	Miscellaneous Nonoperating Income (421)		7,573,344	1,383,350	0	0
40	Gain on Disposition of Property (421.1)		500,558	1,217,092	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		11,010,057	5,371,992	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	2,361	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	343,155	368,065	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		255	0	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		59,412	169,785	0	0
49	Other Deductions (426.5)		583,274	868,732	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	986,096	1,408,943	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	(20,489,375)	(24,217,137)	0	0
54	Income Taxes-Other (409.2)	262-263	(3,997,849)	(5,979,762)	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	55,031,287	29,282,272	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	28,093,267	0	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		2,450,796	(914,627)	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		7,573,165	4,877,676	0	0
61	**INTEREST CHARGES**					
62	Interest on Long-Term Debt (427)		50,793,055	54,668,056	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	800,502	894,829	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	0	0	0	0
68	Other Interest Expense (431)	340	46,013	40,542	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		404,433	391,781	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		51,235,137	55,211,646	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		134,715,419	130,153,657	0	0
72	**EXTRAORDINARY ITEMS**					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		134,715,419	130,153,657	0	0

Midwest Capital Group, Inc.
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 593
Total	$ -	$ 593
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 were 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.

MEC Construction Services Co.
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 112
Total	$ -	$ 112
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 were 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 MEC Construction Services Co.

Cordova Energy Company LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 4,314
Total	$	$ 4,314
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 were 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 amounts in the table above reflect the cost of the services.

Refer to the financial statements of MidAmerican Energy Holdings Company, the parent company of Cordova Energy Company LLC.

Northern Powergrid Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 100,454
Total	$ -	$ 100,454
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 were 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 MidAmerican Energy Holdings Company, the parent company of Northern Powergrid Holdings Company.

CalEnergy Philippines
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 32,112
Total	$ -	$ 32,112
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 were 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 MidAmerican Energy Holdings Company, the parent company of CalEnergy Philippines.

Iowa Realty Co., Inc.
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 10,419
Total	$ -	$ 10,419
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 were 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 MidAmerican Energy Holdings Company, the parent company of Iowa Realty Co., Inc.

M&M Ranch Acquisition Company, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 376	$ -
Total	$ 376	$ -
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) Services were 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 MidAmerican Energy Holdings Company, the parent company of M&M Ranch Acquisition Company, LLC.

MidAmerican Renewables, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 2,182	$ 57,558
Total	$ 2,182	$ 57,558
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 were 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.

Excluded from the table above are convenience payments made to vendors by PacifiCorp on behalf of, and charged to, MidAmerican Renewables, LLC in the amount of $147,380.

Refer to the financial statements of MidAmerican Energy Holdings Company, the parent company of MidAmerican Renewables, LLC.

Electric Transmission America, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 9,140
Total	$ -	$ 9,140
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 were 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 America, LLC is not a consolidated subsidiary of MidAmerican Energy Holdings Company nor is it a public company. Accordingly, its financial statements are not available.

Electric Transmission Texas, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 20,235
Total	$ -	$ 20,235
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 were 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 MidAmerican Energy Holdings Company nor is it a public company. Accordingly, its financial statements are not available.

MEHC Canada, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 71,963
Total	$ -	$ 71,963
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 were 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 MidAmerican Energy Holdings Company, the parent company of MEHC Canada, LLC.

Midwest Power Transmission Iowa, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 40
Total	$ -	$ 40
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 were 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.

Excluded from the table above are convenience payments made to vendors by PacifiCorp on behalf of, and charged to, Midwest Power Transmission Iowa, LLC in the amount of $3,641.

Refer to the financial statements of MidAmerican Energy Holdings Company, the parent company of Midwest Power Transmission Iowa, LLC.

Midwest Power Transmission Illinois, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 1,534
Total	$ -	$ 1,534
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 were 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.

Excluded from the table above are convenience payments made to vendors by PacifiCorp on behalf of, and charged to, Midwest Power Transmission Illinois, LLC in the amount of $18,838.

Refer to the financial statements of MidAmerican Energy Holdings Company, the parent company of Midwest Power Transmission Illinois, LLC.

Pinyon Pines Wind I, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 20,939
Total	$ -	$ 20,939
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 were 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 MidAmerican Energy Holdings Company, the parent company of Pinyon Pines Wind I, LLC.

Pinyon Pines Wind II, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 21,472
Total	$ -	$ 21,472
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 were 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 MidAmerican Energy Holdings Company, the parent company of Pinyon Pines Wind II, LLC.

Bishop Hill Interconnection LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 897
Total	$ -	$ 897
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 were 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.

Bishop Hill Interconnection LLC is not a consolidated subsidiary of MidAmerican Energy Holdings Company nor is it a public company. Accordingly, its financial statements are not available.

MidAmerican Transmission, LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 535,508
Total	$ -	$ 535,508
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 were 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.

Excluded from the table above are convenience payments made to vendors by PacifiCorp on behalf of, and charged to, MidAmerican Transmission, LLC in the amount of $240,140.

Refer to the financial statements of MidAmerican Energy Holdings Company, the parent company of MidAmerican Transmission, LLC.

Topaz Solar Farms LLC
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 26,787
Total	$ -	$ 26,787
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 were 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 MidAmerican Energy Holdings Company, the parent company of Topaz Solar Farms LLC.

Racom Corporation
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Installation of radio equipment	$ 75,752	$ -
Total	$ 75,752	$ -
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) Racom Corporation provides goods and services to PacifiCorp in the normal course of business at standard pricing.

Racom Corporation is not a public company, and its financial statements are not available.

PPW Holdings LLC
Affiliate Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
(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

(a) For information regarding income tax-related transactions between PacifiCorp and PPW Holdings LLC, refer to Section V.

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2012
(Amounts in thousands)

ASSETS

Current assets:		
Accounts receivable, net	$	3,316
Deferred income taxes		(19)
Total current assets		3,297
Property, plant and equipment, net		72,514
Investment in subsidiaries		7,615,509
Goodwill		1,126,642
Other assets		42,508
Total assets	$	8,860,470

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	$	20
Income taxes payable		(280)
Current portion of long-term debt and captial lease obligations		16,860
Total current liabilities		16,600
Long-term debt and capital lease obligations		55,654
Deferred income taxes		569
Total liabilities		72,823
Equity:		
Common stock		-
Additional paid-in capital		6,217,086
Retained earnings		2,566,475
Accumulated other comprehensive income, net		4,086
Total equity		8,787,647
Total liabilities and equity	$	8,860,470

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2012
(Amounts in thousands)

Operating revenue	$ -
Operating costs and expenses:	
Energy costs	(27,051)
Operations and maintenance	(400)
Depreciation and amortization	14,428
Total operating costs and expenses	(13,023)
Operating income	13,023
Other income (expense):	
Interest expense	(12,623)
Interest income	2,756
Other	537,337
Total other income (expense)	527,470
Income before income tax benefit	540,493
Income tax benefit	(395)
Net income	540,888
Net income attributable to noncontrolling interests	2,050
Net income attributable to PPW Holdings LLC	$ 538,838

PacifiCorp Foundation
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative support services	$ -	$ 232,607
Total	$ -	$ 232,607
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.

Excluded from the table are services provided by MidAmerican Energy Company to PacifiCorp Foundation in the amount of $584.

PacifiCorp Foundation

Statement of Financial Position

(in dollars)

(Unaudited - Internal Use Only)

	12/31/2012
Assets:	
Cash	$ 115,540
Restricted investments:	
Cash and cash equivalents	360,497
Interest receivable	10
Dividend receivable	6,012
Tax receivable	1,115
State Street investments	39,020,619
Total restricted investments	39,388,253
Total assets	39,503,793
Liabilities:	
Accounts payable	21,280
Grants payable	215,000
Total liabilities	236,280
Net assets	$ 39,267,513

PacifiCorp Foundation

Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2012
(in dollars)
(Unaudited - Internal Use Only)

	Year-to-Date
Revenue and contributions:	
Interest income	$ 293
Dividends	659,028
Realized gain/(loss) on sale of investment	1,081,165
Unrealized gain/(loss) on investment	2,614,251
Capital gains on partnership investments	403,447
Miscellaneous income: security litigation income	2,594
Total revenues/(losses) and contributions	4,760,778
Expenses:	
Grants:	
Health, welfare and social services	255,000
Education	260,000
Culture and arts	126,250
Civic and community betterment	98,500
Giving campaign match	300,000
Matching gift program	80,000
Small community capital projects	151,750
Rocky Mountain Power Foundation special grants	20,000
Pacific Power Foundation special grants	5,000
Global Days of Service	80,000
Total grants	1,376,500
Administrative expenses	232,607
Investment management fees	88,704
Consulting fees	10,050
Taxes	11,704
Bank fees	2,320
Total expenses	1,721,885
Net assets increase (decrease)	3,038,893
Net assets beginning of period	36,228,620
Net assets end of period	$ 39,267,513

Energy West Mining Company
Intercompany Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Coal mining services	$ 65,093,351	$ -
Information technology support services	-	269,154
Total	$ 65,093,351	$ 269,154
Basis of pricing	(a)	(b)
Cost of service	(a)	(b)
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) Under the terms of the coal mining agreement between PacifiCorp and Energy West Mining Company ("Energy West"), Energy West provides coal mining services to PacifiCorp that are absorbed directly by PacifiCorp. Coal mining services are based on costs incurred to extract coal from PacifiCorp-owned coal reserves. PacifiCorp owns title to the assets used in the mining process. No profit is allowed. These costs are included in PacifiCorp's fuel inventory, and as coal is consumed, the costs are charged to fuel expense at PacifiCorp.

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

The following amounts are excluded from the table above:

- Convenience payments made to vendors by PacifiCorp on behalf of, and charged to, Energy West in the amount of $286,651.
- Convenience payments made to vendors by MidAmerican Energy Company on behalf of, and charged to, Energy West in the amount of $700.
- A management fee charged by Interwest Mining Company to Energy West in the amount of $937,600.
- Services provided by Energy West to Bridger Coal Company in the amount of $(89,893).
- Services provided by Energy West to Fossil Rock Fuels, LLC in the amount of $122,453.
- Premium expense for an excess loss insurance policy charged by Symetra Life Insurance Company to Energy West in the amount of $277,400.
- Services provided by MidAmerican Energy Company to Energy West in the amount of $98,577.

ENERGY WEST MINING COMPANY

BALANCE SHEET

December 31, 2012

(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	$	27
Accounts receivable, net		16
Amounts due from affiliates		11,533
Other current assets		88
Total assets	$	11,664

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	$	5,995
Accrued employee expenses		5,431
Accrued property and other taxes		237
Total liabilities		11,663
Equity:		
Common stock		-
Additional paid-in capital		1
Total equity		1
Total liabilities and equity	$	11,664

Interwest Mining Company
Intercompany Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative support services	$ 822,352	$ -
Financial support services and employee benefits	-	508,808
Total	$ 822,352	$ 508,808
Basis of pricing	(a)	(b)
Cost of service	(a)	(b)
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) Under the terms of a services agreement between PacifiCorp and Interwest Mining Company ("Interwest Mining"), administrative support services provided by Interwest Mining are fully absorbed by PacifiCorp and its affiliates, and charges for the services are based on labor, benefits and operational cost. No profit is allowed.

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

The following amounts are excluded from the table above:

- Convenience payments made to vendors by PacifiCorp on behalf of, and charged to, Interwest Mining in the amount of $186.
- Management fees charged by Interwest Mining to Energy West Mining Company in the amount of $937,600 and to Pacific Minerals, Inc. ("PMI") in the amount of $1,046,400. The amount charged to PMI was then charged by PMI to Bridger Coal Company.
- Board of directors fees and associated board meeting costs related to an Interwest Mining employee that serves on the Trapper Mining Inc. board of directors in the amount of $3,586.
- Services provided by Interwest Mining to Fossil Rock Fuels, LLC in the amount of $35,462.

INTERWEST MINING COMPANY
BALANCE SHEET
December 31, 2012
(Amounts in thousands)

ASSETS

Current assets:		
Amounts due from affiliates	$	37
Total assets	$	37

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	$	9
Accrued employee expenses		19
Accrued property and other taxes		8
Total liabilities		36
Equity:		
Common stock		-
Additional paid-in capital		1
Total equity		1
Total liabilities and equity	$	37

Fossil Rock Fuels, LLC
Intercompany Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
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, 2012, PacifiCorp made equity contributions to Fossil Rock Fuels, LLC in the amount of $7,442,429.

The following amounts are excluded from the table above:

- Services provided by Interwest Mining Company to Fossil Rock Fuels, LLC in the amount of $35,462. Services were provided at cost.
- Services provided by Energy West Mining Company to Fossil Rock Fuels, LLC in the amount of $122,453. Services were provided at cost.

FOSSIL ROCK FUELS, LLC
BALANCE SHEET
December 31, 2012
(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	$	1,520
Amounts due from affiliates		(108)
Total current assets		1,412
Property, plant and equipment, net		26,343
Total assets	$	27,755

LIABILITIES AND EQUITY

Equity:		
Common stock	$	-
Additional paid-in capital		27,762
Retained earnings		(7)
Total equity		27,755
Total liabilities and equity	$	27,755

FOSSIL ROCK FUELS, LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2012
(Amounts in thousands)

Operating revenue	$ -
Operating costs and expenses:	
Operations and maintenance	6
Operating loss	(6)
Other income (expense):	
Interest expense	-
Interest income	-
Total other income (expense)	-
Loss before income tax benefit	(6)
Income tax benefit	-
Net loss	$ (6)

PacifiCorp Environmental Remediation Company
Intercompany Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Project management and administrative services	$ -	$ 99,388
Total	$ -	$ 99,388
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 subsidiaries are charged at direct cost. Labor is charged at PacifiCorp's fully loaded cost plus administrative and general expense.

Excluded from the table are services provided by MidAmerican Energy Holdings Company to PacifiCorp Environmental Remediation Company ("PERCo") in the amount of $1,554.

Effective July 1, 2012, PERCo, a wholly owned subsidiary of PacifiCorp, was dissolved, and all assets and liabilities of PERCo were assumed by PacifiCorp.

PACIFICORP ENVIRONMENTAL REMEDIATION COMPANY

STATEMENT OF OPERATIONS

For the Period January 1, 2012 to July 1, 2012

(Amounts in thousands)

Operating revenue	$ -
Operating costs and expenses:	
Operations and maintenance	(495)
Operating income	495
Other income (expense):	
Interest expense	(385)
Interest income	1
Total other income (expense)	(384)
Income before income tax expense	111
Income tax expense	68
Net income	$ 43

Pacific Minerals, Inc.
Intercompany Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
(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

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

During the year ended December 31, 2012, Bridger Coal Company ("Bridger Coal") made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of $35,841,551.

The following amounts are excluded from the table above:

- A management fee in the amount of $1,046,400 that was charged by Interwest Mining Company to PMI, and then charged by PMI to Bridger Coal.
- Employee services provided by PMI to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal and PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then charges PacifiCorp for its 66.67% share of this payroll expense.

For information regarding income tax-related transactions between PacifiCorp and PMI, refer to Section V.

PACIFIC MINERALS, INC.

BALANCE SHEET

December 31, 2012

(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	$	113
Amounts due from affiliates		25,173
Other current assets		2
Total current assets		25,288
Investment in unconsolidated subsidiaries		187,299
Other assets		4,823
Total assets	$	217,410

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	$	349
Amounts due to affiliates		(3,587)
Accrued employee expenses		2,559
Accrued property and other taxes		79
Total current liabilities		(600)
Deferred income taxes		18,661
Total liabilities		18,061
Equity:		
Common stock		-
Additional paid-in capital		47,960
Retained earnings		151,389
Total equity		199,349
Total liabilities and equity	$	217,410

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2012
(Amounts in thousands)

Operating revenue	$ -
Operating costs and expenses:	
Taxes other than income taxes	42
Operating loss	(42)
Other income (expense):	
Interest expense	(19)
Interest income	6
Other	18,825
Total other income (expense)	18,812
Income before income tax expense	18,770
Income tax expense	7,627
Net income	$ 11,143

Bridger Coal Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services [b]	PacifiCorp Provided Services
Coal purchases [a]	$ 130,752,586	$ -
Support services	164,962	-
Information technology support and tax support services	-	465,184
Royalties	-	28,490
Total	$ 130,917,548	$ 493,674
Basis of pricing	(c)	(d)
Cost of service	(c)	(d)
The margin of charges over costs	None, (c)	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, 2012. Refer also to (c) below.

(b) PacifiCorp received services represents PacifiCorp's 66.67% share equal to its ownership interest in Bridger Coal.

(c) 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.

(d) 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.

During the year ended December 31, 2012, Bridger Coal made equity distributions to Pacific Minerals, Inc. ("PMI") and PMI made equity contributions to Bridger Coal for a net distribution of $35,841,551.

The following amounts are excluded from the table above:

- Convenience payments made to vendors by PacifiCorp on behalf of, and charged to, Bridger Coal in the amount of $1,241,466.
- A management fee in the amount of $1,046,400 that was charged by Interwest Mining Company to PMI, and then charged by PMI to Bridger Coal.
- Services provided by Energy West Mining Company to Bridger Coal in the amount of $(89,893).
- Services provided by MidAmerican Energy Company to Bridger Coal in the amount of $31,630.
- Employee services provided by PMI to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal and PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then charges PacifiCorp for its 66.67% share of this payroll expense as part of the coal purchases shown in the table above.

Currency: USD
No specific CO requested

	2012	2011
CURRENT ASSETS		
Cash and Temp Investments	5,580,531	6,219,226
Accounts Receivable Trade	6,073,105	9,366,167
Accounts Receivable Interco	16,957,938	26,553,994
Coal Inventory	43,518,051	45,778,098
Materials and Supplies Inventory	15,802,562	15,728,090
Prepaids and Other Current Assets	(1,014)	0
Total Current Assets	87,931,174	103,645,576
PROPERTY, PLANT AND EQUIPMENT		
Land	6,211	6,211
Land Improvements	12,207,676	12,200,113
Mine Developement	17,478,303	17,478,303
Buildings and Improvements	43,079,280	42,565,842
Capitalized Interest	504,356	410,400
Haul Roads	15,390,873	15,390,873
Mining Equipment	202,124,241	189,382,312
Vehicles	134,875,333	128,190,867
Office Furniture & Equip	404,915	399,665
Computer H & S	2,754,508	2,627,806
Other Equipment	12,807,853	11,907,574
Mineral Rights	14,025,624	14,025,624
ARO	119,291,262	76,995,622
Non-Utility Property	176,074	176,074
Total Property, Plant and Equipment	575,126,508	511,757,284
Less: Accumulated Depreciation/Depletion	285,753,697	255,430,500
Construction in Progress	7,294,321	14,944,210
Net Property, Plant and Equipment	296,667,132	271,270,995
OTHER NON-CURRENT ASSETS		
Deferred Longwall	1,076,486	1,878,644
Reclamation Trust Fund	71,224,745	80,012,058
Total Other Non-Current Assets	72,301,231	81,890,702
TOTAL - ASSETS	456,899,537	456,807,272

Currency: USD
No specific CO requested

	2012	2011
CURRENT LIABILITIES		
Accounts Payable - Trade	7,056,360	13,388,090
Accounts Payable - Interco	5,970,554	2,719,570
Accrued Royalties	1,870,284	2,557,408
Accrued Payroll	0	112,290
Accrued Production Taxes	8,567,213	7,805,317
Accrued Property and Sales Tax	787,510	847,314
Total Current Liabilities	24,251,920	27,429,990
LONG-TERM LIABILITIES		
Accrued Pre Jan 1988 Reclamation	0	0
Accrued Post Jan 1988 Reclamation	0	0
Earnings on Reclamation Trust Fund	7,453,795	31,757,985
ARO Regulatory Liability Unrealized G/L	4,744,865	(1,057,362)
ARO Regulatory Liability	12,707,420	13,884,691
ARO Liability	118,477,796	71,620,695
Production Taxes	8,315,169	6,697,010
Coal Lease Bonus	0	0
Total Long-Term Liabilities	151,699,045	122,903,018
Total Liabilities	175,950,966	150,333,008
JOINT VENTURE CAPITAL		
Pacific Minerals, Inc.	187,299,048	204,316,176
Idaho Energy Resources	93,649,524	102,158,088
Total Joint Venture Capital	280,948,572	306,474,264
TOTAL - LIABILITIES/CAPITAL	456,899,537	456,807,272

Brider Coal Company Statement of Income
Current Period: DEC-12

Currency: USD
CO=03 (Bridger Coal Company)

	One Month Ended		Year to Date	
	DEC-12	DEC-11	DEC-12	DEC-11
REVENUE:				
Coal Sales	18,042,833	27,603,839	224,545,487	194,658,181
Interest Revenue	0	0	0	0
Other Revenue	(71,624)	(17,769)	87,796	(207,255)
Total Revenue	17,971,209	27,586,070	224,633,283	194,450,926
EXPENSES:				
Overburden Removal	584,488	2,275,201	11,056,349	21,342,021
Reclamation	278,992	509,864	4,957,138	5,540,894
Coal Production - Surface	907,654	1,255,606	5,983,336	11,716,158
Coal Production Underground	9,631,795	13,289,598	99,946,276	61,878,129
Other Cost of Mining	(150,000)	363,412	101,234	3,377,177
Depreciation & Amortization	2,658,233	2,379,638	30,249,831	27,477,998
Royalties	1,995,284	2,246,811	18,734,747	16,482,508
Taxes	2,454,694	2,200,227	24,321,090	18,582,684
Administrative	87,200	83,200	1,046,400	998,400
Interest	0	0	250	0
Total Expenses	18,448,339	24,603,558	196,396,650	167,395,969
NET INCOME	(477,130)	2,982,512	28,236,634	27,054,957

Trapper Mining Inc.
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Coal purchases [a]	$ 13,639,069	$ -
Board of directors fees and associated board meeting costs[b]	-	3,874
Total	$ 13,639,069	$ 3,874
Basis of pricing	(c)	(d)
Cost of service	(c)	(d)
The margin of charges over costs	None, (c)	(d)
Assets allocable to the services	None	(d)
The overall rate of return on assets	None	(d)

(a) Represents the cost of coal purchased by PacifiCorp from Trapper Mining Inc. during the year ended December 31, 2012. Refer also to (c) below.

(b) PacifiCorp and Interwest Mining Company each have an employee that serves on the Trapper Mining Inc. board of directors. The table excludes $3,586 related to the Interwest Mining Company employee.

(c) 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.

(d) Charges for board of directors fees and associated board meeting costs are based on a flat fee of $500 per board meeting plus lodging expenses.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2012
(Unaudited)

Assets:		
Current Assets:		
Cash & Cash Equivalents	$	13,545,389
Accounts Receivable		6,770,985
Inventories		6,690,855
Prepaid and Other Current Assets		449,182
Current Reclamation Receivable from Buyers		3,373,956
Total Current Assets	$	30,830,367
Property Plant and Equipment before FAS 143:		
Lands and Leases	$	11,240,186
Development Costs		2,834,815
Equipment and Facilities		116,039,653
Total Property Plant and Equipment (Cost)	$	130,114,654
Less Depreciation and Amortization		(94,948,967)
Total Property Plant and Equipment (Net)	$	35,165,687
FAS 143 Property Plant and Equipment (Net) . . .		7,537,520
Grand Total Property Plant and Equipment (Net)	$	42,703,207
Reclamation Receivable from Buyers		13,070,560
Acquired GE Royalty - Net		2,727,273
Restricted Funds - Black Lung		500,000
Deferred Loan Fees - Net		79,972
Advance Royalty - State 206-13		10,000
Total Assets	**$**	**89,921,379**
Liabilities and Members' Equity:		
Current Liabilities:		
Accounts Payable	$	1,518,967
Accrued Payroll Expenses		3,069,856
Accrued Production Taxes		1,655,261
Accrued Royalties		483,514
Deferred Reclamation Revenue		39,101
Current Asset Retirement Liability		3,373,956
Current Portion Long-Term Debt		5,932,589
Total Current Liabilities	$	16,073,244
Long-Term Debt		4,923,444
Asset Retirement Liability		20,608,080
Black Lung Liability		342,437
Total Liabilities	$	41,947,205
Members' Equity		
Paid in Capital @ 1/1/98	$	20,324,925
Patronage Equity - Prior Year		23,216,422
Non-Patronage Equity - Prior Year		2,432,747
Patronage Equity - Current Year		1,764,841
Non-Patronage Equity - Current Year		235,239
Total Members' Equity	$	47,974,174
Total Liabilities and Members' Equity	**$**	**89,921,379**

TRAPPER MINING INC
CONSOLIDATED NET INCOME
AS OF: DECEMBER 31, 2012

		NET INCOME FOR THE MONTH	NET INCOME YEAR TO DATE
TRAPPER MINING		$ (1,334,969.01)	3,917,794.53
WILLIAMS FORK MINING		(6.17)	(1,185.19)
WILLIAMS FORK LAND		(49,934.81)	(1,849,260.82)
NET INCOME (LOSS) BEFORE TAX		$ (1,384,909.99)	$ 2,067,348.52
CURRENT TAX PROVISION		(67,268.00)	(67,268.00)
TOTAL TAX PROVISION		(67,268.00)	(67,268.00)
NET INCOME (LOSS) AFTER TAX		$ (1,452,177.99)	2,000,080.52
SALT RIVER	32.10%	(52,343.83)	75,511.82
TRI-STATE	26.57%	(43,326.33)	62,503.09
PACIFICORP	21.40%	(34,895.89)	50,341.21
PLATTE RIVER	19.93%	(32,498.83)	46,883.20
TOTAL NONPATRONAGE INCOME (LOSS)		(163,064.88)	235,239.32
SALT RIVER	32.10%	(413,805.31)	566,514.02
TRI-STATE	26.57%	(342,517.35)	468,918.31
PACIFICORP	21.40%	(275,870.20)	377,676.02
PLATTE RIVER	19.93%	(256,920.25)	351,732.85
TOTAL PATRONAGE INCOME (LOSS)		(1,289,113.11)	1,764,841.20
TOTAL INCOME (LOSS)		(1,452,177.99)	2,000,080.52

TRAPPER MINING INC
CONSOLIDATED PATRONAGE & NONPATRONAGE INCOME ALLOCATION
DECEMBER 31, 2012

		NET INCOME $ FOR THE MONTH	NET INCOME YEAR TO DATE
TRAPPER PATRONAGE INCOME		(1,239,178.30)	
TRAPPER NONPATRON INCOME		(163,058.71)	
TOTAL TRAPPER INCOME		(1,402,237.01)	
WFMC NONPATRONAGE INCOME		(6.17)	
WFLC PATRONAGE INCOME		(49,934.81)	
TOTAL CONSOLIDATED INCOME		(1,452,177.99)	
SALT RIVER	32.10%	(397,776.24)	1,160,126.74
TRI-STATE	26.57%	(329,249.67)	960,266.91
PACIFICORP	21.40%	(265,184.15)	773,417.84
PLATTE RIVER	19.93%	(246,968.24)	720,290.53
TOTAL TRAPPER PATRONAGE		(1,239,178.30)	3,614,102.02
SALT RIVER	32.10%	(52,341.84)	75,892.27
TRI-STATE	26.57%	(43,324.70)	62,817.99
PACIFICORP	21.40%	(34,894.57)	50,594.84
PLATTE RIVER	19.93%	(32,497.60)	47,119.41
TOTAL TRAPPER NONPATRON		(163,058.71)	236,424.51
TOTAL TRAPPER INCOME		(1,402,237.01)	3,850,526.53
SALT RIVER	32.10%	(1.99)	(380.45)
TRI-STATE	26.57%	(1.63)	(314.90)
PACIFICORP	21.40%	(1.32)	(253.63)
PLATTE RIVER	19.93%	(1.23)	(236.21)
TOTAL WFMC NONPATRONAGE		(6.17)	(1,185.19)
SALT RIVER	32.10%	(16,029.07)	(593,612.72)
TRI-STATE	26.57%	(13,267.68)	(491,348.60)
PACIFICORP	21.40%	(10,686.05)	(395,741.82)
PLATTE RIVER	19.93%	(9,952.01)	(368,557.68)
TOTAL WFLC PATRONAGE		(49,934.81)	(1,849,260.82)

Huntington Cleveland Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Annual assessment expenses[a]	$ 148,388	$ -
Operation and inspection services	1,260	$ -
Total	$ 149,648	$ -
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, 2012, PacifiCorp incurred $148,388 of annual assessment expense amortization, and had a prepaid balance of $25,986 at December 31, 2012. At December 31, 2012, PacifiCorp's plant-in-service included the following assets: $22,075,411 for the water supply project (amounts include capitalized interest and capital surcharge) and $1,471,639 for the water rights.

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

EXHIBIT A

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2012 AND 2011

	TOTAL ALL FUNDS	
	2012	2011
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalent	$ 102,916	$ 45,447
Restricted cash	323,980	272,404
Accounts receivable:		
Shareholder assessments	31,785	16,984
Other	3,803	3,803
Contracts receivable:		
NRCS - Restricted	26,126	15,069
Prepaid Insurance	4,410	
Total current assets	$ 493,020	$ 353,707
NONCURRENT ASSETS:		
Fixed Assets:		
Land	$ 41,722	$ 41,722
Easements	116,708	116,708
Water rights	3,096,469	3,096,469
Vehicles	11,737	23,563
Office equipment	4,105	4,105
Other equipment	872	
Diversion structures	55,000	55,000
Storage facilities improvements	3,541,085	3,541,085
Construction in progress		
Salinity project	53,247,244	51,607,503
Millers flat reservoir project	765,218	
Accumulated depreciation	(2,476,996)	(2,441,376)
Total noncurrent assets	$ 58,403,164	$ 56,044,779
Total assets	$ 58,896,184	$ 56,398,486

"The accompanying notes are an integral part of this statement."

EXHIBIT A
(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2012 AND 2011

	TOTAL ALL FUNDS	
	2012	2011
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 480,706	$ 869,602
Payroll taxes payable	3,294	5,545
Accrued interest payable	2,599	22,513
Current portion of long-term liabilities	301,329	149,192
Total current liabilities	$ 787,928	$ 1,046,852
LONG-TERM LIABILITIES:		
Notes payable	$ 2,948,200	$ 2,648,157
Total long-term liabilities	$ 2,948,200	$ 2,648,157
Total liabilities	$ 3,736,128	$ 3,695,009
NET ASSETS:		
Unrestricted:	$ 4,847,850	$ 4,032,775
Temporarily Restricted - Salinity Project	50,312,206	48,670,702
Total net assets	$ 55,160,056	$ 52,703,477
Total liabilities and net assets	$ 58,896,184	$ 56,398,486

"The accompanying notes are an integral part of this statement."

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012			2011		
	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2012	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2011
Charges for Services:						
A Water Assessment	$ 131,799		$ 131,799	$ 108,060		$ 108,060
B Water Assessment	20,501		20,501	17,809		17,809
Municipal and Industry Assessment	72,532		72,532	57,765		57,765
Dam Repayment Assessment	51,154		51,154	50,397		50,397
Project Repayment/O & M Assessment	69,367		69,367	63,536		63,536
Salinity Project Repayment Assessment				30,671		30,671
Upper Pond Assessment	105,323		105,323			
Meter Assessment	22,650		22,650	11,550		11,550
Minimal Assessment Adjustments	1,372		1,372	1,891		1,891
Net charges for services	$ 474,698	$ ...	$ 474,698	$ 341,679	$ ...	$ 341,679
Governmental grants	$ 692,656	$ 507,922	$ 1,200,578	$ 5,520	$ 1,580,431	$ 1,585,951
Other Revenue:						
Payments from Stockholders (NRCS)		$ 1,133,643	$ 1,133,643		$ 569,324	$ 569,324
Certificate Transfers	$ 2,400		2,400	$ 1,100		1,100
Late Fees	3,167		3,167	6,135		6,135
Interest	359	239	598	582	4,316	4,898
Reimbursements	17,000		17,000	54,311		54,311
Pipeline Repair	4,771		4,771			
Miscellaneous	2,574		2,574	1,082	2,000	3,082
Total other revenue	$ 30,271	$ 1,133,882	$ 1,164,153	$ 63,210	$ 575,640	$ 638,850
Total revenues	$ 1,197,625	$ 1,641,804	$ 2,839,429	$ 410,409	$ 2,156,071	$ 2,566,480
Expenses:						
Program services:						
Water Master Wage	$ 56,201		$ 56,201	$ 50,802		$ 50,802
Reservoir Manager Wage	15,340		15,340	14,950		14,950
System Tech Wage				47,280		47,280
Payroll Benefits	13,341		13,341	13,124		13,124
Machine Hire	8,060		8,060	14,374		14,374
Non Employee Labor	18,102		18,102	10,578		10,578
Joe's Valley Dam Repayment	26,198		26,198	26,198		26,198
O&M - EWCD	41,975		41,975	37,488		37,488
Huntington Dam Repayment	17,669		17,669	20,922		20,922
Dam Safety Maintenance				2,350		2,350
Water Rights Assessments	24,295		24,295	24,077		24,077
Beaver & Muskrat Control	5,130		5,130	4,430		4,430
Vehicle and Equipment Expense	14,733		14,733	17,509		17,509
Material and Supplies	9,333		9,333	7,321		7,321
Insurance	10,511		10,511	8,999		8,999
Depreciation	47,145	$ 300	47,445	47,658	$ 300	47,958
Total program expenses	$ 308,033	$ 300	$ 308,333	$ 348,060	$ 300	$ 348,360

"The accompanying notes are an integral part of this statement."

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012			2011		
	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2012	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2011
Support Services:						
Secretary Wage	$ 25,650		$ 25,650	$ 19,100		$ 19,100
Other Wages				11,045		11,045
Payroll Benefits	14,501		14,501	4,409		4,409
Office Rent	3,900		3,900	3,300		3,300
Accounting and Auditing	9,477		9,477	9,950		9,950
Legal Fees	4,231		4,231	6,227		6,227
Telephone and Internet	3,385		3,385	5,344		5,344
Office Supplies	4,148		4,148	3,887		3,887
Postage	985		985	1,002		1,002
Meetings	25		25	5,732		5,732
Training	205		205			
Bank Charges and Fees	317		317	530		530
Travel	1,529		1,529			
Miscellaneous	6,164		6,164	4,729		4,729
Total support services	$ 74,517	$ ...	$ 74,517	$ 75,255	$ ...	$ 75,255
Total expenses	$ 382,550	$ 300	$ 382,850	$ 423,315	$ 300	$ 423,615
Change in net assets before transfers	$ 815,075	$ 1,641,504	$ 2,456,579	$ (12,906)	$ 2,155,771	$ 2,142,865
Transfers In (Out):						
Transfers In					$ 30,692	$ 30,692
Transfers Out				$ (30,692)		(30,692)
Total transfers in (out)	$ ...	$ ...	$ ...	$ (30,692)	$ 30,692	$ ...
Change in net assets	$ 815,075	$ 1,641,504	$ 2,456,579	$ (43,598)	$ 2,186,463	$ 2,142,865
Net assets, beginning of year	4,032,775	48,670,702	52,703,477	4,076,373	46,484,239	50,560,612
Net assets, end of year	$ 4,847,850	$ 50,312,206	$ 55,160,056	$ 4,032,775	$ 48,670,702	$ 52,703,477

"The accompanying notes are an integral part of this statement."

Ferron Canal & Reservoir Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services[a]	PacifiCorp Provided Services
Payment for water rights	$ 599,151	$ -
Annual assessment expenses	267,645	-
Credit received	(221,880)	-
Total	$ 644,916	$ -
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, 2012, PacifiCorp incurred $267,645 of annual assessment expense amortization, and had a prepaid balance of $223,038 at December 31, 2012. PacifiCorp also paid $599,151 for the right to obtain 7,000 acre feet of water for the year ended December 31, 2012. PacifiCorp received a credit of $221,880 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.

3:53 PM
03/12/13
Cash Basis

FERRON CANAL & RESERVOIR CO.
Profit & Loss
January through December 2012

	Jan - Dec 12
Income	
FC WATERSHED PROJ CHECKI...	20,422.61
INCOME	2,810.40
REVENUE	505,090.54
Total Income	528,323.55
Gross Profit	528,323.55
Expense	
EQUIPMENT	
LEASE	4,102.00
TOOLS	142.79
EQUIPMENT - Other	17,126.69
Total EQUIPMENT	21,371.48
GENERAL	
BOARDMEMBER	930.00
INSURANCE	16,765.00
LOAN PAYMENTS	163,100.00
PAYROLL EXPENSES	110,725.20
POWER	410.14
PROFESSIONAL SERVICES	10,941.77
REIMBURSEMENT	2,447.08
TELEPHONE	500.00
WATER/POP/GROCERIES	82.28
GENERAL - Other	41,692.74
Total GENERAL	347,594.21
IRRIGATION	
REPAIRS	35,919.20
SUPPLIES	29,156.95
Total IRRIGATION	65,076.15
MAINTENANCE	
BUILDING	396.42
EQUIPMENT REPAIRS	18,581.03
FUEL	13,454.68
SUPPLIES	4,970.84
Total MAINTENANCE	37,402.97
VEHICLES	
REGISTRATION	577.50
Total VEHICLES	577.50
Total Expense	472,022.31
Net Income	**56,301.24**

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2012

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Annual assessment expenses [(a)]	$ 256,645	$ -
Property lease	-	750
Total	$ 256,645	$ 750
Basis of pricing	(b)	(c)
Cost of service	(b)	(c)
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, 2012, PacifiCorp incurred $256,645 of annual assessment expense amortization, and had a prepaid balance of $213,871 at December 31, 2012. Also during the year ended December 31, 2012, PacifiCorp paid $3,265,722 of capital costs associated with the water supply contract (of which $500,080 was reimbursed by the joint owners of the Hunter generating facility). At December 31, 2012, PacifiCorp's plant-in-service associated with the water supply project was $6,052,845 (amounts include capitalized interest and capital surcharge).

(b) Cottonwood Creek Consolidated Irrigation Company is a not-for-profit entity that operates at cost.

(c) The property lease is priced based on the fair market rental value of similarly located commercial property.

Cottonwood Creek Consolidated Irrigation Company

Balance Sheet

Date: For The Year Ended 31 December 2012

Account Name	Beginning Balance	Receipts & Transfers	Disbursements Transfers	Ending Balance
Cash On Hand				0.00
Checking - Zions Bank	1,984.63	27,800.00	28,249.15	1,535.48
Checking - Wells Fargo	275,741.10	6,497,348.89	6,765,388.50	7,701.49
Checking - W/F Constr	458.73	2,307,491.32	2,305,334.81	2,615.24
Certificate W/F Bond	1,643,348.04		1,632,873.04	10,475.00
Accounts Receivable	792,225.33	431,793.09	1,217,582.99	6,435.43
Washington Federal	307,027.22		307,027.22	0.00
Certificates - Zions	121,628.59	534.44		122,163.03
Short Term - Wells Fargo	1,325.86	1,873,056.99	1,262,930.44	611,452.41
Property & Equipment	9,817,250.10			9,817,250.10
Liabilities Payable	-2,425,819.66	2,425,819.66		0.00
Loan - Utah Water Resource			3,094,181.93	-3,094,181.93
Deferred Credits			867.57	-867.57
Totals	10,535,169.94	13,563,844.39	16,614,435.65	7,484,578.68

Cottonwood Creek Consolidated Irrigation Company

General Ledger Report

Date: For The Year Ended 31 December 2012

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	212,814.41	27,719.70	27,044.01	213,490.10
Mammoth Canal	2,408.69	11,414.97	9,091.58	4,732.08
Clipper & Western Canal	15,053.33	8,680.30	7,746.07	15,987.56
Blue Cut Canal	7,958.07	9,206.24	7,565.96	9,598.35
Project Capitalization	746,481.40	416,175.33	401,097.60	761,559.13
C&W Pipeline Salinity	0.00	2,307,491.32	2,319,361.49	-11,870.17
Adobe Wash Reservoir	0.00	3,390,265.36	4,856,280.52	-1,466,015.16
Adobe Wash Pipeline	0.00	218,602.69	1,818,568.15	-1,599,965.46
Stockwater Pipeline	42,168.20	8,425.20	5,606.92	44,986.48
Backhoe Account	3,340.53	170.27	341.44	3,169.36
Project Water Fund		26,301.00	26,301.00	0.00
River Commissioner	24,612.15	19,566.33	21,678.48	22,500.00
Pointer Ditch	1.46			1.46
Swasey Ditch	938.46			938.46
Peacock Ditch	675.97			675.97
Slaughter House Ditch	212.89			212.89
South Ditch	44.10			44.10
Stock Corral	175.18			175.18
Joes Valley	2,087.96	1,217.69	450.00	2,855.65
Black Canyon	2,557.03	1,780.00	890.00	3,447.03
Fund Adjustment Acct	9,473,640.11	2,430,480.32	2,426,064.76	9,478,055.67
Totals	10,535,169.94	8,877,496.72	11,928,087.98	7,484,578.68

III. Loans

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

A. The month-end amounts outstanding.

B. The highest amount outstanding during the year, separately for short-term and long-term loans.

C. A description of the terms and conditions, including basis for interest rates.

D. The total amount of interest charged or credited and the weighted-average interest rate.

E. Specify the commission order(s) approving the transaction where such approval is required by law.

Loan Summary

2012

REQUIREMENTS	PACIFIC MINERALS, INC.
III. For inter-company loans to / from affiliates: A. The month-end amounts outstanding for short-term and long-term loans: Short-term loans: January - December Long-term loans:	 (a) N/A
B. The highest amount during the year separately for short-term and long-term loans: Maximum loan to affiliate: Short-term loans: Amount Date Maximum loan to affiliate: Long-term loans: Amount Date Maximum loan from affiliate: Short-term loans: Amount Date Maximum loan from affiliate: Long-term loans: Amount Date	 $16,592,202 January 17, 2012 N/A N/A $11,560,987 November 19, 2012 N/A N/A
C. A description of the terms and conditions for loans including the basis for interest rates:	Under the terms and conditions of the Umbrella Loan Agreement
D. The total amount of interest charged or credited and the weighted average rate of interest separately for short-term and long-term loans: Short-term loans: Interest expense charged Interest income credited Long-term loans: Interest charged or credited	 $6,035 $18,742 (b) N/A
E. Specify the commission order(s) approving the transaction where such approval is required by law:	Refer to Appendix A

(a) Refer to the following schedule for the detail of month-end loan amounts outstanding.

(b) Refer to the following schedule for the detail of interest charged or credited and the rates of interest.

PacifiCorp - Pacific Minerals, Inc.

Umbrella Loan Agreement Transactions Statement

Pacific Minerals, Inc. ("PMI")

2012

Month	Net Principal Advanced To PacifiCorp	Net 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
Jan-12	$ -	$ -	$ 2,700,000	$ 7,818,513	$ 8,773,689	0.3500% - 0.4000%	$ -	$ 3,995
Feb-12	-	-	3,000,000	8,405,262	3,368,427	0.3500% - 0.4000%	-	2,225
Mar-12	2,824,225	-	4,800,000	8,168,427	(2,824,225)	0.3500% - 0.3700%	378	1,410
Apr-12	6,230,187	2,824,225	2,575,775	2,575,775	(6,230,187)	0.3500% - 0.3500%	754	426
May-12	-	6,230,187	5,564,812	165,000	5,399,812	0.3500% - 0.4200%	61	1,734
Jun-12	-	-	4,000,000	2,305,673	7,094,139	0.3800% - 0.4200%	-	2,652
Jul-12	-	-	3,600,000	5,319,844	5,374,295	0.3800% - 0.3800%	-	2,731
Aug-12	-	-	4,200,000	8,471,010	1,103,285	0.3800% - 0.3800%	-	1,792
Sep-12	3,669,513	-	8,711,000	9,814,285	(3,669,513)	0.3800% - 0.3800%	465	1,011
Oct-12	5,173,717	4,616,680	3,930,488	3,930,488	(4,226,550)	0.3800% - 0.3900%	717	766
Nov-12	11,744,190	6,814,629	-	-	(9,156,111)	0.3800% - 0.3800%	1,488	-
Dec-12	7,662,695	5,711,000	-	-	(11,107,806)	0.3500% - 0.3500%	2,172	-
TOTAL	$ 37,304,527	$ 26,196,721	$ 43,082,075	$ 56,974,277			$ 6,035	$ 18,742

(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, 2012 and the balance as of December 31, 2012.

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:

PacifiCorp is party to a tax-sharing arrangement and is part of the Berkshire Hathaway Inc. United States federal income tax return. 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. The tax payments are then remitted to MidAmerican Energy Holdings Company ("MEHC"). At December 31, 2012, PacifiCorp owed MEHC $56,450,975 and MEHC owed Pacific Minerals, Inc. $8,508,510 under this arrangement.

During 2012, PacifiCorp transferred certain generation plant equipment to MidAmerican Energy Company ("MEC") at a cost to PacifiCorp of $27,617. This transfer was in response to emergency needs. MEC subsequently replaced this equipment for PacifiCorp. Refer to the attached Intercompany Mutual Assistance Agreement which governs intercompany transfers such as these.

Refer to Appendix A for a discussion of commission orders approving transactions with affiliates.

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.

Report of PacifiCorp Employee Transfers to Affiliates
During the Year Ended December 31, 2012

Executive, Management and Professional/Technical Employees

Affiliate	Job Title	Count
Kern River Gas Transmission Company	Analyst, Environment - Career	1
Kern River Gas Transmission Company	Senior Environmental Analyst	1
MidAmerican Energy Company	Control Operator	1
Total		3

Report of PacifiCorp Employee Transfers from Affiliates During the Year Ended December 31, 2012

Executive, Management and Professional/Technical Employees

Affiliate	Job Title	Count
Kern River Gas Transmission Company	Senior Engineer	1
MidAmerican Energy Company	Analyst, Enterprise Operations Center 2	1
Total		2

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, 2012

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 MidAmerican Energy Holdings Company ("MEHC") and its subsidiaries. PacifiCorp is an indirect subsidiary of MEHC, 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

MEHC and subsidiaries to PacifiCorp

During the year ended December 31, 2012, PacifiCorp was allocated costs by its non-regulated parent company, MEHC, and certain of MEHC'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:

Name of entity	Total services received as reported in Section II - Transactions	Amount of services based on allocations
MidAmerican Energy Holdings Company	$ 10,423,677	$ 1,749,938
MHC Inc.	756,131	252,722
MidAmerican Energy Company	3,881,498	2,097,643
Kern River Gas Transmission Company	169,609	-
M&M Ranch Acquisition Company, LLC	376	-
MidAmerican Renewables, LLC	2,182	-
Total	$ 15,233,473	$ 4,100,303

The amounts were allocated by MEHC and its subsidiaries to PacifiCorp using seven different formulae during the year ended December 31, 2012. These formulae are as follows:

a) A two-factor formula based on the labor and assets of each of MEHC's subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2012 was 46.05%.
b) The same two-factor formula as a) above, except excluding the labor and assets of HomeServices of America, Inc. and MEHC's Philippine subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2012 was 48.99%.

c) The same two-factor formula as a) above, except excluding the labor and assets of MEHC's international subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2012 was 52.59%.
d) The same two-factor formula as c) above, except excluding the labor and assets of HomeServices of America, Inc. PacifiCorp's allocation percentage during the year ended December 31, 2012 was 56.25%.
e) A formula to allocate legislative and regulatory costs to each of MEHC's subsidiaries based on where the legislative and regulatory employees spent their time. PacifiCorp's allocation percentage during the year ended December 31, 2012 was 15.00%.
f) A formula based on the gross plant asset amounts of each of MEHC's subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2012 was 47.84%.
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 year ended December 31, 2012 was 0.05%.

PacifiCorp to MEHC and subsidiaries

During the year ended December 31, 2012, PacifiCorp allocated costs to its non-regulated parent company, MEHC, and certain of MEHC'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:

Name of entity	Total services provided as reported in Section II - Transactions	Amount of services based on allocations
MidAmerican Energy Holdings Company	$ 118,447	$ 28,525
MidAmerican Energy Company	1,209,082	439,405
HomeServices of America, Inc.	106,308	91,077
Kern River Gas Transmission Company	164,272	66,541
CalEnergy Generation Operating Company	119,040	15,308
Northern Natural Gas Company	309,919	166,376
Midwest Capital Group, Inc.	593	584
MEC Construction Services Co.	112	111
Cordova Energy Company LLC	4,314	4,252
Northern Powergrid Holdings Company	100,454	24,744
CalEnergy Philippines	32,112	1,426
Iowa Realty Co., Inc.	10,419	8,375
MidAmerican Renewables, LLC	57,558	-
Electric Transmission America, LLC	9,140	-
Electric Transmission Texas, LLC	20,235	-
MEHC Canada, LLC	71,963	-
Midwest Power Transmission Iowa, LLC	40	-
Midwest Power Transmission Illinois, LLC	1,534	-
Pinyon Pines Wind I, LLC	20,939	-
Pinyon Pines Wind II, LLC	21,472	-
Bishop Hill Interconnection LLC	897	-
MidAmerican Transmission, LLC	535,508	3,331
Topaz Solar Farms LLC	26,787	-
Total	$ 2,941,145	$ 850,055

The amounts were allocated by PacifiCorp to MEHC and its subsidiaries using five different formulae during the year ended December 31, 2012. These formulae are as follows:

a) A two-factor formula based on the labor and assets of each of MEHC's subsidiaries. The percentage that PacifiCorp allocated to MEHC and its subsidiaries during the year ended December 31, 2012 was 53.95%.
b) The same two-factor formula as a) above, except excluding the labor and assets of MEHC's international subsidiaries. The percentage that PacifiCorp allocated to MEHC and its subsidiaries during the year ended December 31, 2012 was 47.41%.
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 MEHC and its subsidiaries during the year ended December 31, 2012 was 43.75%.
d) The same two-factor formula as c) above, except excluding the labor and assets of PacifiCorp. The percentage that PacifiCorp allocated to MEHC and its subsidiaries during the year ended December 31, 2012 was 100%.
e) A formula based on shared Information Technology infrastructure that is owned and/or managed by MidAmerican Energy Company. The percentage that PacifiCorp allocated to MEHC and its subsidiaries was 99.95%.

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 CASECNAN WATER AND ENERGY COMPANY, INC.

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

MIDAMERICAN FUNDING, LLC

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

INTERCOMPANY MUTUAL ASSISTANCE AGREEMENT

BY AND BETWEEN THE RATE-REGULATED SUBSIDIARIES OF

MIDAMERICAN ENERGY HOLDINGS COMPANY

This Intercompany Mutual Assistance Agreement ("Agreement") is entered into by and between the rate-regulated public utility subsidiaries of MidAmerican Energy Holdings Company ("Company") (each a "Party" and together the "Parties").

WHEREAS, each of the Parties provides public utility services subject to the oversight of regulatory authorities, such as a state public utility commission and/or the Federal Energy Regulatory Commission ("FERC"):

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 public utilities, the Parties have obligations to provide reasonably adequate public utility 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 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.

NOW, THEREFORE, in consideration of the premises and mutual agreements set forth herein, the Parties 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, except for reimbursement of costs, which shall be governed by Article 4 of this Agreement.

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.
(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 shall 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 shall 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 all applicable Laws and orders issued by State Commissions or FERC. 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 Commissions 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 shall 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 shall cooperate with each other in making such information available as needed in the event of any and all internal or external audits, State Commissions or FERC 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) 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 State Commissions.

ARTICLE 10. LIMITATION OF LIABILITY

Notwithstanding any other provision of this Agreement and except for (a) rights provided under Article 11 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 its respective directors, officers, employees and agents, will have any liability to any other Party, nor its respective directors, officers, employees and agents, whether based on contract, warranty, tort, strict liability or any other theory, for any indirect, incidental, consequential or special damages, and no Party, as a result of providing mutual assistance pursuant to this Agreement, shall be liable to any other Party for more than the cost of the mutual assistance related to the claim or damages.

ARTICLE 11. 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 the 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 12. 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 13. 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 14. 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 shall 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 15. PERMITTED DISCLOSURE
Notwithstanding provisions of this Agreement to the contrary, each Party may disclose confidential information:

(a) To the extent required by State Commissions, 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 16. 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 17. 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 18. 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 19. 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.
This Agreement has been duly executed on behalf of the Parties as follows:

KERN RIVER GAS TRANSMISSION COMPANY

By: _____

Title: _____

Name: _____

Date: _____

MIDAMERICAN ENERGY COMPANY

By: _____

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

NORTHERN NATURAL GAS COMPANY

By: _____

Title: _____

Name: _____

Date: _____

PACIFICORP

By: _____

Title: SVP & CFO

Name: Douglas K. Sturer

Date: 2/15/11

KERN RIVER GAS TRANSMISSION COMPANY

By: Mary Hausman

Title: Controller

Name: Mary Hausman

Date: 2/24/11

MIDAMERICAN ENERGY COMPANY

By: [illegible]

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

NORTHERN NATURAL GAS COMPANY

By: [illegible]

Title: VP Finance

Name: Joseph Lillo

Date: 2/21/11

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

Appendix A

December 31, 2012 Affiliated Interest Report
Oregon Public Utility Commission orders approving transactions with affiliates

Affiliate	Order No.	Docket No.	Date Approved
BNSF Railway Company	07-323	UI 269	July 27, 2007
	10-090	UI 292	March 11, 2010
	10-089	UI 293	March 11, 2010
	09-504	UI 288	December 28, 2009
	12-348	UI 325	September 13, 2012
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
The Kerite Company (a Marmon Holdings, Inc. company)	10-409	UI 303	October 18, 2010
Marmon/Keystone Corporation	12-143	UI 319	April 24, 2012
Wells Fargo Home Equity	08-165	UI 277	March 12, 2008
Wells Fargo Securities, LLC	11-423	UI 315	October 26, 2011
	12-142	UI 318	April 24, 2012
	12-457	UI 328	November 26, 2012
International Business Machines Corporation	12-227	UI 321	June 19, 2012
	12-228	UI 322	June 19, 2012
	12-385	UI 327	October 9, 2012
	13-100	UI 330	March 26, 2013
MidAmerican Energy Holdings Company	06-305	UI 249	June 19, 2006
MHC Inc.	06-305	UI 249	June 19, 2006
MidAmerican Energy Company	06-305	UI 249	June 19, 2006
	11-190	UI 310	June 16, 2011
	11-400	UI 316	October 6, 2011

Affiliate	Order No.	Docket No.	Date Approved
HomeServices of America, Inc.	11-053 08-165 06-305	UI 304 UI 277 UI 249	February 11, 2011 March 12, 2008 June 19, 2006
Kern River Gas Transmission Company	09-503 06-683 06-305 11-400	UI 255 (1) UI 255 UI 249 UI 316	December 28, 2009 December 26, 2006 June 19, 2006 October 6, 2011
MidAmerican Energy Holdings Company Insurance Services Ltd.	06-498	UI 253	August 24, 2006
CalEnergy Generation Operating Company	06-305	UI 249	June 19, 2006
Northern Natural Gas Company	11-400 06-305	UI 316 UI 249	October 6, 2011 June 19, 2006
Midwest Capital Group, Inc.	06-305	UI 249	June 19, 2006
MEC Construction Services Co.	06-305	UI 249	June 19, 2006
MEHC Investment, Inc.	06-305	UI 249	June 19, 2006
Cordova Energy Company LLC	06-305	UI 249	June 19, 2006
Northern Powergrid Holdings Company (formerly CE Electric UK Funding Company)	06-305	UI 249	June 19, 2006
CalEnergy Philippines	06-305	UI 249	June 19, 2006
Iowa Realty Co., Inc.	06-305	UI 249	June 19, 2006
M&M Ranch Acquisition Company, LLC	06-305	UI 249	June 19, 2006
MidAmerican Funding, LLC	06-305	UI 249	June 19, 2006
MidAmerican Renewables, LLC	06-305	UI 249	June 19, 2006
Electric Transmission America, LLC	06-305	UI 249	June 19, 2006
Electric Transmission Texas, LLC	06-305	UI 249	June 19, 2006
MEHC Canada, LLC	06-305	UI 249	June 19, 2006
Midwest Power Transmission Iowa, LLC	06-305	UI 249	June 19, 2006

Affiliate	Order No.	Docket No.	Date Approved
Midwest Power Transmission Illinois, LLC	06-305	UI 249	June 19, 2006
Pinyon Pines Wind I, LLC	06-305	UI 249	June 19, 2006
Pinyon Pines Wind II, LLC	06-305	UI 249	June 19, 2006
Bishop Hill Interconnection LLC	06-305	UI 249	June 19, 2006
MidAmerican Transmission, LLC	06-305	UI 249	June 19, 2006
Topaz Solar Farms, LLC	06-305	UI 249	June 19, 2006
Racom Corporation	11-276	UI 313	July 29, 2011
PPW Holdings LLC	06-305	UI 249	June 19, 2006
PacifiCorp Foundation	04-028	UI 223	January 15, 2004
Energy West Mining Company	91-513	UI 105	April 12, 1991
Interwest Mining Company	09-261	UI 286	July 7, 2009
Fossil Rock Fuels, LLC	11-482	UI 317	December 6, 2011
PacifiCorp Environmental Remediation Company	03-664	UI 220	November 18, 2003
Pacific Minerals, Inc. (Umbrella Loan Agreement)	06-353	UI 1 (11)	July 7, 2006
Bridger Coal Company	01-472	UI 189	June 12, 2001
Trapper Mining Inc.	94-1550	UI 140	October 12, 1994
Huntington Cleveland Irrigation Company	10-353	UI 300	September 10, 2010
Ferron Canal & Reservoir Company	10-345	UI 301	September 2, 2010
Cottonwood Creek Consolidated Irrigation Company	11-332	UI 312	August 26, 2011