ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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

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IDAHO PUBLIC
UTILITIES COMMISSION

May 28, 2015

VIA ELECTRONIC FILING
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 2014

Dear Ms. Jewell
In accordance with Berkshire Hathaway 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 2014 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/cm

Jeffrey K. Larsen
Vice President, Regulation

Enclosures

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

I hereby certify that on this 28th day of May, 2015, 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 2014 (Commitment #8) in Case No. PAC-E-05-08.

Douglas L. Anderson EVP, General Counsel & Corporate Sec Berkshire Hathaway Energy 1111 S. 103rd Street Omaha, NE 68124 danderson@berkshirehathawayenergyco.com	R. Scott Pasley Assistant General Counsel J.R. Simplot Company P.O. Box 27 Boise, ID 83702 spasley@simplot.com
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Brad M. Purdy Attorney at Law 2019 N. 17th Street Boise, ID 83702 bmpurdy@hotmail.com	Katie Iverson Brubaker & Associates 17244 W. Cordova Court Surprise, AZ 85387 kiverson@consultbai.com
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Carrie Meyer
Supervisor, Regulatory Operations

PacifiCorp

Affiliated Interest Report

For the year ended December 31, 2014

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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, 75 thermal, hydroelectric, wind-powered and geothermal generating facilities, with a net owned capacity of 11,136 megawatts. PacifiCorp owns, or has interests in, electric transmission and distribution assets, and transmits electricity through approximately 16,400 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. In March 2015, PacifiCorp reorganized its divisions to be comprised of Rocky Mountain Power, Pacific Power and PacifiCorp Transmission.

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

The following pages provide organization charts of PacifiCorp's and BHE's subsidiaries. See section I.C. Affiliate Descriptions for discussion of affiliates with which PacifiCorp did business during the year ended December 31, 2014, including Berkshire Hathaway affiliates.

Subsidiaries of PacifiCorp as of December 31, 2014

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

(a) 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.

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

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

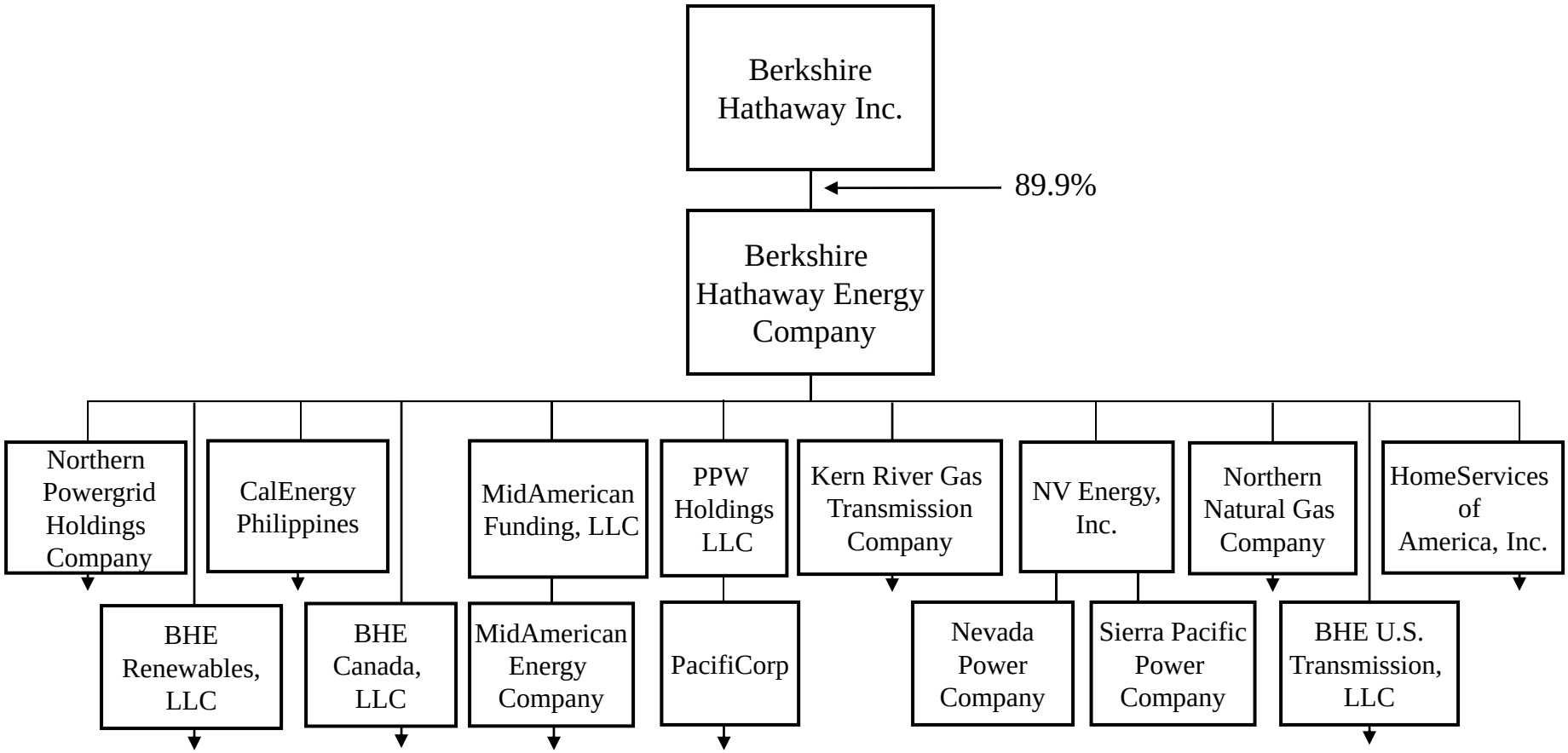
(d) Bridger Coal Company is a coal mining joint venture with Idaho Energy Resources Company, a subsidiary of Idaho Power Company, and is jointly controlled by Pacific Minerals, Inc. and Idaho Energy Resources Company.

(e) 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%).

Berkshire Hathaway Energy Company*

Organization Chart

As of December 31, 2014



*This chart does not include all subsidiaries of PacifiCorp or of its affiliates. For a list of certain subsidiaries of BHE, refer to Exhibit 21.1 included in BHE's Annual Report on Form 10-K for the year ended December 31, 2014 (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, 2014**

2. **PacifiCorp officers during the year ended December 31, 2014**

3. **PacifiCorp officers and directors with affiliated positions as of December 31, 2014**

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, 2014, as indicated. Changes that occurred subsequent to December 31, 2014 (if any) are annotated.

1. PacifiCorp Board of Directors and Committees of the Board of Directors During the Year Ended December 31, 2014 (a)

Director	Address	From	To	Director at 12/31/2014	Elected During the Year Ended 12/31/2014	Resigned During the Year Ended 12/31/2014
Gregory E. Abel	666 Grand Avenue 29th Floor Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Douglas L. Anderson	1111 South 103rd Street Omaha, Nebraska 68124	3/21/2006		Yes	No	No
Brent E. Gale	825 NE Multnomah Suite 2000 Portland, Oregon 97232	3/21/2006	12/31/2014	Yes	No	Yes
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 (b)	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	2/1/2010		Yes	No	No
Mark C. Moench	201 South Main Suite 2400 Salt Lake City, Utah 84111	3/21/2006	2/17/2014	No	No	Yes
R. Patrick Reiten	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006		Yes	No	No
A. Richard Walje	1407 West North Temple Suite 270 Salt Lake City, Utah 84116	7/2/2001	11/8/2014	No	No	Yes

(a) Cindy A. Crane, Stefan A. Bird and Andrea L. Kelly were elected directors of PacifiCorp effective March 10, 2015.
(b) Micheal G. Dunn resigned as a director and employee effective March 2015.

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 Berkshire Hathaway Energy Company level.

2. PacifiCorp Officers During the Year Ended December 31, 2014

Title	Officer	Address	From	To	Officer at 12/31/2014	Elected During the Year Ended 12/31/2014	Resigned During the Year Ended 12/31/2014
Chairman of the Board of Directors and Chief Executive Officer	Gregory E. Abel	666 Grand Avenue 29th Floor Des Moines, Iowa 50309	3/21/2006		Yes	No	No
President and Chief Executive Officer, PacifiCorp Energy	Micheal G. Dunn (a)	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	2/1/2010		Yes	No	No
President and Chief Executive Officer, Pacific Power	R. Patrick Reiten (b)	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006		Yes	No	No
President and Chief Executive Officer, Rocky Mountain Power	Cindy A. Crane	201 South Main Suite 2300 Salt Lake City, Utah 84111	12/18/2014		Yes	Yes	No
Former President and Chief Executive Officer, Rocky Mountain Power	A. Richard Walje (c)	1407 West North Temple Suite 270 Salt Lake City, Utah 84116	3/21/2006	12/18/2014	No	No	Yes
Senior Vice President and Chief Financial Officer	Douglas K. Stuver	825 NE Multnomah Suite 2000 Portland, Oregon 97232	3/1/2008		Yes	No	No

(a) Micheal G. Dunn resigned as a director and employee effective March 2015.
(b) R. Patrick Reiten was elected President and Chief Executive Officer of PacifiCorp Transmission, a new division of PacifiCorp, effective March 10, 2015. Stefan A. Bird was elected President and Chief Executive Officer of Pacific Power effective March 10, 2015.
(c) A. Richard Walje was appointed President and Chief Executive Officer of Gateway Projects, PacifiCorp on November 1, 2014, and was elected to that position on December 18, 2014.

3. PacifiCorp Officers and Directors with Affiliated Positions as of December 31, 2014

Abel, Gregory E.

Business Entity	Title
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Company	Chairman, President & Chief Executive Officer
Berkshire Hathaway Energy Company	Director
CalEnergy Resources Limited	Director
CE Casecnan Ltd.	Chairman, President & Chief Executive Officer
CE Casecnan Ltd.	Director
H.J. Heinz Company	Director
HomeServices of America, Inc.	Director
HomeServices of America, Inc.	Compensation Committee Member
HomeServices of America, Inc.	Finance Committee Member
HomeServices of America, Inc.	Executive Committee Member
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
Northern Powergrid UK Holdings	Chief Executive Officer
Northern Powergrid UK Holdings	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)
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Company	Executive Vice President, General Counsel & Corporate Secretary
BG Energy Holding LLC	Director
BHE AC Holding, LLC	Manager (1)
BHE Canada (BC) Holdings Corporation	Director
BHE Canada Holdings Corporation	Executive Vice President & Secretary
BHE Canada Holdings Corporation	Director
BHE Canada, LLC	Executive Vice President & General Counsel
BHE Canada, LLC	Manager (1)
BHE Geothermal, LLC	Manager (1)
BHE Hydro, LLC	Manager (1)
BHE Renewables International GP Corporation	Director
BHE Renewables, LLC	Manager (1)
BHE Solar, LLC	Manager (1)
BHE U.K. Electric, Inc.	President
BHE U.K. Electric, Inc.	Director
BHE U.K. Inc.	Director
BHE U.K. Power, Inc.	President

Anderson, Douglas L. (continued)

Business Entity	Title
BHE U.K. Power, Inc.	Director
BHE U.S. Transmission, LLC	Manager [(1)]
BHE Wind, LLC	Manager [(1)]
Bishop Hill II Holdings, LLC	Manager [(1)]
Black Rock 1, LLC	Manager [(1)]
Black Rock 2, LLC	Manager [(1)]
Black Rock 3, LLC	Manager [(1)]
Black Rock 4, LLC	Manager [(1)]
Black Rock 5, LLC	Manager [(1)]
Black Rock 6, LLC	Manager [(1)]
Broken Bow Wind II Holdings, LLC	Manager [(1)]
CalEnergy Company, Inc.	Director
CalEnergy Generation Operating Company	Director
CalEnergy Geothermal Holding, LLC	Manager [(1)]
CalEnergy International Ltd.	President & Assistant Secretary
CalEnergy International Ltd.	Director
CalEnergy International Services, Inc.	Director
CalEnergy Pacific Holdings Corp.	President
CalEnergy Pacific Holdings Corp.	Director
California Utility HoldCo, LLC	Manager [(1)]
CE Asia Limited	President & Assistant Secretary
CE Asia Limited	Director
CE Black Rock Holdings LLC	Manager [(1)]
CE Butte Energy Holdings LLC	Manager [(1)]
CE Butte Energy LLC	Manager [(1)]
CE Casecnan II, Inc.	Director
CE Casecnan Ltd.	Senior Vice President, General Counsel & Assistant Secretary
CE Casecnan Ltd.	Director
CE Casecnan Water and Energy Company, Inc.	Chairman
CE Casecnan Water and Energy Company, Inc.	Director
CE Electric (NY), 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.	Executive 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 Ltd.	President & Assistant Secretary
CE Philippines Ltd.	Director
CE Red Island Energy Holdings LLC	Manager [(1)]
CE Red Island Energy LLC	Manager [(1)]
Cimmred Leasing Company	Director
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	Operating Committee Member

Anderson, Douglas L. (continued)

Business Entity	Title
Kern River Funding Corporation	Director
Kern River Gas Transmission Company	Executive Committee Member
KR Acquisition 1, LLC	Vice President & Secretary
KR Acquisition 1, LLC	Manager [(1)]
KR Acquisition 2, LLC	Vice President & Secretary
KR Acquisition 2, LLC	Manager [(1)]
KR Holding, LLC	Vice President & Secretary
KR Holding, LLC	Manager [(1)]
M&M Ranch Acquisition Company, LLC	Manager [(1)]
M&M Ranch Holding Company, LLC	Manager [(1)]
Magma Netherlands B.V.	Chairman & Chief Executive Officer
Magma Netherlands B.V.	Director
MEC Construction Services Co.	Director
MEHC Investment, Inc.	Senior Vice President
MEHC Investment, Inc.	Director
MEHC Merger Sub Inc.	Corporate Secretary
Metalogic Inspection Services Inc.	Director
Metalogic Inspection Services LLC	Executive Vice President & General Counsel
Metalogic Inspection Services LLC	Manager [(1)]
MHC Inc.	Senior Vice President, General Counsel & Assistant Secretary
MHC Inc.	Director
MHC Investment Company	Director
MidAmerican Central California Transco, LLC	Manager [(1)]
MidAmerican Energy Machining Services LLC	Manager [(1)]
MidAmerican Funding, LLC	Manager [(1)]
MidAmerican Geothermal Development Corporation	Manager [(1)]
Midwest Capital Group, Inc.	Director
MSPS Holdings, LLC	Manager [(1)]
MWR Capital Inc.	Director
NNGC Acquisition, LLC	Manager [(1)]
Norming Investments B.V.	Senior Vice President & General Counsel
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Director
Northern Powergrid Limited	Director
Northern Powergrid UK Holdings	Director
NV Energy, Inc.	Chairman
NV Energy, Inc.	Director
NVE Holdings, LLC	Manager [(1)]
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)]
PPW Holdings LLC	Manager [(1)]
Quad Cities Energy Company	Director
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)]

Anderson, Douglas L. (continued)

Business Entity	Title
Sundial Holding, LLC	Manager [1]
Tongonan Power Investment, Inc.	Senior Vice President & General Counsel
Tongonan Power Investment, Inc.	Director
TPZ Holding, LLC	Manager [1]
Two Rivers Inc.	Director
Visayas Geothermal Power Company	Senior Vice President, General Counsel & Assistant Secretary

Crane, Cindy A.

Business Entity	Title
Energy West Mining Company	Vice President
Fossil Rock Fuels, LLC	President
Glenrock Coal Company	Vice President
Interwest Mining Company	Vice President
PacifiCorp Foundation	Director
Pacific Minerals, Inc.	Vice President

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]
PacifiCorp Foundation	Director
Pacific Minerals, Inc.	Director

Gale, Brent E.

Business Entity	Title
Berkshire Hathaway Energy 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]
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Company	Executive Vice President & Chief Financial Officer
BG Energy Holding LLC	Director
BHE AC Holding, LLC	Manager [1]
BHE Canada (BC) Holdings Corporation	Director
BHE Canada Holdings Corporation	Director
BHE Canada, LLC	Executive Vice President & Chief Financial Officer
BHE Canada, LLC	Manager [1]
BHE Geothermal, LLC	Manager [1]
BHE Hydro, LLC	Manager [1]
BHE Solar, LLC	Manager [1]
BHE U.K. Electric, Inc.	Director
BHE U.K. Inc.	President
BHE U.K. Inc.	Director
BHE U.K. Power, Inc.	Director

Goodman, Patrick J. (continued)

Business Entity	Title
BHE U.S. Transmission, LLC	Manager [(1)]
BHE Wind, LLC	Manager [(1)]
Bishop Hill II Holdings, LLC	Manager [(1)]
Black Rock 1, LLC	Manager [(1)]
Black Rock 2, LLC	Manager [(1)]
Black Rock 3, LLC	Manager [(1)]
Black Rock 4, LLC	Manager [(1)]
Black Rock 5, LLC	Manager [(1)]
Black Rock 6, LLC	Manager [(1)]
Broken Bow Wind II Holdings, LLC	Manager [(1)]
CalEnergy Company, Inc.	Director
CalEnergy Generation Operating Company	Director
CalEnergy Geothermal Holding, LLC	Manager [(1)]
CalEnergy International Ltd.	Senior Vice President & Chief Financial Officer
CalEnergy International Ltd.	Director
CalEnergy International Services, Inc.	Director
CalEnergy Pacific Holdings Corp.	Director
California Utility HoldCo, LLC	Manager [(1)]
CE Asia Limited	Senior Vice President & Chief Financial Officer
CE Asia Limited	Director
CE Black Rock Holdings LLC	Manager [(1)]
CE Butte Energy Holdings LLC	Manager [(1)]
CE Butte Energy LLC	Manager [(1)]
CE Casecnan II, Inc.	Director
CE Casecnan Ltd.	Senior Vice President & Chief Financial Officer
CE Casecnan Ltd.	Director
CE Casecnan Water and Energy Company, Inc.	Senior Vice President & Chief Financial Officer
CE Casecnan Water and Energy Company, Inc.	Director
CE Electric (NY), 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.	Executive 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 Ltd.	Senior Vice President & Chief Financial Officer
CE Philippines Ltd.	Director
Cook Inlet Natural Gas Storage Alaska, LLC	Manager [(1)]
HomeServices of America, Inc.	Director
HomeServices of America, Inc.	Finance Committee Member
HomeServices Relocation, LLC	Operating Committee Member
IES Holding, LLC	Manager [(1)]
Jumbo Road Holdings, 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

Goodman, Patrick J. (continued)

Business Entity	Title
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 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
Metalogic Inspection Services LLC	Executive Vice President & Chief Financial Officer
Metalogic Inspection Services LLC	Manager [1]
MidAmerican Energy Foundation	Director
MidAmerican Energy Machining Services LLC	Manager [1]
MidAmerican Funding, LLC	Manager [1]
MidAmerican Geothermal Development Corporation	Manager [1]
MSPS Holdings, LLC	Manager [1]
NNGC Acquisition, LLC	Manager [1]
Norming Investments B.V.	Senior Vice President & Chief Financial Officer
Northern Electric plc.	Director
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Director
Northern Powergrid Limited	Director
Northern Powergrid UK Holdings	Director
NVE Holdings, LLC	Manager [1]
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]
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
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

Reiten, R. Patrick

Business Entity	Title
PacifiCorp Foundation	Director

Stuver, Douglas K.

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

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

I. B. Changes in Ownership

Changes in Successive Ownership Between the Regulated Utility and Affiliated Interest
For the Year Ended December 31, 2014

Refer to Exhibit 21 of the Berkshire Hathaway Inc. ("Berkshire Hathaway") Form 10-K (File No. 001-14905) for a list of certain subsidiaries of Berkshire Hathaway Energy Company's parent company, Berkshire Hathaway, as of December 31, 2014. Refer to Exhibit 21.1 of the Berkshire Hathaway Energy Company ("BHE") Form 10-K (File No. 001-14881) for a list of certain subsidiaries of BHE as of December 31, 2014.

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, 2014. Services provided by PacifiCorp and charged to affiliates related primarily to administrative services provided under the Intercompany Administrative Services Agreement ("IASA") among Berkshire Hathaway Energy Company ("BHE") and its affiliates, as well as wholesale energy sales and 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, wholesale energy purchases, 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, overheads and related employee expenses.

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

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, 2014, Berkshire Hathaway held a 99.7% 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, 2014, Armarillo Gear Company, LLC, a Marmon affiliate, provided utility materials to PacifiCorp in the normal course of business.

Wells Fargo & Company ("Wells Fargo") – At December 31, 2014, 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 and natural gas swaps to PacifiCorp.

U.S. Bancorp – At December 31, 2014, 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.

Moody's Investors Service ("Moody's") – At December 31, 2014, 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, 2014, Berkshire Hathaway held an eight percent ownership interest in IBM. IBM provides integrated solutions and products, drawing from a portfolio of consulting and information technology implementation services, cloud and cognitive offerings, and enterprise systems and software. IBM provides PacifiCorp with computer hardware and software and computer systems consulting and maintenance services.

Cable One, Inc. ("Cable ONE") – Cable ONE is a wholly owned subsidiary of Graham Holdings Company ("Graham Holdings"). 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. Pursuant to an agreement, which has a termination date (that may be extended) of February 24, 2017, Berkshire Hathaway had granted Donald Graham, Chairman of the Board and Chief Executive Officer of Graham Holdings, 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%. On June 30, 2014, Berkshire Hathaway's ownership in Graham Holdings decreased to less than five percent. Accordingly, this report reflects transactions between PacifiCorp and Cable ONE that occurred between January 1, 2014 and June 30, 2014. Cable ONE is a provider of cable television, telephone, and high-speed internet service to residential and business consumers. Cable ONE provides PacifiCorp with internet services. PacifiCorp provides Cable ONE with pole attachment services.

Forney Corporation ("Forney") – Forney is a wholly owned subsidiary of Graham Holdings. 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. Pursuant to an agreement, which has a termination date (that may be extended) of February 24, 2017, Berkshire Hathaway had granted Donald Graham, Chairman of the Board and Chief Executive Officer of Graham Holdings, 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%. On June 30, 2014, Berkshire Hathaway's ownership in Graham Holdings decreased to less than five percent. Accordingly, this report reflects transactions between PacifiCorp and Forney that occurred between January 1, 2014 and June 30, 2014. Forney manufactures front-end combustion components serving the electric utilities, chemical processing, pulp/paper and cement industries. Forney provides PacifiCorp with equipment parts.

American Express Travel Related Services Company, Inc. ("American Express Travel") – At December 31, 2014, Berkshire Hathaway held a 15% 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, 2014, Berkshire Hathaway held a six percent ownership interest in DIRECTV. DIRECTV is a provider of digital television entertainment. DIRECTV provides PacifiCorp with television programming.

Symetra Life Insurance Company ("Symetra") – At December 31, 2014, 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.

Berkshire Hathaway Energy Company (formerly known as MidAmerican Energy Holdings Company) – a holding company owning subsidiaries that are principally engaged in energy businesses. BHE is a consolidated subsidiary of Berkshire Hathaway. As of February 18, 2015, Berkshire Hathaway owned approximately 89.9% of BHE's common stock. The balance of BHE's common stock is owned by Walter Scott, Jr., a director of BHE (along with family members and related entities) (5.3%[(1)] ownership interest as of February 18, 2015) and Gregory E. Abel, PacifiCorp's Chairman of the Board of Directors and Chief Executive Officer (1.0% ownership interest as of February 18, 2015). BHE and its subsidiaries provide services to PacifiCorp under the IASA. PacifiCorp also provides services to BHE and its subsidiaries under the IASA. Refer to Section VII for further discussion.

[(1)] Excludes 2,948,022 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 BHE. 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. From time to time, PacifiCorp and MEC transfer equipment to one another under the Intercompany Mutual Assistance Agreement by and between the Rate-Regulated Subsidiaries of BHE (refer to the attachment in Section VII).

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 BHE. 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 BHE. Kern River owns an interstate natural gas pipeline system that extends from supply areas in the Rocky Mountains to consuming markets in Utah, Nevada and California. Kern River's pipeline system consists of 1,700 miles of natural gas pipelines. Kern River's transportation operations are subject to a regulated tariff that is on file with the Federal Energy Regulatory Commission. Kern River 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 BHE. MEISL 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 BHE. 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. Northern Natural provides services to PacifiCorp under the IASA. PacifiCorp provides services to Northern Natural under the IASA.

NV Energy, Inc. ("NV Energy") – an indirect wholly owned subsidiary of BHE. NV Energy is a holding company owning subsidiaries that are public utilities that provide electric service to regulated retail electric customers and regulated retail natural gas customers in Nevada. NV Energy provides services to PacifiCorp under the IASA. PacifiCorp provides services to NV Energy under the IASA.

Nevada Power Company ("Nevada Power") – a wholly owned subsidiary of NV Energy. Nevada Power is principally engaged in the business of generating, transmitting, distributing and selling electricity. PacifiCorp purchases wholesale energy and transmission services from Nevada Power. PacifiCorp sells wholesale energy and transmission services to Nevada Power. PacifiCorp also provides services under the IASA.

Sierra Pacific Power Company ("Sierra Pacific") – a wholly owned subsidiary of NV Energy. Sierra Pacific is principally engaged in the business of generating, transmitting, distributing and selling electricity and distributing, selling and transporting natural gas. PacifiCorp purchases wholesale energy and transmission services from Sierra Pacific. PacifiCorp sells wholesale energy and transmission services to Sierra Pacific. PacifiCorp also provides services to Sierra Pacific under the IASA.

Northern Powergrid Holdings Company ("Northern Powergrid") – an indirect wholly owned subsidiary of BHE. Northern Powergrid owns two companies that distribute electricity in Great Britain: Northern Powergrid (Northeast)

Limited and Northern Powergrid (Yorkshire) plc. Northern Powergrid also owns 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 BHE located in the Philippines. The primary operating asset within this group is the facility owned by CE Casecnan Water and Energy Company, Inc. discussed below. PacifiCorp provides services to CalEnergy Philippines under the IASA.

CE Casecnan Water and Energy Company, Inc. ("CE Casecnan") – an indirect majority-owned subsidiary of BHE. CE Casecnan operates and maintains a 128-megawatt combined hydro and irrigation facility located on the Philippine island of Luzon. PacifiCorp provided an equipment transfer as well as services to CE Casecnan under the IASA.

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

CalEnergy Generation Operating Company ("CalEnergy Generation") – an indirect wholly owned subsidiary of BHE Renewables. 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 BHE Renewables. Cordova owns a 512-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 BHE Renewables. Pinyon Pines I owns and operates a 168-megawatt wind-powered generating facility 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 BHE Renewables. Pinyon Pines II owns and operates a 132-megawatt wind-powered generating facility 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 BHE Renewables. 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 BHE Renewables. 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 BHE Renewables. Topaz owns and operates a 550-megawatt solar project in San Luis Obispo County, California. PacifiCorp provides services to Topaz under the IASA.

TX Jumbo Road Wind, LLC ("Jumbo Road") – an indirect wholly owned subsidiary of BHE Renewables. Jumbo Road is constructing a 300-megawatt wind-powered generation project near Amarillo, Texas. PacifiCorp provides services to Jumbo Road under the IASA.

Wailuku Investment, LLC ("Wailuku") – an indirect wholly owned subsidiary of BHE Renewables. Wailuku owns and operates a 10-megawatt hydroelectric generation project on the eastern coast of the island of Hawaii. PacifiCorp provides services to Wailuku under the IASA.

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

Electric Transmission Texas, LLC ("ETT") – a joint venture owned equally by a wholly owned subsidiary of BTL 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.

MidAmerican Central California Transco, LLC ("MCCT") – an indirect wholly owned subsidiary of BTL. MCCT was formed to construct, finance, own, operate and maintain new high-voltage transmission facilities, and will become a transmission-owning member of the California Independent System Operator Corporation ("CAISO") as soon as the CAISO tariff permits. PacifiCorp provides services to MCCT under the IASA.

MEHC Canada Transmission GP Corporation ("MEHC Canada Transmission") – an indirect wholly owned subsidiary of BHE Canada, LLC ("BHE 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 BHE 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 BHE. PPW Holdings LLC remits income taxes to BHE.

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 has historically provided coal-mining services to PacifiCorp utilizing PacifiCorp's assets, as well as has provided information technology support services to PacifiCorp. In recent years, Energy West has produced coal for PacifiCorp through the Deer Creek mining operations. However, production at the Deer Creek mine ceased in early January 2015. Energy West costs are fully absorbed by PacifiCorp. PacifiCorp provides information technology and administrative services to Energy West.

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 and financial support 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.

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 and support services to PacifiCorp. PacifiCorp provides information technology and 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, 2014 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 Berkshire Hathaway Energy Company ("BHE") 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 BHE group on behalf of, and charged to, other entities within the BHE group. Such convenience payments reflect the ability to obtain price discounts as a result of larger purchasing power.
- Reimbursements by BHE for payments made by PacifiCorp to its employees under the long-term incentive plan that was maintained by BHE upon vesting of the previously granted awards and reimbursements of payments related to wages and benefits associated with transferred employees.

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

Summary of transactions included in Section II for the Year Ended December 31, 2014 [2]

Affiliated Entity	Ownership Interest as of 12/31/2014	Services provided pursuant to the IASA [1]			Non-IASA goods and services		
		PacifiCorp Received Services	PacifiCorp Provided Services	Total PacifiCorp Received and Provided Services	PacifiCorp Received Services	PacifiCorp Provided Services	Total PacifiCorp Received and Provided Services
BNSF Railway Company	100%	$ -	$ -	$ -	$ 39,212,561	$ -	$ 39,212,561
National Indemnity Company	100%	-	-	-	427,920	-	427,920
Amarillo Gear Company, LLC	99.7%	-	-	-	8,290	-	8,290
Wells Fargo & Company	9%	-	-	-	1,912,391	-	1,912,391
U.S. Bancorp	5%	-	-	-	815,272	-	815,272
Moody's Investors Service	12%	-	-	-	418,171	-	418,171
International Business Machines Corporation	8%	-	-	-	2,112,921	-	2,112,921
Cable One, Inc. [2]	< 5%	-	-	-	108	13,417	13,525
Forney Corporation [2]	< 5%	-	-	-	28,724	-	28,724
American Express Travel Related Services Company, Inc.	15%	-	-	-	57,746	-	57,746
DIRECTV	6%	-	-	-	3,893	-	3,893
Symetra Life Insurance Company	17%	-	-	-	-	-	-
Berkshire Hathaway Energy Company	89.9%	3,738,954	257,866	3,996,820	-	-	-
MHC Inc.	100%	116,352	-	116,352	-	-	-
MidAmerican Energy Company	100%	5,659,614	2,318,734	7,978,348	335,467	-	335,467
Midwest Capital Group, Inc.	100%	-	1,165	1,165	-	-	-
MEC Construction Services Co.	100%	-	50,577	50,577	-	-	-
HomeServices of America, Inc.	97.8%	-	322,965	322,965	1,300,079	-	1,300,079
Iowa Realty Co., Inc.	97.8%	-	24,724	24,724	-	-	-
Kern River Gas Transmission Company	100%	148,029	563,688	711,717	3,187,452	-	3,187,452
MEHC Insurance Services Ltd.	100%	-	-	-	-	-	-
Northern Natural Gas Company	100%	2,320	426,990	429,310	-	-	-
NV Energy, Inc.	100%	39,304	1,225,925	1,265,229	-	-	-
Nevada Power Company	100%	-	157,647	157,647	2,384,314	4,600,863	6,985,177
Sierra Pacific Power Company	100%	-	66,068	66,068	99,757	109,468	209,225
Northern Powergrid Holdings Company	100%	-	23,779	23,779	-	-	-
CalEnergy Philippines	various	-	3,441	3,441	-	-	-
CE Casecnan Water and Energy Company, Inc.	85%	-	146,951	146,951	-	161,914	161,914
BHE Renewables, LLC	100%	11,631	197,365	208,996	-	-	-
CalEnergy Generation Operating Company	100%	-	163,146	163,146	-	-	-
Cordova Energy Company LLC	100%	-	8,439	8,439	-	-	-
Pinyon Pines Wind I, LLC	100%	-	208	208	-	-	-
Pinyon Pines Wind II, LLC	100%	-	265	265	-	-	-
Solar Star California XIX, LLC	100%	-	5,357	5,357	-	-	-
Solar Star California XX, LLC	100%	-	5,357	5,357	-	-	-
Topaz Solar Farms LLC	100%	-	10,724	10,724	-	-	-
TX Jumbo Road Wind, LLC	100%	-	5,588	5,588	-	-	-
Wailuku Investment, LLC	100%	-	603	603	-	-	-
BHE U.S. Transmission, LLC	100%	-	934,612	934,612	-	-	-
Electric Transmission Texas, LLC	50%	-	22,738	22,738	-	-	-
MidAmerican Central California Transco, LLC	100%	-	331,413	331,413	-	-	-
MEHC Canada Transmission GP Corporation	100%	-	3,047,749	3,047,749	-	-	-
Metalogic Inspection Services Inc.	57%	-	15,255	15,255	-	-	-
PPW Holdings LLC	100%	-	-	-	-	-	-
PacifiCorp Foundation	0%	-	-	-	-	210,174	210,174
Energy West Mining Company	100%	-	-	-	47,664,734	161,984	47,826,718
Interwest Mining Company	100%	-	-	-	777,745	729,835	1,507,580
Fossil Rock Fuels, LLC	100%	-	-	-	-	-	-
Pacific Minerals, Inc.	100%	-	-	-	-	-	-
Bridger Coal Company	66.7%	-	-	-	136,497,580	857,074	137,354,654
Trapper Mining Inc.	21.4%	-	-	-	9,453,439	3,285	9,456,724
Huntington Cleveland Irrigation Company	34%	-	-	-	529,545	-	529,545
Ferron Canal & Reservoir Company	37%	-	-	-	1,062,949	-	1,062,949
Cottonwood Creek Consolidated Irrigation Company	26%	-	-	-	303,268	-	303,268
Total Affiliated Services by Category		$ 9,716,204	$ 10,339,339	$ 20,055,543	$ 248,594,326	$ 6,848,014	$ 255,442,340

(1) Intercompany Administrative Services Agreement

(2) Cable One, Inc. and Forney Corporation are wholly owned subsidiaries of Graham Holdings Company ("Graham Holdings"). On June 30, 2014, Berkshire Hathaway Inc.'s ownership in Graham Holdings decreased to less than five percent. Accordingly, this report reflects transactions between PacifiCorp and these entities that occurred between January 1, 2014 and June 30, 2014.

BNSF Railway Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Rail services	$ 39,180,671	$ -
Right-of-way fees	31,890	-
Total	$ 39,212,561	$ -
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, 2014 (File No. 1-6324) at www.sec.gov.

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

In millions

	December 31, 2014	December 31, 2013
Assets		
Current assets:		
Cash and cash equivalents	**$ 585**	$ 532
Accounts receivable, net	**1,350**	1,264
Materials and supplies	**795**	835
Current portion of deferred income taxes	**355**	358
Other current assets	**351**	239
Total current assets	**3,436**	3,228
Property and equipment, net of accumulated depreciation of $3,547 and $2,231, respectively	**55,788**	52,347
Goodwill	**14,803**	14,803
Intangible assets, net	**506**	811
Other assets	**1,944**	2,272
Total assets	**$ 76,477**	$ 73,461
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	**$ 3,144**	$ 3,083
Long-term debt due within one year	**116**	145
Total current liabilities	**3,260**	3,228
Deferred income taxes	**18,156**	17,383
Long-term debt	**1,326**	1,472
Intangible liabilities, net	**782**	961
Casualty and environmental liabilities	**639**	677
Pension and retiree health and welfare liability	**385**	362
Other liabilities	**931**	964
Total liabilities	**25,479**	25,047
Commitments and contingencies (see Notes 11 and 12)		
Stockholder's equity:		
Common stock, $1 par value, 1,000 shares authorized; issued and outstanding and paid-in-capital	**42,920**	42,920
Retained earnings	**18,043**	13,646
Intercompany notes receivable	**(9,963)**	(8,397)
Accumulated other comprehensive income (loss)	**(2)**	245
Total stockholder's equity	**50,998**	48,414
Total liabilities and stockholder's equity	**$ 76,477**	$ 73,461

See accompanying Notes to Consolidated Financial Statements.

BNSF Railway Company and Subsidiaries

Consolidated Statements of Income

In millions

	Year Ended December 31, 2014	Year Ended December 31, 2013	Year Ended December 31, 2012
Revenues	**$ 22,714**	$ 21,552	$ 20,478
Operating expenses:			
Compensation and benefits	**4,983**	4,615	4,472
Fuel	**4,478**	4,503	4,459
Purchased services	**2,167**	2,064	2,122
Depreciation and amortization	**2,117**	1,968	1,888
Equipment rents	**867**	822	810
Materials and other	**1,108**	912	764
Total operating expenses	**15,720**	14,884	14,515
Operating income	**6,994**	6,668	5,963
Interest expense	**44**	57	55
Interest income, related parties	**(102)**	(82)	(57)
Other expense, net	**11**	10	11
Income before income taxes	**7,041**	6,683	5,954
Income tax expense	**2,644**	2,412	2,234
Net income	**$ 4,397**	$ 4,271	$ 3,720

See accompanying Notes to Consolidated Financial Statements.

National Indemnity Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Surety bond premium	$ 427,920	$ -
Total	$ 427,920	$ -
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.

Amarillo Gear Company, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Utility materials	$ 8,290	$ -
Total	$ 8,290	$ -
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 Amarillo Gear Company, LLC are provided to PacifiCorp in the normal course of business at standard pricing.

Amarillo Gear Company, LLC is not a public company, and its financial statements are not available.

Wells Fargo & Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Banking services	$ 1,782,491	$ -
Natural gas swaps [(a)]	129,900	-
Total	$ 1,912,391	$ -
Basis of pricing	(b)	N/A
Cost of service	(b)	N/A
The margin of charges over costs	(b)	N/A
Assets allocable to the services	(b)	N/A
The overall rate of return on assets	(b)	N/A

(a) Represents the financial impact realized on natural gas swaps during the year ended December 31, 2014. In conjunction with these swap arrangements, PacifiCorp had no collateral at Wells Fargo at December 31, 2014. Please refer to further discussion below.

(b) Wells Fargo & Company provides financial 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.

The costs incurred with Wells Fargo & Company for the natural gas swaps included above are only one component of PacifiCorp's overall risk management process, which is designed to identify, assess, monitor, report, manage and mitigate each of the various types of risk involved in PacifiCorp's business, including commodity risk. PacifiCorp manages certain risks, including price risk, relating to its supply of electricity and fuel requirements by entering into various contracts, which may be accounted for as derivatives and may include forwards, options, swaps and other agreements. PacifiCorp's energy costs are subject to numerous operational and economic factors such as planned and unplanned outages, fuel commodity prices, fuel transportation costs, weather, environmental considerations, transmission constraints, and wholesale market prices of electricity. For further information regarding PacifiCorp's risk management process and hedging activities, including its use of commodity derivative contracts, please refer to PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2014.

For further information on the following financial statements, refer to Wells Fargo & Company's Form 10-K for the year ended December 31, 2014 (File No. 001-2979) at www.sec.gov.

Wells Fargo & Company and Subsidiaries

Consolidated Balance Sheet

(in millions, except shares)		Dec 31, 2014	Dec 31, 2013
Assets			
Cash and due from banks	$	19,571	19,919
Federal funds sold, securities purchased under resale agreements and other short-term investments		258,429	213,793
Trading assets		78,255	62,813
Investment securities:			
Available-for-sale, at fair value		257,442	252,007
Held-to-maturity, at cost (fair value $56,359 and $12,247)		55,483	12,346
Mortgages held for sale (includes $15,565 and $13,879 carried at fair value) (1)		19,536	16,763
Loans held for sale (includes $1 and $1 carried at fair value) (1)		722	133
Loans (includes $5,788 and $5,995 carried at fair value) (1)(2)		862,551	822,286
Allowance for loan losses		(12,319)	(14,502)
Net loans (2)		850,232	807,784
Mortgage servicing rights:			
Measured at fair value		12,738	15,580
Amortized		1,242	1,229
Premises and equipment, net		8,743	9,156
Goodwill		25,705	25,637
Other assets (includes $2,512 and $1,386 carried at fair value) (1)		99,057	86,342
Total assets (2)(3)	$	1,687,155	1,523,502
Liabilities			
Noninterest-bearing deposits	$	321,963	288,117
Interest-bearing deposits		846,347	791,060
Total deposits		1,168,310	1,079,177
Short-term borrowings		63,518	53,883
Accrued expenses and other liabilities (2)		86,122	66,436
Long-term debt		183,943	152,998
Total liabilities (2)(4)		1,501,893	1,352,494
Equity			
Wells Fargo stockholders' equity:			
Preferred stock		19,213	16,267
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		60,537	60,296
Retained earnings		107,040	92,361
Cumulative other comprehensive income		3,518	1,386
Treasury stock – 311,462,276 shares and 224,648,769 shares		(13,690)	(8,104)
Unearned ESOP shares		(1,360)	(1,200)
Total Wells Fargo stockholders' equity		184,394	170,142
Noncontrolling interests		868	866
Total equity		185,262	171,008
Total liabilities and equity (2)	$	1,687,155	1,523,502

(1) Parenthetical amounts represent assets and liabilities for which we have elected the fair value option.
(2) Financial information for certain periods prior to 2014 was revised to reflect our determination that certain factoring arrangements did not qualify as loans. See Note 1 (Summary of Significant Accounting Policies) for more information.
(3) Our consolidated assets at December 31, 2014 and December 31, 2013, 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, $117 million and $165 million; Trading assets, $0 million and $162 million; Investment securities, $875 million and $1.4 billion; Mortgages held for sale, $0 million and $38 million; Net loans, $4.5 billion and $6.1 billion; Other assets, $316 million and $347 million, and Total assets, $5.8 billion and $8.1 billion, respectively.
(4) Our consolidated liabilities at December 31, 2014 and December 31, 2013, include the following VIE liabilities for which the VIE creditors do not have recourse to Wells Fargo: Short-term borrowings, $0 million and $29 million; Accrued expenses and other liabilities, $49 million and $90 million; Long-term debt, $1.6 billion and $2.3 billion; and Total liabilities, $1.7 billion and $2.4 billion, respectively.

The accompanying notes are an integral part of these statements.

Wells Fargo & Company and Subsidiaries

Consolidated Statement of Income

(in millions, except per share amounts)	Year ended December 31, 2014	2013	2012
Interest income			
Trading assets	$ 1,685	1,376	1,358
Investment securities	8,438	8,116	8,098
Mortgages held for sale	767	1,290	1,825
Loans held for sale	78	13	41
Loans	35,652	35,571	36,482
Other interest income	932	723	587
Total interest income	47,552	47,089	48,391
Interest expense			
Deposits	1,096	1,337	1,727
Short-term borrowings	59	60	79
Long-term debt	2,488	2,585	3,110
Other interest expense	382	307	245
Total interest expense	4,025	4,289	5,161
Net interest income	43,527	42,800	43,230
Provision for credit losses	1,395	2,309	7,217
Net interest income after provision for credit losses	42,132	40,491	36,013
Noninterest income			
Service charges on deposit accounts	5,050	5,023	4,683
Trust and investment fees	14,280	13,430	11,890
Card fees	3,431	3,191	2,838
Other fees	4,349	4,340	4,519
Mortgage banking	6,381	8,774	11,638
Insurance	1,655	1,814	1,850
Net gains from trading activities	1,161	1,623	1,707
Net gains (losses) on debt securities (1)	593	(29)	(128)
Net gains from equity investments (2)	2,380	1,472	1,485
Lease income	526	663	567
Other	1,014	679	1,807
Total noninterest income	40,820	40,980	42,856
Noninterest expense			
Salaries	15,375	15,152	14,689
Commission and incentive compensation	9,970	9,951	9,504
Employee benefits	4,597	5,033	4,611
Equipment	1,973	1,984	2,068
Net occupancy	2,925	2,895	2,857
Core deposit and other intangibles	1,370	1,504	1,674
FDIC and other deposit assessments	928	961	1,356
Other	11,899	11,362	13,639
Total noninterest expense	49,037	48,842	50,398
Income before income tax expense	33,915	32,629	28,471
Income tax expense	10,307	10,405	9,103
Net income before noncontrolling interests	23,608	22,224	19,368
Less: Net income from noncontrolling interests	551	346	471
Wells Fargo net income	$ 23,057	21,878	18,897
Less: Preferred stock dividends and other	1,236	989	898
Wells Fargo net income applicable to common stock	$ 21,821	20,889	17,999
Per share information			
Earnings per common share	$ 4.17	3.95	3.40
Diluted earnings per common share	4.10	3.89	3.36
Dividends declared per common share	1.35	1.15	0.88
Average common shares outstanding	5,237.2	5,287.3	5,287.6
Diluted average common shares outstanding	5,324.4	5,371.2	5,351.5

(1) Total other-than-temporary impairment (OTTI) losses were $18 million, $39 million and $3 million for the year ended December 31, 2014, 2013 and 2012, respectively. Of total OTTI, losses of $49 million, $158 million and $240 million were recognized in earnings, and reversal of losses of $(31) million, $(119) million and $(237) million were recognized as non-credit-related OTTI in other comprehensive income for the year ended December 31, 2014, 2013 and 2012, respectively.

(2) Includes OTTI losses of $273 million, $186 million and $176 million for the year ended December 31, 2014, 2013 and 2012, respectively.

The accompanying notes are an integral part of these statements.

U.S. Bancorp
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Banking services	$ 815,272	$ -
Total	$ 815,272	$ -
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) 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, 2014 (File No. 1-6880) at www.sec.gov.

U.S. Bancorp
Consolidated Balance Sheet

At December 31 (Dollars in Millions)	2014	2013
Assets		
Cash and due from banks	$ 10,654	$ 8,477
Investment securities		
Held-to-maturity (fair value $45,140 and $38,368, respectively; including $526 and $994 at fair value pledged as collateral, respectively)[a]	44,974	38,920
Available-for-sale ($330 and $1,106 pledged as collateral, respectively)[a]	56,069	40,935
Loans held for sale (including $4,774 and $3,263 of mortgage loans carried at fair value, respectively)	4,792	3,268
Loans		
Commercial	80,377	70,033
Commercial real estate	42,795	39,885
Residential mortgages	51,619	51,156
Credit card	18,515	18,021
Other retail	49,264	47,678
Total loans, excluding covered loans	242,570	226,773
Covered loans	5,281	8,462
Total loans	247,851	235,235
Less allowance for loan losses	(4,039)	(4,250)
Net loans	243,812	230,985
Premises and equipment	2,618	2,606
Goodwill	9,389	9,205
Other intangible assets	3,162	3,529
Other assets (including $157 and $111 of trading securities at fair value pledged as collateral, respectively)[a]	27,059	26,096
Total assets	$402,529	$364,021
Liabilities and Shareholders' Equity		
Deposits		
Noninterest-bearing	$ 77,323	$ 76,941
Interest-bearing	177,452	156,165
Time deposits greater than $100,000[b]	27,958	29,017
Total deposits	282,733	262,123
Short-term borrowings	29,893	27,608
Long-term debt	32,260	20,049
Other liabilities	13,475	12,434
Total liabilities	358,361	322,214
Shareholders' equity		
Preferred stock	4,756	4,756
Common stock, par value $0.01 a share — authorized: 4,000,000,000 shares; issued: 2014 and 2013 — 2,125,725,742 shares	21	21
Capital surplus	8,313	8,216
Retained earnings	42,530	38,667
Less cost of common stock in treasury: 2014 — 339,859,034 shares; 2013 — 300,977,274 shares	(11,245)	(9,476)
Accumulated other comprehensive income (loss)	(896)	(1,071)
Total U.S. Bancorp shareholders' equity	43,479	41,113
Noncontrolling interests	689	694
Total equity	44,168	41,807
Total liabilities and equity	$402,529	$364,021

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

(b) Includes domestic time deposit balances greater than $250,000 of $5.0 billion and $3.1 billion at December 31, 2014 and 2013, respectively.

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)	2014	2013	2012
Interest Income			
Loans	$10,113	$10,277	$10,558
Loans held for sale	128	203	282
Investment securities	1,866	1,631	1,792
Other interest income	121	174	251
Total interest income	12,228	12,285	12,883
Interest Expense			
Deposits	465	561	691
Short-term borrowings	263	353	442
Long-term debt	725	767	1,005
Total interest expense	1,453	1,681	2,138
Net interest income	10,775	10,604	10,745
Provision for credit losses	1,229	1,340	1,882
Net interest income after provision for credit losses	9,546	9,264	8,863
Noninterest Income			
Credit and debit card revenue	1,021	965	892
Corporate payment products revenue	724	706	744
Merchant processing services	1,511	1,458	1,395
ATM processing services	321	327	346
Trust and investment management fees	1,252	1,139	1,055
Deposit service charges	693	670	653
Treasury management fees	545	538	541
Commercial products revenue	854	859	878
Mortgage banking revenue	1,009	1,356	1,937
Investment products fees	191	178	150
Securities gains (losses), net			
Realized gains (losses), net	11	23	59
Total other-than-temporary impairment	(7)	(6)	(62)
Portion of other-than-temporary impairment recognized in other comprehensive income	(1)	(8)	(12)
Total securities gains (losses), net	3	9	(15)
Other	1,040	569	743
Total noninterest income	9,164	8,774	9,319
Noninterest Expense			
Compensation	4,523	4,371	4,320
Employee benefits	1,041	1,140	945
Net occupancy and equipment	987	949	917
Professional services	414	381	530
Marketing and business development	382	357	388
Technology and communications	863	848	821
Postage, printing and supplies	328	310	304
Other intangibles	199	223	274
Other	1,978	1,695	1,957
Total noninterest expense	10,715	10,274	10,456
Income before income taxes	7,995	7,764	7,726
Applicable income taxes	2,087	2,032	2,236
Net income	5,908	5,732	5,490
Net (income) loss attributable to noncontrolling interests	(57)	104	157
Net income attributable to U.S. Bancorp	$ 5,851	$ 5,836	$ 5,647
Net income applicable to U.S. Bancorp common shareholders	$ 5,583	$ 5,552	$ 5,383
Earnings per common share	$ 3.10	$ 3.02	$ 2.85
Diluted earnings per common share	$ 3.08	$ 3.00	$ 2.84
Dividends declared per common share	$ .965	$ .885	$ .780
Average common shares outstanding	1,803	1,839	1,887
Average diluted common shares outstanding	1,813	1,849	1,896

See Notes to Consolidated Financial Statements.

Moody's Investors Service
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Rating agency fees	$ 418,171	$ -
Total	$ 418,171	$ -
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, 2014 (File No. 1-14037) at www.sec.gov.

MOODY'S CORPORATION

CONSOLIDATED BALANCE SHEETS

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

	December 31,	
	2014	**2013**
ASSETS		
Current assets:		
Cash and cash equivalents	**$ 1,219.5**	$ 1,919.5
Short-term investments	**458.1**	186.8
Accounts receivable, net of allowances of $29.4 in 2014 and $28.9 in 2013	**792.4**	694.2
Deferred tax assets, net	**43.9**	53.9
Other current assets	**172.5**	114.4
Total current assets	**2,686.4**	2,968.8
Property and equipment, net	**302.3**	278.7
Goodwill	**1,021.1**	665.2
Intangible assets, net	**345.5**	221.6
Deferred tax assets, net	**167.8**	148.7
Other assets	**145.9**	112.1
Total assets	**$ 4,669.0**	$ 4,395.1
LIABILITIES, REDEEMABLE NONCONTROLLING INTEREST AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued liabilities	**$ 557.6**	$ 538.9
Deferred tax liabilities, net	**17.5**	4.0
Deferred revenue	**624.6**	598.4
Total current liabilities	**1,199.7**	1,141.3
Non-current portion of deferred revenue	**132.2**	109.2
Long-term debt	**2,547.3**	2,101.8
Deferred tax liabilities, net	**95.7**	59.1
Unrecognized tax benefits	**220.3**	195.6
Other liabilities	**430.9**	360.2
Total liabilities	**4,626.1**	3,967.2
Contingencies (Note 18)		
Redeemable noncontrolling interest	**—**	80.0
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 $.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2014 and December 31, 2013, respectively.	**3.4**	3.4
Capital surplus	**383.9**	405.8
Retained earnings	**6,044.3**	5,302.1
Treasury stock, at cost; 138,539,128 and 128,941,621 shares of common stock at December 31, 2014 and December 31, 2013, respectively	**(6,384.2)**	(5,319.7)
Accumulated other comprehensive loss	**(235.2)**	(54.6)
Total Moody's shareholders' (deficit) equity	**(187.8)**	337.0
Noncontrolling interests	**230.7**	10.9
Total shareholders' equity	**42.9**	347.9
Total liabilities, redeemable noncontrolling interest and shareholders' equity	**$ 4,669.0**	$ 4,395.1

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

MOODY'S CORPORATION

CONSOLIDATED STATEMENTS OF OPERATIONS

(amounts in millions, except per share data)

	Year Ended December 31,		
	2014	**2013**	**2012**
Revenue	**$ 3,334.3**	$ 2,972.5	$ 2,730.3
Expenses			
Operating	**930.3**	822.4	795.0
Selling, general and administrative	**869.3**	822.1	752.2
Goodwill impairment charge	**—**	—	12.2
Depreciation and amortization	**95.6**	93.4	93.5
Total expenses	**1,895.2**	1,737.9	1,652.9
Operating income	**1,439.1**	1,234.6	1,077.4
Interest income (expense), net	**(116.8)**	(91.8)	(63.8)
Other non-operating income (expense), net	**35.9**	26.5	10.4
ICRA Gain	**102.8**	—	—
Non-operating income (expense), net	**21.9**	(65.3)	(53.4)
Income before provision for income taxes	**1,461.0**	1,169.3	1,024.0
Provision for income taxes	**455.0**	353.4	324.3
Net income	**1,006.0**	815.9	699.7
Less: Net income attributable to noncontrolling interests	**17.3**	11.4	9.7
Net income attributable to Moody's	**$ 988.7**	$ 804.5	$ 690.0
Earnings per share			
Basic	**$ 4.69**	$ 3.67	$ 3.09
Diluted	**$ 4.61**	$ 3.60	$ 3.05
Weighted average shares outstanding			
Basic	**210.7**	219.4	223.2
Diluted	**214.7**	223.5	226.6

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

International Business Machines Corporation
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Computer hardware and software and computer systems consulting and maintenance services	$ 2,112,921	$ -
Total	$ 2,112,921	$ -
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, 2014 (File No. 1-2360) at www.sec.gov.

Consolidated Statement of Financial Position

International Business Machines Corporation and Subsidiary Companies

($ in millions except per share amounts)

At December 31:	Notes	2014	2013
Assets			
Current assets			
Cash and cash equivalents		$ 8,476	$ 10,716
Marketable securities	D	0	350
Notes and accounts receivable—trade (net of allowances of $336 in 2014 and $291 in 2013)		9,090	10,465
Short-term financing receivables (net of allowances of $452 in 2014 and $308 in 2013)	F	19,835	19,787
Other accounts receivable (net of allowances of $40 in 2014 and $36 in 2013)		2,906	1,584
Inventories	E	2,103	2,310
Deferred taxes	N	2,044	1,651
Prepaid expenses and other current assets		4,967	4,488
Total current assets		49,422	51,350
Property, plant and equipment	G	39,034	40,475
Less: Accumulated depreciation	G	28,263	26,654
Property, plant and equipment—net	G	10,771	13,821
Long-term financing receivables (net of allowances of $126 in 2014 and $80 in 2013)	F	11,109	12,755
Prepaid pension assets	S	2,160	5,551
Deferred taxes	N	4,808	3,051
Goodwill	I	30,556	31,184
Intangible assets—net	I	3,104	3,871
Investments and sundry assets	H	5,603	4,639
Total assets		**$ 117,532**	$ 126,223
Liabilities and equity			
Current liabilities			
Taxes	N	$ 5,084	$ 4,633
Short-term debt	D&J	5,731	6,862
Accounts payable		6,864	7,461
Compensation and benefits		4,031	3,893
Deferred income		11,877	12,557
Other accrued expenses and liabilities		6,013	4,748
Total current liabilities		39,600	40,154
Long-term debt	D&J	35,073	32,856
Retirement and nonpension postretirement benefit obligations	S	18,261	16,242
Deferred income		3,691	4,108
Other liabilities	K	8,892	9,934
Total liabilities		105,518	103,294
Contingencies and commitments	M		
Equity	L		
IBM stockholders' equity			
Common stock, par value $.20 per share, and additional paid-in capital		52,666	51,594
Shares authorized: 4,687,500,000			
Shares issued (2014—2,215,209,574; 2013—2,207,522,548)			
Retained earnings		137,793	130,042
Treasury stock, at cost (shares: 2014—1,224,685,815; 2013—1,153,131,611)		(150,715)	(137,242)
Accumulated other comprehensive income/(loss)		(27,875)	(21,602)
Total IBM stockholders' equity		11,868	22,792
Noncontrolling interests	A	146	137
Total equity		12,014	22,929
Total liabilities and equity		**$ 117,532**	$ 126,223

Amounts may not add due to rounding.

The accompanying notes on pages 86 through 150 are an integral part of the financial statements.

Consolidated Statement of Earnings

International Business Machines Corporation and Subsidiary Companies

($ in millions except per share amounts)

For the year ended December 31:	Notes	2014	2013*	2012*
Revenue				
Services		**$55,673**	$57,655	$ 59,453
Sales		**35,063**	38,666	41,381
Financing		**2,057**	2,047	2,040
Total revenue	T	**92,793**	98,367	102,874
Cost				
Services		**36,034**	37,564	39,166
Sales		**9,312**	11,009	12,260
Financing		**1,040**	1,110	1,087
Total cost		**46,386**	49,683	52,513
Gross profit		**46,407**	48,684	50,361
Expense and other (income)				
Selling, general and administrative		**23,180**	23,451	23,463
Research, development and engineering	O	**5,437**	5,743	5,816
Intellectual property and custom development income		**(742)**	(822)	(1,074)
Other (income) and expense		**(1,938)**	(333)	(843)
Interest expense	D&J	**484**	402	459
Total expense and other (income)		**26,421**	28,440	27,821
Income from continuing operations before income taxes		**19,986**	20,244	22,540
Provision for income taxes	N	**4,234**	3,363	5,541
Income from continuing operations		**15,751**	16,881	16,999
Loss from discontinued operations, net of tax	C	**(3,729)**	(398)	(395)
Net income		**$12,022**	$16,483	$ 16,604
Earnings/(loss) per share of common stock				
Assuming dilution				
Continuing operations	P	**$ 15.59**	$ 15.30	$ 14.71
Discontinued operations	P	**(3.69)**	(0.36)	(0.34)
Total	P	**$ 11.90**	$ 14.94	$ 14.37
Basic				
Continuing operations	P	**$ 15.68**	$ 15.42	$ 14.88
Discontinued operations	P	**(3.71)**	(0.36)	(0.35)
Total	P	**$ 11.97**	$ 15.06	$ 14.53
Weighted-average number of common shares outstanding				
Assuming dilution		**1,010,000,480**	1,103,042,156	1,155,449,317
Basic		**1,004,272,584**	1,094,486,604	1,142,508,521

* Reclassified to reflect discontinued operations presentation.

Amounts may not add due to rounding.

The accompanying notes on pages 86 through 150 are an integral part of the financial statements.

Cable One, Inc.
Affiliated Transactions
For the Period from January 1, 2014 to June 30, 2014 [a]

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Internet services	$ 108	$ -
Joint use services	-	13,417
Total	$ 108	$ 13,417
Basis of pricing	(b)	(c)
Cost of service	(b)	(c)
The margin of charges over costs	(b)	(c)
Assets allocable to the services	(b)	(c)
The overall rate of return on assets	(b)	(c)

(a) Cable One, Inc. ("Cable ONE") is a wholly owned subsidiary of Graham Holdings Company ("Graham Holdings"). On June 30, 2014, Berkshire Hathaway Inc.'s ownership in Graham Holdings decreased to less than five percent. Accordingly, this report reflects transactions between PacifiCorp and Cable ONE that occurred between January 1, 2014 and June 30, 2014.

(b) Cable ONE provided services to PacifiCorp in the normal course of business at standard pricing.

(c) Amount includes $13,087 of pole attachment rental fees priced in accordance with a formula approved by the Federal Communications Commission, $238 of inspection fees priced at a standard flat fee, and $92 of pole work priced at actual costs incurred by PacifiCorp.

Cable One, Inc. is not a public company, and its financial statements are not available. The financial statements for its parent company, Graham Holdings Company, are included. For further information on the following financial statements, refer to Graham Holdings Company's Form 10-K for the year ended December 31, 2014 (File No. 1-6714) at www.sec.gov.

GRAHAM HOLDINGS COMPANY
CONSOLIDATED BALANCE SHEETS

(In thousands, except share amounts)	As of December 31 2014	2013
Assets		
Current Assets		
Cash and cash equivalents	**$ 772,751**	$ 569,719
Restricted cash	**24,898**	83,769
Investments in marketable equity securities and other investments	**226,752**	522,318
Accounts receivable, net	**571,357**	428,653
Income taxes receivable	**—**	17,991
Deferred income taxes	**934**	—
Inventories and contracts in progress	**11,309**	2,924
Other current assets	**81,462**	77,013
Current assets of discontinued operations (includes $1,235 of cash)	**1,240**	—
Total Current Assets	**1,690,703**	1,702,387
Property, Plant and Equipment, Net	**860,829**	927,542
Investments in Affiliates	**19,811**	15,754
Goodwill, Net	**1,348,710**	1,288,622
Indefinite-Lived Intangible Assets, Net	**516,753**	541,278
Amortized Intangible Assets, Net	**96,947**	39,588
Prepaid Pension Cost	**1,152,488**	1,245,505
Deferred Charges and Other Assets	**65,258**	50,370
Noncurrent assets of discontinued operations	**820**	—
Total Assets	**$ 5,752,319**	$ 5,811,046
Liabilities and Equity		
Current Liabilities		
Accounts payable and accrued liabilities	**$ 464,342**	$ 505,699
Income taxes payable	**128,895**	—
Deferred income taxes	**—**	58,411
Deferred revenue	**410,146**	366,831
Short-term borrowings	**46,375**	3,168
Current liabilities of discontinued operations	**1,034**	—
Total Current Liabilities	**1,050,792**	934,109
Postretirement Benefits Other Than Pensions	**37,962**	36,219
Accrued Compensation and Related Benefits	**244,082**	211,526
Other Liabilities	**91,789**	86,000
Deferred Income Taxes	**754,960**	778,735
Long-Term Debt	**399,545**	447,608
Total Liabilities	**2,579,130**	2,494,197
Commitments and Contingencies (Notes 17 and 18)		
Redeemable Noncontrolling Interest	**21,904**	5,896
Redeemable Preferred Stock, Series A, $1 par value, with a redemption and liquidation value of $1,000 per share; 23,000 shares authorized; 10,510 and 10,665 shares issued and outstanding	**10,510**	10,665
Preferred Stock, $1 par value; 977,000 shares authorized, none issued	**—**	—
Common Stockholders' Equity		
Common stock		
Class A Common stock, $1 par value; 7,000,000 shares authorized; 974,823 and 1,169,073 shares issued and outstanding	**975**	1,169
Class B Common stock, $1 par value; 40,000,000 shares authorized; 19,025,177 and 18,830,927 shares issued; 4,823,966 and 6,218,051 shares outstanding	**19,025**	18,831
Capital in excess of par value	**303,789**	288,129
Retained earnings	**6,008,506**	4,782,777
Accumulated other comprehensive income, net of taxes		
Cumulative foreign currency translation adjustment	**8,548**	25,013
Unrealized gain on available-for-sale securities	**52,130**	173,663
Unrealized gain on pensions and other postretirement plans	**392,910**	501,446
Cash flow hedge	**(108)**	(628)

Cost of 14,201,211 and 12,612,876 shares of Class B common stock held in treasury	**(3,645,476)**	(2,490,333)
Total Common Stockholders' Equity	**3,140,299**	3,300,067
Noncontrolling interests	**476**	221
Total Equity	**3,140,775**	3,300,288
Total Liabilities and Equity	**$ 5,752,319**	$ 5,811,046

See accompanying Notes to Consolidated Financial Statements.

GRAHAM HOLDINGS COMPANY
CONSOLIDATED STATEMENTS OF OPERATIONS

(in thousands, except per share amounts)	Year Ended December 31		
	2014	2013	2012
Operating Revenues			
Education	**$ 2,160,417**	$ 2,163,734	$ 2,184,532
Subscriber	**746,047**	755,662	732,370
Advertising	**343,576**	310,261	337,621
Other	**285,126**	178,254	118,063
	3,535,166	3,407,911	3,372,586
Operating Costs and Expenses			
Operating	**1,562,360**	1,532,497	1,535,237
Selling, general and administrative	**1,325,558**	1,311,501	1,317,494
Depreciation of property, plant and equipment	**203,646**	229,355	240,139
Amortization of intangible assets	**18,368**	12,139	19,510
Impairment of goodwill and other long-lived assets	**17,302**	3,250	111,593
	3,127,234	3,088,742	3,223,973
Income from Operations	**407,932**	319,169	148,613
Equity in earnings of affiliates, net	**100,370**	13,215	14,086
Interest income	**2,136**	2,264	3,393
Interest expense	**(36,586)**	(36,067)	(35,944)
Other income (expense), net	**853,259**	(23,751)	(5,456)
Income from Continuing Operations Before Income Taxes	**1,327,111**	274,830	124,692
Provision for Income Taxes	**406,100**	101,500	73,400
Income from Continuing Operations	**921,011**	173,330	51,292
Income from Discontinued Operations, Net of Tax	**372,249**	64,015	80,895
Net Income	**1,293,260**	237,345	132,187
Net Loss (Income) Attributable to Noncontrolling Interests	**583**	(480)	(74)
Net Income Attributable to Graham Holdings Company	**1,293,843**	236,865	132,113
Redeemable Preferred Stock Dividends	**(847)**	(855)	(895)
Net Income Attributable to Graham Holdings Company Common Stockholders	**$ 1,292,996**	$ 236,010	$ 131,218
Amounts Attributable to Graham Holdings Company Common Stockholders			
Income from continuing operations	**$ 920,747**	$ 171,995	$ 50,323
Income from discontinued operations, net of tax	**372,249**	64,015	80,895
Net income attributable to Graham Holdings Company common stockholders	**$ 1,292,996**	$ 236,010	$ 131,218
Per Share Information Attributable to Graham Holdings Company Common Stockholders			
Basic income per common share from continuing operations	**$ 139.44**	$ 23.39	$ 6.40
Basic income per common share from discontinued operations	**56.37**	8.71	10.99
Basic net income per common share	**$ 195.81**	$ 32.10	$ 17.39
Basic average number of common shares outstanding	**6,470**	7,238	7,360
Diluted income per common share from continuing operations	**$ 138.88**	$ 23.36	$ 6.40
Diluted income per common share from discontinued operations	**56.15**	8.69	10.99
Diluted net income per common share	**$ 195.03**	$ 32.05	$ 17.39
Diluted average number of common shares outstanding	**6,559**	7,333	7,404

See accompanying Notes to Consolidated Financial Statements.

Forney Corporation
Affiliated Transactions
For the Period from January 1, 2014 to June 30, 2014 [a]

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Equipment parts	$ 28,724	$ -
Total	$ 28,724	$ -
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) Forney Corporation ("Forney") is a wholly owned subsidiary of Graham Holdings Company ("Graham Holdings"). On June 30, 2014, Berkshire Hathaway Inc.'s ownership in Graham Holdings decreased to less than five percent. Accordingly, this report reflects transactions between PacifiCorp and Forney that occurred between January 1, 2014 and June 30, 2014.

(b) Transactions with Forney 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. The financial statements for its parent company, Graham Holdings Company, are included behind the transaction page of Cable One, Inc. For further information on those financial statements, refer to Graham Holdings Company's Form 10-K for the year ended December 31, 2014 (File No. 1-6714) at www.sec.gov.

American Express Travel Related Services Company, Inc.
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Travel arrangement services	$ 57,746	$ -
Total	$ 57,746	$ -
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, 2014 (File No. 1-7657) at www.sec.gov.

AMERICAN EXPRESS COMPANY
CONSOLIDATED BALANCE SHEETS

December 31 *(Millions, except per share data)*	2014	2013
Assets		
Cash and cash equivalents		
Cash and due from banks	$ 2,628	$ 2,212
Interest-bearing deposits in other banks (includes securities purchased under resale agreements: 2014, $204; 2013, $143)	19,190	16,776
Short-term investment securities	470	498
Total cash and cash equivalents	22,288	19,486
Accounts receivable		
Card Member receivables (includes gross receivables available to settle obligations of a consolidated variable interest entity: 2014, $7,025; 2013, $7,329 less reserves: 2014, $465; 2013, $386	44,386	43,777
Other receivables, less reserves: 2014, $61; 2013, $71	2,614	3,408
Loans		
Card Member loans (includes gross loans available to settle obligations of a consolidated variable interest entity: 2014, $30,115; 2013, $31,245), less reserves: 2014, $1,201; 2013, $1,261	69,184	65,977
Other loans, less reserves: 2014, $12; 2013, $13	920	608
Investment securities	4,431	5,016
Premises and equipment, less accumulated depreciation and amortization: 2014, $6,270; 2013, $5,978	3,938	3,875
Other assets (includes restricted cash of consolidated variable interest entities: 2014, $64; 2013, $58)	11,342	11,228
Total assets	$ 159,103	$ 153,375
Liabilities and Shareholders' Equity		
Liabilities		
Customer deposits	$ 44,171	$ 41,763
Travelers Cheques and other prepaid products	3,673	4,240
Accounts payable	11,300	10,615
Short-term borrowings (includes debt issued by consolidated variable interest entities: 2014, nil; 2013, $2,000)	3,480	5,021
Long-term debt (includes debt issued by consolidated variable interest entities: 2014, $19,516; 2013, $18,690)	57,955	55,330
Other liabilities	17,851	16,910
Total liabilities	$ 138,430	$ 133,879
Commitments and Contingencies (Note 13)		
Shareholders' Equity		
Preferred shares, $1.66 2/3 par value, authorized 20 million shares; issued and outstanding 750 shares as of December 31, 2014 and nil as of December 31, 2013 (Note 17)	—	—
Common shares, $0.20 par value, authorized 3.6 billion shares; issued and outstanding 1,023 million shares as of December 31, 2014 and 1,064 million shares as of December 31, 2013	205	213
Additional paid-in capital	12,874	12,202
Retained earnings	9,513	8,507
Accumulated other comprehensive income (loss)		
Net unrealized securities gains, net of tax of: 2014, $52; 2013, $33	96	63
Foreign currency translation adjustments, net of tax of: 2014, $(317); 2013, $(526)	(1,499)	(1,090)
Net unrealized pension and other postretirement benefit losses, net of tax of: 2014, $(223); 2013, $(177)	(516)	(399)
Total accumulated other comprehensive loss	(1,919)	(1,426)
Total shareholders' equity	20,673	19,496
Total liabilities and shareholders' equity	$ 159,103	$ 153,375

See Notes to Consolidated Financial Statements.

AMERICAN EXPRESS COMPANY
CONSOLIDATED STATEMENTS OF INCOME

Years Ended December 31 *(Millions, except per share amounts)*	2014	2013	2012
Revenues			
Non-interest revenues			
Discount revenue	$ 19,493	$ 18,695	$ 17,739
Net card fees	2,712	2,631	2,506
Travel commissions and fees	1,118	1,913	1,940
Other commissions and fees	2,508	2,414	2,317
Other	2,989	2,274	2,425
Total non-interest revenues	28,820	27,927	26,927
Interest income			
Interest on loans	6,929	6,718	6,511
Interest and dividends on investment securities	179	201	246
Deposits with banks and other	71	86	97
Total interest income	7,179	7,005	6,854
Interest expense			
Deposits	373	442	480
Long-term debt and other	1,334	1,516	1,746
Total interest expense	1,707	1,958	2,226
Net interest income	5,472	5,047	4,628
Total revenues net of interest expense	34,292	32,974	31,555
Provisions for losses			
Charge card	792	648	601
Card member loans	1,138	1,115	1,030
Other	114	69	81
Total provisions for losses	2,044	1,832	1,712
Total revenues net of interest expense after provisions for losses	32,248	31,142	29,843
Expenses			
Marketing, promotion, rewards and Card Member services	11,073	10,267	9,944
Salaries and employee benefits	6,095	6,191	6,597
Other, net	6,089	6,796	6,851
Total expenses	23,257	23,254	23,392
Pretax income	8,991	7,888	6,451
Income tax provision	3,106	2,529	1,969
Net income	$ 5,885	$ 5,359	$ 4,482
Earnings per Common Share – (Note 22)			
Basic[(a)]	$ 5.58	$ 4.91	$ 3.91
Diluted	5.56	4.88	3.89
Average common shares outstanding for earnings per common share:			
Basic	1,045	1,082	1,135
Diluted	1,051	1,089	1,141

(a) Represents net income less earnings allocated to participating share awards of $46 million, $47 million and $49 million for the years ended December 31, 2014, 2013 and 2012, respectively.

See Notes to Consolidated Financial Statements.

DIRECTV
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Television programming	$ 3,893	$ -
Total	$ 3,893	$ -
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, 2014 (File No. 1-34554) at www.sec.gov.

DIRECTV

CONSOLIDATED BALANCE SHEETS

	December 31, 2014	December 31, 2013
	(Dollars in Millions, Except Share Data)	
ASSETS		
Current assets		
Cash and cash equivalents	$ 4,635	$ 2,180
Accounts receivable, net	2,800	2,547
Inventories	299	283
Deferred income taxes	68	140
Prepaid expenses and other	1,017	803
Total current assets	8,819	5,953
Satellites, net	3,040	2,467
Property and equipment, net	6,721	6,650
Goodwill	3,929	3,970
Intangible assets, net	994	920
Investments and other assets	1,956	1,945
Total assets	$25,459	$21,905
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued liabilities	$ 5,048	$ 4,685
Unearned subscriber revenues and deferred credits	584	589
Current debt	1,327	1,256
Total current liabilities	6,959	6,530
Long-term debt	19,485	18,284
Deferred income taxes	1,726	1,804
Other liabilities and deferred credits	2,117	1,456
Commitments and contingencies		
Redeemable noncontrolling interest	—	375
Stockholders' deficit		
Common stock and additional paid-in capital—$0.01 par value, 3,950,000,000 shares authorized, 502,733,342 and 519,306,232 shares issued and outstanding of DIRECTV common stock at December 31, 2014 and December 31, 2013, respectively	3,613	3,652
Accumulated deficit	(8,408)	(9,874)
Accumulated other comprehensive loss	(418)	(322)
Total DIRECTV stockholders' deficit	(5,213)	(6,544)
Noncontrolling interest	385	—
Total stockholders' deficit	(4,828)	(6,544)
Total liabilities and stockholders' deficit	$25,459	$21,905

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

DIRECTV

CONSOLIDATED STATEMENTS OF OPERATIONS

	Years Ended December 31,		
	2014	2013	2012
	(Dollars in Millions, Except Per Share Amounts)		
Revenues	$33,260	$31,754	$29,740
Operating costs and expenses			
Costs of revenues, exclusive of depreciation and amortization expense			
Broadcast programming and other	14,930	13,991	13,028
Subscriber service expenses	2,320	2,242	2,137
Broadcast operations expenses	430	409	414
Selling, general and administrative expenses, exclusive of depreciation and amortization expense			
Subscriber acquisition costs	3,659	3,419	3,397
Upgrade and retention costs	1,456	1,547	1,427
General and administrative expenses	2,113	2,002	1,815
Venezuelan currency devaluation charge	281	166	—
Depreciation and amortization expense	2,943	2,828	2,437
Total operating costs and expenses	28,132	26,604	24,655
Operating profit	5,128	5,150	5,085
Interest income	68	72	59
Interest expense	(898)	(840)	(842)
Other, net	150	106	140
Income before income taxes	4,448	4,488	4,442
Income tax expense	(1,673)	(1,603)	(1,465)
Net income	2,775	2,885	2,977
Less: Net income attributable to noncontrolling interest	(19)	(26)	(28)
Net income attributable to DIRECTV	$ 2,756	$ 2,859	$ 2,949
Basic earnings attributable to DIRECTV per common share	$ 5.46	$ 5.22	$ 4.62
Diluted earnings attributable to DIRECTV per common share	$ 5.40	$ 5.17	$ 4.58
Weighted average number of common shares outstanding (in millions):			
Basic	505	548	638
Diluted	510	553	644

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

Symetra Life Insurance Company
Affiliated Transactions
For the Year Ended December 31, 2014

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

(a) Symetra Life Insurance Company provides services to Energy West Mining Company in the normal course of business at standard pricing.

Excluded from the table is premium expense for an excess loss insurance policy charged by Symetra Life Insurance Company to Energy West Mining Company in the amount of $337,906.

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, 2014 (File No. 001-33808) at www.sec.gov.

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

	As of December 31, 2014	As of December 31, 2013
ASSETS		
Investments:		
Available-for-sale securities:		
Fixed maturities, at fair value (amortized cost: **$23,646.5** and $22,261.3, respectively)	**$ 25,379.4**	$ 23,337.7
Marketable equity securities, at fair value (cost: **$112.9** and $129.0, respectively)	**120.5**	134.3
Trading securities:		
Marketable equity securities, at fair value (cost: **$453.4** and $403.0, respectively)	**532.0**	474.4
Mortgage loans, net	**4,130.1**	3,541.0
Policy loans	**61.9**	63.3
Investments in limited partnerships (includes **$71.5** and $31.2 at fair value, respectively)	**309.9**	296.3
Other invested assets (includes **$95.8** and $47.8 at fair value, respectively)	**100.5**	54.1
Total investments	**30,634.3**	27,901.1
Cash and cash equivalents	**158.8**	76.0
Accrued investment income	**304.9**	298.0
Reinsurance recoverables	**328.7**	310.8
Deferred policy acquisition costs	**395.1**	322.5
Receivables and other assets	**230.1**	242.7
Separate account assets	**949.8**	978.4
Total assets	**$ 33,001.7**	$ 30,129.5
LIABILITIES AND STOCKHOLDERS' EQUITY		
Funds held under deposit contracts	**$ 26,602.6**	$ 24,642.9
Future policy benefits	**415.9**	397.9
Policy and contract claims	**141.8**	159.9
Other policyholders' funds	**115.7**	128.1
Notes payable	**697.2**	449.5
Deferred income tax liabilities, net	**396.7**	201.9
Other liabilities	**321.4**	229.0
Separate account liabilities	**949.8**	978.4
Total liabilities	**29,641.1**	27,187.6
Commitments and contingencies *(Note 14)*		
Preferred stock, $0.01 par value; 10,000,000 shares authorized; none issued	—	—
Common stock, $0.01 par value; 750,000,000 shares authorized; **124,850,754** issued and **115,797,451** outstanding as of December 31, 2014; 124,683,023 issued and 117,730,757 outstanding as of December 31, 2013	**1.2**	1.2
Additional paid-in capital	**1,469.5**	1,464.6
Treasury stock, at cost; **9,053,303** and 6,952,266 shares as of December 31, 2014 and 2013, respectively	**(134.6)**	(93.4)
Retained earnings	**1,033.9**	975.9
Accumulated other comprehensive income, net of taxes	**990.6**	593.6
Total stockholders' equity	**3,360.6**	2,941.9
Total liabilities and stockholders' equity	**$ 33,001.7**	$ 30,129.5

See accompanying notes.

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

	For the Years Ended December 31,		
	2014	**2013**	**2012**
Revenues:			
Premiums	**$ 629.1**	$ 627.2	$ 605.0
Net investment income	**1,320.5**	1,285.0	1,275.2
Policy fees, contract charges, and other	**190.4**	191.7	189.9
Net realized gains (losses):			
Total other-than-temporary impairment losses on securities	**(16.3)**	(20.8)	(37.1)
Less: portion recognized in other comprehensive income (loss)	**2.2**	2.5	8.1
Net impairment losses recognized in earnings	**(14.1)**	(18.3)	(29.0)
Other net realized gains (losses)	**56.5**	53.9	60.1
Net realized gains (losses)	**42.4**	35.6	31.1
Total revenues	**2,182.4**	2,139.5	2,101.2
Benefits and expenses:			
Policyholder benefits and claims	**445.9**	462.9	439.0
Interest credited	**953.8**	932.0	932.8
Other underwriting and operating expenses	**367.0**	365.1	360.5
Interest expense	**37.7**	33.0	32.8
Amortization of deferred policy acquisition costs	**78.1**	72.4	66.0
Total benefits and expenses	**1,882.5**	1,865.4	1,831.1
Income from operations before income taxes	**299.9**	274.1	270.1
Provision (benefit) for income taxes:			
Current	**64.5**	61.7	15.9
Deferred	**(19.0)**	(8.3)	48.8
Total provision for income taxes	**45.5**	53.4	64.7
Net income	**$ 254.4**	$ 220.7	$ 205.4
Net income per common share:			
Basic	**$ 2.19**	$ 1.74	$ 1.49
Diluted	**$ 2.19**	$ 1.74	$ 1.49
Weighted-average number of common shares outstanding:			
Basic	**116,306,640**	126,609,326	138,018,424
Diluted	**116,310,204**	126,613,585	138,023,981
Cash dividends declared per common share	**$ 1.70**	$ 0.34	$ 0.28

See accompanying notes.

Berkshire Hathaway Energy Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 3,738,954	$ 257,866
Total	$ 3,738,954	$ 257,866
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.

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 Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. At December 31, 2014, PPW Holdings LLC owed PacifiCorp $134,718,814 and Pacific Minerals, Inc. owed PPW Holdings LLC $1,465,478 under this arrangement.

For further information on the following financial statements, refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2014 (File No. 001-14881) at www.sec.gov. PacifiCorp is included in the following financial statements as a consolidated subsidiary of BHE.

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

	As of December 31,	
	2014	**2013**
ASSETS		
Current assets:		
Cash and cash equivalents	$ 617	$ 1,175
Trade receivables, net	1,837	1,769
Income taxes receivable	1,156	44
Inventories	826	853
Other current assets	1,507	1,061
Total current assets	5,943	4,902
Property, plant and equipment, net	59,248	50,119
Goodwill	9,343	7,527
Regulatory assets	4,000	3,322
Investments and restricted cash and investments	2,803	3,236
Other assets	967	894
Total assets	$ 82,304	$ 70,000

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

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

	As of December 31,	
	2014	**2013**
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 1,991	$ 1,636
Accrued interest	454	431
Accrued property, income and other taxes	366	362
Accrued employee expenses	255	228
Short-term debt	1,445	232
Current portion of long-term debt	1,232	1,188
Other current liabilities	1,369	887
Total current liabilities	7,112	4,964
Regulatory liabilities	2,669	2,498
BHE senior debt	7,860	6,366
BHE junior subordinated debentures	3,794	2,594
Subsidiary debt	25,763	21,864
Deferred income taxes	11,802	10,158
Other long-term liabilities	2,731	2,740
Total liabilities	61,731	51,184
Commitments and contingencies (Note 16)		
Equity:		
BHE shareholders' equity:		
Common stock - 115 shares authorized, no par value, 77 shares issued and outstanding	—	—
Additional paid-in capital	6,423	6,390
Retained earnings	14,513	12,418
Accumulated other comprehensive loss, net	(494)	(97)
Total BHE shareholders' equity	20,442	18,711
Noncontrolling interests	131	105
Total equity	20,573	18,816
Total liabilities and equity	$ 82,304	$ 70,000

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

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

	Years Ended December 31,		
	2014	**2013**	**2012**
Operating revenue:			
Energy	$ 15,182	$ 10,826	$ 10,236
Real estate	2,144	1,809	1,312
Total operating revenue	17,326	12,635	11,548
Operating costs and expenses:			
Energy:			
Cost of sales	5,732	3,799	3,517
Operating expense	3,501	2,794	2,778
Depreciation and amortization	2,028	1,527	1,436
Real estate	2,019	1,680	1,250
Total operating costs and expenses	13,280	9,800	8,981
Operating income	4,046	2,835	2,567
Other income (expense):			
Interest expense	(1,711)	(1,222)	(1,176)
Capitalized interest	89	84	54
Allowance for equity funds	98	78	74
Other, net	80	66	56
Total other income (expense)	(1,444)	(994)	(992)
Income before income tax expense and equity income (loss)	2,602	1,841	1,575
Income tax expense	589	130	148
Equity income (loss)	109	(35)	68
Net income	2,122	1,676	1,495
Net income attributable to noncontrolling interests	27	40	23
Net income attributable to BHE shareholders	$ 2,095	$ 1,636	$ 1,472

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

MHC Inc.
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 116,352	$ -
Total	$ 116,352	$ -
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, 2014 (File No. 333-90553) at www.sec.gov.

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

	As of December 31,	
	2014	**2013**
ASSETS		
Utility plant, net:		
Electric	$ 13,426	$ 11,936
Gas	1,432	1,365
Gross utility plant in service	14,858	13,301
Accumulated depreciation and amortization	(4,954)	(4,710)
Utility plant in service, net	9,904	8,591
Construction work in progress	606	737
Total utility plant, net	10,510	9,328
Current assets:		
Cash and cash equivalents	30	194
Receivables, net	435	457
Income taxes receivable	303	46
Inventories	185	229
Other	87	65
Total current assets	1,040	991
Other assets:		
Goodwill	1,270	1,270
Regulatory assets	908	748
Investments and nonregulated property, net	651	625
Receivable from affiliate	274	261
Other	164	203
Total other assets	3,267	3,107
Total assets	$ 14,817	$ 13,426
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MHC common shareholder's equity	$ 5,679	$ 5,269
Long-term debt, excluding current portion	3,630	3,202
Total capitalization	9,309	8,471
Current liabilities:		
Short-term debt	50	—
Current portion of long-term debt	426	350
Note payable to affiliate	136	135
Accounts payable	392	369
Taxes accrued	128	118
Interest accrued	40	37
Other	131	97
Total current liabilities	1,303	1,106
Other liabilities:		
Deferred income taxes	2,657	2,290
Asset retirement obligations	432	430
Regulatory liabilities	837	875
Other	279	254
Total other liabilities	4,205	3,849
Total capitalization and liabilities	$ 14,817	$ 13,426

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,		
	2014	**2013**	**2012**
Operating revenue:			
Regulated electric	$ 1,817	$ 1,762	$ 1,694
Regulated gas	996	824	659
Nonregulated	949	827	894
Total operating revenue	3,762	3,413	3,247
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	532	517	458
Cost of gas sold	720	558	424
Other operating expenses	477	435	427
Maintenance	222	224	220
Depreciation and amortization	351	403	392
Property and other taxes	123	119	115
Total regulated operating costs and expenses	2,425	2,256	2,036
Nonregulated:			
Cost of sales	881	764	807
Other	33	36	35
Total nonregulated operating costs and expenses	914	800	842
Total operating expenses	3,339	3,056	2,878
Operating income	423	357	369
Non-operating income:			
Interest and dividend income	1	1	1
Allowance for equity funds	39	19	14
Other, net	17	21	14
Total non-operating income	57	41	29
Fixed charges:			
Interest on long-term debt	174	151	142
Other interest expense	1	1	3
Allowance for borrowed funds	(16)	(7)	(5)
Total fixed charges	159	145	140
Income before income tax benefit	321	253	258
Income tax benefit	(101)	(101)	(98)
Net income	422	354	356
Net income attributable to noncontrolling interests	—	1	1
Net income attributable to MHC	$ 422	$ 353	$ 355

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

MidAmerican Energy Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA") [(a)]	$ 5,659,614	$ 2,318,734
Equipment transfer	335,467	-
Total	$ 5,995,081	$ 2,318,734
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 $1,799 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 equipment transfer amount in the table above reflects the replacement cost 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 $96,335.
- Services provided by MEC to Interwest Mining Company in the amount of $2,397.
- Services provided by MEC to Bridger Coal Company in the amount of $38,698.

For further information on the following financial statements, refer to MidAmerican Energy Company's Form 10-K for the year ended December 31, 2014 (File No. 333-15387) at www.sec.gov.

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS
(Amounts in millions)

	As of December 31,	
	2014	**2013**
ASSETS		
Utility plant, net:		
Electric	$ 13,426	$ 11,936
Gas	1,432	1,365
Gross utility plant in service	14,858	13,301
Accumulated depreciation and amortization	(4,954)	(4,710)
Utility plant in service, net	9,904	8,591
Construction work in progress	606	737
Total utility plant, net	10,510	9,328
Current assets:		
Cash and cash equivalents	29	194
Receivables, net	433	454
Income taxes receivable	307	50
Inventories	185	229
Other	87	64
Total current assets	1,041	991
Other assets:		
Regulatory assets	908	748
Investments and nonregulated property, net	634	598
Other	164	204
Total other assets	1,706	1,550
Total assets	$ 13,257	$ 11,869
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MidAmerican Energy common shareholder's equity	$ 4,250	$ 3,845
Long-term debt, excluding current portion	3,630	3,202
Total capitalization	7,880	7,047
Current liabilities:		
Short-term debt	50	—
Current portion of long-term debt	426	350
Accounts payable	392	368
Taxes accrued	128	118
Interest accrued	40	37
Other	131	97
Total current liabilities	1,167	970
Other liabilities:		
Deferred income taxes	2,663	2,294
Asset retirement obligations	432	430
Regulatory liabilities	837	875
Other	278	253
Total other liabilities	4,210	3,852
Total capitalization and liabilities	$ 13,257	$ 11,869

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

MIDAMERICAN ENERGY COMPANY
STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2014	**2013**	**2012**
Operating revenue:			
Regulated electric	$ 1,817	$ 1,762	$ 1,694
Regulated gas	996	824	659
Nonregulated	927	817	889
Total operating revenue	3,740	3,403	3,242
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	532	517	458
Cost of gas sold	720	558	424
Other operating expenses	477	435	427
Maintenance	222	224	220
Depreciation and amortization	351	403	392
Property and other taxes	123	119	115
Total regulated operating costs and expenses	2,425	2,256	2,036
Nonregulated:			
Cost of sales	863	764	807
Other	30	27	29
Total nonregulated operating costs and expenses	893	791	836
Total operating costs and expenses	3,318	3,047	2,872
Operating income	422	356	370
Non-operating income:			
Interest income	1	1	1
Allowance for equity funds	39	19	14
Other, net	9	15	9
Total non-operating income	49	35	24
Fixed charges:			
Interest on long-term debt	173	150	142
Other interest expense	1	1	1
Allowance for borrowed funds	(16)	(7)	(5)
Total fixed charges	158	144	138
Income before income tax benefit	313	247	256
Income tax benefit	(104)	(103)	(99)
Net income	417	350	355
Preferred dividends	—	1	1
Earnings on common stock	$ 417	$ 349	$ 354

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

Midwest Capital Group, Inc.
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 1,165
Total	$ -	$ 1,165
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, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 50,577
Total	$ -	$ 50,577
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, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Relocation services	$ 1,300,079	$ -
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	-	322,965
Total	$ 1,300,079	$ 322,965

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.

Excluded from the table above are services provided by HomeServices of America, Inc. to Bridger Coal Company in the amount of $394,831.

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

Iowa Realty Co., Inc.
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 24,724
Total	$ -	$ 24,724
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 Berkshire Hathaway Energy Company, the parent company of Iowa Realty Co., Inc.

Kern River Gas Transmission Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Natural gas transportation services [(a)]	$ 3,173,351	$ -
Equipment installation [(b)]	14,101	-
Administrative services under the Intercompany Administrative Services Agreement ("IASA") [(c)]	148,029	563,688
Total	$ 3,335,481	$ 563,688

Basis of pricing	(a)	(b)	(c)	(c)
Cost of service	(a)	(b)	(c)	(c)
The margin of charges over costs	(a)	(b)	None	None
Assets allocable to the services	(a)	(b)	None	None
The overall rate of return on assets	(a)	(b)	None	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) Equipment installation costs were priced at the actual costs of material, labor, and outside services incurred by Kern River Gas Transmission Company.

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

Refer to Section V for discussion of an Agreement for the Mutual Exchange of Property Interests.

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, 2014 at www.ferc.gov.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

Comparative Balance Sheet (Assets and Other Debits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	2,820,261,484	2,810,712,592
3	Construction Work in Progress (107)	200-201	3,910,408	638,441
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	2,824,171,892	2,811,351,033
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,132,272,576	1,052,478,285
6	Net Utility Plant (Total of line 4 less 5)		1,691,899,316	1,758,872,748
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)		1,691,899,316	1,758,872,748
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)		35,744,238	44,750,341
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)		35,744,238	44,750,341
31	**CURRENT AND ACCRUED ASSETS**			
32	Cash (131)		0	0
33	Special Deposits (132-134)		1,603,985	1,358,163
34	Working Funds (135)		0	0
35	Temporary Cash Investments (136)	222-223	26,081,436	9,750,125
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		25,756,269	25,067,863
38	Other Accounts Receivable (143)		232,608	22,535
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)		6,976,862	5,679,598
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

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

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		10,396,000	10,058,485
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	0	0
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
54	Prepayments (165)	230	1,302,799	1,715,040
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		23,775	0
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		0	0
59	Miscellaneous Current and Accrued Assets (174)		1,694,359	1,633,312
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		612,082	0
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		74,680,175	55,285,121
65	**DEFERRED DEBITS**			
66	Unamortized Debt Expense (181)		2,904,872	5,036,923
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	76,020,598	86,004,087
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		335,577	331,277
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	2,115,986	0
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	119,998,084	127,810,147
79	Unrecovered Purchased Gas Costs (191)		0	0
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		201,375,117	219,182,434
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		2,003,698,846	2,078,090,644

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

Comparative Balance Sheet (Liabilities and Other Credits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	0	0
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	817,502,136	829,905,532
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	0	0
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	376,859	(1,005,864)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		817,878,995	828,899,668
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	466,705,994	548,119,994
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		85,339,992	81,414,000
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		381,366,002	466,705,994
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)		16,141	16,378
29	Accumulated Provision for Pensions and Benefits (228.3)		455,000	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

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

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		471,141	16,378
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Current Portion of Long-Term Debt		85,339,992	81,414,000
38	Notes Payable (231)		0	0
39	Accounts Payable (232)		6,536,526	3,274,509
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		844,606	637,954
42	Customer Deposits (235)		33,202,581	41,893,115
43	Taxes Accrued (236)	262-263	3,801,429	7,888,668
44	Interest Accrued (237)		91,365	991,451
45	Dividends Declared (238)		0	0
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		223,019	139,846
49	Miscellaneous Current and Accrued Liabilities (242)	268	3,583,388	3,280,312
50	Obligations Under Capital Leases-Current (243)		0	0
51	Derivative Instrument Liabilities (244)		0	0
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
53	Derivative Instrument Liabilities - Hedges (245)		0	1,690,157
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		133,622,906	141,210,012
56	**DEFERRED CREDITS**			
57	Customer Advances for Construction (252)		0	1,284,507
58	Accumulated Deferred Investment Tax Credits (255)		0	0
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	0	0
61	Other Regulatory Liabilities (254)	278	159,699,530	136,288,353
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		485,998,797	478,396,697
65	Accumulated Deferred Income Taxes - Other (283)		24,661,475	25,289,035
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		670,359,802	641,258,592
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		2,003,698,846	2,078,090,644

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

Statement of Income

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

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

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	**UTILITY OPERATING INCOME**					
2	Gas Operating Revenues (400)	300-301	354,256,145	359,056,563	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	46,903,768	38,717,314	0	0
5	Maintenance Expenses (402)	317-325	1,451,976	1,451,227	0	0
6	Depreciation Expense (403)	336-338	82,598,602	81,657,465	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	3,258,517	3,170,457	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)		52,458,250	49,670,035	0	0
13	(Less) Regulatory Credits (407.4)		18,393,253	18,454,213	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	16,240,434	17,325,531	0	0
15	Income Taxes-Federal (409.1)	262-263	34,130,817	40,155,232	0	0
16	Income Taxes-Other (409.1)	262-263	5,665,165	6,942,534	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	88,824,471	107,195,057	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	74,883,226	96,909,134	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		238,255,521	230,921,505	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		116,000,624	128,135,058	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

Statement of Income(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		116,000,624	128,135,058	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)		892,689	10,787	0	0
38	Allowance for Other Funds Used During Construction (419.1)		79,483	110,248	0	0
39	Miscellaneous Nonoperating Income (421)		264,029	386,806	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		1,236,201	507,841	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	50,628	48,087	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)		25,612	43,175	0	0
49	Other Deductions (426.5)		3,175	3,247	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	79,415	94,509	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	102,534	141,599	0	0
54	Income Taxes-Other (409.2)	262-263	16,320	22,286	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	51,627	706,617	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	47,513	687,354	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)		122,968	183,148	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,033,818	230,184	0	0
61	**INTEREST CHARGES**					
62	Interest on Long-Term Debt (427)		28,261,048	32,735,221	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	2,132,051	2,477,870	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	1,074,107	835,266	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		29,368	43,669	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		31,437,838	36,004,688	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		85,596,604	92,360,554	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)		85,596,604	92,360,554	0	0

MEHC Insurance Services Ltd.
Affiliated Transactions
For the Year Ended December 31, 2014

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

(a) At December 31, 2014, PacifiCorp had claims receivable of $1,899,950, reflecting $69,075 of claims made and $- of payments received during the year ended December 31, 2014. The policy coverage period expired on March 20, 2011 and was not renewed.

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

Northern Natural Gas Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 2,320	$ 426,990
Total	$ 2,320	$ 426,990
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.

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, 2014 at www.ferc.gov.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

Comparative Balance Sheet (Assets and Other Debits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	3,681,036,431	3,484,949,717
3	Construction Work in Progress (107)	200-201	50,283,779	45,520,166
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,731,320,210	3,530,469,883
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,254,423,493	1,253,886,542
6	Net Utility Plant (Total of line 4 less 5)		2,476,896,717	2,276,583,341
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)		2,476,896,717	2,276,583,341
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	9,544,952	(5,813,768)
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)		36,576,077	36,840,752
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)		36,576,077	36,840,752
31	**CURRENT AND ACCRUED ASSETS**			
32	Cash (131)		(11,735,257)	(10,113,462)
33	Special Deposits (132-134)		1,935,010	3,082,975
34	Working Funds (135)		24,400	24,400
35	Temporary Cash Investments (136)	222-223	58,611,862	132,791,780
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		70,585,634	66,203,438
38	Other Accounts Receivable (143)		2,835,039	7,517,817
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0
40	Notes Receivable from Associated Companies (145)		175,000,000	230,000,000
41	Accounts Receivable from Associated Companies (146)		37,168,479	7,909,065
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

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

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		26,252,771	24,793,032
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	0	0
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
54	Prepayments (165)	230	4,002,590	4,317,470
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	0
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		0	0
59	Miscellaneous Current and Accrued Assets (174)		18,817,756	29,369,569
60	Derivative Instrument Assets (175)		1,783,788	2,936
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		1,017,207	107,371
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		386,299,279	496,006,391
65	**DEFERRED DEBITS**			
66	Unamortized Debt Expense (181)		4,886,035	5,385,207
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	148,148,622	146,335,720
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		38,820	38,820
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	5,243,646	5,579,808
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	154,505,416	186,031,895
79	Unrecovered Purchased Gas Costs (191)		0	0
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		312,822,539	343,371,450
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		3,291,780,492	3,216,629,094

80

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

Comparative Balance Sheet (Liabilities and Other Credits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	1,002	1,002
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	981,867,972	981,867,972
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	347,716,981	378,518,263
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	496,042	(247,925)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,330,081,997	1,360,139,312
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	564,629	599,789
23	(Less) Current Portion of Long-Term Debt		99,994,381	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		799,440,990	899,400,211
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)		148,656	123,566
29	Accumulated Provision for Pensions and Benefits (228.3)		4,512,551	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

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

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		59,712,761	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		31,283,936	35,395,587
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		95,657,904	35,519,153
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Current Portion of Long-Term Debt		99,994,381	0
38	Notes Payable (231)		0	0
39	Accounts Payable (232)		64,846,299	32,701,386
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		840,979	1,802,420
42	Customer Deposits (235)		17,805,900	17,122,337
43	Taxes Accrued (236)	262-263	46,077,705	49,741,700
44	Interest Accrued (237)		13,113,888	13,113,888
45	Dividends Declared (238)		0	0
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		1,003,475	973,833
49	Miscellaneous Current and Accrued Liabilities (242)	268	30,401,471	37,214,518
50	Obligations Under Capital Leases-Current (243)		0	0
51	Derivative Instrument Liabilities (244)		70,537,233	69,341,168
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		59,712,761	0
53	Derivative Instrument Liabilities - Hedges (245)		194,667	518,507
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		285,103,237	222,529,757
56	**DEFERRED CREDITS**			
57	Customer Advances for Construction (252)		3,920,777	3,687,894
58	Accumulated Deferred Investment Tax Credits (255)		0	0
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	159,477	0
61	Other Regulatory Liabilities (254)	278	34,346,470	25,965,170
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		674,248,159	602,916,623
65	Accumulated Deferred Income Taxes - Other (283)		68,821,481	66,470,974
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		781,496,364	699,040,661
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		3,291,780,492	3,216,629,094

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

Statement of Income

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

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

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	**UTILITY OPERATING INCOME**					
2	Gas Operating Revenues (400)	300-301	749,039,387	592,580,234	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	275,105,365	148,895,960	0	0
5	Maintenance Expenses (402)	317-325	75,546,001	56,353,022	0	0
6	Depreciation Expense (403)	336-338	58,969,962	57,449,747	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	9,757,632	7,207,066	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	52,638,789	52,683,283	0	0
15	Income Taxes-Federal (409.1)	262-263	10,305,714	27,707,020	0	0
16	Income Taxes-Other (409.1)	262-263	5,560,741	6,918,930	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	218,624,286	136,579,316	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	141,652,884	84,056,961	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	482,685	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)		564,855,606	410,220,068	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		184,183,781	182,360,166	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2014/Q4

Statement of Income(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		184,183,781	182,360,166	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)		2,204	843	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		80	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)		1,288,407	1,572,471	0	0
38	Allowance for Other Funds Used During Construction (419.1)		4,366,451	1,396,855	0	0
39	Miscellaneous Nonoperating Income (421)		10,694,646	18,294,993	0	0
40	Gain on Disposition of Property (421.1)		0	6,318	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		16,347,220	21,269,794	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		10,474	45,974	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	566,273	511,082	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		0	2,252	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		49,551	73,429	0	0
49	Other Deductions (426.5)		48,489	105,457	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	674,787	738,194	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	(17,587,309)	(15,737,665)	0	0
54	Income Taxes-Other (409.2)	262-263	(3,911,540)	(3,505,812)	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	64,716,700	73,287,143	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	36,969,289	45,876,173	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)		6,248,562	8,167,493	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		9,423,871	12,364,107	0	0
61	**INTEREST CHARGES**					
62	Interest on Long-Term Debt (427)		44,075,000	44,075,000	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	358,576	341,541	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	94,324	38,624	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		1,194,966	401,726	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		43,332,934	44,053,439	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		150,274,718	150,670,834	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)		150,274,718	150,670,834	0	0

NV Energy, Inc.
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 39,304	$ 1,225,925
Total	$ 39,304	$ 1,225,925
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.

For further information on the following financial statements, refer to NV Energy, Inc. and Subsidiaries Consolidated Financial Statements (Unaudited) for the year ended December 31, 2014 at www.berkshirehathawayenergyco.com.

NV ENERGY, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Unaudited)
(Amounts in millions, except share data)

	As of December 31,	
	2014	**2013**
ASSETS		
Current assets:		
Cash and cash equivalents	$ 262	$ 287
Accounts receivable, net	349	383
Inventories	128	116
Regulatory assets	89	96
Deferred income taxes	178	189
Other current assets	52	52
Total current assets	1,058	1,123
Property, plant and equipment, net	9,643	9,544
Regulatory assets	1,510	1,471
Other assets	103	134
Total assets	$ 12,314	$ 12,272
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 294	$ 314
Accrued interest	78	79
Accrued property, income and other taxes	42	50
Regulatory liabilities	78	111
Current portion of long-term debt	265	217
Customer deposits	71	72
Other current liabilities	49	44
Total current liabilities	877	887
NV Energy long-term debt	315	315
Subsidiary long-term debt	4,511	4,755
Regulatory liabilities	589	555
Deferred income taxes	1,858	1,706
Other long-term liabilities	430	421
Total liabilities	8,580	8,639
Commitments and contingencies (Note 16)		
Equity:		
Common stock - 1,000 shares authorized, $.01 par value, 1 share issued and outstanding	—	—
Other paid-in capital	3,128	3,023
Retained earnings	610	619
Accumulated other comprehensive loss, net	(4)	(9)
Total equity	3,734	3,633
Total liabilities and equity	$ 12,314	$ 12,272

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

NV ENERGY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited)
(Amounts in millions)

	Years Ended December 31,	
	2014	**2013**
Operating revenue:		
Regulated electric	$ 3,116	$ 2,840
Regulated natural gas	125	121
Total operating revenue	3,241	2,961
Operating costs and expenses:		
Cost of fuel, energy and capacity	1,437	1,127
Natural gas purchased for resale	76	72
Operating and maintenance	568	659
Depreciation and amortization	379	400
Property and other taxes	68	64
Merger-related	—	81
Total operating costs and expenses	2,528	2,403
Operating income	713	558
Other income (expense):		
Interest expense	(292)	(302)
Allowance for borrowed funds	3	8
Allowance for equity funds	4	10
Other, net	35	(5)
Total other income (expense)	(250)	(289)
Income before income tax expense	463	269
Income tax expense	167	107
Net income	$ 296	$ 162

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

Nevada Power Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Wholesale energy purchases	$ 2,114,287	$ -
Transmission line losses	(112,680)	9,408
Electricity transmission services	210,638	39,212
Transmission ancillary services	63,292	5,348
Operations and maintenance on Harry Allen substation [(a)]	108,777	-
Wholesale energy sales	-	4,542,803
Interest income	-	4,092
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	-	157,647
Total	$ 2,384,314	$ 4,758,510
Basis of pricing	(b)	(b) (c)
Cost of service	(b)	(b) (c)
The margin of charges over costs	(b)	(b) N/A
Assets allocable to the services	(b)	(b) N/A
The overall rate of return on assets	(b)	(b) N/A

(a) In previous years, PacifiCorp paid Nevada Power Company ("Nevada Power") for the construction of transmission assets to be used by PacifiCorp at Nevada Power's Harry Allen substation. These assets are owned by Nevada Power and are recorded in PacifiCorp's plant-in-service as intangible assets in the gross amount of $17,449,844 ($13,253,377 net of accumulated depreciation) as of December 31, 2014. PacifiCorp pays Nevada Power for its share of the costs to operate and maintain these assets.

(b) Wholesale energy purchases and sales are priced based on a negotiated rate capped by the selling entity's cost. Electricity transmission services and transmission ancillary services provided by Nevada Power are priced pursuant to Nevada Power's Open Access Transmission Tariff ("OATT"). Transmission line losses provided by Nevada Power are priced pursuant to a Nevada Power OATT schedule. Electricity transmission services provided by PacifiCorp are priced based on a formula rate on file with the Federal Energy Regulatory Commission ("FERC"). Transmission line losses and transmission ancillary services provided by PacifiCorp are priced pursuant to PacifiCorp's OATT Schedules. Operations and maintenance costs are ultimately based on PacifiCorp's share of actual operations and maintenance costs incurred. Interest income is priced based on rates on file with the FERC.

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

For further information on the following financial statements, refer to Nevada Power Company's Form 10-K for the year ended December 31, 2014 (File No. 000-52378) at www.sec.gov.

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

	As of December 31,	
	2014	**2013**
ASSETS		
Current assets:		
Cash and cash equivalents	$ 220	$ 126
Accounts receivable, net	243	227
Inventories	88	73
Regulatory assets	57	81
Deferred income taxes	145	152
Other current assets	32	39
Total current assets	785	698
Property, plant and equipment, net	7,003	6,992
Regulatory assets	1,069	1,057
Other assets	78	88
Total assets	$ 8,935	$ 8,835
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	$ 212	$ 240
Accrued interest	60	61
Accrued property, income and other taxes	30	29
Regulatory liabilities	40	74
Current portion of long-term debt	264	22
Customer deposits	55	58
Other current liabilities	36	22
Total current liabilities	697	506
Long-term debt	3,312	3,555
Regulatory liabilities	326	312
Deferred income taxes	1,414	1,298
Other long-term liabilities	298	274
Total liabilities	6,047	5,945
Commitments and contingencies (Note 16)		
Shareholder's equity:		
Common stock - $1.00 stated value, 1,000 shares authorized, issued and outstanding	—	—
Other paid-in capital	2,308	2,308
Retained earnings	583	586
Accumulated other comprehensive loss, net	(3)	(4)
Total shareholder's equity	2,888	2,890
Total liabilities and shareholder's equity	$ 8,935	$ 8,835

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,		
	2014	**2013**	**2012**
Operating revenue	$ 2,337	$ 2,092	$ 2,145
Operating costs and expenses:			
Cost of fuel, energy and capacity	1,076	835	813
Operating and maintenance	405	455	423
Depreciation and amortization	274	277	270
Property and other taxes	41	38	37
Merger-related	—	52	—
Total operating costs and expenses	1,796	1,657	1,543
Operating income	541	435	602
Other income (expense):			
Interest expense	(208)	(215)	(215)
Allowance for borrowed funds	1	6	5
Allowance for equity funds	1	8	7
Other, net	22	5	(3)
Total other income (expense)	(184)	(196)	(206)
Income before income tax expense	357	239	396
Income tax expense	130	94	138
Net income	$ 227	$ 145	$ 258

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

Sierra Pacific Power Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Wholesale energy purchases	$ 11,426	$ -
Transmission line losses	(36,367)	189
Electricity transmission services	106,125	1,852
Transmission ancillary services	14,288	77
Electricity transmission service over agreed-upon facilities	-	68,919
Reserve share	4,285	8,516
Wholesale energy sales	-	20,125
Interest income	-	790
Operations and maintenance on Pavant substation	-	9,000
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	-	66,068
Total	$ 99,757	$ 175,536
Basis of pricing	(a)	(a) (b)
Cost of service	(a)	(a) (b)
The margin of charges over costs	(a)	(a) N/A
Assets allocable to the services	(a)	(a) N/A
The overall rate of return on assets	(a)	(a) N/A

(a) Wholesale energy purchases and sales are priced based on a negotiated rate capped by the selling entity's cost. Electricity transmission services and transmission ancillary services provided by Sierra Pacific Power Company ("Sierra Pacific") are priced pursuant to Sierra Pacific's Open Access Transmission Tariff ("OATT"). Reserve share is at standard pricing based on the Northwest Power Pool Reserve Sharing Agreement. Transmission line losses provided by Sierra Pacific are priced pursuant to a Sierra Pacific OATT schedule. Electricity transmission services over agreed-upon facilities are priced based on a rate schedule negotiated per the contract between PacifiCorp and Sierra Pacific. Electricity transmission services provided by PacifiCorp are priced based on a formula rate on file with the Federal Energy Regulatory Commission ("FERC"). Transmission line losses and transmission ancillary services provided by PacifiCorp are priced pursuant to PacifiCorp's OATT Schedules. Interest income is priced based on rates on file with the FERC. 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 FERC methodology.

(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.

For further information on the following financial statements, refer to Sierra Pacific Power Company's Form 10-K for the year ended December 31, 2014 (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,	
	2014	**2013**
ASSETS		
Current assets:		
Cash and cash equivalents	$ 22	$ 67
Accounts receivable, net	127	156
Inventories	40	43
Regulatory assets	32	15
Deferred income taxes	42	48
Other current assets	20	23
Total current assets	283	352
Property, plant and equipment, net	2,640	2,552
Regulatory assets	444	427
Other assets	21	38
Total assets	$ 3,388	$ 3,369
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	$ 127	$ 151
Accrued interest	15	15
Accrued property, income and other taxes	12	12
Regulatory liabilities	39	37
Current portion of long-term debt	1	1
Customer deposits	16	14
Other current liabilities	14	9
Total current liabilities	224	239
Long-term debt	1,199	1,199
Regulatory liabilities	262	243
Deferred income taxes	566	525
Other long-term liabilities	139	147
Total liabilities	2,390	2,353
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	—	—
Other paid-in capital	1,111	1,111
Accumulated deficit	(111)	(93)
Accumulated other comprehensive loss, net	(2)	(2)
Total shareholder's equity	998	1,016
Total liabilities and shareholder's equity	$ 3,388	$ 3,369

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,		
	2014	**2013**	**2012**
Operating revenue:			
Regulated electric	$ 779	$ 747	$ 726
Regulated natural gas	125	106	108
Total operating revenue	904	853	834
Operating costs and expenses:			
Cost of fuel, energy and capacity	361	292	263
Natural gas purchased for resale	76	56	62
Operating and maintenance	158	197	190
Depreciation and amortization	105	123	108
Property and other taxes	26	25	23
Merger-related	—	20	—
Total operating costs and expenses	726	713	646
Operating income	178	140	188
Other income (expense):			
Interest expense	(61)	(61)	(65)
Allowance for borrowed funds	2	1	2
Allowance for equity funds	3	2	3
Other, net	12	6	(4)
Total other income (expense)	(44)	(52)	(64)
Income before income tax expense	134	88	124
Income tax expense	47	33	40
Net income	$ 87	$ 55	$ 84

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

Northern Powergrid Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 23,779
Total	$ -	$ 23,779
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 Berkshire Hathaway Energy Company, the parent company of Northern Powergrid Holdings Company.

CalEnergy Philippines
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 3,441
Total	$ -	$ 3,441
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 Berkshire Hathaway Energy Company, the parent company of CalEnergy Philippines.

CE Casecnan Water and Energy Company, Inc.
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 146,951
Equipment transfer	-	161,914
Total	$ -	$ 308,865
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. The equipment transfer from PacifiCorp to CE Casecnan Water and Energy Company, Inc. was priced at the actual costs of material and labor incurred by PacifiCorp.

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect majority-owner of CE Casecnan Water and Energy Company, Inc.

BHE Renewables, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ 11,631	$ 197,365
Total	$ 11,631	$ 197,365
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.

Excluded from the table above are services provided by BHE Renewables, LLC to Interwest Mining Company in the amount of $1,409.

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

CalEnergy Generation Operating Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 163,146
Total	$ -	$ 163,146
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 Berkshire Hathaway Energy Company, the parent company of CalEnergy Generation Operating Company.

Cordova Energy Company LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 8,439
Total	$ -	$ 8,439
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 Berkshire Hathaway Energy Company, the parent company of Cordova Energy Company LLC.

Pinyon Pines Wind I, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 208
Total	$ -	$ 208
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 Berkshire Hathaway Energy Company, the parent company of Pinyon Pines Wind I, LLC.

Pinyon Pines Wind II, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 265
Total	$ -	$ 265
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 Berkshire Hathaway Energy Company, the parent company of Pinyon Pines Wind II, LLC.

Solar Star California XIX, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 5,357
Total	$ -	$ 5,357
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 Berkshire Hathaway Energy Company, the parent company of Solar Star California XIX, LLC.

Solar Star California XX, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 5,357
Total	$ -	$ 5,357
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 Berkshire Hathaway Energy Company, the parent company of Solar Star California XX, LLC.

Topaz Solar Farms LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 10,724
Total	$ -	$ 10,724
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 Berkshire Hathaway Energy Company, the parent company of Topaz Solar Farms LLC.

TX Jumbo Road Wind, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 5,588
Total	$ -	$ 5,588
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 Berkshire Hathaway Energy Company, the parent company of TX Jumbo Road Wind, LLC.

Wailuku Investment, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 603
Total	$ -	$ 603
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 Berkshire Hathaway Energy Company, the parent company of Wailuku Investment, LLC.

BHE U.S. Transmission, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 934,612
Total	$ -	$ 934,612
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 Berkshire Hathaway Energy Company, the parent company of BHE U.S. Transmission, LLC.

Electric Transmission Texas, LLC
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 22,738
Total	$ -	$ 22,738
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 Berkshire Hathaway Energy 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, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 331,413
Total	$ -	$ 331,413
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 Berkshire Hathaway Energy Company, the parent company of MidAmerican Central California Transco, LLC.

MEHC Canada Transmission GP Corporation
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 3,047,749
Total	$ -	$ 3,047,749
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 Berkshire Hathaway Energy Company, the parent company of MEHC Canada Transmission GP Corporation.

Metalogic Inspection Services Inc.
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	$ -	$ 15,255
Total	$ -	$ 15,255
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 Berkshire Hathaway Energy Company, the parent company of Metalogic Inspection Services Inc.

PPW Holdings LLC
Affiliate Transactions
For the Year Ended December 31, 2014

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

During the year ended December 31, 2014, PacifiCorp paid dividends of $725,000,000 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 Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. At December 31, 2014, PPW Holdings LLC owed PacifiCorp $134,718,814 and Pacific Minerals, Inc. owed PPW Holdings LLC $1,465,478 under this arrangement.

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2014
(Amounts in thousands)

ASSETS

Current assets:		
Accounts receivable, net	$	3,351
Amounts due from affiliates		286
Deferred income taxes		(24)
Total current assets		3,613
Property, plant and equipment, net		35,951
Investment in subsidiaries		7,766,933
Goodwill		1,126,641
Other assets		39,739
Total assets	$	8,972,877

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	$	20
Current portion of long-term debt and captial lease obligations		23,023
Total current liabilities		23,043
Long-term debt and capital lease obligations		12,928
Deferred income taxes		436
Total liabilities		36,407
Equity:		
Common stock		-
Additional paid-in capital		6,217,086
Retained earnings		2,715,835
Accumulated other comprehensive income, net		3,549
Total equity		8,936,470
Total liabilities and equity	$	8,972,877

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2014
(Amounts in thousands)

Operating revenue	$ -
Operating costs and expenses:	
Energy costs	(27,051)
Operations and maintenance	(412)
Depreciation and amortization	19,702
Total operating costs and expenses	(7,761)
Operating income	7,761
Other income (expense):	
Interest expense	(7,349)
Interest income	2,593
Other	697,859
Total other income (expense)	693,103
Income before income tax expense	700,864
Income tax expense	816
Net income	700,048
Net income attributable to noncontrolling interests	162
Net income attributable to PPW Holdings LLC	$ 699,886

PacifiCorp Foundation
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative support services	$ -	$ 210,174
Total	$ -	$ 210,174
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)

	12/31/2014
Assets:	
Cash	$ 101,488
Restricted investments:	
Cash and cash equivalents	256,825
Dividend receivable	8,752
Tax receivable	657
State Street investments	45,666,974
Total restricted investments	45,933,208
Total assets	46,034,696
Liabilities:	
Accounts payable	21,465
Grants payable	37,500
Total liabilities	58,965
Net assets	$ 45,975,731

PacifiCorp Foundation

Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2014
(in dollars)
(Unaudited - Internal Use Only)

	Year-to-Date
Revenue and contributions:	
Interest income	$ 209
Dividends	1,354,202
Realized gain/(loss) on sale of investment	1,376,449
Unrealized gain/(loss) on investment	(397,445)
Capital gains on partnership investments	79,158
Miscellaneous income: security litigation income	2,699
Total revenues/(losses) and contributions	2,415,272
Expenses:	
Grants:	
Health, welfare and social services	313,500
Education	307,500
Culture and arts	152,000
Civic and community betterment	116,000
Giving campaign match	300,000
Matching gift program	88,024
Small community capital projects	269,000
Rocky Mountain Power Foundation special grants	20,000
Pacific Power Foundation special grants	20,000
Global Days of Service	60,000
Other Community Pledge	-
Grants approved for future periods	(17,500)
Total grants	1,628,524
Administrative expenses	220,097
Investment management fees	51,647
Consulting fees	10,473
Taxes	83,691
Bank fees	2,019
Total expenses	1,996,451
Net assets increase (decrease)	418,821
Net assets beginning of period	45,556,910
Net assets end of period	$ 45,975,731

Energy West Mining Company
Intercompany Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Coal mining services	$ 47,447,164	$ -
Information technology and administrative support services	-	161,984
Information technology support services	217,570	-
Total	$ 47,664,734	$ 161,984
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. Costs incurred by Energy West on behalf of PacifiCorp are charged at direct cost. Labor is charged at Energy West's fully loaded cost plus administrative and general expense. Energy West ceased mining operations in early January 2015.

(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 $786,300.
- Premium expense for an excess loss insurance policy charged by Symetra Life Insurance Company to Energy West in the amount of $337,906.
- Services provided by MidAmerican Energy Company to Energy West in the amount of $96,335.

ENERGY WEST MINING COMPANY

BALANCE SHEET

December 31, 2014

(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	$	(129)
Accounts receivable, net		48
Amounts due from affiliates		9,651
Other current assets		125
Total current assets		9,695
Long-term notes receivable - affiliates		110,681
Total assets	$	120,376

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	$	1,335
Accrued employee expenses		8,026
Accrued property and other taxes		333
Total current liabilities		9,694
Pension and other post retirement obligations		110,681
Total liabilities		120,375
Equity:		
Common stock		-
Additional paid-in-capital		1
Total equity		1
Total liabilities and equity	$	120,376

Interwest Mining Company
Intercompany Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Administrative and financial support services	$ 777,745	$ -
Financial support services and employee benefits	-	729,835
Total	$ 777,745	$ 729,835
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. Costs incurred by Interwest Mining on behalf of PacifiCorp for financial support services are charged at direct cost. Labor is charged at Interwest Mining's fully loaded cost plus administrative and general expense.

(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 Company to Interwest Mining in the amount of $2,397.
- Services provided by BHE Renewables, LLC to Interwest Mining in the amount of $1,409.
- Management fees charged by Interwest Mining to Energy West Mining Company in the amount of $786,300 and to Pacific Minerals, Inc. ("PMI") in the amount of $1,043,696. 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 $3,516.

INTERWEST MINING COMPANY
BALANCE SHEET
December 31, 2014
(Amounts in thousands)

ASSETS

Current assets:		
Amounts due from affiliates	$	45
Total assets	$	45

LIABILITIES AND EQUITY

Current liabilities:		
Accrued employee expenses	$	26
Accrued property and other taxes		18
Total liabilities		44
Equity:		
Common stock		-
Additional paid-in-capital		1
Total equity		1
Total liabilities and equity	$	45

Fossil Rock Fuels, LLC
Intercompany Transactions
For the Year Ended December 31, 2014

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

During the year ended December 31, 2014, PacifiCorp made equity contributions to Fossil Rock Fuels, LLC in the amount of $2,060,000.

FOSSIL ROCK FUELS, LLC
BALANCE SHEET
December 31, 2014
(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	$	1,172
Total current assets		1,172
Property, plant and equipment, net		30,137
Total assets	$	31,309

LIABILITIES AND EQUITY

Equity:		
Common stock	$	-
Additional paid-in capital		31,323
Retained earnings		(14)
Total equity		31,309
Total liabilities and equity	$	31,309

FOSSIL ROCK FUELS, LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2014
(Amounts in thousands)

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

Pacific Minerals, Inc.
Intercompany Transactions
For the Year Ended December 31, 2014

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

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

The following items are excluded from the table above:

- Management fees in the amount of $1,043,696 that were charged by Interwest Mining Company to PMI, and then charged by PMI to Bridger Coal Company ("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, 2014, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of $7,172,044.

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 Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. At December 31, 2014, Pacific Minerals, Inc. owed PPW Holdings LLC $1,465,478 under this arrangement.

PACIFIC MINERALS, INC.

BALANCE SHEET

December 31, 2014

(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	$	8,454
Amounts due from affiliates		6,146
Other current assets		234
Total current assets		14,834
Investment in unconsolidated subsidiaries		192,438
Other assets		1,435
Total assets	$	208,707

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	$	(2)
Amounts due to affiliates		1,512
Accrued employee expenses		3,083
Accrued property and other taxes		132
Total current liabilities		4,725
Deferred income taxes		20,512
Total liabilities		25,237
Equity:		
Common stock		-
Additional paid-in capital		47,960
Retained earnings		135,510
Total equity		183,470
Total liabilities and equity	$	208,707

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2014
(Amounts in thousands)

Operating revenue	$ -
Operating costs and expenses:	
Taxes other than income taxes	39
Operating loss	(39)
Other income (expense):	
Interest expense	(1)
Interest income	4
Other	21,629
Total other income (expense)	21,632
Income before income tax expense	21,593
Income tax expense	7,445
Net income	$ 14,148

Bridger Coal Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Coal purchases [(a)]	$ 136,492,800	$ -
Support services [(b)]	4,780	-
Information technology and administrative support services	-	857,074
Total	$ 136,497,580	$ 857,074
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, 2014 and is PacifiCorp's 66.67% share equal to its ownership interest in Bridger Coal. Refer also to (c) below.

(b) Includes $1,593 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, 2014, Bridger Coal made equity distributions to Pacific Minerals, Inc. ("PMI") and PMI made equity contributions to Bridger Coal for a net distribution of $7,172,044.

The following items are excluded from the table above:

- Management fees in the amount of $1,043,696 that were 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 $38,698.
- Services provided by HomeServices of America, Inc. to Bridger Coal in the amount of $394,831.
- 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.

Currency: USD
No specific Ledger requested

	2014	2013
CURRENT ASSETS		
Cash and Temp Investments	6,436,796	1,630,623
Accounts Receivable Trade	8,478,636	9,324,706
Accounts Receivable Interco	18,469,397	21,941,406
Coal Inventory	70,640,072	41,992,910
Materials and Supplies Inventory	19,593,802	18,107,332
Prepaids and Other Current Assets	18,054	0
Total Current Assets	123,636,757	92,996,976
PROPERTY, PLANT AND EQUIPMENT		
Land	6,211	6,211
Land Improvements	12,207,676	12,207,676
Mine Developement	18,332,031	17,791,655
Buildings and Improvements	44,036,865	43,314,142
Capitalized Interest	410,400	410,400
Haul Roads	15,390,873	15,390,873
Mining Equipment	209,981,154	203,642,512
Vehicles	141,057,610	136,098,935
Office Furniture & Equip	444,451	552,373
Computer H & S	4,051,114	3,962,380
Other Equipment	12,177,352	13,567,663
Mineral Rights	14,549,834	14,090,624
ARO	141,554,250	121,986,376
Non-Utility Property	177,017	176,074
Total Property, Plant and Equipment	614,376,837	583,197,893
Less: Accumulated Depreciation/Depletion	330,072,162	305,746,917
Construction in Progress	9,626,288	13,436,129
Net Property, Plant and Equipment	293,930,963	290,887,104
OTHER NON-CURRENT ASSETS		
Deferred Longwall	1,674,177	656,565
Reclamation Trust Fund	66,976,976	66,886,081
Total Other Non-Current Assets	68,651,153	67,542,646
TOTAL - ASSETS	486,218,873	451,426,726

Currency: USD
No specific Ledger requested

	2014	2013
CURRENT LIABILITIES		
Accounts Payable - Trade	9,772,626	16,207,541
Accounts Payable - Interco	4,026,770	3,657,783
Accrued Royalties	1,945,333	1,828,396
Accrued Payroll	233,213	219,284
Accrued Production Taxes	12,656,942	12,315,873
Accrued Property and Sales Tax	1,106,596	1,352,094
Total Current Liabilities	29,741,480	35,580,972
LONG-TERM LIABILITIES		
Accrued Pre Jan 1988 Reclamation	0	0
Accrued Post Jan 1988 Reclamation	0	0
Earnings on Reclamation Trust Fund	0	0
ARO Regulatory Liability Unrealized G/L	11,116,454	11,394,869
ARO Regulatory Liability	28,413,891	22,782,752
ARO Liability	123,883,988	109,588,982
Production Taxes	4,406,669	5,107,631
Coal Lease Bonus	0	0
Total Long-Term Liabilities	167,821,001	148,874,234
Total Liabilities	197,562,482	184,455,206
JOINT VENTURE CAPITAL		
Pacific Minerals, Inc.	192,437,594	177,981,013
Idaho Energy Resources	96,218,797	88,990,507
Total Joint Venture Capital	288,656,391	266,971,520
TOTAL - LIABILITIES/CAPITAL	486,218,873	451,426,726

M GL BOOK
Brider Coal Company Statement of Income
Current Period: DEC-14

Currency: USD
CO=03 (Bridger Coal Company)

	One Month Ended		Year to Date	
	DEC-14	DEC-13	DEC-14	DEC-13
REVENUE:				
Coal Sales	25,435,858	27,970,829	237,443,699	237,735,757
Interest Revenue	0	0	0	0
Other Revenue	37,207	80,857	(553,379)	(909,251)
Total Revenue	25,473,065	28,051,686	236,890,320	236,826,506
EXPENSES:				
Overburden Removal	1,552,561	1,041,032	24,830,005	9,428,316
Reclamation	1,277,346	992,886	12,581,995	10,796,838
Coal Production - Surface	998,246	481,976	14,739,328	5,852,797
Coal Production Underground	12,977,294	13,923,056	77,246,481	106,027,488
Other Cost of Mining	536,680	117,671	4,119,840	220,743
Depreciation & Amortization	2,884,151	2,625,978	28,599,462	30,198,750
Royalties	2,070,333	1,962,388	19,854,594	18,530,853
Taxes	2,148,620	2,474,580	21,215,078	23,865,286
Administrative	91,500	99,000	1,260,600	1,179,600
Interest	0	0	0	0
Total Expenses	24,536,732	23,718,567	204,447,382	206,100,670
NET INCOME	936,333	4,333,119	32,442,938	30,725,836

Trapper Mining Inc.
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Coal purchases [(a)]	$ 9,453,439	$ -
Board of directors fees and associated board meeting costs[(b)]	-	3,285
Total	$ 9,453,439	$ 3,285
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, 2014. 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 $3,516 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, 2014, Trapper Mining Inc. paid a dividend of $94,048 to PacifiCorp.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2014
(Unaudited)

Assets:		
Current Assets:		
Cash & Cash Equivalents	$	14,781,811
Accounts Receivable		3,381,231
Inventories		7,941,834
Prepaid and Other Current Assets		485,177
Current Reclamation Receivable from Buyers		310,237
Total Current Assets	$	26,900,290
Property Plant and Equipment before FAS 143:		
Lands and Leases	$	18,350,717
Development Costs		2,834,815
Equipment and Facilities		118,987,034
Total Property Plant and Equipment (Cost)	$	140,172,566
Less Depreciation and Amortization		(105,526,918)
Total Property Plant and Equipment (Net)	$	34,645,648
FAS 143 Property Plant and Equipment (Net) . . .		7,122,208
Grand Total Property Plant and Equipment (Net)	$	41,767,856
Reclamation Receivable from Buyers		16,495,855
Acquired GE Royalty - Net		0
Restricted Funds - Black Lung		500,000
Deferred Loan Fees - Net		24,021
Advance Royalty - State 206-13		30,000
Total Assets	**$**	**85,718,022**
Liabilities and Members' Equity:		
Current Liabilities:		
Accounts Payable	$	1,695,956
Accrued Payroll Expenses		3,028,936
Accrued Production Taxes		1,558,390
Accrued Royalties		361,771
Deferred Reclamation Revenue		0
Current Asset Retirement Liability		310,237
Current Portion Long-Term Debt		2,195,647
Total Current Liabilities	$	9,150,937
Long-Term Debt		1,399,526
Asset Retirement Liability		23,618,063
Black Lung Liability		176,669
Total Liabilities	$	34,345,195
Members' Equity		
Paid in Capital @ 1/1/98	$	20,324,925
Patronage Equity - Prior Year		26,330,539
Non-Patronage Equity - Prior Year		2,716,596
Patronage Equity - Current Year		2,094,231
Non-Patronage Equity - Current Year		(93,464)
Total Members' Equity	$	51,372,827
Total Liabilities and Members' Equity	**$**	**85,718,022**

TRAPPER MINING INC
CONSOLIDATED NET INCOME
AS OF: DECEMBER 31, 2014

		NET INCOME FOR THE MONTH	NET INCOME YEAR TO DATE
TRAPPER MINING		$ (2,691,037.41)	2,905,621.63
WILLIAMS FORK MINING		(8.15)	(1,179.16)
WILLIAMS FORK LAND		(245,494.87)	(902,225.19)
NET INCOME (LOSS) BEFORE TAX		$ (2,936,540.43)	$ 2,002,217.28
CURRENT TAX PROVISION		(1,450.00)	(1,450.00)
TOTAL TAX PROVISION		(1,450.00)	(1,450.00)
NET INCOME (LOSS) AFTER TAX		$ (2,937,990.43)	2,000,767.28
SALT RIVER	32.10%	(75,533.08)	(30,001.91)
TRI-STATE	26.57%	(62,520.69)	(24,833.36)
PACIFICORP	21.40%	(50,355.39)	(20,001.27)
PLATTE RIVER	19.93%	(46,896.40)	(18,627.36)
TOTAL NONPATRONAGE INCOME (LOSS)		(235,305.56)	(93,463.90)
SALT RIVER	32.10%	(867,561.84)	672,248.21
TRI-STATE	26.57%	(718,103.37)	556,437.23
PACIFICORP	21.40%	(578,374.56)	448,165.47
PLATTE RIVER	19.93%	(538,645.10)	417,380.27
TOTAL PATRONAGE INCOME (LOSS)		(2,702,684.87)	2,094,231.18
TOTAL INCOME (LOSS)		(2,937,990.43)	2,000,767.28

TRAPPER MINING INC
CONSOLIDATED PATRONAGE & NONPATRONAGE INCOME ALLOCATION
AS OF: DECEMBER 31, 2014

		NET INCOME $ FOR THE MONTH	NET INCOME YEAR TO DATE
TRAPPER PATRONAGE INCOME		(2,457,190.00)	
TRAPPER NONPATRON INCOME		(235,297.41)	
TOTAL TRAPPER INCOME		(2,692,487.41)	
WFMC NONPATRONAGE INCOME		(8.15)	
WFLC PATRONAGE INCOME		(245,494.87)	
TOTAL CONSOLIDATED INCOME		(2,937,990.43)	
SALT RIVER	32.10%	(788,757.98)	961,862.50
TRI-STATE	26.57%	(652,875.39)	796,158.46
PACIFICORP	21.40%	(525,838.66)	641,241.66
PLATTE RIVER	19.93%	(489,717.97)	597,193.75
TOTAL TRAPPER PATRONAGE		(2,457,190.00)	2,996,456.37
SALT RIVER	32.10%	(75,530.47)	(29,623.40)
TRI-STATE	26.57%	(62,518.53)	(24,520.06)
PACIFICORP	21.40%	(50,353.64)	(19,748.93)
PLATTE RIVER	19.93%	(46,894.77)	(18,392.35)
TOTAL TRAPPER NONPATRON		(235,297.41)	(92,284.74)
TOTAL TRAPPER INCOME		(2,692,487.41)	2,904,171.63
SALT RIVER	32.10%	(2.61)	(378.51)
TRI-STATE	26.57%	(2.16)	(313.30)
PACIFICORP	21.40%	(1.75)	(252.34)
PLATTE RIVER	19.93%	(1.63)	(235.01)
TOTAL WFMC NONPATRONAGE		(8.15)	(1,179.16)
SALT RIVER	32.10%	(78,803.86)	(289,614.29)
TRI-STATE	26.57%	(65,227.98)	(239,721.23)
PACIFICORP	21.40%	(52,535.90)	(193,076.19)
PLATTE RIVER	19.93%	(48,927.13)	(179,813.48)
TOTAL WFLC PATRONAGE		(245,494.87)	(902,225.19)

Huntington Cleveland Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Annual assessment fees	$ 528,309	$ -
Operation and inspection services	1,236	-
Total	$ 529,545	$ -
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, 2014, PacifiCorp's plant-in-service included the following assets related to Huntington Cleveland Irrigation Company: $22,075,411 ($17,512,043 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.

EXHIBIT A

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2014 AND 2013

	TOTAL ALL FUNDS	
	2014	2013
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 476,303	$ 422,463
Restricted cash and cash equivalents	486,024	225,170
Accounts receivable:		
Shareholder assessments	5,839	19,296
Other	4,259	3,803
Contracts receivable:		
BOR - Restricted	64,172	
NRCS - Restricted	26,095	57,803
Prepaid Insurance	3,158	1,440
Total current assets	$ 1,065,850	$ 729,975
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	13,737
Office equipment	5,840	4,105
Other equipment	4,759	872
Diversion structures	55,000	55,000
Storage facilities improvements	4,462,411	4,442,196
Irrigation System	55,787,080	
Construction in progress		
Salinity project		54,354,070
Accumulated depreciation	(3,154,519)	(2,533,140)
Total noncurrent assets	$ 60,429,207	$ 59,591,739
Total assets	$ 61,495,057	$ 60,321,714

"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, 2014 AND 2013

	TOTAL ALL FUNDS	
	2014	2013
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 655,319	$ 615,955
Payroll taxes payable	4,284	4,527
Accrued interest payable	3,265	2,599
Current portion of long-term liabilities	294,781	302,629
Total current liabilities	$ 957,649	$ 925,710
LONG-TERM LIABILITIES:		
Notes payable	$ 3,096,258	$ 2,828,318
Total long-term liabilities	$ 3,096,258	$ 2,828,318
Total liabilities	$ 4,053,907	$ 3,754,028
NET ASSETS:		
Unrestricted:	$ 5,654,474	$ 5,377,089
Temporarily Restricted - Salinity Project	51,786,676	51,190,597
Total net assets	$ 57,441,150	$ 56,567,686
Total liabilities and net assets	$ 61,495,057	$ 60,321,714

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

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014			2013		
	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2014	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2013
Charges for Services:						
A Water Assessment	$ 82,018		$ 82,018	$ 83,330		$ 83,330
B Water Assessment	22,721		22,721	22,343		22,343
Municipal and Industry Assessment	577,375		577,375	500,480		500,480
Dam Repayment Assessment	29,121		29,121	51,086		51,086
Project Repayment/O & M Assessment	68,163		68,163	68,055		68,055
Upper Pond Assessment	65,298		65,298	114,480		114,480
Meter Assessment	32,325		32,325	28,500		28,500
Minimal Assessment Adjustments	2,363		2,363	2,467		2,467
Net charges for services	$ 879,384	$ ...	$ 879,384	$ 870,741	$ ...	$ 870,741
Governmental grants	$ 83,858	$ 103,158	$ 187,016	$ 127,919	$ 69,857	$ 197,776
Other Revenue:						
Payments from Stockholders (NRCS)		$ 1,050,472	$ 1,050,472		$ 805,084	$ 805,084
Certificate Transfers	$ 2,857		2,857	$ 1,670		1,670
Late Fees	1,970		1,970	3,882		3,882
Interest	1,630	320	1,950	422	250	672
Reimbursements	14,746		14,746	22,183	3,500	25,683
Miscellaneous	646		646	574		574
Total other revenue	$ 21,849	$ 1,050,792	$ 1,072,641	$ 28,731	$ 808,834	$ 837,565
Total revenues	$ 985,091	$ 1,153,950	$ 2,139,041	$ 1,027,391	$ 878,691	$ 1,906,082
Expenses:						
Program services:						
Water Master Wage	$ 93,329		$ 93,329	$ 84,692		$ 84,692
Reservoir Manager Wage	13,065		13,065	17,683		17,683
Payroll Benefits	17,078		17,078	10,832		10,832
Machine Hire	10,287		10,287			
Equipment Rental	8,720		8,720			
Non Employee Labor	4,713		4,713	4,362		4,362
Joe's Valley Dam Repayment	26,198		26,198	26,198		26,198
O&M - EWCD	41,975		41,975	41,975		41,975
Huntington Dam Repayment	11,154		11,154	21,254		21,254
Water System Maintenance	149,818		149,818	55,036		55,036
Water Rights Assessments	25,398		25,398	25,063		25,063
Beaver & Muskrat Control	1,450		1,450	5,430		5,430
Vehicle and Equipment Expense	15,747		15,747	19,722		19,722
Material and Supplies	3,377		3,377	15,301		15,301
Insurance	10,407		10,407	10,249		10,249
Depreciation	64,468	$ 557,871	622,339	55,844	$ 300	56,144
Erosion control	78,000		78,000			
Miscellaneous	5,392		5,392			
Total program expenses	$ 580,576	$ 557,871	$ 1,138,447	$ 393,641	$ 300	$ 393,941

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

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014			2013		
	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2014	UNRESTRICTED OPERATIONS & MAINTENANCE	TEMPORARILY RESTRICTED SALINITY PROJECT	TOTAL 2013
Support Services:						
Secretary Wage	$ 45,464		$ 45,464	$ 40,808		$ 40,808
Payroll Benefits	4,953		4,953	4,318		4,318
Office Rent	3,300		3,300	3,600		3,600
Accounting and Auditing	5,590		5,590	9,125		9,125
Legal Fees	22,993		22,993	32,051		32,051
Telephone and Internet	6,271		6,271	4,479		4,479
Office Supplies	4,690		4,690	5,476		5,476
Postage	1,287		1,287	1,465		1,465
Meetings				175		175
Training	495		495			
Bank Charges and Fees	663		663	392		392
Travel	5,120		5,120	711		711
Bad Debt Expense	2,677		2,677			
Miscellaneous	23,627		23,627	1,911		1,911
Total support services	$ 127,130	$ ...	$ 127,130	$ 104,511	$ ...	$ 104,511
Total expenses	$ 707,706	$ 557,871	$ 1,265,577	$ 498,152	$ 300	$ 498,452
Change in net assets before transfers	$ 277,385	$ 596,079	$ 873,464	$ 529,239	$ 878,391	$ 1,407,630
Transfers In (Out):						
Transfers In						
Transfers Out						
Total transfers in (out)	$ ...	$ ...	$ ...	$ ...	$ ...	$ ...
Change in net assets	$ 277,385	$ 596,079	$ 873,464	$ 529,239	$ 878,391	$ 1,407,630
Net assets, beginning of year	5,377,089	51,190,597	56,567,686	4,847,850	50,312,206	55,160,056
Net assets, end of year	$ 5,654,474	$ 51,786,676	$ 57,441,150	$ 5,377,089	$ 51,190,597	$ 56,567,686

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

Ferron Canal & Reservoir Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services[a]	PacifiCorp Provided Services
Payment for water rights	$ 623,112	$ -
Annual assessment fees	669,113	-
Credit received	(229,276)	-
Total	$ 1,062,949	$ -
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, 2014, PacifiCorp paid $623,112 for the right to obtain 7,000 acre feet of water for the year ended December 31, 2014. PacifiCorp received a credit of $229,276 representing PacifiCorp's share of the water rights payment based on its percentage ownership in Ferron Canal & Reservoir Company.

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

At December 31, 2014, PacifiCorp's plant-in-service included the following asset related to Ferron Canal & Reservoir Company: $383,772 ($159,640 net of accumulated depreciation) for water rights.

FERRON CANAL & RESERVOIR CO.
Balance Sheet
As of December 31, 2014

		Dec 31, 14
ASSETS		
Current Assets		
Checking/Savings		
DESERTVIEW CHECKING		630,875.71
DESERTVIEW FEDERAL CREDIT UNION		
MASTER SHARES	163,508.88	
SHARE ACCOUNT	27.99	
Total DESERTVIEW FEDERAL CREDIT UNION		163,536.87
ZION'S BANK		166,132.19
Total Checking/Savings		960,544.77
Total Current Assets		960,544.77
TOTAL ASSETS		**960,544.77**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Payroll Liabilities		486.91
Total Other Current Liabilities		486.91
Total Current Liabilities		486.91
Total Liabilities		486.91
Equity		
Retained Earnings		659,624.15
Net Income		300,433.71
Total Equity		960,057.86
TOTAL LIABILITIES & EQUITY		**960,544.77**

FERRON CANAL & RESERVOIR CO.
Profit & Loss
January through December 2014

	Jan - Dec 14	
Income		
INCOME		10,126.64
REVENUE		948,400.58
Total Income		958,527.22
Gross Profit		958,527.22
Expense		
Bank Service Charge		14.55
EQUIPMENT		
LEASE	4,120.00	
TOOLS	90.88	
EQUIPMENT - Other	2,211.25	
Total EQUIPMENT		6,422.13
GENERAL		
BOARDMEMBER	930.00	
DREDGE	85,474.45	
INSURANCE	19,638.00	
LEGAL NOTICE	54.00	
LOAN PAYMENTS	163,100.00	
OFFICE SUPPLIES	3,625.42	
PAYROLL EXPENSES	129,553.96	
PERMITS	224.16	
POWER	1,895.91	
PROFESSIONAL SERVICES	29,343.58	
REIMBURSEMENT	1,729.56	
TELEPHONE	2,401.55	
TRAVEL EXPENSE	549.20	
VISA ACCOUNT	213.85	
WATER/POP/GROCERIES	518.58	
GENERAL - Other	39,617.20	
Total GENERAL		478,869.42
IRRIGATION		
REPAIRS	40,329.84	
SUPPLIES	38,398.63	
Total IRRIGATION		78,728.47
MAINTENANCE		
EQUIPMENT REPAIRS	34,807.40	
FUEL	22,316.42	
SUPPLIES	35,276.08	
MAINTENANCE - Other	953.54	
Total MAINTENANCE		93,353.44
VEHICLES		
REGISTRATION	705.50	
Total VEHICLES		705.50
Total Expense		658,093.51
Net Income		**300,433.71**

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2014

Account Description	PacifiCorp Received Services	PacifiCorp Provided Services
Annual assessment fees	$ 303,268	$ -
Total	$ 303,268	$ -
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, 2014, PacifiCorp's plant-in-service included the following assets related to Cottonwood Creek Consolidated Irrigation Company: $6,052,845 ($5,625,289 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and $65,431 ($27,218 net of accumulated depreciation) for water rights.

Cottonwood Creek Consolidated Irrigation Company
General Ledger Report
Date: For The Year Ended 31 December 2014

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	223,149.43	208,729.93	143,100.67	288,778.69
Loan Payment	0.00	276,000.00	276,000.00	0.00
Interest Earnings	0.00	5,529.83		5,529.83
Stock Water Pipeline	66,970.86	8,300.00	10,256.66	65,014.20
Project Water Fund	0.00	22,599.31	22,599.31	0.00
River Commissioner	23,351.43	20,096.47	20,096.47	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	3,623.34	1,978.69		5,602.03
Black Canyon	4,337.03	2,892.53		7,229.56
Fund Adjustment Acct	13,907,085.86	276,000.00		14,183,085.86
Total General				14,580,639.66
O&M				
Mammoth Canal	7,660.08	12,648.40	12,648.40	7,660.08
Clipper & Western Canal	15,576.15	7,807.20	7,807.20	15,576.15
Blue Cut Canal	11,594.04	16,530.72	16,530.72	11,594.04
O&M Reservoir	0.00	3,759.79	3,759.79	0.00
O&M Irrigation System	0.00	459.18	459.18	0.00
Total O&M				34,830.27
Construction				
Project Capitalization	7,509,201.01	2,681,775.21	1,163,169.63	9,027,806.59
C&W Pipeline Salinity	0.00	17,359.14	45,687.93	(28,328.79)
Adobe Wash Reservoir	0.00	0.00	43,101.21	(43,101.21)
Blue Cut Project	0.00	0.00	1,682,498.42	(1,682,498.42)
Upper Mamoth Project	0.00	0.00	411,540.16	(411,540.16)
Total Construction				6,862,338.01
Grand Totals	21,774,597.29	3,562,466.40	3,859,255.75	21,477,807.94

Cottonwood Creek Consolidated Irrigation Company

Balance Sheet

Date: For The Year Ended 31 December 2014

Account Name	Beginning Balance	Receipts & Transfers	Disbursements Transfers	Ending Balance
Cash On Hand	0.00	0.00	0.00	0.00
Checking - Zions Bank	1,580.24	1,154,898.22	809,125.89	347,352.57
Checking - Wells Fargo	115,322.67	79,641.47	194,964.14	0.00
Checking - W/F Constr	2,615.24	1,593,525.06	1,592,516.16	3,624.14
Certificate W/F Bond	10,475.00	0.00	0.00	10,475.00
Money Market - Zions	0.00	3,988,412.41	0.00	3,988,412.41
Accounts Receivable	9,905.68	1,919.79	2,253.30	9,572.17
Short Term - Wells Fargo	6,430,963.06	7,718.25	6,436,172.23	2,509.08
Property & Equipment	22,184,862.57	0.00	0.00	22,184,862.57
Liabilities Payable	(2,799,296.80)	2,799,296.80	0.00	0.00
Loan - Utah Water Resource	(4,181,830.37)	276,000.00	1,163,169.63	(5,069,000.00)
Totals	21,774,597.29	9,901,412.00	10,198,201.35	21,477,807.94

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

2014

REQUIREMENTS	PACIFIC MINERALS, INC.
III. For inter-company loans to / from affiliates: A. The month-end amounts outstanding for short-term and long-term loans: Short-term loans: January - December Long-term loans:	 (a) N/A
B. The highest amount during the year separately for short-term and long-term loans: Maximum loan to affiliate: Short-term loans: Amount Date Maximum loan to affiliate: Long-term loans: Amount Date Maximum loan from affiliate: Short-term loans: Amount Date Maximum loan from affiliate: Long-term loans: Amount Date	 $4,170,000 May 1, 2014 N/A N/A $13,971,014 February 19, 2014 N/A N/A
C. A description of the terms and conditions for loans including the basis for interest rates:	Under the terms and conditions of the Umbrella Loan Agreement
D. The total amount of interest charged or credited and the weighted average rate of interest separately for short-term and long-term loans: Short-term loans: Interest expense charged Interest income credited Long-term loans: Interest charged or credited	 $3,966 $1,454 (b) N/A
E. Specify the commission order(s) approving the transaction where such approval is required by law:	Refer to Appendix A

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

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

PacifiCorp - Pacific Minerals, Inc.

Umbrella Loan Agreement Transactions Statement

Pacific Minerals, Inc. ("PMI")

2014

Month	Net Principal Advanced To PacifiCorp	Net Principal Repaid By PacifiCorp	Principal Advanced To PMI	Principal Repaid By PMI	Outstanding Month End Balance[a]	Interest Rate Range	Interest Expense Incurred By PacifiCorp	Interest Income Earned By PacifiCorp
Jan-14	$ 11,138,894	$ 8,400,000	$ -	$ -	$ (11,354,089)	0.2500% - 0.2500%	$ 1,265	$ -
Feb-14	9,416,925	6,800,000	-	-	(13,971,014)	0.2500% - 0.2500%	1,634	-
Mar-14	-	13,971,014	-	-	-	0.2390% - 0.2400%	1,067	-
Apr-14	-	-	-	-	-	0.2500% - 0.2500%	-	-
May-14	-	-	4,170,000	4,170,000	-	0.2400% - 0.2400%	-	501
Jun-14	-	-	3,971,000	3,971,000	-	0.2400% - 0.2400%	-	450
Jul-14	-	-	1,289,000	1,289,000	-	0.2500% - 0.2500%	-	179
Aug-14	-	-	3,045,000	3,045,000	-	0.2500% - 0.2500%	-	317
Sep-14	-	-	-	-	-	0.2500% - 0.2500%	-	-
Oct-14	-	-	-	-	-	0.2500% - 0.2500%	-	-
Nov-14	-	-	75,000	75,000	-	0.2500% - 0.2500%	-	7
Dec-14	-	-	-	-	-	0.3300% - 0.4350%	-	-
TOTAL	$ 20,555,819	$ 29,171,014	$ 12,550,000	$ 12,550,000			$ 3,966	$ 1,454

(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, 2014 and the balance as of December 31, 2014.

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:

In January 2014, PacifiCorp and Kern River Gas Transmission Company ("Kern River") entered into an Agreement for the Mutual Exchange of Property Interests whereby PacifiCorp agreed to modify designs and incur additional right of way costs associated with its Terminal-Oquirrh transmission line in order to eliminate the need for Kern River to relocate its existing natural gas pipelines. In exchange, Kern River agreed to allow PacifiCorp to occupy its exclusive easements in certain locations in order for PacifiCorp to construct the transmission line. The value of the additional right of way that PacifiCorp will acquire has been determined to be roughly equivalent to the value of obtaining right of way within Kern River's exclusive easements. As such, neither PacifiCorp nor Kern River collected or paid any funds from or to each other for this transaction.

All 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, 2014

Affiliate	Job Title	Count
BHE Renewables, LLC	Supervisor, Plant	1
Kern River Gas Transmission Company	Systems Analyst 1	1
MidAmerican Energy Company	Managing Director, Plant (Medium)	1
MidAmerican Energy Company	Supervisor, Tax	1
NV Energy, Inc.	Director, Customer Contract Center	1
NV Energy, Inc.	Director, Origination	1
NV Energy, Inc.	Senior Attorney	1
NV Energy, Inc.	Vice President, Customer and Community Affairs	1
Total		8

Report of PacifiCorp Employee Transfers from Affiliates During the Year Ended December 31, 2014

Affiliate	Job Title	Count
CalEnergy Generation Operating Company	Vice President, Mining and Fuels	1
Kern River Gas Transmission Company	Senior Vice President and Chief Commercial Officer	1
MidAmerican Energy Company	Systems Analyst 1	1
MidAmerican Energy Company	Supervisor, Tax	1
NV Energy, Inc.	Senior Technician, Operations	1
NV Energy, Inc.	Supervisor, Dispatch	1
Total		6

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, 2014

Overview/Introduction

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

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

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

Allocation Amounts and Methods

BHE and subsidiaries to PacifiCorp

During the year ended December 31, 2014, PacifiCorp was allocated costs by its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in Section II – Transactions include both direct charges and allocated amounts. The allocated amounts were as follows:

Name of entity	Total services received as reported in Section II - Transactions	Amount of services based on allocations
Berkshire Hathaway Energy Company	$ 3,738,954	$ 2,305,233
MHC Inc.	116,352	98,733
MidAmerican Energy Company	5,659,614	3,612,935
Kern River Gas Transmission Company	148,029	3,599
Northern Natural Gas Company	2,320	658
NV Energy, Inc.	39,304	1,030
BHE Renewables, LLC	11,631	11,631
Total	$ 9,716,204	$ 6,033,819

The amounts were allocated by BHE and its subsidiaries to PacifiCorp using nine different formulae during the year ended December 31, 2014. These formulae are as follows:

a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through November 30, 2014 was 33.05% and December 1 through December 31, 2014 was 29.05%.
b) The same two-factor formula as a) above, except excluding the labor and assets of BHE's international subsidiaries. PacifiCorp's allocation percentage during the period of January 1

through November 30, 2014 was 36.89% and December 1 through December 31, 2014 was 34.70%.

c) The same two-factor formula as b) above, except excluding the labor and assets of NVE Holdings, LLC subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through November 30, 2014 was 46.66% and December 1 through December 31, 2014 was 43.06%.

d) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. PacifiCorp's allocation percentage during period of January 1 through November 30, 2014 was 39.64% and December 1 through December 31, 2014 was 38.18%.

e) A same two-factor formulas as a) above, except excluding the labor and assets of HomeServices of America, Inc. and BHE's Philippine subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through November 30, 2014 was 35.28% and December 1 through December 31, 2014 was 31.52%.

f) The same two-factor formulas as a) above, except excluding the labor and assets of NVE Holdings, LLC subsidiaries and BHE AltaLink Ltd. subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through November 30, 2014 was 40.68% and December 1 through December 31, 2014 was 37.78%.

g) A formula to allocate legislative and regulatory costs to each of BHE's subsidiaries based on where the legislative and regulatory employees spent their time. PacifiCorp's allocation percentage during the year ended December 31, 2014 was 15.00%.

h) A formula based on the gross plant asset amounts of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2014 was 33.09%.

i) 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, 2014 was 2.37%.

PacifiCorp to BHE and subsidiaries

During the year ended December 31, 2014, PacifiCorp allocated costs to its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in Section II – Transactions include both direct charges and allocated amounts. The allocated amounts were as follows:

Name of entity	Total services provided as reported in Section II - Transactions	Amount of services based on allocations
Berkshire Hathaway Energy Company	$ 257,866	$ 78,002
MidAmerican Energy Company	2,318,734	893,990
Midwest Capital Group, Inc.	1,165	1,095
MEC Construction Services Co.	50,577	686
HomeServices of America, Inc.	322,965	241,902
Iowa Realty Co., Inc.	24,724	13,965
Kern River Gas Transmission Company	563,688	82,341
Northern Natural Gas Company	426,990	254,318
NV Energy, Inc.	1,225,925	74,439
Nevada Power Company	157,647	55,013
Sierra Pacific Power Company	66,068	28,340
Northern Powergrid Holdings Company	23,779	19,509
CalEnergy Philippines	3,441	1,442
CE Casecnan Water and Energy Company, Inc.	146,951	-
BHE Renewables, LLC	197,365	167,119
CalEnergy Generation Operating Company	163,146	23,246
Cordova Energy Company LLC	8,439	7,949
Pinyon Pines Wind I, LLC	208	-

Pinyon Pines Wind II, LLC	265	-
Solar Star California XIX, LLC	5,357	-
Solar Star California XX, LLC	5,357	-
Topaz Solar Farms LLC	10,724	-
TX Jumbo Road Wind, LLC	5,588	-
Wailuku Investment, LLC	603	-
BHE U.S. Transmission, LLC	934,612	14,174
Electric Transmission Texas, LLC	22,738	-
MidAmerican Central California Transco, LLC	331,413	-
MEHC Canada Transmission GP Corporation	3,047,749	-
Metalogic Inspection Services, Inc.	15,255	5,542
Total	$ 10,339,339	$ 1.963.072

The amounts were allocated by PacifiCorp to BHE and its subsidiaries using seven different formulae during the year ended December 31, 2014. These formulae are as follows:

a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through November 30, 2014 was 66.95% and December 1 through December 31, 2014 was 70.95%.
b) The same two-factor formula as a) above, except excluding the labor and assets of BHE's international subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through November 30, 2014 was 63.11% and December 1 through December 31, 2014 was 65.30%.
c) The same two-factor formula as b) above, except excluding the labor and assets of NVE Holdings, LLC subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through November 30, 2014 was 53.34% and December 1 through December 31, 2014 was 56.94%.
d) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through November 30, 2014 was 60.36% and December 1 through December 31, 2014 was 61.82%.
e) The same two-factor formula as a) above, except excluding the labor and assets of HomeServices of America, Inc. and BHE's Philippine subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through November 30, 2014 was 64.72% and December 1 through December 31, 2014 was 68.48%.
f) A formula to allocate legislative and regulatory costs to each of BHE's subsidiaries based on where the legislative and regulatory employees spent their time. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the year ended December 31, 2014 was 85%.
g) A formula based on shared Information Technology infrastructure that is owned and/or managed by MidAmerican Energy Company. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the year ended December 31, 2014 was 97.63%.

INTERCOMPANY ADMINISTRATIVE SERVICES AGREEMENT

BETWEEN

MIDAMERICAN ENERGY HOLDINGS COMPANY

AND

ITS SUBSIDIARIES

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

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

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

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

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

ARTICLE 1. PROVISION OF ADMINISTRATIVE SERVICES

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

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

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

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

ARTICLE 2. DEFINITIONS

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

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

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

(a) CHARGES.

Parties shall charge for Administrative Services on the following basis:

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

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

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

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

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

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

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

(b) PAYMENT.

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

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

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

ARTICLE 5. GENERAL OBLIGATIONS; STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

(a) shall provide access to the Records at all reasonable times;

(b) shall maintain the Records in accordance with good record management practices and with at least the same degree of completeness, accuracy and care as it maintains for its own records; and

(c) shall maintain its own accounting records, separate from the other Party's accounting records.

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

ARTICLE 8. BUDGETING

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

ARTICLE 9. COOPERATION WITH OTHERS

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

ARTICLE 10. COMPLIANCE WITH ALL LAWS

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

ARTICLE 11. LIMITATION OF LIABILITY

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

ARTICLE 12. INDEMNIFICATION

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

ARTICLE 13. DISPUTE RESOLUTION

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

ARTICLE 14. TERMINATION FOR CONVENIENCE

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

ARTICLE 15. CONFIDENTIAL INFORMATION/NONDISCLOSURE

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

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

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

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

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

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

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

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

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

ARTICLE 16. PERMITTED DISCLOSURE

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

ARTICLE 17. SUBCONTRACTORS

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

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

ARTICLE 18. NONWAIVER

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

ARTICLE 19. SEVERABILITY

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

ARTICLE 20. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE

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

ARTICLE 21. OTHER AGREEMENTS

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

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

MIDAMERICAN ENERGY HOLDINGS COMPANY

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

NNGC ACQUISITION, LLC

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

PPW HOLDINGS LLC

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

KR HOLDING, LLC

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

CE ELECTRIC UK FUNDING COMPANY

By: _____
Patrick J. Goodman
Title: Director

CALENERGY INTERNATIONAL SERVICES, INC.

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

HOME SERVICES OF AMERICA, INC.

By: _____
Paul J. Leighton
Title: Asst Secretary

CE CASECNAN WATER AND ENERGY COMPANY, INC.

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

MIDAMERICAN FUNDING, LLC

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

INTERCOMPANY MUTUAL ASSISTANCE AGREEMENT

BY AND BETWEEN THE RATE-REGULATED SUBSIDIARIES OF

MIDAMERICAN ENERGY HOLDINGS COMPANY

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

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

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

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

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

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

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

ARTICLE 1. PROVISION OF MUTUAL ASSISTANCE

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

Availability and provision of mutual assistance shall be governed by an applicable mutual aid agreement, which may be the Edison Electric Institute Mutual Aid Agreement, the Western Region Mutual Assistance Agreement, or such other agreement as may be customarily used in the region where the mutual assistance is to be provided, except for reimbursement of costs, which shall be governed by Article 4 of this Agreement.

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

ARTICLE 2. DEFINITIONS

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

(a) "Laws" shall mean any law, statute, rule, regulation or ordinance of any governmental authority, which may be without limitation a federal agency, a state or a governmental subdivision.
(b) "Rate-Regulated Subsidiary" shall mean a subsidiary of the Company ("subsidiary") that is regulated by one or more State Commissions and/or FERC, in the subsidiary's capacity of providing regulated public utility services.
(c) "State Commissions" shall mean any state public utility commission or state public service commission with utility regulatory jurisdiction over a Rate-Regulated Subsidiary.

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

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

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

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

In the event that the mutual assistance consists only of the interchange of a good in an emergency circumstance, the Recipient Party shall reimburse the Providing Party the replacement cost of the

transferred good. Any associated services shall be reimbursed by the Recipient Party as a direct charge, service charge or allocation as applicable pursuant to the IASA.

ARTICLE 5. STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

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

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

ARTICLE 8. COOPERATION WITH OTHERS

The Parties shall use good faith efforts to cooperate with each other in all matters related to the provision and receipt of mutual assistance. Such good faith cooperation will include providing electronic access in the same manner as provided other vendors and contractors to systems used in connection with mutual assistance and using commercially reasonable efforts to obtain all consents, licenses, sublicenses or approvals necessary to permit each Party to perform its obligations.

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

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

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

ARTICLE 9. COMPLIANCE WITH ALL LAWS

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

ARTICLE 10. LIMITATION OF LIABILITY

Notwithstanding any other provision of this Agreement and except for (a) rights provided under Article 11 in connection with Third-Party Claims; (b) direct or actual damages as a result of a breach of this Agreement; and (c) liability caused by a Party's negligence or willful misconduct, no Party, nor its respective directors, officers, employees and agents, will have any liability to any other Party, nor its respective directors, officers, employees and agents, whether based on contract, warranty, tort, strict liability or any other theory, for any indirect, incidental, consequential or special damages, and no Party, as a result of providing mutual assistance pursuant to this Agreement, shall be liable to any other Party for more than the cost of the mutual assistance related to the claim or damages.

ARTICLE 11. INDEMNIFICATION

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

ARTICLE 12. DISPUTE RESOLUTION

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

ARTICLE 13. TERMINATION FOR CONVENIENCE

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

ARTICLE 14. CONFIDENTIAL INFORMATION/NONDISCLOSURE
To the fullest extent allowed by law, the provision of mutual assistance or reimbursement for mutual assistance provided pursuant to this Agreement shall not operate to impair or waive any privilege available to any Party in connection with the mutual assistance, its provision or reimbursement thereof.

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

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

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

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

ARTICLE 16. SUBCONTRACTORS
To the extent provided herein, the Parties shall be fully responsible for the acts or omissions of any subcontractors of any tier and of all persons employed by such subcontractors and shall maintain complete control over all such subcontractors, it being understood and agreed that anything not contained herein shall not be deemed to create any contractual relation between the subcontractor of any tier and the Parties.

ARTICLE 17. NONWAIVER
The failure of a Party to insist upon or enforce strict performance of any of the terms of this Agreement or to exercise any rights herein shall not be construed as a waiver or relinquishment to any extent of its right to enforce such terms or rights on any future occasion.

ARTICLE 18. SEVERABILITY
Any provision of this Agreement prohibited or rendered unenforceable by operation of law shall be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this Agreement.

ARTICLE 19. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE
All understandings, representations, warranties, agreements and referenced attachments, if any, existing between the Parties regarding the subject matter hereof are merged into this Agreement, which fully and completely express the agreement of the Parties with respect to the subject matter hereof.
This Agreement has been duly executed on behalf of the Parties as follows:

KERN RIVER GAS TRANSMISSION COMPANY

By: _____

Title: _____

Name: _____

Date: _____

MIDAMERICAN ENERGY COMPANY

By: _____

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

NORTHERN NATURAL GAS COMPANY

By: _____

Title: _____

Name: _____

Date: _____

PACIFICORP

By: _____

Title: SVP & CFO

Name: Douglas K. Stuver

Date: 2/15/11

KERN RIVER GAS TRANSMISSION COMPANY

By: Mary Hausman

Title: Controller

Name: Mary Hausman

Date: 2/24/11

MIDAMERICAN ENERGY COMPANY

By: [illegible]

Title: VP & Controller

Name: Tom Specketer

Date: February 15, 2011

NORTHERN NATURAL GAS COMPANY

By: [illegible]

Title: VP Finance

Name: Joseph Lillo

Date: 2/21/11

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

Appendix A

December 31, 2014 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
	09-504	UI 288	December 28, 2009
	10-090	UI 292	March 11, 2010
	10-089	UI 293	March 11, 2010
	12-348	UI 325	September 13, 2012
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
	14-251	UI 349	July 8, 2014
	14-396	UI 351	November 12, 2014
U.S. Bancorp Investments, Inc.	14-251	UI 349	July 8, 2014
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

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	13-486 13-487 14-052	UI 341 UI 342 UI 344	December 19, 2013 December 19, 2013 February 18, 2014
American Express Travel Related Services Company, Inc.	14-144	UI 346	April 30, 2014
Shaw Environmental, Inc. (a Chicago Bridge & Iron Company N.V. company)	14-367	UI 350	October 28, 2014
Berkshire Hathaway Energy Company (formerly known as 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 11-190 11-400	UI 249 UI 310 UI 316	June 19, 2006 June 16, 2011 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.	06-305 08-165 11-053	UI 249 UI 277 UI 304	June 19, 2006 March 12, 2008 February 11, 2011
Iowa Realty Co., Inc.	06-305	UI 249	June 19, 2006
Kern River Gas Transmission Company	06-305 06-683 09-503 11-400	UI 249 UI 255 UI 255 (1) UI 316	June 19, 2006 December 26, 2006 December 28, 2009 October 6, 2011
MidAmerican Energy Holdings Company Insurance Services Ltd.	06-498	UI 253	August 24, 2006
Northern Natural Gas Company	06-305 11-400	UI 249 UI 316	June 19, 2006 October 6, 2011

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NV Energy, Inc.	06-305	UI 249	June 19, 2006
Nevada Power Company	06-305	UI 249	June 19, 2006
Sierra Pacific Power Company	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
CE Casecnan Water and Energy Company, Inc.	06-305	UI 249	June 19, 2006
BHE Renewables, LLC (formerly known as 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
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
TX Jumbo Road Wind, LLC	06-305	UI 249	June 19, 2006
Wailuku Investment, LLC	06-305	UI 249	June 19, 2006
BHE U.S. Transmission, LLC (formerly known as MidAmerican Transmission, LLC)	06-305	UI 249	June 19, 2006
BHE Southwest Transmission Holdings, 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
BHE Canada, LLC (formerly known as MEHC	06-305	UI 249	June 19, 2006

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Canada, LLC)			
MEHC Canada Transmission GP Corporation	06-305	UI 249	June 19, 2006
Metalogic Inspection Services Inc.	06-305	UI 249	June 19, 2006
Metalogic Inspection Services, LLC	15-018	UI 353	January 28, 2015
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
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