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May 23, 2014

IDAHO PUBLIC
UTILITIES COMMISSION

***VIA ELECTRONIC MAIL
AND OVERNIGHT DELIVERY***

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

**RE: CASE NO. PAC-E-05-08
AFFILIATED INTEREST REPORT FOR CALENDAR YEAR 2013**

Dear Ms. Jewell

In accordance with MidAmerican Energy Holdings Company's Transaction Commitment #8 approved in Case No. PAC-E-05-08, enclosed for filing are two copies of PacifiCorp's (d.b.a. Rocky Mountain Power) calendar year 2013 Affiliated Interest report.

By copy of this letter other parties are being provided notice of this filing.

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

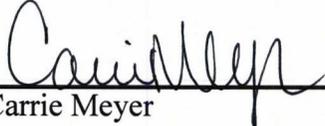
Sincerely,

Jeffrey K. Larsen
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 23rd day of May, 2014, 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 2013 (Commitment #8) in Case No. PAC-E-05-08.

<p>Douglas L. Anderson EVP, General Counsel & Corporate Sec Berkshire Hathaway Energy 1111 S. 103rd Street Omaha, NE 68124 danderson@midamerican.com</p>	<p>R. Scott Pasley Assistant General Counsel J.R. Simplot Company P.O. Box 27 Boise, ID 83702 spasley@simplot.com</p>
<p>Eric L. Olsen Racine, Olson, Nye, Budge & Bailey, Chartered 201 E. Center P.O. Box 1391 Pocatello, ID 83204-1391 elo@racinelaw.net</p>	<p>James R. Smith Monsanto Company Highway 34 North P.O. Box 816 Soda Springs, ID 83726 jim.r.smith@monsanto.com</p>
<p>Lisa Nordstrom Gregory Said Idaho Power Company P.O. Box 70 Boise, ID 83707 lnordstrom@idahopower.com; gsaid@idahopower.com</p>	<p>David Hawk Director, Energy Natural Resources J.R. Simplot Company P.O. Box 27 Boise, ID 83702 dhawk@simplot.com</p>
<p>Brad M. Purdy Attorney at Law 2019 N. 17th Street Boise, ID 83702 bmpurdy@hotmail.com</p>	<p>Katie Iverson Brubaker & Associates 17244 W. Cordova Court Surprise, AZ 85387 kiverson@consultbai.com</p>
<p>Alan Herzfeld Herzfeld & Piotrowski LLP 713 W. Franklin P.O. Box 2864 Boise, ID 83701 aherzfeld@hpllp.net</p>	<p>Terri Carlock Accounting Supervisor Idaho Public Utilities Commission 472 W. Washington P.O. Box 83720 Boise, ID 83720-0074 terri.carlock@puc.idaho.gov</p>
<p>Randall C. Budge Racine, Olson, Nye, Budge & Bailey, Chartered 201 E. Center P.O. Box 1391 Pocatello, ID 83204-1391 rbc@racinelaw.net</p>	<p>Anthony Yankel 29814 Lake Road Bay Village, OH 44140 tony@yankel.net</p>
<p>Arthur F. Sandack, Esq. 8 E. Broadway, Suite 510 Salt Lake City, UT 84111 asandack@msn.com</p>	

Carrie Meyer
Supervisor, Regulatory Operations

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UTILITIES COMMISSION

PacifiCorp

Affiliated Interest Report

For the year ended December 31, 2013

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I. ORGANIZATION

PacifiCorp is a United States regulated, vertically integrated electric utility 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, 74 thermal, hydroelectric, wind-powered and geothermal generating facilities, with a net owned capacity of 10,595 megawatts. PacifiCorp owns, or has interests in, electric transmission and distribution assets, and transmits electricity through approximately 16,300 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 customer 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. Effective April 30, 2014, MEHC was re-named Berkshire Hathaway Energy Company.

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, 2013, including Berkshire Hathaway affiliates.

Subsidiaries of PacifiCorp as of December 31, 2013

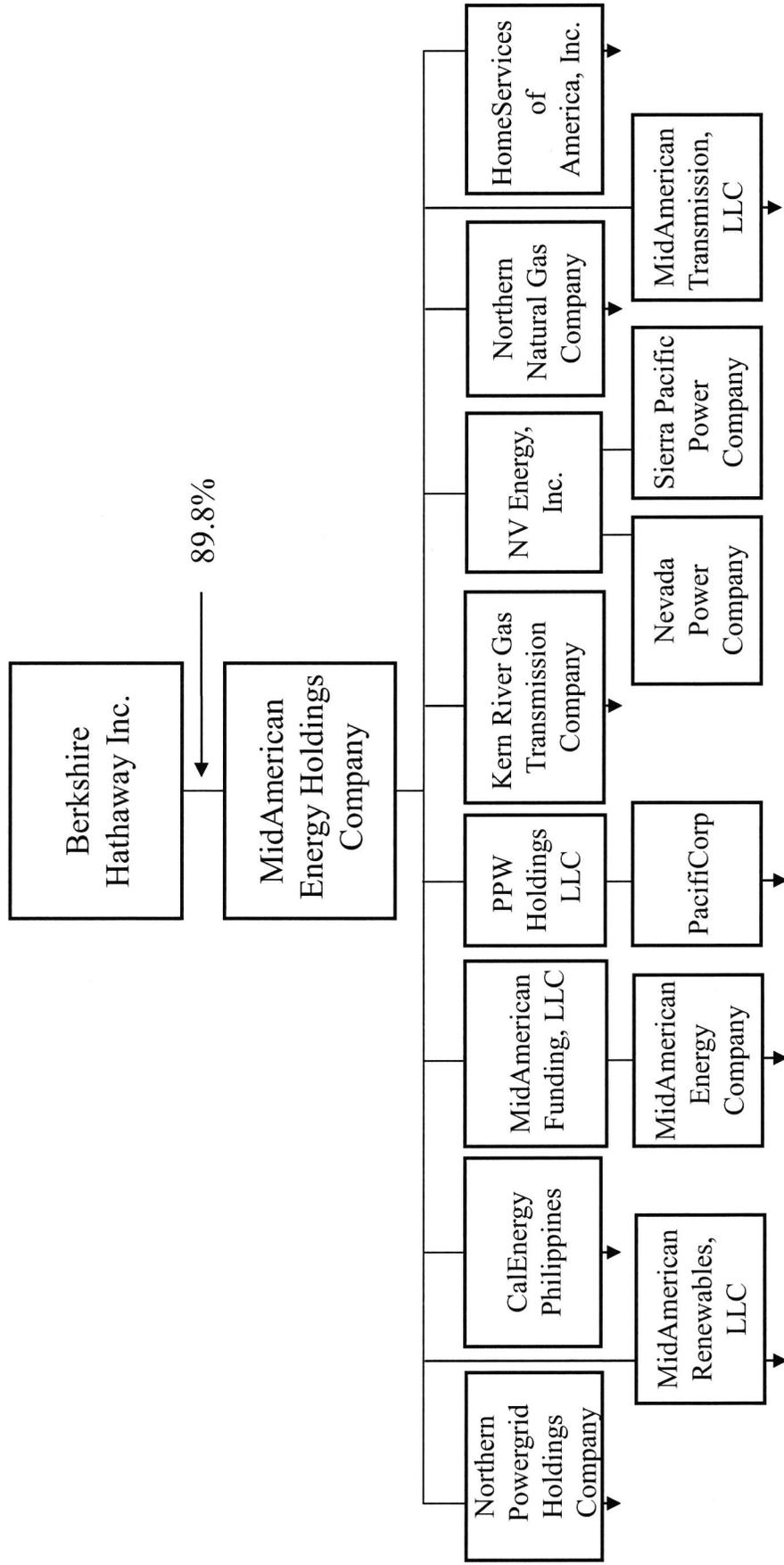
Name of Subsidiary	Approximate Percentage of Voting Securities Owned	State of Jurisdiction of Incorporation or Organization
Centralia Mining Company ^(a)	100%	Washington
Energy West Mining Company ^(b)	100%	Utah
Fossil Rock Fuels, LLC	100%	Delaware
Glenrock Coal Company ^(c)	100%	Wyoming
Interwest Mining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

- (a) In May 2000, the assets of Centralia Mining Company, an inactive wholly owned subsidiary of PacifiCorp, were sold to TransAlta. In December 2013, Centralia Mining Company was dissolved.
- (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) 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, 2013



*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, 2013 (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, 2013**
- 2. PacifiCorp officers during the year ended December 31, 2013**
- 3. PacifiCorp officers and directors with affiliated positions as of December 31, 2013**

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, 2013, as indicated. Changes that occurred subsequent to December 31, 2013 (if any) are annotated.

1. PacifiCorp Board of Directors and Committees of the Board of Directors During the Year Ended December 31, 2013

Director	Address	From	To	Director at 12/31/2013	Elected During the Year Ended 12/31/2013	Resigned During the Year Ended 12/31/2013
Gregory E. Abel	666 Grand Avenue 29th Floor Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Douglas L. Anderson	1111 South 103 rd Street Omaha, Nebraska 68124	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 (a)	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

(a) Mark C. Moench retired as a director and employee of PacifiCorp effective February 2014.

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, 2013

Title	Officer	Address	From	To	Officer at 12/31/2013	Elected During the Year Ended 12/31/2013	Resigned During the Year Ended 12/31/2013
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	Michael 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, 2013

Abel, Gregory E.

Business Entity	Title
CalEnergy Resources Limited	Director
CE Casecan Ltd.	Chairman, President & Chief Executive Officer
CE Casecan Ltd.	Director
CE Electric UK Funding Company Limited	Chief Executive Officer
CE Electric UK Holdings	Chief Executive Officer
CE Electric UK Holdings	Director
H.J. Heinz Company	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
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
NV Energy, Inc.	Chairman
NV Energy, Inc.	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⁾
BG Energy Holding 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⁾
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⁾
Broken Bow Wind II, LLC	Manager ⁽¹⁾
CalEnergy Company, Inc.	Director
CalEnergy Generation Operating Company	Director
CalEnergy Geothermal Holding, LLC	Manager ⁽¹⁾

Anderson, Douglas L. (continued)

Business Entity	Title
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 Casecan II, Inc.	Director
CE Casecan Ltd.	Senior Vice President, General Counsel & Assistant Secretary
CE Casecan Ltd.	Director
CE Casecan Water and Energy Company, Inc.	Chairman
CE Casecan Water and Energy 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 & General Counsel
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
HomeServices Relocation, LLC	Manager ⁽¹⁾
Kern River Funding Corporation	Director
Kern River Gas Transmission Company	Executive Committee Member

Anderson, Douglas L. (continued)

Business Entity	Title
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 California Utility HoldCo, LLC	Manager ⁽¹⁾
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 Oil Pipeline, 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
Sundial Holding, LLC	Manager ⁽¹⁾

Anderson, Douglas L. (continued)

Business Entity	Title
Tongonan Power Investment, Inc.	Senior Vice President & General Counsel
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
Energy West Mining Company	Director
Glenrock Coal Company	Director
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.	Director

Gale, Brent E.

Business Entity	Title
MidAmerican Energy Holdings Company	Senior Vice President

Goodman, Patrick J.

Business Entity	Title
Alaska Gas Pipeline Company, LLC	Manager ⁽¹⁾
Alaska Gas Transmission Company, LLC	Manager ⁽¹⁾
Alaska Storage Holding Company, LLC	Manager ⁽¹⁾
BG Energy Holding 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⁾
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⁾
Broken Bow Wind II, 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⁾

Goodman, Patrick J. (continued)

Business Entity	Title
CE Butte Energy LLC	Manager ⁽¹⁾
CE Casecan II, Inc.	Director
CE Casecan Ltd.	Senior Vice President & Chief Financial Officer
CE Casecan Ltd.	Director
CE Casecan Water and Energy Company, Inc.	Senior Vice President & Chief Financial Officer
CE Casecan Water and Energy 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⁾
IES Holding, LLC	Manager ⁽¹⁾
Kern River Funding Corporation	Director
Kern River Gas Transmission Company	Executive Committee Member
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 California Utility HoldCo, LLC	Manager ⁽¹⁾
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

Goodman, Patrick J. (continued)

Business Entity	Title
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 Oil Pipeline, 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 3, 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 Funding, LLC	Manager ⁽¹⁾
Solar Star Projects Holding, LLC	Manager ⁽¹⁾
SSC XIX, LLC	Manager ⁽¹⁾
SSC XX, LLC	Manager ⁽¹⁾
Sundial Holding, LLC	Manager ⁽¹⁾
Tongonan Power Investment, Inc.	Senior Vice President & Chief Financial Officer
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

Fossil Rock Fuels, LLC
Fossil Rock Fuels, LLC

Title

Manager ⁽¹⁾
Chief Financial Officer

Walje, A. Richard

Business Entity

PacifiCorp Foundation

Title

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, 2013**

In December 2013, Centralia Mining Company, an inactive wholly owned subsidiary of PacifiCorp, 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, 2013. 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, 2013.

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, 2013. 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, information technology goods and services, banking 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. 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. (“Berkshire Hathaway”) family of companies, it is possible that employees of PacifiCorp have made purchases from certain Berkshire Hathaway affiliates not listed here, and have been reimbursed by PacifiCorp for those purchases as a valid business expense. PacifiCorp does not believe those transactions would be material individually or in aggregate.

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.

National Indemnity Company (“NICO”) – NICO is a wholly owned subsidiary of Berkshire Hathaway and is a provider of commercial insurance products. NICO provides PacifiCorp a surety bond.

Marmon Holdings, Inc. (“Marmon”) – At December 31, 2013, Berkshire Hathaway held a 92% 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, 2013, the following Marmon affiliates provided materials, equipment parts and supplies to PacifiCorp in the normal course of business: Marmon Utility LLC, Graver Water Systems, LLC and Graver Technologies, LLC.

Wells Fargo & Company (“Wells Fargo”) – At December 31, 2013, 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 banking services to PacifiCorp.

U.S. Bancorp – During the second quarter of 2013, Berkshire Hathaway’s ownership in U.S. Bancorp surpassed five percent of U.S. Bancorp’s outstanding common shares. Accordingly, this report reflects transactions between PacifiCorp and U.S. Bancorp that occurred between August 15, 2013 (the date Berkshire Hathaway filed its Form 13-F for the quarter ended June 30, 2013 and its ownership of U.S. Bancorp became known) and December 31, 2013. At December 31, 2013, Berkshire Hathaway held a five percent ownership interest in U.S. Bancorp. U.S. Bancorp is a financial services company providing lending and depository services, credit card, merchant, and ATM processing, mortgage banking, insurance, trust and investment management, brokerage, and leasing activities. U.S. Bancorp provides banking services to PacifiCorp.

The Hartford Steam Boiler Inspection and Insurance Company (“Hartford Steam Boiler”) – At December 31, 2013, 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, 2013, Berkshire Hathaway held a 12% 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, 2013, 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.

American Express Travel Related Services Company, Inc. ("American Express Travel") – At December 31, 2013, Berkshire Hathaway held a 14% ownership interest in American Express Company, which wholly owns American Express Travel. American Express Company is a global services company whose principal products and services are charge and credit payment card products and travel-related services to consumers and businesses around the world. American Express Travel provides PacifiCorp travel arrangement services.

DIRECTV – At December 31, 2013, Berkshire Hathaway held a seven percent ownership interest in DIRECTV. DIRECTV is a provider of digital television entertainment. DIRECTV provides PacifiCorp with television programming.

Forney Corporation ("Forney") – Forney is a wholly owned subsidiary of Graham Holdings Company. As of December 31, 2013, Berkshire Hathaway held 1,727,765 of the 6,218,051 outstanding shares of Class B common stock of Graham Holdings Company. Pursuant to an agreement, which has a termination date (that may be extended) of February 24, 2017, Berkshire Hathaway has granted Donald Graham, Chairman of the Board and Chief Executive Officer of Graham Holdings Company, a proxy to vote these Class B shares at his discretion. Class B common stock elects 30% of the members of the board of directors; Class A common stock elects the remaining 70%. Forney manufactures front-end combustion components serving the electric utilities, chemical processing, pulp/paper and cement industries. Forney provides PacifiCorp with equipment parts.

Symetra Life Insurance Company ("Symetra") – At December 31, 2013, Berkshire Hathaway held a 17% 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 (now known as Berkshire Hathaway Energy 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, 2014, Berkshire Hathaway owned approximately 89.8% of MEHC's common stock. The balance of MEHC's common stock is owned by Walter Scott, Jr., a director of MEHC (along with family members and related entities) (5.3%⁽¹⁾ ownership interest as of January 31, 2014) and Gregory E. Abel, PacifiCorp's Chairman of the Board of Directors and Chief Executive Officer (1.0% ownership interest as of January 31, 2014). 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. Effective April 30, 2014, MEHC was re-named Berkshire Hathaway Energy Company.

⁽¹⁾ Excludes 3,023,022 shares held by family members and family trusts and corporations, or Scott Family Interests, as to which Mr. Scott disclaims beneficial ownership.

MHC Inc. – an indirect wholly owned subsidiary of MEHC. MHC Inc. is 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") – a wholly owned subsidiary of MHC Inc. MEC is principally engaged in the business of generating, transmitting, distributing and selling electricity and in distributing, selling and transporting natural gas. MEC provides services to PacifiCorp under the IASA. PacifiCorp also provides services to MEC under the IASA.

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

MEC Construction Services Co. (“MCS”) – a wholly owned subsidiary of MHC Inc. MCS is a provider of non-regulated utility construction services. PacifiCorp provides services to MCS under the IASA.

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.

Iowa Realty Co., Inc. (“Iowa Realty”) – a wholly owned subsidiary of HomeServices. Iowa Realty provides real estate brokerage and relocation services in Iowa. PacifiCorp provides services to Iowa Realty 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.

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, gas marketing companies, industrial and commercial users and other end-users. PacifiCorp provides services to Northern Natural under the IASA.

Nevada Power Company (“Nevada Power”) – a wholly owned subsidiary of NV Energy, Inc. (“NV Energy”). On December 19, 2013, MEHC acquired NV Energy, which then became an indirect wholly owned subsidiary of MEHC. Accordingly, this report reflects transactions between PacifiCorp and Nevada Power that occurred between December 19, 2013 and December 31, 2013. Nevada Power is principally engaged in the business of generating, transmitting, distributing and selling electricity. Between December 19, 2013 and December 31, 2013, Nevada Power primarily provided PacifiCorp with transmission services and wholesale power and PacifiCorp provided Nevada Power with transmission services.

Sierra Pacific Power Company (“Sierra Pacific”) – a wholly owned subsidiary of NV Energy. On December 19, 2013, MEHC acquired NV Energy, which then became an indirect wholly owned subsidiary of MEHC. Accordingly, this report reflects transactions between PacifiCorp and Sierra Pacific that occurred between December 19, 2013 and December 31, 2013. Sierra Pacific is principally engaged in the business of generating, transmitting, distributing and selling electricity. Between December 19, 2013 and December 31, 2013, PacifiCorp primarily provided Sierra Pacific with transmission services.

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 primarily to third parties and a hydrocarbon exploration and development business that is focused on developing integrated upstream gas projects in Europe and Australia. PacifiCorp 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 Casecan Water and Energy Company, Inc. PacifiCorp provides services to CalEnergy Philippines 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.

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

Cordova Energy Company LLC (“Cordova”) – an indirect wholly owned subsidiary of MRE. Cordova owns a 551-megawatt natural gas-fueled electric generation facility in Illinois. PacifiCorp provides services to Cordova under the IASA.

Pinyon Pines Wind I, LLC (“Pinyon Pines I”) – an indirect wholly owned subsidiary of MRE. 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 MRE. 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.

Solar Star California XIX, LLC (“Solar Star XIX”) – an indirect wholly owned subsidiary of MRE. Solar Star XIX is constructing a 309-megawatt solar project near Rosamond, California. PacifiCorp provides services to Solar Star XIX under the IASA.

Solar Star California XX, LLC (“Solar Star XX”) – an indirect wholly owned subsidiary of MRE. Solar Star XX is constructing a 270-megawatt solar project near Rosamond, California. PacifiCorp provides services to Solar Star XX under the IASA.

Topaz Solar Farms LLC (“Topaz”) – an indirect wholly owned subsidiary of MRE. Topaz is constructing a 550-megawatt solar project in San Luis Obispo County, California. PacifiCorp provides services to Topaz 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.

Electric Transmission Texas, LLC (“ETT”) – a joint venture owned equally by a wholly owned subsidiary of MTL 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.

Electric Transmission America, LLC (“ETA”) – a joint venture owned equally by a wholly owned subsidiary of MTL and subsidiaries of American Electric Power Company, Inc. ETA pursues transmission opportunities outside of the Electric Reliability Council of Texas. PacifiCorp provides services to ETA under the IASA.

MidAmerican Central California Transco, LLC (“MCCT”) – an indirect wholly owned subsidiary of MTL. MCCT was formed to participate in the development, ownership and operation of a new transmission line in the Central Valley region of California. PacifiCorp provides services to MCCT 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.

MEHC Canada Transmission GP Corporation (“MEHC Canada Transmission”) – an indirect wholly owned subsidiary of MEHC Canada. MEHC Canada Transmission invests in transmission and generation opportunities in Canada. PacifiCorp provides services to MEHC Canada Transmission under the IASA.

Metalogic Inspection Services Inc. (“Metalogic”) – an indirect majority owned subsidiary of MEHC Canada. Metalogic provides nondestructive testing services of piping, vessels and other metal structures used in the oil and gas, power generation, and pulp and paper industries. PacifiCorp provides services to Metalogic under the IASA.

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

PacifiCorp Foundation – an independent non-profit foundation created by PacifiCorp in 1988. PacifiCorp Foundation supports the growth and vitality of the communities where PacifiCorp and its businesses have operations, employees or interests. PacifiCorp Foundation operates as the Rocky Mountain Power Foundation and the Pacific Power Foundation. PacifiCorp 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 a management fee to Bridger Coal Company and Energy West 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 fee that Interwest Mining charges. Interwest Mining provides administrative services to PacifiCorp. All costs incurred by Interwest Mining are absorbed by PacifiCorp, Bridger Coal Company and Energy West.

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.

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 PacifiCorp’s 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%). One of PacifiCorp’s employees and one of Interwest Mining’s employees serve on the Trapper Mining Inc. board of directors. PacifiCorp and Interwest Mining are 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 previously made capital investments in HCIC 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 water 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 water 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 also previously made capital investments in CCCIC to ensure a long-term, firm water supply for its Hunter generating facility.

I. D. Financial Statements

Financial statements or trial balances for the year ended December 31, 2013 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 public utility 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 ("MEHC") 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.

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

- "Convenience" payments made to vendors by one entity within the MEHC group on behalf of, and charged to, other entities within the MEHC group. Such convenience payments reflect the ability to obtain price discounts as a result of larger purchasing power.
- 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 previously granted awards and reimbursements of payments related to wages and benefits associated with transferred employees. Amounts charged by MEHC to PacifiCorp as awards are granted to PacifiCorp employees under the LTIP are included as "PacifiCorp received services" on the MEHC page of this section.

BNSF Railway Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rail services	\$ 31,747,908	\$ -
Right-of-way fees	<u>53,297</u>	<u>-</u>
Total	<u>\$ 31,801,205</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) 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, 2013 (File No. 1-6324) at www.sec.gov.

BNSF Railway Company and Subsidiaries

Consolidated Statements of Income

In millions

	Year Ended December 31, 2013	Year Ended December 31, 2012	Year Ended December 31, 2011
Revenues	\$ 21,552	\$ 20,478	\$ 19,229
Operating expenses:			
Compensation and benefits	4,615	4,472	4,288
Fuel	4,503	4,459	4,267
Purchased services	2,064	2,122	2,009
Depreciation and amortization	1,968	1,888	1,807
Equipment rents	822	810	779
Materials and other	912	764	808
Total operating expenses	14,884	14,515	13,958
Operating income	6,668	5,963	5,271
Interest expense	57	55	73
Interest income, related parties	(82)	(57)	(32)
Other expense, net	10	11	10
Income before income taxes	6,683	5,954	5,220
Income tax expense	2,412	2,234	1,947
Net income	\$ 4,271	\$ 3,720	\$ 3,273

See accompanying Notes to Consolidated Financial Statements.

BNSF Railway Company and Subsidiaries***Consolidated Balance Sheets***

In millions

	December 31, 2013	December 31, 2012
Assets		
Current assets:		
Cash and cash equivalents	\$ 532	\$ 350
Accounts receivable, net	1,264	1,146
Materials and supplies	835	800
Current portion of deferred income taxes	358	340
Other current assets	239	145
Total current assets	3,228	2,781
Property and equipment, net of accumulated depreciation of \$2,231 and \$1,623, respectively	52,347	50,056
Goodwill	14,803	14,803
Intangible assets, net	811	1,114
Other assets	2,272	1,870
Total assets	\$ 73,461	\$ 70,624
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	\$ 3,083	\$ 2,970
Long-term debt due within one year	145	203
Total current liabilities	3,228	3,173
Deferred income taxes	17,383	16,510
Long-term debt	1,472	1,622
Intangible liabilities, net	961	1,214
Casualty and environmental liabilities	677	750
Pension and retiree health and welfare liability	362	786
Other liabilities	964	944
Total liabilities	25,047	24,999
Commitments and contingencies (see Notes 4, 11 and 12)		
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	13,646	9,375
Intercompany notes receivable	(8,397)	(6,425)
Accumulated other comprehensive income (loss)	245	(245)
Total stockholder's equity	48,414	45,625
Total liabilities and stockholder's equity	\$ 73,461	\$ 70,624

See accompanying Notes to Consolidated Financial Statements.

National Indemnity Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Surety bond premium	\$ 427,920	\$ -
Total	<u>\$ 427,920</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Transactions with National Indemnity Company are provided to PacifiCorp in the normal course of business at standard pricing.

National Indemnity Company is not a public company, and its financial statements are not available.

Marmon Utility LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Materials	\$ 211,463	\$ -
Total	<u>\$ 211,463</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) 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, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ <u>890</u>	\$ <u>-</u>
Total	\$ <u>890</u>	\$ <u>-</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) 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.

Graver Technologies, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Supplies	\$ <u>575</u>	\$ <u>-</u>
Total	\$ <u>575</u>	\$ <u>-</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Transactions with Graver Technologies, LLC are provided to PacifiCorp in the normal course of business at standard pricing.

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

Wells Fargo & Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Banking services	\$ 2,262,901	\$ -
Total	<u>\$ 2,262,901</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Wells Fargo & Company provides banking services to PacifiCorp in the normal course of business at standard pricing for certain transactions and at negotiated rates below standard pricing for certain other transactions.

For further information on the following financial statements, refer to Wells Fargo & Company's Form 10-K for the year ended December 31, 2013 (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,		
	2013	2012	2011
Interest income			
Trading assets	\$ 1,376	1,358	1,440
Investment securities	8,116	8,098	8,475
Mortgages held for sale	1,290	1,825	1,644
Loans held for sale	13	41	58
Loans	35,571	36,482	37,247
Other interest income	723	587	548
Total interest income	47,089	48,391	49,412
Interest expense			
Deposits	1,337	1,727	2,275
Short-term borrowings	60	79	80
Long-term debt	2,585	3,110	3,978
Other interest expense	307	245	316
Total interest expense	4,289	5,161	6,649
Net interest income	42,800	43,230	42,763
Provision for credit losses	2,309	7,217	7,899
Net interest income after provision for credit losses	40,491	36,013	34,864
Noninterest income			
Service charges on deposit accounts	5,023	4,683	4,280
Trust and investment fees	13,430	11,890	11,304
Card fees	3,191	2,838	3,653
Other fees	4,340	4,519	4,193
Mortgage banking	8,774	11,638	7,832
Insurance	1,814	1,850	1,960
Net gains from trading activities	1,623	1,707	1,014
Net gains (losses) on debt securities (1)	(29)	(128)	54
Net gains from equity investments (2)	1,472	1,485	1,482
Lease income	663	567	524
Other	679	1,807	1,889
Total noninterest income	40,980	42,856	38,185
Noninterest expense			
Salaries	15,152	14,689	14,462
Commission and incentive compensation	9,951	9,504	8,857
Employee benefits	5,033	4,611	4,348
Equipment	1,984	2,068	2,283
Net occupancy	2,895	2,857	3,011
Core deposit and other intangibles	1,504	1,674	1,880
FDIC and other deposit assessments	961	1,356	1,266
Other	11,362	13,639	13,286
Total noninterest expense	48,842	50,398	49,393
Income before income tax expense	32,629	28,471	23,656
Income tax expense	10,405	9,103	7,445
Net income before noncontrolling interests	22,224	19,368	16,211
Less: Net income from noncontrolling interests	346	471	342
Wells Fargo net income	\$ 21,878	18,897	15,869
Less: Preferred stock dividends and other	989	898	844
Wells Fargo net income applicable to common stock	\$ 20,889	17,999	15,025
Per share information			
Earnings per common share	\$ 3.95	3.40	2.85
Diluted earnings per common share	3.89	3.36	2.82
Dividends declared per common share	1.15	0.88	0.48
Average common shares outstanding	5,287.3	5,287.6	5,278.1
Diluted average common shares outstanding	5,371.2	5,351.5	5,323.4

(1) Total other-than-temporary impairment (OTTI) losses (gains) were \$39 million, \$3 million and \$349 million for the year ended December 31, 2013, 2012 and 2011, respectively. Of total OTTI, losses of \$158 million, \$240 million and \$423 million were recognized in earnings, and gains of \$(119) million, \$(237) million and \$(74) million were recognized as non-credit-related OTTI in other comprehensive income for the year ended December 31, 2013, 2012 and 2011, respectively.

(2) Includes OTTI losses of \$186 million, \$176 million and \$288 million for the year ended December 31, 2013, 2012 and 2011, 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,	
	2013	2012
Assets		
Cash and due from banks	\$ 19,919	21,860
Federal funds sold, securities purchased under resale agreements and other short-term investments	213,793	137,313
Trading assets	62,813	57,482
Investment securities:		
Available-for-sale, at fair value	252,007	235,199
Held-to-maturity, at cost (fair value \$12,247 and \$0)	12,346	-
Mortgages held for sale (includes \$13,879 and \$42,305 carried at fair value) (1)	16,763	47,149
Loans held for sale (includes \$1 and \$6 carried at fair value) (1)	133	110
Loans (includes \$5,995 and \$6,206 carried at fair value) (1)	825,799	799,574
Allowance for loan losses	(14,502)	(17,060)
Net loans	811,297	782,514
Mortgage servicing rights:		
Measured at fair value	15,580	11,538
Amortized	1,229	1,160
Premises and equipment, net	9,156	9,428
Goodwill	25,637	25,637
Other assets (includes \$1,386 and \$0 carried at fair value) (1)	86,342	93,578
Total assets (2)	\$ 1,527,015	1,422,968
Liabilities		
Noninterest-bearing deposits	\$ 288,117	288,207
Interest-bearing deposits	791,060	714,628
Total deposits	1,079,177	1,002,835
Short-term borrowings	53,883	57,175
Accrued expenses and other liabilities	69,949	76,668
Long-term debt (includes \$0 and \$1 carried at fair value) (1)	152,998	127,379
Total liabilities (3)	1,356,007	1,264,057
Equity		
Wells Fargo stockholders' equity:		
Preferred stock	16,267	12,883
Common stock – \$1-2/3 par value, authorized 9,000,000,000 shares; issued 5,481,811,474 shares and 5,481,811,474 shares	9,136	9,136
Additional paid-in capital	60,296	59,802
Retained earnings	92,361	77,679
Cumulative other comprehensive income	1,386	5,650
Treasury stock – 224,648,769 shares and 215,497,298 shares	(8,104)	(6,610)
Unearned ESOP shares	(1,200)	(986)
Total Wells Fargo stockholders' equity	170,142	157,554
Noncontrolling interests	866	1,357
Total equity	171,008	158,911
Total liabilities and equity	\$ 1,527,015	1,422,968

(1) Parenthetical amounts represent assets and liabilities for which we have elected the fair value option.

(2) Our consolidated assets at December 31, 2013 and December 31, 2012, 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, \$165 million and \$260 million; Trading assets, \$162 million and \$114 million; Investment Securities, \$1.4 billion and \$2.8 billion; Mortgages held for sale, \$38 million and \$469 million; Net loans, \$6.0 billion and \$10.6 billion; Other assets, \$347 million and \$457 million, and Total assets, \$8.1 billion and \$14.6 billion, respectively.

(3) Our consolidated liabilities at December 31, 2013 and December 31, 2012, include the following VIE liabilities for which the VIE creditors do not have recourse to Wells Fargo: Short-term borrowings, \$29 million and \$0 million; Accrued expenses and other liabilities, \$90 million and \$134 million; Long-term debt, \$2.3 billion and \$3.5 billion; and Total liabilities, \$2.4 billion and \$3.6 billion, respectively.

The accompanying notes are an integral part of these statements.

U.S. Bancorp
Affiliated Transactions
For the Period from August 15, 2013 to December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Banking services	\$ <u>221,827</u>	\$ <u>-</u>
Total	\$ <u>221,827</u>	\$ <u>-</u>
Basis of pricing	(b)	N/A
Cost of service	(b)	N/A
The margin of charges over costs	(b)	N/A
Assets allocable to the services	(b)	N/A
The overall rate of return on assets	(b)	N/A

(a) During the second quarter of 2013, Berkshire Hathaway's ownership in U.S. Bancorp surpassed five percent of U.S. Bancorp's outstanding common shares. Accordingly, this report reflects transactions between PacifiCorp and U.S. Bancorp that occurred between August 15, 2013 (the date Berkshire Hathaway filed its Form 13-F for the quarter ended June 30, 2013 and its ownership of U.S. Bancorp became known) and December 31, 2013.

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

For further information on the following financial statements, refer to U.S. Bancorp's Form 10-K for the year ended December 31, 2013 (File No. 1-6880) at www.sec.gov.

U.S. Bancorp Consolidated Balance Sheet

At December 31 (Dollars in Millions)

2013

2012

Assets

Cash and due from banks	\$ 8,477	\$ 8,252
Investment securities		
Held-to-maturity (fair value \$38,368 and \$34,952, respectively; including \$994 and \$1,482 at fair value pledged as collateral, respectively) (a)	38,920	34,389
Available-for-sale (\$1,106 and \$2,042 pledged as collateral, respectively) (a)	40,935	40,139
Loans held for sale (including \$3,263 and \$7,957 of mortgage loans carried at fair value, respectively)	3,268	7,976
Loans		
Commercial	70,033	66,223
Commercial real estate	39,885	36,953
Residential mortgages	51,156	44,018
Credit card	18,021	17,115
Other retail	47,678	47,712
Total loans, excluding covered loans	226,773	212,021
Covered loans	8,462	11,308
Total loans	235,235	223,329
Less allowance for loan losses	(4,250)	(4,424)
Net loans	230,985	218,905
Premises and equipment	2,606	2,670
Goodwill	9,205	9,143
Other intangible assets	3,529	2,706
Other assets (including \$111 and \$47 of trading securities at fair value pledged as collateral, respectively) (a) ...	26,096	29,675
Total assets	<u>\$364,021</u>	<u>\$353,855</u>

Liabilities and Shareholders' Equity

Deposits		
Noninterest-bearing	\$ 76,941	\$ 74,172
Interest-bearing	156,165	145,972
Time deposits greater than \$100,000	29,017	29,039
Total deposits	262,123	249,183
Short-term borrowings	27,608	26,302
Long-term debt	20,049	25,516
Other liabilities	12,434	12,587
Total liabilities	322,214	313,588
Shareholders' equity		
Preferred stock	4,756	4,769
Common stock, par value \$0.01 a share — authorized: 4,000,000,000 shares; issued: 2013 and 2012 — 2,125,725,742 shares	21	21
Capital surplus	8,216	8,201
Retained earnings	38,667	34,720
Less cost of common stock in treasury: 2013 — 300,977,274 shares; 2012 — 256,294,227 shares	(9,476)	(7,790)
Accumulated other comprehensive income (loss)	(1,071)	(923)
Total U.S. Bancorp shareholders' equity	41,113	38,998
Noncontrolling interests	694	1,269
Total equity	41,807	40,267
Total liabilities and equity	<u>\$364,021</u>	<u>\$353,855</u>

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

See Notes to Consolidated Financial Statements.

U.S. Bancorp

Consolidated Statement of Income

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

	2013	2012	2011
Interest Income			
Loans	\$10,277	\$10,558	\$10,370
Loans held for sale	203	282	200
Investment securities	1,631	1,792	1,820
Other interest income	174	251	249
Total interest income	12,285	12,883	12,639
Interest Expense			
Deposits	561	691	840
Short-term borrowings	353	442	531
Long-term debt	767	1,005	1,145
Total interest expense	1,681	2,138	2,516
Net interest income	10,604	10,745	10,123
Provision for credit losses	1,340	1,882	2,343
Net interest income after provision for credit losses	9,264	8,863	7,780
Noninterest Income			
Credit and debit card revenue	965	892	1,073
Corporate payment products revenue	706	744	734
Merchant processing services	1,458	1,395	1,355
ATM processing services	327	346	452
Trust and investment management fees	1,139	1,055	1,000
Deposit service charges	670	653	659
Treasury management fees	538	541	551
Commercial products revenue	859	878	841
Mortgage banking revenue	1,356	1,937	986
Investment products fees	178	150	129
Securities gains (losses), net			
Realized gains (losses), net	23	59	4
Total other-than-temporary impairment	(6)	(62)	(60)
Portion of other-than-temporary impairment recognized in other comprehensive income	(8)	(12)	25
Total securities gains (losses), net	9	(15)	(31)
Other	569	743	1,011
Total noninterest income	8,774	9,319	8,760
Noninterest Expense			
Compensation	4,371	4,320	4,041
Employee benefits	1,140	945	845
Net occupancy and equipment	949	917	999
Professional services	381	530	383
Marketing and business development	357	388	369
Technology and communications	848	821	758
Postage, printing and supplies	310	304	303
Other intangibles	223	274	299
Other	1,695	1,957	1,914
Total noninterest expense	10,274	10,456	9,911
Income before income taxes	7,764	7,726	6,629
Applicable income taxes	2,032	2,236	1,841
Net income	5,732	5,490	4,788
Net (income) loss attributable to noncontrolling interests	104	157	84
Net income attributable to U.S. Bancorp	\$ 5,836	\$ 5,647	\$ 4,872
Net income applicable to U.S. Bancorp common shareholders	\$ 5,552	\$ 5,383	\$ 4,721
Earnings per common share	\$ 3.02	\$ 2.85	\$ 2.47
Diluted earnings per common share	\$ 3.00	\$ 2.84	\$ 2.46
Dividends declared per common share	\$.885	\$.780	\$.500
Average common shares outstanding	1,839	1,887	1,914
Average diluted common shares outstanding	1,849	1,896	1,923

See Notes to Consolidated Financial Statements.

The Hartford Steam Boiler Inspection and Insurance Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Transformer oil and gas analysis	\$ 4,126	\$ -
Total	<u>\$ 4,126</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) 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, 2013**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rating agency fees	\$ 416,415	\$ -
Total	<u>\$ 416,415</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) 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, 2013 (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,		
	2013	2012	2011
Revenue	\$ 2,972.5	\$ 2,730.3	\$ 2,280.7
Expenses			
Operating	822.4	795.0	683.5
Selling, general and administrative	822.1	752.2	629.6
Goodwill impairment charge	—	12.2	—
Depreciation and amortization	93.4	93.5	79.2
Total expenses	1,737.9	1,652.9	1,392.3
Operating income	1,234.6	1,077.4	888.4
Interest income (expense), net	(91.8)	(63.8)	(62.1)
Other non-operating income (expense), net	26.5	10.4	13.5
Non-operating income (expense), net	(65.3)	(53.4)	(48.6)
Income before provision for income taxes	1,169.3	1,024.0	839.8
Provision for income taxes	353.4	324.3	261.8
Net income	815.9	699.7	578.0
Less: Net income attributable to noncontrolling interests	11.4	9.7	6.6
Net income attributable to Moody's	\$ 804.5	\$ 690.0	\$ 571.4
Earnings per share			
Basic	\$ 3.67	\$ 3.09	\$ 2.52
Diluted	\$ 3.60	\$ 3.05	\$ 2.49
Weighted average shares outstanding			
Basic	219.4	223.2	226.3
Diluted	223.5	226.6	229.4

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,	
	2013	2012
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,919.5	\$ 1,755.4
Short-term investments	186.8	17.9
Accounts receivable, net of allowances of \$28.9 in 2013 and \$29.1 in 2012	694.2	621.8
Deferred tax assets, net	53.9	38.7
Other current assets	114.4	91.9
Total current assets	2,968.8	2,525.7
Property and equipment, net	278.7	307.1
Goodwill	665.2	637.1
Intangible assets, net	221.6	226.5
Deferred tax assets, net	148.7	168.5
Other assets	112.1	96.0
Total assets	\$ 4,395.1	\$ 3,960.9
LIABILITIES, REDEEMABLE NONCONTROLLING INTEREST AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 538.9	\$ 555.3
Deferred tax liabilities, net	4.0	—
Current portion of long-term debt	—	63.8
Deferred revenue	598.4	545.8
Total current liabilities	1,141.3	1,164.9
Non-current portion of deferred revenue	109.2	94.9
Long-term debt	2,101.8	1,607.4
Deferred tax liabilities, net	59.1	58.1
Unrecognized tax benefits	195.6	156.6
Other liabilities	360.2	410.1
Total liabilities	3,967.2	3,492.0
Contingencies (Note 18)		
Redeemable noncontrolling interest	80.0	72.3
Shareholders' equity:		
Preferred stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Series common stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Common stock, par value \$.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2013 and December 31, 2012, respectively.	3.4	3.4
Capital surplus	405.8	365.1
Retained earnings	5,302.1	4,713.3
Treasury stock, at cost; 128,941,621 and 119,650,254 shares of common stock at December 31, 2013 and December 31, 2012, respectively	(5,319.7)	(4,614.5)
Accumulated other comprehensive loss	(54.6)	(82.1)
Total Moody's shareholders' equity	337.0	385.2
Noncontrolling interests	10.9	11.4
Total shareholders' equity	347.9	396.6
Total liabilities, redeemable noncontrolling interest and shareholders' equity	\$ 4,395.1	\$ 3,960.9

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

International Business Machines Corporation
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Computer hardware and software and computer systems consulting and maintenance services	\$ 4,592,665	\$ -
Total	<u>\$ 4,592,665</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) 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, 2013 (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	2013	2012	2011
Revenue				
Services		\$57,655	\$ 59,453	\$ 60,721
Sales		40,049	43,014	44,063
Financing		2,047	2,040	2,132
Total revenue		99,751	104,507	106,916
Cost				
Services		37,564	39,166	40,740
Sales		12,572	13,956	14,973
Financing		1,110	1,087	1,065
Total cost		51,246	54,209	56,778
Gross profit		48,505	50,298	50,138
Expense and other income				
Selling, general and administrative		23,502	23,553	23,594
Research, development and engineering	O	6,226	6,302	6,258
Intellectual property and custom development income		(822)	(1,074)	(1,108)
Other (income) and expense		(327)	(843)	(20)
Interest expense	D&J	402	459	411
Total expense and other (income)		28,981	28,396	29,135
Income before income taxes		19,524	21,902	21,003
Provision for income taxes	N	3,041	5,298	5,148
Net income		\$16,483	\$ 16,604	\$ 15,855
Earnings per share of common stock				
Assuming dilution	P	\$ 14.94	\$ 14.37	\$ 13.06
Basic	P	\$ 15.06	\$ 14.53	\$ 13.25
Weighted-average number of common shares outstanding				
Assuming dilution		1,103,042,156	1,155,449,317	1,213,767,985
Basic		1,094,486,604	1,142,508,521	1,196,951,006

Amounts may not add due to rounding.

The accompanying notes on pages 84 through 146 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	2013	2012
Assets			
Current assets			
Cash and cash equivalents		\$ 10,716	\$ 10,412
Marketable securities	D	350	717
Notes and accounts receivable—trade (net of allowances of \$291 in 2013 and \$255 in 2012)		10,465	10,667
Short-term financing receivables (net of allowances of \$308 in 2013 and \$288 in 2012)	F	19,787	18,038
Other accounts receivable (net of allowances of \$36 in 2013 and \$17 in 2012)		1,584	1,873
Inventories	E	2,310	2,287
Deferred taxes	N	1,651	1,415
Prepaid expenses and other current assets		4,488	4,024
Total current assets		51,350	49,433
Property, plant and equipment	G	40,475	40,501
Less: Accumulated depreciation	G	26,654	26,505
Property, plant and equipment—net	G	13,821	13,996
Long-term financing receivables (net of allowances of \$80 in 2013 and \$66 in 2012)	F	12,755	12,812
Prepaid pension assets	S	5,551	945
Deferred taxes	N	3,051	3,973
Goodwill	I	31,184	29,247
Intangible assets—net	I	3,871	3,787
Investments and sundry assets	H	4,639	5,021
Total assets		\$ 126,223	\$ 119,213
Liabilities and equity			
Current liabilities			
Taxes	N	\$ 4,633	\$ 4,948
Short-term debt	D&J	6,862	9,181
Accounts payable		7,461	7,952
Compensation and benefits		3,893	4,745
Deferred income		12,557	11,952
Other accrued expenses and liabilities		4,748	4,847
Total current liabilities		40,154	43,625
Long-term debt	D&J	32,856	24,088
Retirement and nonpension postretirement benefit obligations	S	16,242	20,418
Deferred income		4,108	4,491
Other liabilities	K	9,534	7,607
Total liabilities		103,294	100,229
Contingencies and commitments	M		
Equity	L		
IBM stockholders' equity			
Common stock, par value \$.20 per share, and additional paid-in capital		51,594	50,110
Shares authorized: 4,687,500,000			
Shares issued (2013—2,207,522,548; 2012—2,197,561,159)			
Retained earnings		130,042	117,641
Treasury stock, at cost (shares: 2013—1,153,131,611; 2012—1,080,193,483)		(137,242)	(123,131)
Accumulated other comprehensive income/(loss)		(21,602)	(25,759)
Total IBM stockholders' equity		22,792	18,860
Noncontrolling interests	A	137	124
Total equity		22,929	18,984
Total liabilities and equity		\$ 126,223	\$ 119,213

Amounts may not add due to rounding.

The accompanying notes on pages 84 through 145 are an integral part of the financial statements.

American Express Travel Related Services Company, Inc.
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel arrangement services	\$ 408	\$ -
Total	<u>\$ 408</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

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

American Express Travel Related Services Company, Inc. is not a public company, and its financial statements are not available. The financial statements for its parent company, American Express Company, are included. For further information on the following financial statements, refer to American Express Company's Form 10-K for the year ended December 31, 2013 (File No. 1-7657) at www.sec.gov.

AMERICAN EXPRESS COMPANY
CONSOLIDATED STATEMENTS OF INCOME

Years Ended December 31 (<i>Millions, except per share amounts</i>)	2013	2012	2011
Revenues			
Non-interest revenues			
Discount revenue	\$ 18,695	\$ 17,739	\$ 16,734
Net card fees	2,631	2,506	2,448
Travel commissions and fees	1,913	1,940	1,971
Other commissions and fees	2,414	2,317	2,269
Other	2,274	2,425	2,164
Total non-interest revenues	27,927	26,927	25,586
Interest income			
Interest on loans	6,718	6,511	6,272
Interest and dividends on investment securities	201	246	327
Deposits with banks and other	86	97	97
Total interest income	7,005	6,854	6,696
Interest expense			
Deposits	442	480	528
Long-term debt and other	1,516	1,746	1,792
Total interest expense	1,958	2,226	2,320
Net interest income	5,047	4,628	4,376
Total revenues net of interest expense	32,974	31,555	29,962
Provisions for losses			
Charge card	789	742	770
Card Member loans	1,229	1,149	253
Other	92	99	89
Total provisions for losses	2,110	1,990	1,112
Total revenues net of interest expense after provisions for losses	30,864	29,565	28,850
Expenses			
Marketing, promotion, rewards and Card Member services	10,267	9,944	9,930
Salaries and employee benefits	6,191	6,597	6,252
Other, net	6,518	6,573	5,712
Total	22,976	23,114	21,894
Pretax income from continuing operations	7,888	6,451	6,956
Income tax provision	2,529	1,969	2,057
Income from continuing operations	5,359	4,482	4,899
Income from discontinued operations, net of tax	—	—	36
Net income	\$ 5,359	\$ 4,482	\$ 4,935
Earnings per Common Share – Basic: (Note 18)			
Income from continuing operations attributable to common shareholders ^(a)	\$ 4.91	\$ 3.91	\$ 4.11
Income from discontinued operations	—	—	0.03
Net income attributable to common shareholders ^(a)	\$ 4.91	\$ 3.91	\$ 4.14
Earnings per Common Share – Diluted: (Note 18)			
Income from continuing operations attributable to common shareholders ^(a)	\$ 4.88	\$ 3.89	\$ 4.09
Income from discontinued operations	—	—	0.03
Net income attributable to common shareholders ^(a)	\$ 4.88	\$ 3.89	\$ 4.12
Average common shares outstanding for earnings per common share:			
Basic	1,082	1,135	1,178
Diluted	1,089	1,141	1,184

(a) Represents income from continuing operations or net income, as applicable, less earnings allocated to participating share awards and other items of \$47 million, \$49 million and \$58 million for the years ended December 31, 2013, 2012 and 2011, respectively.

See Notes to Consolidated Financial Statements.

AMERICAN EXPRESS COMPANY
CONSOLIDATED BALANCE SHEETS

December 31 (<i>Millions, except per share data</i>)	2013	2012
Assets		
Cash and cash equivalents		
Cash and due from banks	\$ 2,212	\$ 2,020
Interest-bearing deposits in other banks (includes securities purchased under resale agreements: 2013, \$143; 2012, \$58)	16,776	19,892
Short-term investment securities	498	338
Total cash and cash equivalents	19,486	22,250
Accounts receivable		
Card Member receivables (includes gross receivables available to settle obligations of consolidated variable interest entities: 2013, \$7,329; 2012, \$8,012), less reserves: 2013, \$386; 2012, \$428	43,777	42,338
Other receivables, less reserves: 2013, \$71; 2012, \$86	3,408	3,576
Loans		
Card Member loans (includes gross loans available to settle obligations of consolidated variable interest entities: 2013, \$31,245; 2012, \$32,731), less reserves: 2013, \$1,261; 2012, \$1,471	65,977	63,758
Other loans, less reserves: 2013, \$13; 2012, \$20	608	551
Investment securities	5,016	5,614
Premises and equipment, less accumulated depreciation and amortization: 2013, \$5,978; 2012, \$5,429	3,875	3,635
Other assets (includes restricted cash of consolidated variable interest entities: 2013, \$58; 2012, \$76)	11,228	11,418
Total assets	\$ 153,375	\$ 153,140
Liabilities and Shareholders' Equity		
Liabilities		
Customer deposits	\$ 41,763	\$ 39,803
Travelers Cheques and other prepaid products	4,240	4,601
Accounts payable	10,615	10,006
Short-term borrowings (includes debt issued by consolidated variable interest entities: 2013, \$2,000; 2012, nil)	5,021	3,314
Long-term debt (includes debt issued by consolidated variable interest entities: 2013, \$18,690; 2012, \$19,277)	55,330	58,973
Other liabilities	16,910	17,557
Total liabilities	\$ 133,879	\$ 134,254
Commitments and Contingencies (Note 24)		
Shareholders' Equity		
Common shares, \$0.20 par value, authorized 3.6 billion shares; issued and outstanding 1,064 million shares as of December 31, 2013 and 1,105 million shares as of December 31, 2012	213	221
Additional paid-in capital	12,202	12,067
Retained earnings	8,507	7,525
Accumulated other comprehensive (loss) income		
Net unrealized securities gains, net of tax of: 2013, \$33; 2012, \$175	63	315
Foreign currency translation adjustments, net of tax of: 2013, \$(526); 2012, \$(611)	(1,090)	(754)
Net unrealized pension and other postretirement benefit losses, net of tax of: 2013, \$(177); 2012, \$(233)	(399)	(488)
Total accumulated other comprehensive loss	(1,426)	(927)
Total shareholders' equity	19,496	18,886
Total liabilities and shareholders' equity	\$ 153,375	\$ 153,140

See Notes to Consolidated Financial Statements.

DIRECTV
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Television programming	\$ <u>3,250</u>	\$ <u>-</u>
Total	\$ <u>3,250</u>	\$ <u>-</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) 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, 2013 (File No. 1-34554) at www.sec.gov.

DIRECTV
CONSOLIDATED STATEMENTS OF OPERATIONS

	Years Ended December 31,		
	2013	2012	2011
	(Dollars in Millions, Except Per Share Amounts)		
Revenues	\$ 31,754	\$ 29,740	\$ 27,226
Operating costs and expenses			
Costs of revenues, exclusive of depreciation and amortization expense			
Broadcast programming and other	13,991	13,028	11,655
Subscriber service expenses	2,242	2,137	1,911
Broadcast operations expenses	409	414	389
Selling, general and administrative expenses, exclusive of depreciation and amortization expense			
Subscriber acquisition costs	3,419	3,397	3,390
Upgrade and retention costs	1,547	1,427	1,327
General and administrative expenses	2,002	1,815	1,576
Venezuelan currency devaluation charge	166	—	—
Depreciation and amortization expense	2,828	2,437	2,349
Total operating costs and expenses	<u>26,604</u>	<u>24,655</u>	<u>22,597</u>
Operating profit	5,150	5,085	4,629
Interest income	72	59	34
Interest expense	(840)	(842)	(763)
Other, net	106	140	84
Income before income taxes	4,488	4,442	3,984
Income tax expense	(1,603)	(1,465)	(1,348)
Net income	2,885	2,977	2,636
Less: Net income attributable to noncontrolling interest	(26)	(28)	(27)
Net income attributable to DIRECTV	<u>\$ 2,859</u>	<u>\$ 2,949</u>	<u>\$ 2,609</u>
Basic earnings attributable to DIRECTV per common share	\$ 5.22	\$ 4.62	\$ 3.49
Diluted earnings attributable to DIRECTV per common share	\$ 5.17	\$ 4.58	\$ 3.47
Weighted average number of common shares outstanding (in millions):			
Basic	548	638	747
Diluted	553	644	752

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

DIRECTV
CONSOLIDATED BALANCE SHEETS

	December 31,	
	2013	2012
	(Dollars in Millions, Except Share Data)	
ASSETS		
Current assets		
Cash and cash equivalents	\$ 2,180	\$ 1,902
Accounts receivable, net	2,547	2,696
Inventories	283	412
Deferred income taxes	140	73
Prepaid expenses and other	803	471
Total current assets	5,953	5,554
Satellites, net	2,467	2,357
Property and equipment, net	6,650	6,038
Goodwill	3,970	4,063
Intangible assets, net	920	832
Investments and other assets	1,945	1,711
Total assets	\$ 21,905	\$ 20,555
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued liabilities	\$ 4,685	\$ 4,618
Unearned subscriber revenues and deferred credits	589	565
Current debt	1,256	358
Total current liabilities	6,530	5,541
Long-term debt	18,284	17,170
Deferred income taxes	1,804	1,672
Other liabilities and deferred credits	1,456	1,203
Commitments and contingencies		
Redeemable noncontrolling interest	375	400
Stockholders' deficit		
Common stock and additional paid-in capital—\$0.01 par value, 3,950,000,000 shares authorized, 519,306,232 and 586,839,817 shares issued and outstanding of DIRECTV common stock at December 31, 2013 and December 31, 2012, respectively	3,652	4,021
Accumulated deficit	(9,874)	(9,210)
Accumulated other comprehensive loss	(322)	(242)
Total stockholders' deficit	(6,544)	(5,431)
Total liabilities and stockholders' deficit	\$ 21,905	\$ 20,555

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

Forney Corporation
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ 75,449	\$ -
Total	<u>\$ 75,449</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Transactions with Forney Corporation are provided to PacifiCorp in the normal course of business at standard pricing.

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

Symetra Life Insurance Company
Affiliated Transactions
For the Year Ended December 31, 2013

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

(a) 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 \$357,486.

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, 2013 (File No. 001-33808) at www.sec.gov.

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

	As of December 31, 2013	As of December 31, 2012
ASSETS		
Investments:		
Available-for-sale securities:		
Fixed maturities, at fair value (amortized cost: \$22,261.3 and \$21,073.4, respectively).....	\$ 23,337.7	\$ 23,519.0
Marketable equity securities, at fair value (cost: \$129.0 and \$52.0, respectively).....	134.3	49.6
Trading securities:		
Marketable equity securities, at fair value (cost: \$403.0 and \$498.2, respectively).....	474.4	552.7
Mortgage loans, net	3,541.0	3,094.4
Policy loans	63.3	65.8
Investments in limited partnerships (includes \$31.2 and \$28.6 at fair value, respectively)	296.3	239.3
Other invested assets (includes \$47.8 and \$24.6 at fair value, respectively)	54.1	35.6
Total investments	27,901.1	27,556.4
Cash and cash equivalents.....	76.0	130.8
Accrued investment income.....	298.0	276.2
Reinsurance recoverables.....	310.8	302.1
Deferred policy acquisition costs.....	322.5	155.8
Receivables and other assets.....	242.7	231.9
Separate account assets	978.4	807.7
Total assets	\$ 30,129.5	\$ 29,460.9
LIABILITIES AND STOCKHOLDERS' EQUITY		
Funds held under deposit contracts.....	\$ 24,642.9	\$ 23,068.5
Future policy benefits.....	397.9	390.6
Policy and contract claims	159.9	162.2
Other policyholders' funds.....	128.1	113.9
Notes payable.....	449.5	449.4
Deferred income tax liabilities, net.....	201.9	628.9
Other liabilities.....	229.0	209.6
Separate account liabilities.....	978.4	807.7
Total liabilities.....	27,187.6	25,830.8
Commitments and contingencies (<i>Note 14</i>)		
Preferred stock, \$0.01 par value; 10,000,000 shares authorized; none issued.....	—	—
Common stock, \$0.01 par value; 750,000,000 shares authorized; 124,683,023 issued and 117,730,757 outstanding as of December 31, 2013; 119,087,677 issued and outstanding as of December 31, 2012.....	1.2	1.2
Additional paid-in capital.....	1,464.6	1,459.3
Treasury stock, at cost; 6,952,266 and 0 shares as of December 31, 2013 and 2012, respectively	(93.4)	—
Retained earnings.....	975.9	798.4
Accumulated other comprehensive income, net of taxes.....	593.6	1,371.2
Total stockholders' equity.....	2,941.9	3,630.1
Total liabilities and stockholders' equity.....	\$ 30,129.5	\$ 29,460.9

See accompanying notes.

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

	For the Years Ended December 31,		
	2013	2012	2011
Revenues:			
Premiums.....	\$ 627.2	\$ 605.0	\$ 540.5
Net investment income.....	1,285.0	1,275.2	1,270.9
Policy fees, contract charges, and other.....	191.7	189.9	180.7
Net realized investment gains (losses):			
Total other-than-temporary impairment losses on securities.....	(20.8)	(37.1)	(13.2)
Less: portion recognized in other comprehensive income (loss).....	2.5	8.1	(0.9)
Net impairment losses recognized in earnings.....	(18.3)	(29.0)	(14.1)
Other net realized investment gains (losses).....	53.9	60.1	21.3
Net realized investment gains (losses).....	35.6	31.1	7.2
Total revenues.....	2,139.5	2,101.2	1,999.3
Benefits and expenses:			
Policyholder benefits and claims.....	462.9	439.0	381.4
Interest credited.....	932.0	932.8	925.9
Other underwriting and operating expenses.....	365.1	360.5	317.9
Interest expense.....	33.0	32.8	32.1
Amortization of deferred policy acquisition costs.....	72.4	66.0	68.8
Total benefits and expenses.....	1,865.4	1,831.1	1,726.1
Income from operations before income taxes.....	274.1	270.1	273.2
Provision (benefit) for income taxes:			
Current.....	61.7	15.9	86.0
Deferred.....	(8.3)	48.8	(8.6)
Total provision for income taxes.....	53.4	64.7	77.4
Net income.....	\$ 220.7	\$ 205.4	\$ 195.8
Net income per common share:			
Basic.....	\$ 1.74	\$ 1.49	\$ 1.42
Diluted.....	\$ 1.74	\$ 1.49	\$ 1.42
Weighted-average number of common shares outstanding:			
Basic.....	126,609,326	138,018,424	137,490,684
Diluted.....	126,613,585	138,023,981	137,510,660
Cash dividends declared per common share.....	\$ 0.34	\$ 0.28	\$ 0.23

See accompanying notes.

MidAmerican Energy Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ 11,193,188	\$ 3,415,067
Total	<u>\$ 11,193,188</u>	<u>\$ 3,415,067</u>
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 \$5,987 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.

Excluded from the table above are services provided by MidAmerican Energy Holdings Company (“MEHC”) to Interwest Mining Company in the amount of \$1,592.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. United States federal income tax return. For certain state income taxes, PacifiCorp is part of MEHC combined or consolidated state income tax returns. PacifiCorp’s provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits the income tax payments to MEHC, and MEHC remits any federal income tax payments to Berkshire Hathaway Inc. At December 31, 2013, PacifiCorp and Pacific Minerals, Inc. owed PPW Holdings LLC \$19,977,707 and \$2,372,595, respectively, under this arrangement.

For further information on the following financial statements, refer to MEHC’s Form 10-K for the year ended December 31, 2013 (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)

ASSETS	As of December 31,	
	2013	2012
Current assets:		
Cash and cash equivalents	\$ 1,175	\$ 776
Trade receivables, net	1,769	1,380
Income taxes receivable	44	336
Inventories	853	766
Other current assets	1,061	612
Total current assets	4,902	3,870
Property, plant and equipment, net	50,119	37,614
Goodwill	7,527	5,120
Regulatory assets	3,322	2,840
Investments and restricted cash and investments	3,236	2,392
Other assets	894	631
Total assets	\$ 70,000	\$ 52,467

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)

LIABILITIES AND EQUITY	As of December 31,	
	2013	2012
Current liabilities:		
Accounts payable	\$ 1,636	\$ 1,214
Accrued interest	431	330
Accrued property, income and other taxes	362	299
Accrued employee expenses	228	188
Short-term debt	232	887
Current portion of long-term debt	1,188	1,137
Other current liabilities	887	695
Total current liabilities	4,964	4,750
Regulatory liabilities	2,498	1,749
MEHC senior debt	6,366	4,621
MEHC junior subordinated debentures	2,594	—
Subsidiary debt	21,864	14,977
Deferred income taxes	10,158	7,903
Other long-term liabilities	2,740	2,557
Total liabilities	51,184	36,557
Commitments and contingencies (Note 16)		
Equity:		
MEHC shareholders' equity:		
Common stock - 115 shares authorized, no par value, 77 and 75 shares issued and outstanding as of December 31, 2013 and 2012, respectively	—	—
Additional paid-in capital	6,390	5,423
Retained earnings	12,418	10,782
Accumulated other comprehensive loss, net	(97)	(463)
Total MEHC shareholders' equity	18,711	15,742
Noncontrolling interests	105	168
Total equity	18,816	15,910
Total liabilities and equity	\$ 70,000	\$ 52,467

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,		
	2013	2012	2011
Operating revenue:			
Energy	\$ 10,826	\$ 10,236	\$ 10,181
Real estate	1,809	1,312	992
Total operating revenue	<u>12,635</u>	<u>11,548</u>	<u>11,173</u>
Operating costs and expenses:			
Energy:			
Cost of sales	3,799	3,517	3,648
Operating expense	2,794	2,778	2,544
Depreciation and amortization	1,527	1,436	1,329
Real estate	1,680	1,250	968
Total operating costs and expenses	<u>9,800</u>	<u>8,981</u>	<u>8,489</u>
Operating income	<u>2,835</u>	<u>2,567</u>	<u>2,684</u>
Other income (expense):			
Interest expense	(1,222)	(1,176)	(1,196)
Capitalized interest	84	54	40
Allowance for equity funds	78	74	72
Other, net	66	56	(7)
Total other income (expense)	<u>(994)</u>	<u>(992)</u>	<u>(1,091)</u>
Income before income tax expense and equity (loss) income	1,841	1,575	1,593
Income tax expense	130	148	294
Equity (loss) income	(35)	68	53
Net income	<u>1,676</u>	<u>1,495</u>	<u>1,352</u>
Net income attributable to noncontrolling interests	40	23	21
Net income attributable to MEHC shareholders	<u>\$ 1,636</u>	<u>\$ 1,472</u>	<u>\$ 1,331</u>

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

MHC Inc.
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ <u>421,420</u>	\$ <u>-</u>
Total	\$ <u>421,420</u>	\$ <u>-</u>
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.

For further information on the following financial statements, refer to MidAmerican Funding LLC’s Form 10-K for the year ended December 31, 2013 (File No. 333-90553) at www.sec.gov.

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

	As of December 31,	
	2013	2012
ASSETS		
Utility plant, net:		
Electric	\$ 11,936	\$ 11,416
Gas	1,365	1,301
Gross utility plant in service	13,301	12,717
Accumulated depreciation and amortization	(4,710)	(4,413)
Utility plant in service, net	8,591	8,304
Construction work in progress	737	318
Total utility plant, net	9,328	8,622
Current assets:		
Cash and cash equivalents	194	354
Receivables, net	457	416
Income taxes receivable	46	—
Inventories	229	240
Other	65	57
Total current assets	991	1,067
Other assets:		
Receivable from affiliate	261	248
Investments and nonregulated property, net	625	561
Goodwill	1,270	1,270
Regulatory assets	748	876
Other	203	132
Total other assets	3,107	3,087
Total assets	\$ 13,426	\$ 12,776
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MHC common shareholder's equity	\$ 5,269	\$ 4,903
Noncontrolling interests	—	27
Long-term debt, excluding current portion	3,202	2,590
Total capitalization	8,471	7,520
Current liabilities:		
Current portion of long-term debt	350	669
Note payable to affiliate	135	246
Accounts payable	369	386
Taxes accrued	118	228
Interest accrued	37	27
Other	97	120
Total current liabilities	1,106	1,676
Other liabilities:		
Deferred income taxes	2,290	2,162
Asset retirement obligations	430	318
Regulatory liabilities	875	750
Other	254	350
Total other liabilities	3,849	3,580
Total capitalization and liabilities	\$ 13,426	\$ 12,776

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,		
	2013	2012	2011
Operating revenue:			
Regulated electric	\$ 1,762	\$ 1,694	\$ 1,662
Regulated gas	824	659	769
Nonregulated	827	894	1,072
Total operating revenue	<u>3,413</u>	<u>3,247</u>	<u>3,503</u>
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	517	458	491
Cost of gas sold	558	424	519
Other operating expenses	435	427	413
Maintenance	224	220	197
Depreciation and amortization	403	392	336
Property and other taxes	119	115	115
Total regulated operating costs and expenses	<u>2,256</u>	<u>2,036</u>	<u>2,071</u>
Nonregulated:			
Cost of sales	764	807	972
Other	36	35	32
Total nonregulated operating costs and expenses	<u>800</u>	<u>842</u>	<u>1,004</u>
Total operating expenses	<u>3,056</u>	<u>2,878</u>	<u>3,075</u>
Operating income	<u>357</u>	<u>369</u>	<u>428</u>
Non-operating income:			
Interest and dividend income	1	1	1
Allowance for equity funds	19	14	16
Other, net	21	14	10
Total non-operating income	<u>41</u>	<u>29</u>	<u>27</u>
Fixed charges:			
Interest on long-term debt	151	142	157
Other interest expense	1	3	2
Allowance for borrowed funds	(7)	(5)	(7)
Total fixed charges	<u>145</u>	<u>140</u>	<u>152</u>
Income before income tax benefit	253	258	303
Income tax benefit	(101)	(98)	(16)
Net income	354	356	319
Net income attributable to noncontrolling interests	<u>1</u>	<u>1</u>	<u>1</u>
Net income attributable to MHC	<u>\$ 353</u>	<u>\$ 355</u>	<u>\$ 318</u>

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

MidAmerican Energy Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ 4,723,795	\$ 1,746,561
Transfer of certain generation plant equipment	<u>-</u>	<u>3,855</u>
Total	<u>\$ 4,723,795</u>	<u>\$ 1,750,416</u>
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 \$11,144 of amounts that were ultimately reimbursed by joint owners of PacifiCorp’s generating facilities.

(b) Services were performed under the IASA and assets were transferred under the Intercompany Mutual Assistance Agreement. 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 asset transfer amount in the table above reflects the net book value of the assets transferred, as billed by PacifiCorp in November 2013. In January 2014, PacifiCorp billed an additional \$1,216, representing the difference between the replacement cost and net book value of the assets transferred.

The following items are excluded from the table above:

- Services provided by MidAmerican Energy Company (“MEC”) to Energy West Mining Company in the amount of \$172,262.
- Services provided by MEC to Bridger Coal Company in the amount of \$29,155.

For further information on the following financial statements, refer to MidAmerican Energy Company’s Form 10-K for the year ended December 31, 2013 (File No. 333-15387) at www.sec.gov.

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS
(Amounts in millions)

	As of December 31,	
	2013	2012
ASSETS		
Utility plant, net:		
Electric	\$ 11,936	\$ 11,416
Gas	1,365	1,301
Gross utility plant in service	13,301	12,717
Accumulated depreciation and amortization	(4,710)	(4,413)
Utility plant in service, net	8,591	8,304
Construction work in progress	737	318
Total utility plant, net	9,328	8,622
Current assets:		
Cash and cash equivalents	194	354
Receivables, net	454	416
Income taxes receivable	50	—
Inventories	229	240
Other	64	56
Total current assets	991	1,066
Other assets:		
Regulatory assets	748	876
Investments and nonregulated property, net	598	535
Other	204	133
Total other assets	1,550	1,544
Total assets	\$ 11,869	\$ 11,232
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MidAmerican Energy common shareholder's equity	\$ 3,845	\$ 3,608
Preferred securities	—	27
Long-term debt, excluding current portion	3,202	2,590
Total capitalization	7,047	6,225
Current liabilities:		
Current portion of long-term debt	350	669
Accounts payable	368	386
Taxes accrued	118	224
Interest accrued	37	27
Other	97	120
Total current liabilities	970	1,426
Other liabilities:		
Deferred income taxes	2,294	2,164
Asset retirement obligations	430	318
Regulatory liabilities	875	750
Other	253	349
Total other liabilities	3,852	3,581
Total capitalization and liabilities	\$ 11,869	\$ 11,232

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

MIDAMERICAN ENERGY COMPANY
STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2013	2012	2011
Operating revenue:			
Regulated electric	\$ 1,762	\$ 1,694	\$ 1,662
Regulated gas	824	659	769
Nonregulated	817	889	1,070
Total operating revenue	<u>3,403</u>	<u>3,242</u>	<u>3,501</u>
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	517	458	491
Cost of gas sold	558	424	519
Other operating expenses	435	427	413
Maintenance	224	220	197
Depreciation and amortization	403	392	336
Property and other taxes	119	115	115
Total regulated operating costs and expenses	<u>2,256</u>	<u>2,036</u>	<u>2,071</u>
Nonregulated:			
Cost of sales	764	807	972
Other	27	29	29
Total nonregulated operating costs and expenses	<u>791</u>	<u>836</u>	<u>1,001</u>
Total operating costs and expenses	<u>3,047</u>	<u>2,872</u>	<u>3,072</u>
Operating income	<u>356</u>	<u>370</u>	<u>429</u>
Non-operating income:			
Interest income	1	1	1
Allowance for equity funds	19	14	16
Other, net	15	9	7
Total non-operating income	<u>35</u>	<u>24</u>	<u>24</u>
Fixed charges:			
Interest on long-term debt	150	142	157
Other interest expense	1	1	1
Allowance for borrowed funds	(7)	(5)	(7)
Total fixed charges	<u>144</u>	<u>138</u>	<u>151</u>
Income before income tax benefit	247	256	302
Income tax benefit	(103)	(99)	(17)
Net income	<u>350</u>	<u>355</u>	<u>319</u>
Preferred dividends	1	1	1
Earnings on common stock	<u>\$ 349</u>	<u>\$ 354</u>	<u>\$ 318</u>

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

Midwest Capital Group, Inc.
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 936
Total	<u>\$ -</u>	<u>\$ 936</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 201
Total	<u>\$ _____ -</u>	<u>\$ _____ 201</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

HomeServices of America, Inc.
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Relocation services	\$ 1,647,548	\$ -
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	<u>-</u>	<u>260,300</u>
Total	<u>\$ 1,647,548</u>	<u>\$ 260,300</u>
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.

Iowa Realty Co., Inc.
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ _____ -	\$ _____ 20,396
Total	<u>\$ _____ -</u>	<u>\$ _____ 20,396</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

**Kern River Gas Transmission Company
 Affiliated Transactions
 For the Year Ended December 31, 2013**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>		<u>PacifiCorp Provided Services</u>	
Natural gas transportation services ^(a)	\$	3,261,037	\$	-
Temporary easement ^(c)		-		91,739
Relocation of utility facilities ^(c)		-		7,605
Administrative services under the Intercompany Administrative Services Agreement (“IASA”) ^(b)		<u>217,785</u>		<u>176,273</u>
Total	\$	<u>3,478,822</u>	\$	<u>275,617</u>
Basis of pricing	(a)	(b)	(c)	(b)
Cost of service	(a)	(b)	(c)	(b)
The margin of charges over costs	(a)	None	(c)	None
Assets allocable to the services	(a)	None	(c)	None
The overall rate of return on assets	(a)	None	(c)	None

- (a) Natural gas transportation services are priced at a tariff rate on file with the Federal Energy Regulatory Commission (“FERC”), or as priced in a negotiated rate transportation service agreement filed with and approved by the FERC.
- (b) 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.
- (c) The temporary easement granted by PacifiCorp to Kern River Gas Transmission Company was priced based upon the estimated market value of the underlying property. The relocation of utility facilities by PacifiCorp for Kern River Gas Transmission Company was priced at the actual costs of material and labor incurred.

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, 2013 at www.ferc.gov.

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	2,810,712,592	2,797,140,992
3	Construction Work in Progress (107)	200-201	638,441	645,040
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	2,811,351,033	2,797,786,032
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,052,478,285	984,020,870
6	Net Utility Plant (Total of line 4 less 5)		1,758,872,748	1,813,765,162
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)		1,758,872,748	1,813,765,162
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)		44,750,341	27,729,100
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)		44,750,341	27,729,100
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		0	0
33	Special Deposits (132-134)		1,358,163	8,148,267
34	Working Funds (135)		0	0
35	Temporary Cash Investments (136)	222-223	9,750,125	41,068,400
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		25,067,863	33,086,531
38	Other Accounts Receivable (143)		22,535	2,005,305
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)		5,679,598	740,409
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

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	897,871,247	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	(67,965,715)	(14,276,269)
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	(1,005,864)	(30,620)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		828,899,668	879,564,358
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	548,119,994	627,861,994
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		81,414,000	79,742,000
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		466,705,994	548,119,994
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)		16,378	15,547
29	Accumulated Provision for Pensions and Benefits (228.3)		0	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

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 column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	359,056,563	383,393,663	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	38,717,314	36,103,275	0	0
5	Maintenance Expenses (402)	317-325	1,451,227	1,467,609	0	0
6	Depreciation Expense (403)	336-338	81,657,465	81,253,842	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	3,170,457	3,041,231	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)		49,670,035	51,197,794	0	0
13	(Less) Regulatory Credits (407.4)		18,454,213	18,584,574	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	17,325,531	17,619,651	0	0
15	Income Taxes-Federal (409.1)	262-263	40,155,232	35,775,997	0	0
16	Income Taxes-Other (409.1)	262-263	6,942,534	5,824,369	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	107,195,057	93,588,055	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	96,909,134	69,056,142	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)		230,921,505	238,231,107	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		128,135,058	145,162,556	0	0

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)		128,135,058	145,162,556	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)		10,787	4,724	0	0
38	Allowance for Other Funds Used During Construction (419.1)		110,248	572,949	0	0
39	Miscellaneous Nonoperating Income (421)		386,806	590,302	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		507,841	1,167,975	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	48,087	49,836	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)		43,175	69,098	0	0
49	Other Deductions (426.5)		3,247	84,075	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	94,509	203,009	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	141,599	147,000	0	0
54	Income Taxes-Other (409.2)	262-263	22,286	21,000	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	706,617	359,000	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	687,354	135,000	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)		183,148	392,000	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		230,184	572,966	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		32,735,221	37,188,202	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	2,477,870	2,814,194	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	835,266	867,335	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		43,669	581,680	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		36,004,688	40,288,051	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		92,360,554	105,447,471	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)		92,360,554	105,447,471	0	0

MEHC Insurance Services Ltd.
Affiliated Transactions
For the Year Ended December 31, 2013

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

(a) At December 31, 2013, PacifiCorp had claims receivable of \$1,830,875, reflecting \$344,482 of claims made and \$512,935 of payments received during the year ended December 31, 2013. 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.

Northern Natural Gas Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 357,164
Total	<u>\$ -</u>	<u>\$ 357,164</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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, 2013 at www.ferc.gov.

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	3,484,949,717	3,398,086,015
3	Construction Work in Progress (107)	200-201	45,520,166	17,394,595
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,530,469,883	3,415,480,610
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,253,886,542	1,225,436,543
6	Net Utility Plant (Total of line 4 less 5)		2,276,583,341	2,190,044,067
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)		2,276,583,341	2,190,044,067
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	28,429,396	28,429,396
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	(5,813,768)	(3,247,568)
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)		36,840,752	31,637,469
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)		36,840,752	31,637,469
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		(10,113,462)	(7,597,540)
33	Special Deposits (132-134)		3,082,975	2,151,752
34	Working Funds (135)		24,400	24,400
35	Temporary Cash Investments (136)	222-223	132,791,780	90,335,329
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		66,203,438	64,846,504
38	Other Accounts Receivable (143)		7,517,817	403,792
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)		7,909,065	7,376,301
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

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	378,518,263	307,847,429
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	(247,925)	(5,126)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,360,139,312	1,289,711,277
16	LONG TERM DEBT			
17	Bonds (221)	256-257	400,000,000	400,000,000
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	500,000,000
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	599,789	633,369
23	(Less) Current Portion of Long-Term Debt		0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		899,400,211	899,366,631
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)		123,566	373,972
29	Accumulated Provision for Pensions and Benefits (228.3)		0	3,462,347
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

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 column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	592,580,234	587,768,266	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	148,895,960	156,129,236	0	0
5	Maintenance Expenses (402)	317-325	56,353,022	49,755,863	0	0
6	Depreciation Expense (403)	336-338	57,449,747	57,033,321	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	7,207,066	7,089,750	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	0	0	0
13	(Less) Regulatory Credits (407.4)		0	0	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	52,683,283	51,684,519	0	0
15	Income Taxes-Federal (409.1)	262-263	27,707,020	37,826,855	0	0
16	Income Taxes-Other (409.1)	262-263	6,918,930	9,529,350	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	136,579,316	79,902,133	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	84,056,961	39,560,152	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)		482,685	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)		410,220,068	409,390,875	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		182,360,166	178,377,391	0	0

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)		182,360,166	178,377,391	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)		843	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)		1,572,471	1,751,207	0	0
38	Allowance for Other Funds Used During Construction (419.1)		1,396,855	1,184,948	0	0
39	Miscellaneous Nonoperating Income (421)		18,294,993	7,573,344	0	0
40	Gain on Disposition of Property (421.1)		6,318	500,558	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		21,269,794	11,010,057	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		45,974	0	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	511,082	343,155	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		2,252	255	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		73,429	59,412	0	0
49	Other Deductions (426.5)		105,457	583,274	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	738,194	986,096	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	(15,737,665)	(20,489,375)	0	0
54	Income Taxes-Other (409.2)	262-263	(3,505,812)	(3,997,849)	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	73,287,143	55,031,287	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	45,876,173	28,093,267	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)		8,167,493	2,450,796	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		12,364,107	7,573,165	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		44,075,000	50,793,055	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	341,541	800,502	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	38,624	46,013	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		401,726	404,433	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		44,053,439	51,235,137	0	0
71	Income Before Extraordinary Items (Total of lines 27.60 and 70)		150,670,834	134,715,419	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)		150,670,834	134,715,419	0	0

Nevada Power Company
Affiliated Transactions
For the Period from December 19, 2013 to December 31, 2013^(a)

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Electricity transmission services	\$ 118,293	\$ 804
Purchased power – line losses	13,398	-
Operations and maintenance on Harry Allen substation ^(b)	<u>3,489</u>	<u>-</u>
Total	<u>\$ 135,180</u>	<u>\$ 804</u>

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

- (a) On December 19, 2013, MidAmerican Energy Holdings Company (“MEHC”) acquired the parent company of Nevada Power Company, NV Energy, Inc., which then became an indirect wholly owned subsidiary of MEHC. Accordingly, this report reflects transactions between PacifiCorp and Nevada Power Company (“Nevada Power”) that occurred between December 19, 2013 and December 31, 2013.
- (b) In previous years, PacifiCorp paid Nevada Power for the construction of transmission assets to be used by PacifiCorp at Nevada Power’s Harry Allen substation. These assets are owned by Nevada Power and are recorded in PacifiCorp’s plant-in-service as intangible assets in the gross amount of \$17,449,844 (\$13,684,556 net of accumulated depreciation) as of December 31, 2013. PacifiCorp pays Nevada Power for its share of the costs to operate and maintain these assets.
- (c) Electricity transmission services are priced at a tariff rate on file with the Federal Energy Regulatory Commission (“FERC”). Purchased power – line losses are priced at a cost-based tariff rate on file with the FERC. Operations and maintenance costs are ultimately based on PacifiCorp’s share of actual operations and maintenance costs incurred.

For further information on the following financial statements, refer to Nevada Power Company’s Form 10-K for the year ended December 31, 2013 (File No. 000-52378) at www.sec.gov.

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

ASSETS	As of December 31,	
	2013	2012
Current assets:		
Cash and cash equivalents	\$ 126	\$ 201
Accounts receivable, net	227	249
Inventories	73	78
Regulatory assets	81	—
Deferred income taxes	152	49
Other current assets	39	28
Total current assets	698	605
Property, plant and equipment, net	6,992	6,912
Regulatory assets	1,057	1,028
Other assets	88	96
Total assets	\$ 8,835	\$ 8,641
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 240	\$ 243
Accrued interest	61	65
Accrued property, income and other taxes	29	6
Accrued employee expenses	6	15
Regulatory liabilities	74	86
Current portion of long-term debt	22	106
Customer deposits and other	74	53
Total current liabilities	506	574
Long-term debt	3,555	3,231
Regulatory liabilities	312	323
Deferred income taxes	1,298	1,102
Other long-term liabilities	274	489
Total liabilities	5,945	5,719
Commitments and contingencies (Note 16)		
Shareholder's equity:		
Common stock - \$1.00 stated value, 1,000 shares authorized, issued and outstanding as of December 31, 2013 and 2012	—	—
Other paid-in capital	2,308	2,308
Retained earnings	586	619
Accumulated other comprehensive loss, net	(4)	(5)
Total shareholder's equity	2,890	2,922
Total liabilities and shareholder's equity	\$ 8,835	\$ 8,641

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

NEVADA POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2013	2012	2011
Operating revenue	\$ 2,092	\$ 2,145	\$ 2,054
Operating costs and expenses:			
Cost of fuel, energy and capacity	835	813	959
Operating and maintenance expense	455	423	362
Depreciation and amortization	277	270	252
Property and other taxes	38	37	37
Merger-related expenses	52	—	—
Total operating costs and expenses	<u>1,657</u>	<u>1,543</u>	<u>1,610</u>
Operating income	<u>435</u>	<u>602</u>	<u>444</u>
Other income (expense):			
Interest expense, net of allowance for debt funds	(209)	(210)	(222)
Allowance for equity funds	8	7	8
Other, net	5	(3)	(26)
Total other income (expense)	<u>(196)</u>	<u>(206)</u>	<u>(240)</u>
Income before income tax expense	239	396	204
Income tax expense	94	138	71
Net income	<u>\$ 145</u>	<u>\$ 258</u>	<u>\$ 133</u>

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

Sierra Pacific Power Company
Affiliated Transactions
For the Period from December 19, 2013 to December 31, 2013^(a)

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Electricity transmission services over agreed upon facilities	\$ -	\$ 2,627
Operations and maintenance on Pavant substation	<u>-</u>	<u>358</u>
Total	<u>\$ -</u>	<u>\$ 2,985</u>
Basis of pricing	N/A	(b)
Cost of service	N/A	(b)
The margin of charges over costs	N/A	(b)
Assets allocable to the services	N/A	(b)
The overall rate of return on assets	N/A	(b)

(a) On December 19, 2013, MidAmerican Energy Holdings Company ("MEHC") acquired the parent company of Sierra Pacific Power Company, NV Energy, Inc., which then became an indirect wholly owned subsidiary of MEHC. Accordingly, this report reflects transactions between PacifiCorp and Sierra Pacific Power Company ("Sierra Pacific") that occurred between December 19, 2013 and December 31, 2013.

(b) The charge for electricity transmission services over agreed upon facilities is based on a rate schedule negotiated per the contract between PacifiCorp and Sierra Pacific. The operations and maintenance costs are based on the final installed cost of PacifiCorp's Pavant substation capacitor bank multiplied by an annual expense factor as determined by Federal Energy Regulatory Commission methodology.

For further information on the following financial statements, refer to Sierra Pacific Power Company's Form 10-K for the year ended December 31, 2013 (File No. 000-00508) at www.sec.gov.

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

	As of December 31,	
	2013	2012
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 67	\$ 61
Accounts receivable, net	156	124
Inventories	43	60
Regulatory assets	15	—
Income taxes receivable	10	10
Deferred income taxes	48	22
Other current assets	13	12
Total current assets	352	289
Property, plant and equipment, net	2,552	2,530
Regulatory assets	427	469
Other assets	38	28
Total assets	\$ 3,369	\$ 3,316
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 151	\$ 128
Accrued interest	15	16
Accrued property, income and other taxes	12	2
Accrued employee expenses	7	14
Regulatory liabilities	37	51
Current portion of long-term debt	1	250
Customer deposits and other	16	14
Total current liabilities	239	475
Long-term debt	1,199	929
Regulatory liabilities	243	226
Deferred income taxes	525	466
Other long-term liabilities	147	181
Total liabilities	2,353	2,277
Commitments and contingencies (Note 15)		
Shareholder's equity:		
Common stock - \$3.75 stated value, 20,000,000 shares authorized and 1,000 issued and outstanding as of December 31, 2013 and 2012	—	—
Other paid-in capital	1,111	1,111
Accumulated deficit	(93)	(71)
Accumulated other comprehensive loss, net	(2)	(1)
Total shareholder's equity	1,016	1,039
Total liabilities and shareholder's equity	\$ 3,369	\$ 3,316

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

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2013	2012	2011
Operating revenue:			
Regulated electric	\$ 747	\$ 726	\$ 716
Regulated natural gas	106	108	173
Total operating revenue	<u>853</u>	<u>834</u>	<u>889</u>
Operating costs and expenses:			
Cost of fuel, energy and capacity	292	263	273
Natural gas purchased for resale	56	62	124
Operating and maintenance expense	197	190	192
Depreciation and amortization	123	108	106
Property and other taxes	25	23	23
Merger-related expenses	20	—	—
Total operating costs and expenses	<u>713</u>	<u>646</u>	<u>718</u>
Operating income	<u>140</u>	<u>188</u>	<u>171</u>
Other income (expense):			
Interest expense, net of allowance for debt funds	(60)	(63)	(67)
Allowance for equity funds	2	3	3
Other, net	6	(4)	(16)
Total other income (expense)	<u>(52)</u>	<u>(64)</u>	<u>(80)</u>
Income before income tax expense	88	124	91
Income tax expense	33	40	31
Net income	<u>\$ 55</u>	<u>\$ 84</u>	<u>\$ 60</u>

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

Northern Powergrid Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 31,244
Total	<u>\$ -</u>	<u>\$ 31,244</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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, 2013**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 1,857
Total	<u>\$ -</u>	<u>\$ 1,857</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

MidAmerican Renewables, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ 1,125	\$ 95,044
Total	<u>\$ 1,125</u>	<u>\$ 95,044</u>
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.

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

CalEnergy Generation Operating Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 218,729
Total	<u>\$ -</u>	<u>\$ 218,729</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

Cordova Energy Company LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 7,280
Total	<u>\$ _____ -</u>	<u>\$ _____ 7,280</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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 Cordova Energy Company LLC.

Pinyon Pines Wind I, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ _____ -	\$ _____ 1,505
Total	<u>\$ _____ -</u>	<u>\$ _____ 1,505</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ _____ -	\$ _____ 1,505
Total	<u>\$ _____ -</u>	<u>\$ _____ 1,505</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

Solar Star California XIX, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 29,736
Total	<u>\$ _____ -</u>	<u>\$ _____ 29,736</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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 Solar Star California XIX, LLC.

Solar Star California XX, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 29,735
Total	<u>\$ _____ -</u>	<u>\$ _____ 29,735</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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 Solar Star California XX, LLC.

Topaz Solar Farms LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 47,701
Total	<u>\$ _____ -</u>	<u>\$ _____ 47,701</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

MidAmerican Transmission, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ _____ -	\$ 1,520,264
Total	<u>\$ _____ -</u>	<u>\$ 1,520,264</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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 MidAmerican Transmission, LLC.

Electric Transmission Texas, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 28,941
Total	<u>\$ -</u>	<u>\$ 28,941</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

Electric Transmission America, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 1,703
Total	<u>\$ _____ -</u>	<u>\$ _____ 1,703</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

MidAmerican Central California Transco, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 20,239
Total	<u>\$ _____ -</u>	<u>\$ _____ 20,239</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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 MidAmerican Central California Transco, LLC.

MEHC Canada, LLC
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 89
Total	<u>\$ _____ -</u>	<u>\$ _____ 89</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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.

MEHC Canada Transmission GP Corporation
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 562,243
Total	<u>\$ -</u>	<u>\$ 562,243</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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 Transmission GP Corporation.

Metalogic Inspection Services Inc.
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ _____ -	\$ _____ 46,073
Total	<u>\$ _____ -</u>	<u>\$ _____ 46,073</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

(a) Services 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 Metalogic Inspection Services Inc.

PPW Holdings LLC
Affiliate Transactions
For the Year Ended December 31, 2013

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

During the year ended December 31, 2013, PacifiCorp paid dividends of \$500,000,000 to PPW Holdings LLC.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. United States federal income tax return. For certain state income taxes, PacifiCorp is part of MidAmerican Energy Holdings Company ("MEHC") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits the income tax payments to MEHC, and MEHC remits any federal income tax payments to Berkshire Hathaway Inc. At December 31, 2013, PacifiCorp and Pacific Minerals, Inc. owed PPW Holdings LLC \$19,977,707 and \$2,372,595, respectively, under this arrangement.

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2013
(Amounts in thousands)

ASSETS

Current assets:	
Accounts receivable, net	\$ 3,332
Deferred income taxes	(21)
Total current assets	<u>3,311</u>
Property, plant and equipment, net	55,653
Investment in subsidiaries	7,794,235
Goodwill	1,126,642
Other assets	<u>41,165</u>
Total assets	<u>\$ 9,021,006</u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 20
Income taxes payable	(283)
Current portion of long-term debt and capital lease obligations	<u>19,702</u>
Total current liabilities	19,439
Long-term debt and capital lease obligations	35,951
Deferred income taxes	<u>695</u>
Total liabilities	<u>56,085</u>
Equity:	
Common stock	-
Additional paid-in capital	6,217,086
Retained earnings	2,744,017
Accumulated other comprehensive income, net	<u>3,818</u>
Total equity	<u>8,964,921</u>
Total liabilities and equity	<u>\$ 9,021,006</u>

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2013
(Amounts in thousands)

Operating revenue	\$ <u>-</u>
Operating costs and expenses:	
Energy costs	(27,051)
Operations and maintenance	(412)
Depreciation and amortization	<u>16,860</u>
Total operating costs and expenses	<u>(10,603)</u>
Operating income	<u>10,603</u>
Other income (expense):	
Interest expense	(10,191)
Interest income	2,673
Other	<u>682,164</u>
Total other income (expense)	<u>674,646</u>
Income before income tax expense	685,249
Income tax expense	<u>1,235</u>
Net income	684,014
Net income attributable to noncontrolling interests	<u>3,437</u>
Net income attributable to PPW Holdings LLC	<u>\$ <u>680,577</u></u>

PacifiCorp Foundation
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ _____ -	\$ _____ 214,973
Total	<u>\$ _____ -</u>	<u>\$ _____ 214,973</u>
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

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

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

	12/31/2013
Assets:	
Cash	\$ 140,235
Restricted investments:	
Cash and cash equivalents	186,770
Dividend receivable	11,040
Tax receivable	810
State Street investments	45,291,167
Total restricted investments	45,489,787
Total assets	45,630,022
Liabilities:	
Accounts payable	18,112
Grants payable	55,000
Total liabilities	73,112
Net assets	\$ 45,556,910

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2013

(in dollars)
(Unaudited - Internal Use Only)

	Year-to-Date
Revenue and contributions:	
Interest income	\$ 276
Dividends	823,136
Realized gain/(loss) on sale of investment	2,073,872
Unrealized gain/(loss) on investment	4,933,970
Capital gains on partnership investments	144,246
Miscellaneous income: security litigation income	122
Total revenues/(losses) and contributions	7,975,622
Expenses:	
Grants:	
Health, welfare and social services	239,000
Education	234,250
Culture and arts	131,875
Civic and community betterment	100,500
Giving campaign match	300,000
Matching gift program	75,653
Small community capital projects	172,375
Rocky Mountain Power Foundation special grants	20,000
Pacific Power Foundation special grants	5,000
Global Days of Service	60,000
Other Community Pledge	185,000
Grants approved for future periods	(160,000)
Total grants	1,363,653
Administrative expenses	220,848
Investment management fees	48,846
Consulting fees	13,618
Taxes	37,065
Bank fees	2,195
Total expenses	1,686,225
Net assets increase (decrease)	6,289,397
Net assets beginning of period	39,267,513
Net assets end of period	\$ 45,556,910

**Energy West Mining Company
Intercompany Transactions
For the Year Ended December 31, 2013**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal mining services	\$ 70,633,989	\$ -
Information technology and administrative support services	<u>-</u>	<u>502,281</u>
Total	<u>\$ 70,633,989</u>	<u>\$ 502,281</u>
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 items are excluded from the table above:

- Management fees charged by Interwest Mining Company to Energy West in the amount of \$803,517.
- Services provided by Energy West to Fossil Rock Fuels, LLC in the amount of \$2,003.
- Premium expense for an excess loss insurance policy charged by Symetra Life Insurance Company to Energy West in the amount of \$357,486.
- Services provided by MidAmerican Energy Company to Energy West in the amount of \$172,262.

ENERGY WEST MINING COMPANY

BALANCE SHEET

December 31, 2013

(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	\$	(154)
Accounts receivable, net		19
Amounts due from affiliates		11,107
Other current assets		146
		<hr/>
Total assets	\$	11,118
		<hr/> <hr/>

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	\$	3,753
Accrued employee expenses		7,161
Accrued property and other taxes		203
Total liabilities		<hr/> 11,117 <hr/>
Equity:		
Common stock		-
Additional paid-in capital		1
Total equity		<hr/> 1 <hr/>
Total liabilities and equity	\$	11,118
		<hr/> <hr/>

**Interwest Mining Company
Intercompany Transactions
For the Year Ended December 31, 2013**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ 1,168,072	\$ -
Financial support services and employee benefits	<u>-</u>	<u>629,055</u>
Total	<u>\$ 1,168,072</u>	<u>\$ 629,055</u>

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 items are excluded from the table above:

- Services provided by MidAmerican Energy Holdings Company to Interwest Mining in the amount of \$1,592.
- Management fees charged by Interwest Mining to Energy West Mining Company in the amount of \$803,517 and to Pacific Minerals, Inc. ("PMI") in the amount of \$942,090. 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 \$3,633.

INTERWEST MINING COMPANY
BALANCE SHEET
December 31, 2013
(Amounts in thousands)

ASSETS

Current assets:		
Amounts due from affiliates	\$	39
		<u>39</u>
Total assets	\$	<u>39</u>

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	\$	12
Accrued employee expenses		17
Accrued property and other taxes		9
Total liabilities		<u>38</u>
Equity:		
Common stock		-
Additional paid-in-capital		1
Total equity		<u>1</u>
Total liabilities and equity	\$	<u>39</u>

Fossil Rock Fuels, LLC
Intercompany Transactions
For the Year Ended December 31, 2013

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

Excluded from the table above are services provided by Energy West Mining Company to Fossil Rock Fuels, LLC in the amount of \$2,003.

During the year ended December 31, 2013, PacifiCorp made equity contributions to Fossil Rock Fuels, LLC in the amount of \$1,500,000.

FOSSIL ROCK FUELS, LLC
BALANCE SHEET
December 31, 2013
(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	\$	857
Amounts due from affiliates		(116)
Total current assets		<u>741</u>
Property, plant and equipment, net		<u>28,511</u>
Total assets	\$	<u><u>29,252</u></u>

LIABILITIES AND EQUITY

Equity:		
Common stock	\$	-
Additional paid-in capital		29,262
Retained earnings		(10)
Total equity		<u>29,252</u>
Total liabilities and equity	\$	<u><u>29,252</u></u>

FOSSIL ROCK FUELS, LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2013
(Amounts in thousands)

Operating revenue	<u>\$ -</u>
Operating costs and expenses:	
Operations and maintenance	<u>3</u>
Operating loss	<u>(3)</u>
Other income (expense):	
Interest expense	-
Interest income	-
Total other income (expense)	<u>-</u>
Loss before income tax benefit	<u>(3)</u>
Income tax benefit	-
Net loss	<u><u>\$ (3)</u></u>

Pacific Minerals, Inc.
Intercompany Transactions
For the Year Ended December 31, 2013

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

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

The following items are excluded from the table above:

- Management fees in the amount of \$942,090 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. PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then inherently charges PacifiCorp for its 66.67% share of this payroll expense in the cost of fuel.

During the year ended December 31, 2013, Bridger Coal Company ("Bridger Coal") made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$29,801,925.

During the year ended December 31, 2013, PMI paid a dividend of \$43,000,000 to PacifiCorp.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. United States federal income tax return. For certain state income taxes, PacifiCorp is part of MidAmerican Energy Holdings Company ("MEHC") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits the income tax payments to MEHC, and MEHC remits any federal income tax payments to Berkshire Hathaway Inc. At December 31, 2013, Pacific Minerals, Inc. owed PPW Holdings LLC \$2,372,595 under this arrangement.

PACIFIC MINERALS, INC.
BALANCE SHEET
December 31, 2013
(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	\$	248
Amounts due from affiliates		15,893
Other current assets		<u>(36)</u>
Total current assets		16,105
Investment in unconsolidated subsidiaries		177,981
Other assets		<u>3,171</u>
Total assets	\$	<u>197,257</u>

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	\$	377
Amounts due to affiliates		5,662
Accrued employee expenses		2,646
Accrued property and other taxes		<u>89</u>
Total current liabilities		8,774
Deferred income taxes		20,508
Other long-term liabilities		<u>(1,347)</u>
Total liabilities		<u>27,935</u>
Equity:		
Common stock		-
Additional paid-in capital		47,960
Retained earnings		<u>121,362</u>
Total equity		<u>169,322</u>
Total liabilities and equity	\$	<u>197,257</u>

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2013
(Amounts in thousands)

Operating revenue	\$ -
Operating costs and expenses:	
Taxes other than income taxes	42
Operating loss	(42)
Other income (expense):	
Interest expense	(4)
Interest income	28
Other	20,484
Total other income (expense)	20,508
Income before income tax expense	20,466
Income tax expense	7,493
Net income	\$ 12,973

Bridger Coal Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 137,946,340	\$ -
Support services ^(b)	60,275	-
Information technology and administrative support services	-	960,187
Total	<u>\$ 138,006,615</u>	<u>\$ 960,187</u>
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, 2013 and is PacifiCorp's 66.67% share equal to its ownership interest in Bridger Coal. Refer also to (c) below.
- (b) Includes \$20,092 of amounts that were ultimately reimbursed by the joint owner of PacifiCorp's Jim Bridger generating facility.
- (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, 2013, Bridger Coal made equity distributions to Pacific Minerals, Inc. ("PMI") and PMI made equity contributions to Bridger Coal for a net distribution of \$29,801,925.

The following items are excluded from the table above:

- Management fees in the amount of \$942,090 that was charged by Interwest Mining Company to PMI, and then charged by PMI to Bridger Coal.
- Services provided by MidAmerican Energy Company to Bridger Coal in the amount of \$29,155.
- Employee services provided by PMI to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal. PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then inherently charges PacifiCorp for its 66.67% share of this payroll expense as part of the coal purchases shown in the table above.

M GL BOOK
BCC Balance Sheet SAP VERSION
Current Period: DEC-13

Currency: USD
No specific Ledger requested

	2013	2012
CURRENT ASSETS		
Cash and Temp Investments	1,630,623	5,580,531
Accounts Receivable Trade	9,324,706	6,873,105
Accounts Receivable Interco	21,941,406	16,957,938
Coal Inventory	41,992,910	43,518,051
Materials and Supplies Inventory	18,107,332	15,802,562
Prepays and Other Current Assets	0	(1,014)
Total Current Assets	92,956,976	87,931,174

	2013	2012
PROPERTY, PLANT AND EQUIPMENT		
Land	6,211	6,211
Land Improvements	12,207,676	12,207,676
Mine Development	17,731,655	17,478,303
Buildings and Improvements	43,314,142	43,879,280
Capitalized Interest	410,400	504,356
Haul Roads	15,390,873	15,390,873
Mining Equipment	203,642,512	202,124,241
Vehicles	136,098,935	134,875,333
Office Furniture & Equip	552,373	404,935
Computer H & S	3,962,380	2,754,508
Other Equipment	13,567,663	12,807,853
Mineral Rights	14,090,624	14,025,624
ARO	121,986,376	119,291,262
Non-Utility Property	176,074	176,074
Total Property, Plant and Equipment	583,197,893	575,126,508

Less: Accumulated Depreciation/Depletion Construction in Progress	305,746,917 13,436,129	285,753,697 7,294,321
Net Property, Plant and Equipment	290,887,104	296,667,132

OTHER NON-CURRENT ASSETS		
Referred Longwall Reclamation Trust Fund	656,565 66,886,081	1,076,486 71,224,745
Total Other Non-Current Assets	67,542,646	72,301,231
TOTAL - ASSETS	451,426,726	456,899,537

Currency: USD
 No specific Ledger requested

	2013	2012
CURRENT LIABILITIES		
Accounts Payable - Trade	16,207,541	2,056,360
Accounts Payable - Interco	3,657,783	5,970,554
Accrued Royalties	1,828,396	1,870,284
Accrued Payroll	219,284	0
Accrued Production Taxes	12,315,873	9,567,213
Accrued Property and Sales Tax	1,352,094	787,510
Total Current Liabilities	35,580,972	24,251,920
LONG-TERM LIABILITIES		
Accrued Pre Jan 1988 Reclamation	0	0
Accrued Post Jan 1988 Reclamation	0	0
Earnings on Reclamation Trust Fund	0	7,453,795
ARO Regulatory Liability Unrealized G/L	11,394,869	4,744,865
ARO Liability	22,782,752	12,707,420
Production Taxes	109,588,982	118,477,796
Coal Lease Bonus	5,107,631	9,315,169
Total Long-Term Liabilities	148,874,234	151,699,045
Total Liabilities	184,455,206	175,950,966
JOINT VENTURE CAPITAL		
Pacific Minerals, Inc.	177,981,013	187,299,049
Idaho Energy Resources	88,990,507	93,649,524
Total Joint Venture Capital	266,971,520	280,948,572
TOTAL - LIABILITIES/CAPITAL	451,426,726	456,899,537

M GL BOOK
Bridger Coal Company Statement of Income
Current Period: DEC-13

Currency: USD
CO=03 (Bridger Coal Company)

	One Month Ended			Year to Date		
	DEC-13	DEC-12	DEC-13	DEC-13	DEC-12	DEC-13
REVENUE:						
Coal Sales	27,970,829	19,042,833	237,735,757	234,545,487		
Interest Revenue	0	0	0	0		
Other Revenue	80,857	(71,624)	(909,251)	87,796		
Total Revenue	28,051,686	17,971,209	236,826,506	234,633,283		
EXPENSES:						
Overburden Removal	1,041,032	584,488	9,428,316	11,056,349		
Reclamation	592,886	278,992	10,796,838	4,957,138		
Coal Production - Surface	481,976	907,654	5,852,797	5,983,336		
Coal Production Underground	13,923,056	9,631,795	106,027,488	99,946,276		
Other Cost of Mining	117,671	(150,000)	220,743	101,234		
Depreciation & Amortization	2,625,978	2,658,233	36,198,750	30,249,831		
Royalties	1,962,388	1,995,284	18,530,853	18,734,747		
Taxes	2,674,580	2,454,694	23,865,286	24,321,090		
Administrative	99,000	87,200	1,179,600	1,046,400		
Interest	0	0	0	250		
Total Expenses	23,739,567	18,448,339	206,100,670	196,396,650		
NET INCOME	4,312,119	(477,130)	30,725,836	28,236,634		

Trapper Mining Inc.
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 13,804,290	\$ -
Board of directors fees and associated board meeting costs ^(b)	<u>-</u>	<u>4,052</u>
Total	<u>\$ 13,804,290</u>	<u>\$ 4,052</u>
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, 2013. 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 \$3,633 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.

During the year ended December 31, 2013, Trapper Mining Inc. paid a dividend of \$34,828 to PacifiCorp.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2013
(Unaudited)

Assets:

Current Assets:	
Cash & Cash Equivalents	\$ 14,079,152
Accounts Receivable	6,299,689
Inventories	8,256,125
Prepaid and Other Current Assets	455,531
Current Reclamation Receivable from Buyers	1,466,779
Total Current Assets	<u>\$ 30,557,276</u>
Property Plant and Equipment before FAS 143:	
Lands and Leases	\$ 11,240,186
Development Costs	2,834,815
Equipment and Facilities	118,194,288
Total Property Plant and Equipment (Cost)	<u>\$ 132,269,289</u>
Less Depreciation and Amortization	(101,112,436)
Total Property Plant and Equipment (Net)	<u>\$ 31,156,853</u>
FAS 143 Property Plant and Equipment (Net)	<u>6,727,744</u>
Grand Total Property Plant and Equipment (Net)	<u>\$ 37,884,597</u>
Reclamation Receivable from Buyers	16,361,089
Acquired GE Royalty - Net	1,363,637
Restricted Funds - Black Lung	500,000
Deferred Loan Fees - Net	45,683
Advance Royalty - State 206-13	20,000
Total Assets	<u><u>\$ 86,732,282</u></u>

Liabilities and Members' Equity:

Current Liabilities:	
Accounts Payable	\$ 1,777,781
Accrued Payroll Expenses	3,017,561
Accrued Production Taxes	1,923,992
Accrued Royalties	437,143
Deferred Reclamation Revenue	129,423
Current Asset Retirement Liability	1,466,779
Current Portion Long-Term Debt	3,889,155
Total Current Liabilities	<u>\$ 12,641,834</u>
Long-Term Debt	1,034,289
Asset Retirement Liability	23,088,833
Black Lung Liability	155,789
Total Liabilities	<u>\$ 36,920,745</u>
Members' Equity	
Paid in Capital @ 1/1/98	\$ 20,324,925
Patronage Equity - Prior Year	24,818,515
Non-Patronage Equity - Prior Year	2,667,986
Patronage Equity - Current Year	1,951,501
Non-Patronage Equity - Current Year	48,610
Total Members' Equity	<u>\$ 49,811,537</u>
Total Liabilities and Members' Equity	<u><u>\$ 86,732,282</u></u>

TRAPPER MINING INC
CONSOLIDATED NET INCOME
AS OF: DECEMBER 31, 2013

	<u>NET INCOME FOR THE MONTH</u>	<u>NET INCOME YEAR TO DATE</u>
TRAPPER MINING	\$ 814,984.44	2,506,347.97
WILLIAMS FORK MINING	(24.33)	(1,197.33)
WILLIAMS FORK LAND	<u>(90,172.73)</u>	<u>(456,920.80)</u>
NET INCOME (LOSS) BEFORE TAX	<u>\$ 724,787.38</u>	<u>\$ 2,048,229.84</u>
CURRENT TAX PROVISION	<u>(48,119.00)</u>	<u>(48,119.00)</u>
TOTAL TAX PROVISION	<u>(48,119.00)</u>	<u>(48,119.00)</u>
NET INCOME (LOSS) AFTER TAX	<u><u>\$ 676,668.38</u></u>	<u><u>2,000,110.84</u></u>
SALT RIVER 32.10%	(7,852.55)	15,603.71
TRI-STATE 26.57%	(6,499.75)	12,915.60
PACIFICORP 21.40%	(5,235.02)	10,402.48
PLATTE RIVER 19.93%	<u>(4,875.43)</u>	<u>9,687.91</u>
TOTAL NONPATRONAGE INCOME (LOSS)	<u>(24,462.75)</u>	<u>48,609.70</u>
SALT RIVER 32.10%	225,063.09	626,431.87
TRI-STATE 26.57%	186,290.54	518,513.85
PACIFICORP 21.40%	150,042.06	417,621.24
PLATTE RIVER 19.93%	<u>139,735.44</u>	<u>388,934.18</u>
TOTAL PATRONAGE INCOME (LOSS)	<u>701,131.13</u>	<u>1,951,501.14</u>
TOTAL INCOME (LOSS)	<u><u>676,668.38</u></u>	<u><u>2,000,110.84</u></u>

TRAPPER MINING INC
CONSOLIDATED PATRONAGE & NONPATRONAGE INCOME ALLOCATION
AS OF: DECEMBER 31, 2013

		<u>NET INCOME \$ FOR THE MONTH</u>	<u>NET INCOME YEAR TO DATE</u>
TRAPPER PATRONAGE INCOME		791,303.86	
TRAPPER NONPATRON INCOME		<u>(24,438.42)</u>	
TOTAL TRAPPER INCOME		766,865.44	
WPMC NONPATRONAGE INCOME		(24.33)	
WFLC PATRONAGE INCOME		<u>(90,172.73)</u>	
TOTAL CONSOLIDATED INCOME		<u>676,668.38</u>	
SALT RIVER	32.10%	254,008.54	773,103.45
TRI-STATE	26.57%	210,249.44	639,917.71
PACIFICORP	21.40%	169,339.02	515,402.29
PLATTE RIVER	19.93%	<u>157,706.86</u>	<u>479,998.49</u>
TOTAL TRAPPER PATRONAGE		791,303.86	2,408,421.94
SALT RIVER	32.10%	(7,844.74)	15,988.05
TRI-STATE	26.57%	(6,493.29)	13,233.73
PACIFICORP	21.40%	(5,229.81)	10,658.71
PLATTE RIVER	19.93%	<u>(4,870.58)</u>	<u>9,926.54</u>
TOTAL TRAPPER NONPATRON		(24,438.42)	49,807.03
TOTAL TRAPPER INCOME		766,865.44	2,458,228.97
SALT RIVER	32.10%	(7.81)	(384.34)
TRI-STATE	26.57%	(6.46)	(318.13)
PACIFICORP	21.40%	(5.21)	(256.23)
PLATTE RIVER	19.93%	<u>(4.85)</u>	<u>(238.63)</u>
TOTAL WPMC NONPATRONAGE		(24.33)	(1,197.33)
SALT RIVER	32.10%	(28,945.45)	(146,671.58)
TRI-STATE	26.57%	(23,958.90)	(121,403.86)
PACIFICORP	21.40%	(19,296.96)	(97,781.05)
PLATTE RIVER	19.93%	<u>(17,971.42)</u>	<u>(91,064.31)</u>
TOTAL WFLC PATRONAGE		(90,172.73)	(456,920.80)

Huntington Cleveland Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 528,309	\$ -
Operation and inspection services	<u>1,536</u>	<u>\$ -</u>
Total	<u>\$ 529,845</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	None	N/A
Assets allocable to the services	None	N/A
The overall rate of return on assets	None	N/A

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

At December 31, 2013, PacifiCorp's plant-in-service included the following assets related to Huntington Cleveland Irrigation Company: \$22,075,411 (\$18,309,555 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and \$1,471,639 (\$489,798 net of accumulated depreciation) for water rights.

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2013 AND 2012

	<u>TOTAL ALL FUNDS</u>	
	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 422,463	\$ 102,916
Restricted cash and cash equivalents	225,170	323,980
Accounts receivable:		
Shareholder assessments	19,296	31,785
Other	3,803	3,803
Contracts receivable:		
NRCS - Restricted	57,803	26,126
Prepaid Insurance	1,440	4,410
	<u>729,975</u>	<u>493,020</u>
Total current assets	\$	\$
NONCURRENT ASSETS:		
Fixed Assets:		
Land	\$ 41,722	\$ 41,722
Easements	116,708	116,708
Water rights	3,096,469	3,096,469
Vehicles	13,737	11,737
Office equipment	4,105	4,105
Other equipment	872	872
Diversion structures	55,000	55,000
Storage facilities improvements	4,442,196	3,541,085
Construction in progress		
Salinity project	54,354,070	53,247,244
Millers flat reservoir project		765,218
Accumulated depreciation	<u>(2,533,140)</u>	<u>(2,476,996)</u>
	<u>59,591,739</u>	<u>58,403,164</u>
Total noncurrent assets	\$	\$
Total assets	<u>\$ 60,321,714</u>	<u>\$ 58,896,184</u>

"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, 2013 AND 2012

	<u>TOTAL ALL FUNDS</u>	
	<u>2013</u>	<u>2012</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 615,955	\$ 480,706
Payroll taxes payable	4,527	3,294
Accrued interest payable	2,599	2,599
Current portion of long-term liabilities	<u>302,629</u>	<u>301,329</u>
Total current liabilities	<u>\$ 925,710</u>	<u>\$ 787,928</u>
LONG-TERM LIABILITIES:		
Notes payable	<u>\$ 2,828,318</u>	<u>\$ 2,948,200</u>
Total long-term liabilities	<u>\$ 2,828,318</u>	<u>\$ 2,948,200</u>
Total liabilities	<u>\$ 3,754,028</u>	<u>\$ 3,736,128</u>
NET ASSETS:		
Unrestricted:	\$ 5,377,089	\$ 4,847,850
Temporarily Restricted - Salinity Project	<u>51,190,597</u>	<u>50,312,206</u>
Total net assets	<u>\$ 56,567,686</u>	<u>\$ 55,160,056</u>
Total liabilities and net assets	<u><u>\$ 60,321,714</u></u>	<u><u>\$ 58,896,184</u></u>

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

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013			2012		
	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2013	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2012
	Charges for Services:					
A Water Assessment	\$ 145,090		\$ 145,090	\$ 131,799		\$ 131,799
B Water Assessment	22,343		22,343	20,501		20,501
Municipal and Industry Assessment	438,720		438,720	72,532		72,532
Dam Repayment Assessment	51,086		51,086	51,154		51,154
Project Repayment O & M Assessment	68,055		68,055	69,367		69,367
Upper Pond Assessment	114,480		114,480	105,323		105,323
Meter Assessment	28,500		28,500	22,650		22,650
Minimal Assessment Adjustments	2,467		2,467	1,372		1,372
Net charges for services	\$ 870,741	\$...	\$ 870,741	\$ 474,698	\$...	\$ 474,698
Governmental grants	\$ 127,919	\$ 69,857	\$ 197,776	\$ 692,656	\$ 507,922	\$ 1,200,578
Other Revenue:						
Payments from Stockholders (NRCS)		\$ 805,084	\$ 805,084		\$ 1,133,643	\$ 1,133,643
Certificate Transfers	\$ 1,670		1,670	\$ 2,400		2,400
Late Fees	3,882		3,882	3,167		3,167
Interest	422	250	672	359	239	598
Reimbursements	22,183	3,500	25,683	17,000		17,000
Pipeline Repair				4,771		4,771
Miscellaneous	574		574	2,574		2,574
Total other revenue	\$ 28,731	\$ 808,834	\$ 837,565	\$ 30,271	\$ 1,133,882	\$ 1,164,153
Total revenues	\$ 1,027,391	\$ 878,691	\$ 1,906,082	\$ 1,197,625	\$ 1,641,804	\$ 2,839,429
Expenses:						
Program services:						
Water Master Wage	\$ 84,692		\$ 84,692	\$ 56,201		\$ 56,201
Reservoir Manager Wage	17,683		17,683	15,340		15,340
Payroll Benefits	10,832		10,832	13,341		13,341
Machine Hire				8,060		8,060
Non Employee Labor	4,362		4,362	18,102		18,102
Joe's Valley Dam Repayment	26,198		26,198	26,198		26,198
O&M - FWCD	41,975		41,975	41,975		41,975
Huntington Dam Repayment	21,254		21,254	17,669		17,669
Water System Maintenance	55,036		55,036			
Water Rights Assessments	25,063		25,063	24,295		24,295
Beaver & Muskrat Control	5,430		5,430	5,130		5,130
Vehicle and Equipment Expense	19,722		19,722	14,733		14,733
Material and Supplies	15,301		15,301	9,333		9,333
Insurance	10,249		10,249	10,511		10,511
Depreciation	55,844	\$ 300	56,144	47,145	\$ 300	47,445
Total program expenses	\$ 393,641	\$ 300	\$ 393,941	\$ 308,033	\$ 300	\$ 308,333

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

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013			2012		
	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED	TOTAL 2013	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED	TOTAL 2012
		SALINITY PROJECT			SALINITY PROJECT	
Support Services						
Secretary Wage	\$ 40,808		\$ 40,808	\$ 25,650		\$ 25,650
Payroll Benefits	4,318		4,318	14,501		14,501
Office Rent	3,600		3,600	3,900		3,900
Accounting and Auditing	9,125		9,125	9,477		9,477
Legal Fees	32,051		32,051	4,231		4,231
Telephone and Internet	4,479		4,479	3,385		3,385
Office Supplies	5,476		5,476	4,148		4,148
Postage	1,465		1,465	985		985
Meetings	175		175	25		25
Training				205		205
Bank Charges and Fees	392		392	317		317
Travel	711		711	1,529		1,529
Miscellaneous	1,911		1,911	6,164		6,164
Total support services	\$ 104,511	\$...	\$ 104,511	\$ 74,517	\$...	\$ 74,517
Total expenses	\$ 498,152	\$ 300	\$ 498,452	\$ 382,550	\$ 300	\$ 382,850
Change in net assets before transfers	\$ 529,239	\$ 878,391	\$ 1,407,630	\$ 815,075	\$ 1,641,504	\$ 2,456,579
Transfers in (Out):						
Transfers In						
Transfers Out						
Total transfers in (out)	\$...	\$...	\$...	\$...	\$...	\$...
Change in net assets	\$ 529,239	\$ 878,391	\$ 1,407,630	\$ 815,075	\$ 1,641,504	\$ 2,456,579
Net assets, beginning of year	4,847,850	50,312,206	55,160,056	4,032,775	48,670,702	52,703,477
Net assets, end of year	\$ 5,377,089	\$ 51,190,597	\$ 56,567,686	\$ 4,847,850	\$ 50,312,206	\$ 55,160,056

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

Ferron Canal & Reservoir Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services^(a)</u>	<u>PacifiCorp Provided Services</u>
Payment for water rights	\$ 612,927	\$ -
Annual assessment fees	133,823	-
Credit received	<u>(226,318)</u>	<u>-</u>
Total	<u>\$ 520,432</u>	<u>\$ -</u>

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, 2013, PacifiCorp paid \$612,927 for the right to obtain 7,000 acre feet of water for the year ended December 31, 2013. PacifiCorp received a credit of \$226,318 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.

4:06 PM
02/28/14
Cash Basis

FERRON CANAL & RESERVOIR CO.
Profit & Loss
January through December 2013

	<u>Jan - Dec 13</u>
Income	
*WATER LEASE	4,000.00
INCOME	271,671.05
REVENUE	<u>380,072.33</u>
Total Income	<u>655,743.38</u>
Gross Profit	655,743.38
Expense	
EQUIPMENT	
LEASE	4,120.00
TOOLS	156.95
EQUIPMENT - Other	<u>252,158.64</u>
Total EQUIPMENT	256,435.59
GENERAL	
BOARDMEMBER	930.00
INSURANCE	19,599.00
LEGAL NOTICE	51.60
LOAN PAYMENTS	163,100.00
OFFICE SUPPLIES	637.52
PAYROLL EXPENSES	132,302.14
PERMITS	558.51
POWER	1,888.80
PROFESSIONAL SERVIC...	6,443.12
REGISTRATIONS	170.00
REIMBURSEMENT	2,471.67
TELEPHONE	2,103.67
WATER/POP/GROCERIES	529.24
GENERAL - Other	<u>49,719.75</u>
Total GENERAL	380,505.02
IRRIGATION	
REPAIRS	76,911.41
SUPPLIES	<u>32,985.04</u>
Total IRRIGATION	109,896.45
MAINTENANCE	
BUILDING	2,764.00
EQUIPMENT REPAIRS	25,467.50
FUEL	18,084.64
SUPPLIES	6,800.48
MAINTENANCE - Other	<u>473.66</u>
Total MAINTENANCE	53,590.28
VEHICLES	
REGISTRATION	<u>657.75</u>
Total VEHICLES	657.75
Total Expense	<u>801,085.09</u>
Net Income	<u><u>-145,341.71</u></u>

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2013

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 289,153	\$ -
Total	<u>\$ 289,153</u>	<u>\$ -</u>
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) Cottonwood Creek Consolidated Irrigation Company is a not-for-profit entity that operates at cost.

At December 31, 2013, PacifiCorp's plant-in-service included the following asset related to Cottonwood Creek Consolidated Irrigation Company: \$6,052,845 (\$5,826,492 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge).

Cottonwood Creek Consolidated Irrigation Company
Balance Sheet

For The Year Ending December 31, 2013

Description	Beginning Balance	Receipts	Disbursements	Ending Balance
Cash On Hand				0.00
Checking - Zions Bank	1,535.48	28,100.04	28,055.28	1,580.24
Checking - Wells Fargo	87,333.99	2,271,523.95	2,243,535.27	115,322.67
Money Market - Wells Fargo	2,615.24	50,031.60	50,031.60	2,615.24
Money Market - Zions Bank				0.00
Account Receivable	6,435.43	453,077.15	449,606.90	9,905.68
Investments (TCD's) Wells	10,475.00			10,475.00
Investments (TCD's) Zions	122,163.03	414.51	122,577.54	0.00
Short Terms				
Wells Fargo	611,452.41	6,005,839.16	186,328.51	6,430,963.06
Zions Bank				0.00
Property & Equipment	18,371,377.19	1,251,571.66		19,622,948.85
Liabilities Payable	-812,925.67	812,925.68		0.01
Loan Utah Water Resources	-3,114,781.93		1,067,048.44	-4,181,830.37
Totals	<u>15,285,680.17</u>	<u>10,873,483.75</u>	<u>4,147,183.54</u>	<u>22,011,980.38</u>

Cottonwood Creek Consolidated Irrigation Company

General Ledger Report

Date: For The Year Ended 31 December 2013

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	213,490.10	34,596.07	35,436.74	212,649.43
Mammoth Canal	4,732.08	10,849.59	7,921.59	7,660.08
Clipper & Western Canal	15,987.56	6,848.44	7,259.85	15,576.15
Blue Cut Canal	9,598.35	9,563.96	7,568.27	11,594.04
Project Capitalization	740,959.13	6,824,921.46	123,617.00	7,442,263.59
O&M Reservoir		109,436.35	109,436.35	0.00
O&M Irrigation System		16,131.90	16,131.90	0.00
C&W Pipeline Salinity		108,003.69	108,003.69	0.00
Adobe Wash Reservoir		1,273,251.81	1,273,251.81	0.00
Adobe Wash Pipeline		489,534.91	489,534.91	0.00
Blue Cut Project		192,839.35	192,839.35	0.00
Stock Water Pipeline	44,986.48	38,101.19	16,116.81	66,970.86
Backhoe Account	3,169.36	16.35	3,185.71	0.00
Project Water Fund		26,301.00	26,301.00	0.00
River Commissioner	22,500.00	20,000.00	19,148.57	23,351.43
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	2,855.65	1,217.69	450.00	3,623.34
Black Canyon	3,447.03	890.00		4,337.03
Fund Adjustment Acct	14,221,906.37			14,221,906.37
Totals	15,285,680.17	9,162,503.76	2,436,203.55	22,011,980.38

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

2013

REQUIREMENTS	PACIFIC MINERALS, INC.
<p>III. For inter-company loans to / from affiliates:</p> <p>A. The month-end amounts outstanding for short-term and long-term loans:</p> <p style="padding-left: 20px;">Short-term loans:</p> <p style="padding-left: 40px;">January - December</p> <p style="padding-left: 20px;">Long-term loans:</p>	<p>(a)</p> <p>N/A</p>
<p>B. The highest amount during the year separately for short-term and long-term loans:</p> <p style="padding-left: 20px;">Maximum loan to affiliate:</p> <p style="padding-left: 40px;">Short-term loans:</p> <p style="padding-left: 60px;">Amount</p> <p style="padding-left: 60px;">Date</p> <p style="padding-left: 40px;">Long-term loans:</p> <p style="padding-left: 60px;">Amount</p> <p style="padding-left: 60px;">Date</p> <p style="padding-left: 20px;">Maximum loan from affiliate:</p> <p style="padding-left: 40px;">Short-term loans:</p> <p style="padding-left: 60px;">Amount</p> <p style="padding-left: 60px;">Date</p> <p style="padding-left: 40px;">Maximum loan from affiliate:</p> <p style="padding-left: 60px;">Long-term loans:</p> <p style="padding-left: 80px;">Amount</p> <p style="padding-left: 80px;">Date</p>	<p>\$8,808,055</p> <p>July 1, 2013</p> <p>N/A</p> <p>N/A</p> <p>\$32,743,232</p> <p>May 20, 2013</p> <p>N/A</p> <p>N/A</p>
<p>C. A description of the terms and conditions for loans including the basis for interest rates:</p>	<p>Under the terms and conditions of the Umbrella Loan Agreement</p>
<p>D. The total amount of interest charged or credited and the weighted average rate of interest separately for short-term and long-term loans:</p> <p style="padding-left: 20px;">Short-term loans:</p> <p style="padding-left: 40px;">Interest expense charged</p> <p style="padding-left: 40px;">Interest income credited</p> <p style="padding-left: 20px;">Long-term loans:</p> <p style="padding-left: 40px;">Interest charged or credited</p>	<p>\$27,904</p> <p>\$3,506</p> <p>(b)</p> <p>N/A</p>
<p>E. Specify the commission order(s) approving the transaction where such approval is required by law:</p>	<p>Refer to Appendix A</p>

(a) Refer to the 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")

2013

Month	Net Principal Advanced		Net Principal Repaid By PacifiCorp	Principal Advanced		Principal Repaid By PMI	Outstanding Month End Balance ^(a)	Interest Rate Range	Interest Expense Incurred By PacifiCorp	Interest Income Earned By PacifiCorp
	To PacifiCorp	By PacifiCorp		To PMI	By PMI					
Jan-13	\$ 7,380,509	\$ 6,400,000	\$ -	\$ -	\$ -	\$ (12,088,315)	0.3300% - 0.3500%	\$ 2,486	\$ -	
Feb-13	11,514,639	9,400,000	-	-	-	(14,202,954)	0.3200% - 0.3300%	2,742	-	
Mar-13	15,650,151	-	-	-	-	(29,853,105)	0.3200% - 0.3200%	5,903	-	
Apr-13	7,726,567	5,000,000	-	-	-	(32,579,672)	0.3200% - 0.3200%	7,453	-	
May-13	9,163,559	41,131,941	-	-	-	(611,290)	0.3000% - 0.3000%	4,564	-	
Jun-13	-	611,290	6,665,710	3,657,655	3,008,055	2,124,948	0.2700% - 0.2700%	2	971	
Jul-13	-	-	5,800,000	6,683,107	7,021,247	103,701	0.2700% - 0.2700%	74	1,302	
Aug-13	-	-	5,000,000	7,021,247	103,701	103,701	0.2500% - 0.2500%	-	865	
Sep-13	9,492,259	-	3,600,000	3,703,701	(9,492,259)	(9,492,259)	0.2500% - 0.2500%	791	368	
Oct-13	2,957,105	3,600,000	-	-	-	(8,849,364)	0.2400% - 0.2400%	1,480	-	
Nov-13	7,933,798	7,600,000	-	-	-	(9,183,162)	0.2400% - 0.2400%	885	-	
Dec-13	7,515,033	8,083,000	-	-	-	(8,615,195)	0.2500% - 0.2500%	1,524	-	
TOTAL	\$ 79,333,620	\$ 81,826,231	\$ 21,065,710	\$ 21,065,710	\$ 21,065,710			\$ 27,904	\$ 3,506	

(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, 2013 and the balance as of December 31, 2013.

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

V. Other Transactions

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

Other transactions are included in Section II. Transactions.

VI. Employee Transfers

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

**Report of PacifiCorp Employee Transfers to Affiliates
During the Year Ended December 31, 2013**

Affiliate	Job Title	Count
Kern River Gas Transmission Company	Roof Bolter	1
MidAmerican Energy Company	Director, Wind Operations	1
MidAmerican Energy Company	Pricing/Structuring Specialist	1
MidAmerican Energy Company	Senior Engineer	1
Total		4

**Report of PacifiCorp Employee Transfers from Affiliates
During the Year Ended December 31, 2013**

Affiliate	Job Title	Count
Kern River Gas Transmission Company	Senior Environmental Analyst	1
Kern River Gas Transmission Company	Vice President and General Counsel, PacifiCorp Energy	1
MidAmerican Energy Company	Procurement, Business Controls Manager	1
MidAmerican Energy Company	Journeyman Estimator	1
Total		4

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, 2013

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, 2013, 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	\$ 11,193,188	\$ 1,924,378
MHC Inc.	421,420	112,849
MidAmerican Energy Company	4,723,795	2,689,383
Kern River Gas Transmission Company	217,785	1,850
MidAmerican Renewables, LLC	<u>1,125</u>	<u>327</u>
Total	<u>\$ 16,557,313</u>	<u>\$ 4,728,787</u>

The amounts were allocated by MEHC and its subsidiaries to PacifiCorp using seven different formulae during the year ended December 31, 2013. 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, 2013 was 43.45%.
- 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, 2013 was 46.36%.

- 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, 2013 was 49.88%.
- 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, 2013 was 53.72%.
- 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, 2013 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, 2013 was 45.82%.
- 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, 2013 was 0.27%.

PacifiCorp to MEHC and subsidiaries

During the year ended December 31, 2013, 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	\$ 3,415,067	\$ 41,607
MidAmerican Energy Company	1,750,416	725,191
Midwest Capital Group, Inc.	936	911
MEC Construction Services Co.	201	196
HomeServices of America, Inc.	260,300	164,311
Iowa Realty Co., Inc.	20,396	12,233
Kern River Gas Transmission Company	176,273	71,276
Northern Natural Gas Company	357,164	256,265
Northern Powergrid Holdings Company	31,244	21,663
CalEnergy Philippines	1,857	1,819
MidAmerican Renewables, LLC	95,044	74,535
CalEnergy Generation Operating Company	218,729	25,636
Cordova Energy Company LLC	7,280	7,077
Pinyon Pines Wind I, LLC	1,505	-
Pinyon Pines Wind II, LLC	1,505	-
Solar Star California XIX, LLC	29,736	-
Solar Star California XX, LLC	29,735	-
Topaz Solar Farms LLC	47,701	-
MidAmerican Transmission, LLC	1,520,264	9,262
Electric Transmission Texas, LLC	28,941	-
Electric Transmission America, LLC	1,703	-
MidAmerican Central California Transco, LLC	20,239	-
MEHC Canada, LLC	89	-
MEHC Canada Transmission GP Corporation	562,243	-
Metalogic Inspection Services Inc.	46,073	-
Total	<u>\$ 8,624,641</u>	<u>\$ 1,411,982</u>

The amounts were allocated by PacifiCorp to MEHC and its subsidiaries using seven different formulae during the year ended December 31, 2013. 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, 2013 was 56.55%.
- 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. The percentage that PacifiCorp allocated to MEHC and its subsidiaries during the year ended December 31, 2013 was 53.64%.
- c) 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, 2013 was 50.12%.
- d) The same two-factor formula as c) 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, 2013 was 46.28%.
- e) The same two-factor formula as d) 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, 2013 was 100%.
- f) 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 during the year ended December 31, 2013 was 99.73%.
- g) A formula to allocate regulatory costs to MEHC's subsidiaries based on where the regulatory employee spent his time. The percentage that PacifiCorp allocated to MEHC and its subsidiaries during the year ended December 31, 2013 was 75%.

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

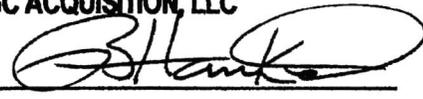
This Agreement does not address or govern the Parties' relationship involving: (a) the tax allocation agreement nor (b) any other relationships not specifically identified herein. All such relationships not addressed or governed by this Agreement will be governed and controlled by a separate agreement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

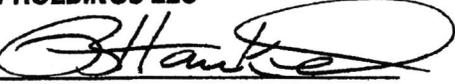
MIDAMERICAN ENERGY HOLDINGS COMPANY

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

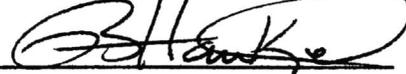
KR HOLDING, LLC

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: _____

NORTHERN NATURAL GAS COMPANY

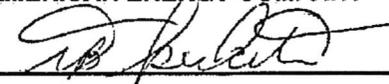
By: _____

Title: _____

Name: _____

Date: _____

MIDAMERICAN ENERGY COMPANY

By: 

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

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

[Handwritten initials]

NORTHERN NATURAL GAS COMPANY

By: [Signature]

Title: VP Finance

Name: Joseph Lillo

Date: 2/21/11

[Handwritten initials]

MIDAMERICAN ENERGY COMPANY

By: [Signature]

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

Appendix A

**December 31, 2013 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
National Indemnity Company	13-322	UI 339	September 3, 2013
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
	13-283	UI 336	August 6, 2013
	13-371	UI 340	October 16, 2013
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
	13-486	UI 341	December 19, 2013
	13-487	UI 342	December 19, 2013
	14-052	UI 344	February 18, 2014

Affiliate	Order No.	Docket No.	Date Approved
American Express Travel Related Services Company, Inc.	14-144	UI 346	April 30, 2014
MidAmerican Energy Holdings Company	06-305	UI 249	June 19, 2006
MidAmerican Funding, LLC	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
Midwest Capital Group, Inc.	06-305	UI 249	June 19, 2006
MEC Construction Services Co.	06-305	UI 249	June 19, 2006
HomeServices of America, Inc.	11-053	UI 304	February 11, 2011
	08-165	UI 277	March 12, 2008
	06-305	UI 249	June 19, 2006
Iowa Realty Co., Inc.	06-305	UI 249	June 19, 2006
Kern River Gas Transmission Company	09-503	UI 255 (1)	December 28, 2009
	06-683	UI 255	December 26, 2006
	06-305	UI 249	June 19, 2006
	11-400	UI 316	October 6, 2011
MidAmerican Energy Holdings Company Insurance Services Ltd.	06-498	UI 253	August 24, 2006
Northern Natural Gas Company	11-400	UI 316	October 6, 2011
	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
MidAmerican Renewables, LLC	06-305	UI 249	June 19, 2006
Bishop Hill Interconnection LLC	06-305	UI 249	June 19, 2006
CalEnergy Generation Operating Company	06-305	UI 249	June 19, 2006

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Cordova Energy Company 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
Solar Star California XIX, LLC	06-305	UI 249	June 19, 2006
Solar Star California XX, LLC	06-305	UI 249	June 19, 2006
Topaz Solar Farms, LLC	06-305	UI 249	June 19, 2006
MidAmerican Transmission, 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
MidAmerican Central California Transco LLC	06-305	UI 249	June 19, 2006
Midwest Power Transmission Iowa, LLC	06-305	UI 249	June 19, 2006
Midwest Power Transmission Illinois, LLC	06-305	UI 249	June 19, 2006
MEHC Canada, LLC	06-305	UI 249	June 19, 2006
MEHC Canada Transmission GP Corporation	06-305	UI 249	June 19, 2006
Metalogic Inspection Services Inc.	06-305	UI 249	June 19, 2006
MEHC Investment, Inc.	06-305	UI 249	June 19, 2006
M&M Ranch Acquisition Company, 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
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

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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