

PacifiCorp

Affiliated Interest Report

For the year ended December 31, 2007

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ORGANIZATION

PacifiCorp (which includes PacifiCorp and its subsidiaries) is a United States electric utility company serving 1.7 million retail customers, including residential, commercial, industrial and other customers in portions of the states of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp owns, or has interests in, a number of thermal, hydroelectric, wind-powered and geothermal generating plants, as well as electric transmission and distribution assets. PacifiCorp also buys and sells electricity on the wholesale market with public and private utilities, energy marketing companies and incorporated municipalities. The regulatory commission in each state approves rates for retail electric sales within that state.

The subsidiaries of PacifiCorp support its electric utility operations by providing coal-mining facilities and services and environmental remediation 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 energy trading, and coal-mining functions are operated under the trade name PacifiCorp Energy.

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

The following pages provide organization charts of PacifiCorp's and Berkshire Hathaway's subsidiaries.

Subsidiaries of PacifiCorp as of December 31, 2007

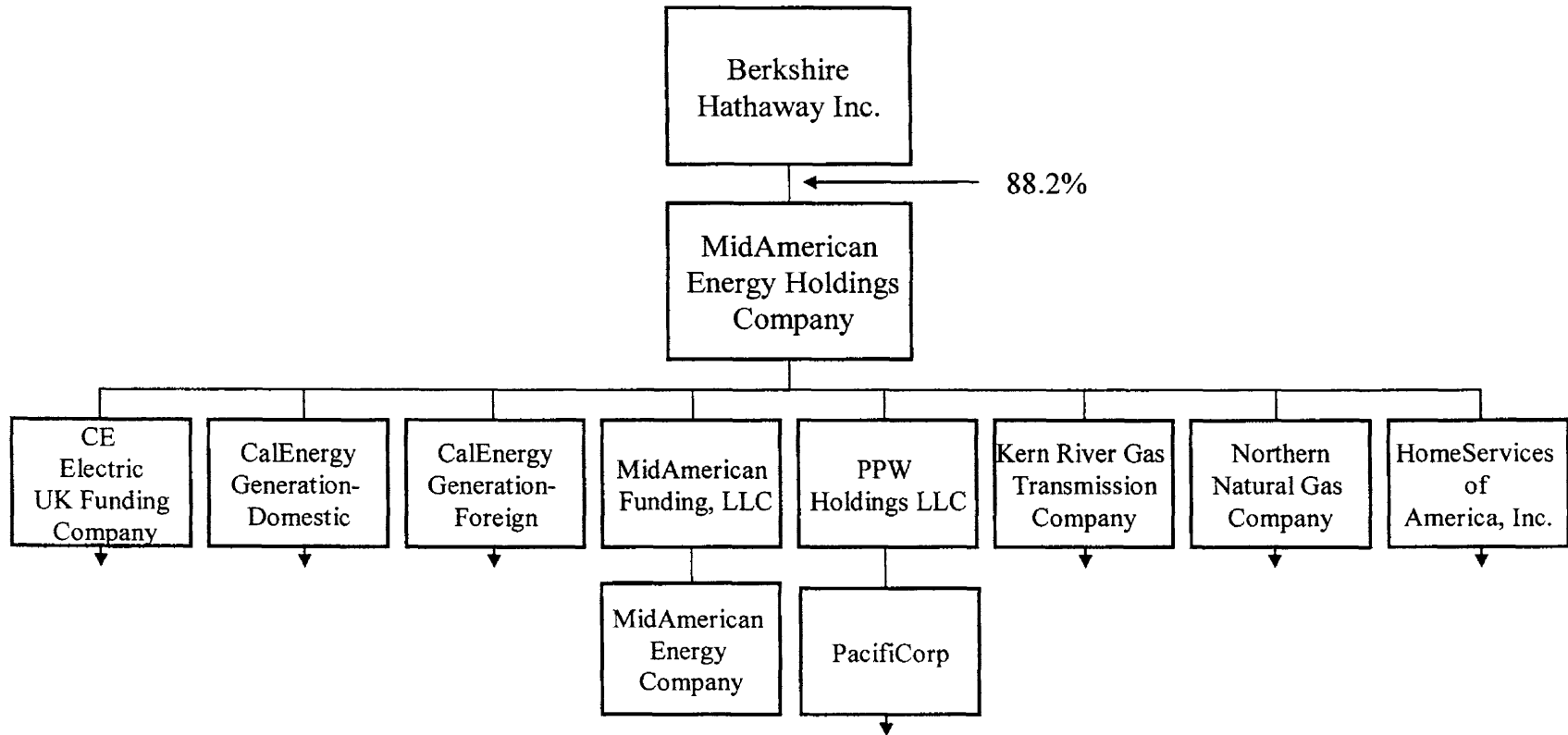
Name of Subsidiary	Approximate Percentage of Voting Securities Owned	State of Jurisdiction of Incorporation or Organization
Centralia Mining Company	100%	Washington
Energy West Mining Company	100%	Utah
Glenrock Coal Company	100%	Wyoming
Intermountain Geothermal Company	(a)	-
- Steam Reserve Corporation	(b)	-
Interwest Mining Company	100%	Oregon
Pacific Minerals, Inc.	100%	Wyoming
- Bridger Coal Co., a joint venture	66.67%	Wyoming
Trapper Mining, Inc.	21.40%	Colorado
PacifiCorp Environmental Remediation Company (c)	100%	Oregon
PacifiCorp Future Generations, Inc. (d)	100%	Oregon
- Canopy Botanicals, Inc. (d)	77.85%	Delaware
- Canopy Botanicals, SRL (d)	49%	Bolivia
PacifiCorp Investment Management, Inc.	100%	Oregon

- (a) Intermountain Geothermal Company (“IGC”) was merged with and into its direct parent, PacifiCorp, on August 31, 2007, with PacifiCorp surviving.
- (b) Steam Reserve Corporation was merged with and into its direct parent, IGC on August 30, 2007, with IGC surviving.
- (c) PacifiCorp Environmental Remediation Company (“PERCo”) became a wholly owned subsidiary of PacifiCorp in April 2007, when PacifiCorp acquired the outstanding 10% minority interest in PERCo from CH2M HILL.
- (d) PacifiCorp Future Generations, Inc. owns an interest in Canopy Botanicals, Inc., which holds an interest in Canopy Botanicals, SRL relating to rain forest carbon emission credits.

MidAmerican Energy Holdings Company*

Organization Chart

As of December 31, 2007



*This chart does not include all subsidiaries of affiliates or PacifiCorp.

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 directors during the year ended December 31, 2007**
- 2. PacifiCorp officers during the year ended December 31, 2007**
- 3. Regional Advisory Boards**
- 4. PacifiCorp officers and directors with affiliated positions as of December 31, 2007**

The positions listed for the directors and officers in each of these sections are those positions that were held as of December 31, 2007. Changes that occurred subsequent to December 31, 2007 are annotated.

PacifiCorp Directors and Officers During the Year Ended December 31, 2007

Director	Address	From	To	Director at 12/31/2007	Elected During the Year Ended 12/31/2007	Resigned During the Year Ended 12/31/2007
Gregory E. Abel (a)	666 Grand Avenue Suite DM29 Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Douglas L. Anderson	302 South 36 th Street Omaha, Nebraska 68131	3/21/2006		Yes	No	No
William J. Fehrman	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	3/21/2006	8/30/2007	No	No	Yes
Brent E. Gale	825 NE Multnomah Suite 2000 Portland, Oregon 97232	3/21/2006		Yes	No	No
Patrick J. Goodman	666 Grand Avenue Suite DM29 Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Natalie L. Hocken	825 NE Multnomah Suite 2000 Portland, Oregon 97232	8/30/2007		Yes	Yes	No
Nolan E. Karras	4695 South 1900 West #3 Roy, Utah 84067	2/17/1993	7/25/2007	No	No	Yes

Director	Address	From	To	Director at 12/31/2007	Elected During the Year Ended 12/31/2007	Resigned During the Year Ended 12/31/2007
A. Robert Lasich	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	3/21/2006		Yes	No	No
David J. Mendez (b)	825 NE Multnomah Suite 1900 Portland, Oregon 97232	8/30/2007		Yes	Yes	No
Mark C. Moench	201 South Main Suite 2400 Salt Lake City, Utah 84140	3/21/2006		Yes	No	No
R. Patrick Reiten	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006		Yes	No	No
A. Richard Walje	201 South Main Suite 2400 Salt Lake City, Utah 84140	7/2/2001		Yes	No	No
Stanley K. Watters	825 NE Multnomah Suite 2000 Portland, Oregon 97232	3/21/2006	3/16/2007	No	No	Yes

(a) Gregory E. Abel, PacifiCorp's Chairman of the Board of Directors and Chief Executive Officer, is the sole member of the compensation committee. All other board committees are at the MidAmerican Energy Holdings Company level.

(b) David J. Mendez resigned as an officer and director of PacifiCorp effective February 29, 2008.

Officers

Title	Officer	Address	From	To	Officer at 12/31/2007	Elected During the Year Ended 12/31/2007	Resigned During the Year Ended 12/31/2007
Chairman of the Board of Directors and Chief Executive Officer	Gregory E. Abel (a)	666 Grand Avenue Suite DM29 Des Moines, Iowa 50309	3/21/2006		Yes	No	No
President, PacifiCorp Energy	William J. Fehrman	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	3/21/2006	8/30/2007	No	No	Yes
President, PacifiCorp Energy	A. Robert Lasich	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	8/30/2007		Yes	Yes	No
President, Rocky Mountain Power	A. Richard Walje	201 South Main Suite 2400 Salt Lake City, Utah 84140	3/21/2006		Yes	No	No
President, Pacific Power	R. Patrick Reiten	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006		Yes	No	No
Senior Vice President and Chief Financial Officer	David J. Mendez (b)	825 NE Multnomah Suite 1900 Portland, Oregon 97232	8/22/2006		Yes	No	No
Senior Vice President	Stanley K. Watters	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006	3/16/2007	No	No	Yes
Vice President and Treasurer	Bruce N. Williams	825 NE Multnomah Suite 1900 Portland, Oregon 97232	5/3/2003		Yes	No	No

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

(b) David J. Mendez resigned as an officer and director of PacifiCorp effective February 29, 2008.

Regional Advisory Boards - Members as of December 31, 2007

Pacific Power Advisory Board

William B. Douglas

Angela Boothroyd

Don Skundrick

Nancy Wilgenbusch

Rocky Mountain Power Advisory Board

Stan Lockhart

Vickie McCall

Henry Hewitt

Golden Lindford

In August 2006, the PacifiCorp Board of Directors passed a resolution authorizing that the three regional advisory boards: the Pacific Advisory Board, the Utah Advisory Board, and the Wyoming Advisory Board be replaced with two advisory boards: the Pacific Power Advisory Board and the Rocky Mountain Power Advisory Board. The structure of the advisory boards was changed in order to be in line with PacifiCorp's corporate structure.

PacifiCorp Officers and Directors with Affiliated Positions as of December 31, 2007

Abel, Gregory E. (a)

MidAmerican Energy Holdings Company	Director
MidAmerican Energy Holdings Company	President and Chief Operating Officer

Anderson, Douglas L.

MidAmerican Energy Holdings Company	Senior Vice President
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Gale, Brent E.

PacifiCorp Future Generations, Inc.	Director
PacifiCorp Foundation	Director
MidAmerican Energy Holdings Company	Senior Vice President
PacifiCorp Future Generations, Inc.	President

Goodman, Patrick J.

MidAmerican Energy Holdings Company	Senior Vice President and Chief Financial Officer
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Moench, Mark C.

PacifiCorp Foundation	Director
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Walje, A. Richard

PacifiCorp Foundation	Director
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Williams, Bruce N.

Centralia Mining Company	Treasurer
Energy West Mining Company	Treasurer
Glenrock Coal Company	Treasurer
Interwest Mining Company	Treasurer
Pacific Minerals, Inc.	Treasurer
PacifiCorp Environmental Remediation Company	Treasurer
PacifiCorp Future Generations, Inc.	Treasurer
PacifiCorp Investment Management, Inc.	President and Treasurer
PacifiCorp Foundation	Treasurer

(a) In April 2008, Gregory E. Abel was named Chief Executive Officer of MidAmerican Energy Holdings Company.

I. B. Changes in Ownership

Changes in successive ownership between the regulated utility and affiliated interest.

Changes in Affiliated Interests Ownership Report
For the year ended December 31, 2007

Parent Entity	Affiliate	Domestic Foreign	State of Incorporation	Action	Date of Action	Date of Incorporation
Intermountain Geothermal Company	Steam Reserve Corporation	Domestic	Delaware	Steam Reserve Corporation was merged into Intermountain Geothermal Company.	August 30, 2007	November 10, 1982
PacifiCorp	Intermountain Geothermal Company	Domestic	Delaware	Intermountain Geothermal Company was merged into PacifiCorp.	August 31, 2007	March 21, 2006
PacifiCorp	PacifiCorp Environmental Remediation Company ("PERCo")	Domestic	Delaware	PacifiCorp acquired the outstanding 10% minority interest in PERCo from CH2M HILL in April 2007.	April 19, 2007	December 18, 1996

I. C. Affiliate Descriptions

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

Summary of Narrative Descriptions for each Affiliated Entity

Affiliated interests of PacifiCorp are defined by ORS 757.015 as having two or more officers or directors in common with PacifiCorp, or by meeting the ownership requirements of 5% 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, 2007. Services provided by PacifiCorp and charged to affiliates related primarily to administrative services, financial statement preparation and direct-assigned employees. Services provided by affiliates and charged to PacifiCorp related primarily to the transportation of natural gas and coal, captive insurance services, relocation services, and administrative services provided under the Intercompany Administrative Services Agreement among MEHC and its affiliates. Refer to Section V for a discussion of the tax allocation agreement between PacifiCorp and its affiliates.

Burlington Northern Santa Fe (“BNSF”) - Berkshire Hathaway Inc. acquired a 17% ownership interest in BNSF during 2007. PacifiCorp has long-term coal transportation contracts with BNSF, including indirect payables related to a generation plant that is jointly owned by PacifiCorp and another utility.

MidAmerican Energy Holdings Company (“MEHC”) - a holding company owning subsidiaries that are principally engaged in energy businesses. MEHC is a consolidated subsidiary of Berkshire Hathaway Inc. As of January 31, 2008, Berkshire Hathaway Inc. owned 88.2% of MEHC's voting common stock (87.4% on a diluted basis). The remainder of MEHC's common stock is owned by a private investor group.

HomeServices of America, Inc. – a wholly owned subsidiary of MEHC. HomeServices of America, Inc. is the second largest full-service residential real estate brokerage firm in the United States. HomeServices of America, Inc. provides relocation services and traditional residential real estate brokerage services to employees of PacifiCorp and its affiliate companies.

Kern River Gas Transmission Company - a wholly owned subsidiary of MEHC that provides services for the transportation of natural gas to certain of PacifiCorp's generating plants.

MEHC Insurance Services Ltd. (“MISL”) - a wholly owned subsidiary of MEHC that provides a captive insurance program to PacifiCorp. MISL covers all or significant portions of the property damage and liability insurance deductibles for many of PacifiCorp's current insurance policies, as well as overhead distribution and transmission line property damage. PacifiCorp has no equity interest in MISL and has no obligation to contribute equity or loan funds to MISL. Premium amounts are established based on a combination of actuarial assessments and market rates to cover loss claims, administrative expenses and appropriate reserves, but are capped through regulatory commitments through December 31, 2010. Certain costs associated with the program are prepaid and amortized through March 20, 2008.

MidAmerican Energy Company (“MEC”) – a wholly owned subsidiary of MEHC. MEC is principally engaged in the business of generating, transmitting, distributing and selling electricity and in distributing, selling and transporting natural gas. Additionally, MEC transports natural gas through its distribution system for a number of end-use customers who have independently secured their supply of natural gas. In addition to retail sales and natural gas transportation, MEC sells electric energy and natural gas to other utilities, marketers and municipalities. MEC provided storm damage repair assistance in the form of labor and technical support to PacifiCorp's transmission and power delivery facilities during calendar year 2006. The final payment to MEC for these services was made in January 2007. No services were provided by MEC to PacifiCorp in 2007.

PPW Holdings LLC - the holding company for PacifiCorp and direct subsidiary of MEHC. PPW Holdings is the tax paying entity for PacifiCorp.

Energy West Mining Company – a wholly owned subsidiary of PacifiCorp engaged in coal-mining related services at the company-owned mines in Emery County, Utah.

Interwest Mining Company - a wholly owned subsidiary of PacifiCorp providing administrative, technical and management services to Energy West Mining Company and Pacific Minerals, Inc.

PacifiCorp Environmental Remediation Company - a wholly owned subsidiary of PacifiCorp that evaluates, manages and resolves certain environmental remediation activities.

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

Pacific Minerals, Inc. ("PMI") - a wholly owned subsidiary of PacifiCorp which owns 66.67% of Bridger Coal Co., the coal mining joint venture with Idaho Energy Resources Company ("IREC"), a subsidiary of Idaho Power Company.

Bridger Coal Co. - Coal mining joint venture with PMI and IREC. PMI owns 66.67% and IREC owns 33.33% of Bridger Coal Co.

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 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%).

I. D. Financial Statements

Financial statements or trial balances for the year ended December 31, 2007 are included in Section II for each affiliate.

I. D. II. Transactions

The following summary of services rendered by the regulated utility to the affiliate and vice versa includes:

- 1. A description of the nature of services in reasonable detail.**
- 2. The annual charges by type of service (exclude all joint/common costs reported in Section VII).**
- 3. The basis used to determine pricing.**
- 4. In total, for each affiliated entity whether receiving or providing services:**
 - A. Total charges or billings.**
 - B. The cost of providing service, including applicable taxes.**
 - C. The margin of charges over costs.**
 - D. Assets allocable to the services.**
 - E. The achieved rate of return on assets.**
 - F. The accounts charged.**

**Affiliated Interest Transactions Summary (a)
For the Year Ended December 31, 2007**

Requirements	Burlington Northern Santa Fe	MidAmerican Energy Holdings Company	HomeServices of America, Inc.
A. A description of the nature of services in reasonable detail:	Long-term coal transportation contracts.	Consulting and labor services.	Residential real estate brokerage and relocation services to PacifiCorp employees.
B. The annual charges by type of service (exclude all joint/common costs reported in Section VII)			
PacifiCorp Received Services	\$31,094,292	\$9,142,601 (c)	\$3,525,026
PacifiCorp Provided Services	None	\$1,785,620 (c)	None
C. The basis used to determine pricing:			
PacifiCorp Received Services	(b)	(c)	(d)
PacifiCorp Provided Services	None	(c)	None
D. In total for each affiliated entity whether receiving or providing services, show:			
Receiving Services:			
1. Total charges or billings	\$31,094,292	\$9,142,601 (c)	\$3,525,026(d)
2. Cost of providing service, incl. tax	\$31,094,292	\$9,142,601 (c)	(d)
3. The margin of charges over costs	None	None	None
4. Assets allocable to the services	None	None	None
5. Achieved rate of return on assets	None	None	None
6. Account charged	None	Refer to detail under separate tab	Refer to detail under separate tab
Providing Services:			
1. Total charges or billings	None	\$1,785,620 (c)	None
2. Cost of providing service, incl. tax	None	\$1,785,620 (c)	None
3. The margin of charges over costs	None	None	None
4. Assets allocable to the services	None	None	None
5. Achieved rate of return on assets	None	None	None
6. Account charged	None	Refer to detail under separate tab	Refer to detail under separate tab
Allocation	Refer to detail under separate tab	Refer to detail under separate tab	Refer to detail under separate tab

- (a) Detailed information for each affiliated company is included following this summary.
- (b) Coal transportation services are priced at market rate under long-term contracts.
- (c) Refer to Section VII for further discussion of transactions between PacifiCorp and MEHC and between PacifiCorp and MEC, pursuant to the Intercompany Administrative Services Agreement.
- (d) As discussed in the Application requesting approval of relocation services contract with HomeServices of America, Inc., an affiliated interest filed with the Oregon Public Utility Commission (the "OPUC") on April 3, 2007, Docket No. UI 264, 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. The OPUC approved this application on June 11, 2007, Order No. 07-269.

**Affiliated Interest Transactions Summary (a)
For the Year Ended December 31, 2007**

Requirements	Kern River Gas Transmission Company	MEHC Insurance Services Ltd.	MidAmerican Energy Company
A. A description of the nature of services in reasonable detail:	Natural gas transportation services.	Captive insurance covering significant portions of the property damage and liability insurance deductibles for PacifiCorp.	Labor services, including storm damage assistance.
B. The annual charges by type of service (exclude all joint/common costs reported in Section VII)			
PacifiCorp Received Services	\$3,055,765	\$7,207,221 (b)	\$151,696 (c)
PacifiCorp Provided Services	None	None	\$372,169 (c)
C. The basis used to determine pricing:			
PacifiCorp Received Services	Gas transportation services are priced at tariffs established by the Federal Energy Regulatory Commission.	Premium amounts are established based on a combination of actuarial assessments and market rates to cover loss claims, administrative expenses and appropriate reserves.	MEC charges are based on labor, benefits and operational cost. No profit is allowed.
PacifiCorp Provided Services	None	None	None (c)
D. In total for each affiliated entity whether receiving or providing services, show:			
Receiving Services:			
1. Total charges or billings	\$3,055,765	\$7,207,221 (b)	\$151,696 (c)
2. Cost of providing service, incl. tax	\$3,055,765	\$7,207,221 (b)	\$151,696 (c)
3. The margin of charges over costs	Charged at tariff – Refer to C above	Refer to financial statements	None
4. Assets allocable to the services	None	None	None
5. Achieved rate of return on assets	Charged at tariff – Refer to C above	None	None
6. Account charged	Refer to detail under separate tab	Refer to detail under separate tab	Refer to detail under separate tab
Providing Services:			
1. Total charges or billings	None	None	\$372,169 (c)
2. Cost of providing service, incl. tax	None	None	\$372,169 (c)
3. The margin of charges over costs	None	None	None
4. Assets allocable to the services	None	None	None
5. Achieved rate of return on assets	None	None	None
6. Account charged	Refer to detail under separate tab	Refer to detail under separate tab	Refer to detail under separate tab
Allocation	Refer to detail under separate tab	Refer to detail under separate tab	Refer to detail under separate tab

- (a) Detailed information for each affiliated company is included following this summary.
- (b) At December 31, 2007, PacifiCorp had a prepaid balance of \$1,195,867 for captive property insurance and a prepaid balance of \$340,311 for captive liability insurance. The \$7,207,221 in services received represents prepaid amounts amortized to expense during the year. PacifiCorp also had \$11,200,112 in claims receivable at year end.
- (c) Refer to Section VII for further discussion of transactions between PacifiCorp and MEHC and between PacifiCorp and MEC, pursuant to the Intercompany Administrative Services Agreement.

**Affiliated Interest Transactions Summary (a)
For the Year Ended December 31, 2007**

Requirements	PPW Holdings LLC	Energy West Mining Company	Intermountain Geothermal Company (c)
A. A description of the nature of services in reasonable detail:	Holding company	Energy West Mining Company provides coal from company-owned mines in Emery County, Utah to the Huntington, Hunter and Carbon power plants.	Intermountain Geothermal Company controls 94.5% of the steam rights associated with the Roosevelt Hot Spring geothermal field that provides steam to PacifiCorp's Blundell geothermal plant.
B. The annual charges by type of service (exclude all joint/common costs reported in Section VII)			
PacifiCorp Received Services	None (b)	\$101,050,936	\$3,317,948
PacifiCorp Provided Services	None (b)	\$3,383,371	None
C. The basis used to determine pricing:			
PacifiCorp Received Services	None (b)	Charges are based on actual and reasonable costs incurred by Energy West Mining Company in mining. No profit is allowed.	Intermountain Geothermal Company charges are based on labor, benefits and operational cost. No profit is allowed.
PacifiCorp Provided Services	None (b)	PacifiCorp provides electricity at tariff.	None
D. In total for each affiliated entity whether receiving or providing services, show:			
Receiving Services:			
1. Total charges or billings	None (b)	\$101,050,936	\$3,317,948
2. Cost of providing service, incl. tax	None (b)	\$101,050,936	\$3,317,948
3. The margin of charges over costs	None	None	None
4. Assets allocable to the services	None	None	None
5. Achieved rate of return on assets	None	None	None
6. Account charged	None	Refer to detail under separate tab	Refer to detail under separate tab
Providing Services:			
1. Total charges or billings	None (b)	\$3,383,371	None
2. Cost of providing service, incl. tax	None (b)	\$3,383,371	None
3. The margin of charges over costs	None	Electricity at tariff – refer to C above	None
4. Assets allocable to the services	None	None	None
5. Achieved rate of return on assets	None	Electricity at tariff – refer to C above	None
6. Account charged	None	Refer to detail under separate tab	Refer to detail under separate tab
Allocation	Refer to detail under separate tab	Refer to detail under separate tab	Refer to detail under separate tab

- (a) Detailed information for each affiliated company is included following this summary.
(b) Refer to Section V for a discussion of transactions between PacifiCorp and PPW Holdings LLC.
(c) Intermountain Geothermal Company was merged with and into its direct parent, PacifiCorp, on August 31, 2007, with PacifiCorp surviving. PacifiCorp provided notice of the corporate restructuring to the Oregon Public Utility Commission, the Wyoming Public Service Commission, the Idaho Public Utilities Commission and the Utah Public Service Commission

**Affiliated Interest Transactions Summary (a)
For the Year Ended December 31, 2007**

Requirements	Interwest Mining Company	PacifiCorp Environmental Remediation Company	PacifiCorp Foundation
A. A description of the nature of services in reasonable detail:	Interwest Mining Company provides Pacific Minerals, Inc., Glenrock Coal Company and Energy West Mining Company with technical, management and administrative services.	Environmental consulting services, labor and benefits.	Consulting and labor services.
B. The annual charges by type of service (exclude all joint/common costs reported in Section VII)			
PacifiCorp Received Services	\$137,533	\$81,270	None
PacifiCorp Provided Services	\$684,513	\$258,899 (b)	\$177,301
C. The basis used to determine pricing:			
PacifiCorp Received Services	Interwest Mining Company charges are based on labor, benefits and operational cost. No profit is allowed.	PERCo charges are based on labor, benefits and operational cost. No profit is allowed.	None
PacifiCorp Provided Services	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.	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.	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.
D. In total for each affiliated entity whether receiving or providing services, show:			
Receiving Services:			
1. Total charges or billings	\$137,533	\$81,270	None
2. Cost of providing service, incl. tax	\$137,533	\$81,270	None
3. The margin of charges over costs	None	None	None
4. Assets allocable to the services	None	None	None
5. Achieved rate of return on assets	None	None	None
6. Account charged	Refer to detail under separate tab	Refer to detail under separate tab	Refer to detail under separate tab
Providing Services:			
1. Total charges or billings	\$684,513	\$258,899 (b)	\$177,301
2. Cost of providing service, incl. tax	\$684,513	\$258,899 (b)	\$177,301
3. The margin of charges over costs	None	None	None
4. Assets allocable to the services	None	None	None
5. Achieved rate of return on assets	None	None	None
6. Account charged	Refer to detail under separate tab	Refer to detail under separate tab	Refer to detail under separate tab
Allocation	Refer to detail under separate tab	Refer to detail under separate tab	Refer to detail under separate tab

(a) Detailed information for each affiliated company is included following this summary.

(b) Refer to Section VII for a discussion of allocations from PacifiCorp to PacifiCorp Environmental Remediation Company (PERCo).

**Affiliated Interest Transactions Summary (a)
For the Year Ended December 31, 2007**

Requirements	Pacific Minerals, Inc. / Bridger Coal Co.	Trapper Mining, Inc.
A. A description of the nature of services in reasonable detail:	Bridger Coal Co. provides coal from the Bridger mine to the Jim Bridger power plant.	Trapper Mining, Inc. holds PacifiCorp's interest in the Trapper coal mine which supplies coal to the Craig power plant.
B. The annual charges by type of service (exclude all joint/common costs reported in Section VII)		
PacifiCorp Received Services	\$91,013,613	\$11,189,539
PacifiCorp Provided Services	\$12,562,222	None
C. The basis used to determine pricing:		
PacifiCorp Received Services	Coal delivered is recorded on PacifiCorp's books at the affiliate's cost.	Coal delivered is recorded on PacifiCorp's books at the affiliate's cost.
PacifiCorp Provided Services	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. PacifiCorp provides electricity at tariff.	None
D. In total for each affiliated entity whether receiving or providing services, show:		
Receiving Services:		
1. Total charges or billings	\$91,013,613	\$11,189,539
2. Cost of providing service, incl. tax	\$91,013,613	\$11,189,539
3. The margin of charges over costs	None	None
4. Assets allocable to the services	None	None
5. Achieved rate of return on assets	None	None
6. Account charged	Refer to detail under separate tab	Refer to detail under separate tab
Providing Services:		
1. Total charges or billings	\$12,562,222	None
2. Cost of providing service, incl. tax	\$12,562,222	None
3. The margin of charges over costs	Electricity at tariff – refer to C above	None
4. Assets allocable to the services	None	None
5. Achieved rate of return on assets	Electricity at tariff – refer to C above	None
6. Account charged	Refer to detail under separate tab	Refer to detail under separate tab
Allocation	Refer to detail under separate tab	Refer to detail under separate tab

(a) Detail information for each affiliated company is included following this summary.

**Burlington Northern Santa Fe
Intercompany Transactions
For the Year Ended December 31, 2007**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal freight services	<u>\$ 31,094,291.84</u>	<u>\$ -</u>
Total	<u><u>\$ 31,094,291.84</u></u>	<u><u>\$ -</u></u>

BNSF Railway Company and Subsidiaries

Consolidated Statements of Income
In millions

Year ended December 31,	2007	2006	2005
		(As Adjusted) ^a	(As Adjusted) ^a
Revenues	\$ 15,605	\$ 14,811	\$ 12,846
Operating expenses:			
Compensation and benefits	3,754	3,800	3,501
Fuel	3,197	2,734	1,959
Purchased services	1,995	1,894	1,722
Depreciation and amortization	1,290	1,174	1,110
Equipment rents	942	930	886
Materials and other	920	740	735
Total operating expenses	12,098	11,272	9,913
Operating income	3,507	3,539	2,933
Interest expense	87	113	127
Interest income, related parties	(191)	(162)	(85)
Other expense, net	31	39	35
Income before income taxes	3,580	3,549	2,856
Income tax expense	1,383	1,313	1,075
Net income	\$ 2,197	\$ 2,236	\$ 1,781

^a Prior year numbers have been adjusted for the retrospective adoption of Financial Accounting Standards Board (FASB) Staff Position (FSP) AUG AIR-1, *Accounting for Planned Major Maintenance Activities*. See Note 2 to the Consolidated Financial Statements for additional information.

See accompanying Notes to Consolidated Financial Statements.

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

Dollars in millions

December 31,	2007	2006 (As Adjusted) ^a
Assets		
Current assets:		
Cash and cash equivalents	\$ 24	\$ 20
Accounts receivable, net	805	932
Materials and supplies	579	488
Current portion of deferred income taxes	282	337
Other current assets	325	285
Total current assets	2,015	2,062
Property and equipment, net	29,513	27,871
Other assets	1,927	1,815
Intercompany notes receivable	-	3,317
Total assets	\$ 33,455	\$ 35,065
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	\$ 2,848	\$ 2,981
Long-term debt due within one year	210	173
Total current liabilities	3,058	3,154
Long-term debt	1,511	1,215
Deferred income taxes	8,501	8,293
Casualty and environmental liabilities	843	830
Pension and retiree health and welfare liability	444	604
Employee separation costs	77	86
Other liabilities	1,578	1,171
Intercompany notes payable	-	35
Total liabilities	16,012	15,388
Commitments and contingencies (see Notes 3, 9 and 10)		
Stockholder's equity:		
Common stock, \$1 par value, 1,000 shares authorized; issued and outstanding and paid-in-capital	6,286	6,286
Retained earnings	11,761	13,677
Intercompany notes receivable	(456)	-
Accumulated other comprehensive loss	(148)	(286)
Total stockholder's equity	17,443	19,677
Total liabilities and stockholder's equity	\$ 33,455	\$ 35,065

^a Prior year numbers have been adjusted for the retrospective adoption of FSP AUG AIR-1, *Accounting for Planned Major Maintenance Activities*. See Note 2 to the Consolidated Financial Statements for additional information.

See accompanying Notes to Consolidated Financial Statements.

MidAmerican Energy Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2007

<u>Account Description</u>	<u>PacifiCorp Received Services (a)</u>	<u>PacifiCorp Provided Services (b)</u>
MEHC/MEC management fees:		
PacifiCorp	\$ 8,949,914.92	\$ -
Intermountain Geothermal Company	43,546.22	-
Subtotal PacifiCorp Intercompany Administrative Services Agreement	<u>8,993,461.14</u>	<u>-</u>
PacifiCorp Environmental Remediation Company	149,139.55	-
Total management fee	<u>9,142,600.69</u>	<u>-</u>
PacifiCorp administrative cross charges:		
PacifiCorp labor	-	525,931.69
PacifiCorp other miscellaneous expenses	-	1,219,225.29
Total PacifiCorp administrative cross charges	<u>-</u>	<u>1,745,156.98</u>
Interwest Mining Company labor	-	6,806.80
Interwest Mining Company other miscellaneous expenses	-	33,655.99
Total Interwest Mining Company administrative cross charges	<u>-</u>	<u>40,462.79</u>
Total	<u>\$ 9,142,600.69</u>	<u>\$ 1,785,619.77</u>

(a) Represents services received by PacifiCorp and its subsidiaries.

(b) Represents services provided by PacifiCorp and its subsidiaries. PacifiCorp bills MEHC for administrative cross charges for PacifiCorp's costs and those of its subsidiaries.

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

	As of December 31,	
	2007	2006
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,178	\$ 343
Accounts receivable, net	1,464	1,280
Inventories	476	407
Derivative contracts	170	236
Guaranteed investment contracts	397	196
Other current assets	629	677
Total current assets	4,314	3,139
Property, plant and equipment, net	26,221	24,039
Goodwill	5,339	5,345
Regulatory assets	1,503	1,827
Derivative contracts	227	248
Deferred charges, investments and other assets	1,612	1,849
Total assets	\$ 39,216	\$ 36,447

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

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

	As of December 31,	
	2007	2006
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	\$ 1,063	\$ 1,049
Accrued interest	341	306
Accrued property and other taxes	230	231
Derivative contracts	266	271
Other current liabilities	816	713
Short-term debt	130	552
Current portion of long-term debt	1,966	1,103
Current portion of MEHC subordinated debt	<u>234</u>	<u>234</u>
Total current liabilities	<u>5,046</u>	<u>4,459</u>
Other long-term accrued liabilities	1,372	1,716
Regulatory liabilities	1,629	1,839
Derivative contracts	499	618
MEHC senior debt	4,471	3,929
MEHC subordinated debt	891	1,123
Subsidiary and project debt	12,131	11,061
Deferred income taxes	<u>3,595</u>	<u>3,449</u>
Total liabilities	<u>29,634</u>	<u>28,194</u>
Minority interest	128	114
Preferred securities of subsidiaries	128	128
Commitments and contingencies (Note 18)		
Shareholders' equity:		
Common stock - 115 shares authorized, no par value, 75 shares and 74 shares issued and outstanding as of December 31, 2007 and 2006, respectively	-	-
Additional paid-in capital	5,454	5,420
Retained earnings	3,782	2,598
Accumulated other comprehensive income (loss), net	<u>90</u>	<u>(7)</u>
Total shareholders' equity	<u>9,326</u>	<u>8,011</u>
Total liabilities and shareholders' equity	<u>\$ 39,216</u>	<u>\$ 36,447</u>

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

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

	Years Ended December 31,		
	2007	2006	2005
Operating revenue	\$ 12,376	\$ 10,301	\$ 7,116
Costs and expenses:			
Cost of sales	5,680	4,587	3,293
Operating expense	2,858	2,587	1,686
Depreciation and amortization	1,150	1,007	608
Total costs and expenses	<u>9,688</u>	<u>8,181</u>	<u>5,587</u>
Operating income	<u>2,688</u>	<u>2,120</u>	<u>1,529</u>
Other income (expense):			
Interest expense	(1,320)	(1,152)	(891)
Capitalized interest	54	40	17
Interest and dividend income	105	73	58
Other income	122	239	75
Other expense	(10)	(13)	(23)
Total other income (expense)	<u>(1,049)</u>	<u>(813)</u>	<u>(764)</u>
Income from continuing operations before income tax expense, minority interest and preferred dividends of subsidiaries and equity income	1,639	1,307	765
Income tax expense	(456)	(407)	(245)
Minority interest and preferred dividends of subsidiaries	(30)	(27)	(15)
Equity income	<u>36</u>	<u>43</u>	<u>53</u>
Income from continuing operations	1,189	916	558
Income from discontinued operations, net of tax	-	-	5
Net income	<u>\$ 1,189</u>	<u>\$ 916</u>	<u>\$ 563</u>

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

HomeServices of America, Inc.
Affiliated Transactions
For the Year Ended December 31, 2007

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Moving and/or relocation services	\$ 3,525,025.66	\$ -
Total	\$ 3,525,025.66	\$ -

HomeServices of America, Inc.
Consolidated Balance Sheets
(In thousands, except share and per share amounts)

	As of December 31,	
	2007	2006
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 8,999	\$ 79,517
Commissions and other trade receivables, net of allowance of \$1,843 and \$1,774, respectively	24,030	28,507
Amounts held in trust	98,489	96,941
Income taxes receivable.....	2,463	4,300
Deferred income taxes	7,196	5,015
Other current assets	<u>14,698</u>	<u>11,833</u>
Total current assets	155,875	226,113
Property, plant and equipment, net.....	76,387	67,419
Goodwill	288,523	291,107
Trade name and other intangible assets, net.....	45,363	47,356
Equity investments.....	17,470	22,164
Amounts held in trust.....	4,210	27,138
Other assets	<u>21,773</u>	<u>24,449</u>
Total assets.....	<u>\$ 609,601</u>	<u>\$ 705,746</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts and commissions payable	\$ 14,101	\$ 27,422
Accrued expenses	34,936	40,551
Amounts held in trust	98,489	96,941
Accrued stock option compensation.....	1,034	2,072
Other current liabilities.....	13,977	12,775
Mortgage warehouse credit facility	-	2,472
Current portion of long-term debt.....	<u>11,339</u>	<u>6,911</u>
Total current liabilities	173,876	189,144
Agent profit sharing	22,655	21,679
Amounts held in trust.....	4,210	27,138
Other noncurrent liabilities	42,409	33,839
Long-term debt.....	10,665	21,999
Deferred income taxes.....	<u>16,411</u>	<u>21,373</u>
Total liabilities	270,226	315,172
Minority interest.....	554	1,165
Commitments and contingencies (Note 12)		
Shareholders' equity:		
Convertible preferred stock, \$0.01 par value, 2,000,000 shares authorized; no shares issued and outstanding at December 31, 2007 and 2006.....	-	-
Common stock, \$0.01 par value, 38,000 shares authorized; 13,200 shares issued at December 31, 2007 and 2006.....	-	-
Additional paid-in capital.....	132,483	130,544
Accumulated other comprehensive income, net	1,594	1,403
Retained earnings	239,437	275,312
Less treasury stock, 1,950 common shares at December 31, 2007 and 1,700 common shares at December 31, 2006, at cost.....	<u>(34,693)</u>	<u>(17,850)</u>
Total shareholders' equity.....	<u>338,821</u>	<u>389,409</u>
Total liabilities and shareholders' equity.....	<u>\$ 609,601</u>	<u>\$ 705,746</u>

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

HomeServices of America, Inc.
Consolidated Statements of Operations
(In thousands)

	Years Ended	
	December 31,	
	<u>2007</u>	<u>2006</u>
Revenue:		
Commission revenue.....	\$ 1,376,720	\$ 1,565,175
Title and escrow closing fees.....	69,366	80,404
Other	<u>54,101</u>	<u>56,185</u>
Total revenue.....	<u>1,500,187</u>	<u>1,701,764</u>
Operating Expenses:		
Commission expense.....	1,030,750	1,169,811
Salaries and employee benefits.....	196,050	213,849
Occupancy	89,536	91,039
Business promotion and advertising	54,599	63,786
Other operating expenses	76,550	76,746
Amortization of pending real estate contracts.....	75	10,936
Depreciation and amortization.....	<u>19,848</u>	<u>20,907</u>
Total operating expenses.....	<u>1,467,408</u>	<u>1,647,074</u>
Equity earnings	<u>6,937</u>	<u>14,092</u>
Operating income	39,716	68,782
Other income (expense), net:		
Other income	4,077	7,650
Interest expense	<u>(1,820)</u>	<u>(2,269)</u>
Total other income (expense), net	<u>2,257</u>	<u>5,381</u>
Income before minority interest and provision for income taxes	41,973	74,163
Minority interest.....	<u>(1,069)</u>	<u>(1,805)</u>
Income before provision for income taxes	40,904	72,358
Provision for income taxes.....	<u>14,746</u>	<u>30,332</u>
Net income	<u>\$ 26,158</u>	<u>\$ 42,026</u>

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

Kern River Gas Transmission Company
Affiliated Transactions
For the Year Ended December 31, 2007

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Natural gas transportation services	<u>\$ 3,055,765.00</u>	<u>\$ -</u>
Total	<u><u>\$ 3,055,765.00</u></u>	<u><u>\$ -</u></u>

Kern River Gas Transmission Company
Balance Sheets – Regulatory Basis
(In thousands)

	As of December 31,	
	2007	2006
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 12,503	\$ 35,239
Trade receivables	39,425	43,050
Transportation and exchange gas receivables	4,003	5,405
Materials and supplies	6,457	6,870
Prepaid expenses	2,040	2,594
Total current assets	64,428	93,158
Property, plant and equipment, net:		
Cost	2,359,193	2,350,845
Accumulated depreciation and amortization	(704,325)	(633,527)
Property, plant and equipment, net	1,654,868	1,717,318
Deferred income taxes	82,667	75,815
Regulatory assets	145,489	156,207
Other	44,283	56,322
Total assets	\$ 1,991,735	\$ 2,098,820
LIABILITIES AND PARTNERS' CAPITAL		
Current liabilities:		
Trade payables	\$ 2,553	\$ 8,254
Accrued interest	744	5,028
Income taxes payable	12,781	9,808
Accrued taxes other than income	3,380	3,779
Provision for rate refunds	190,821	107,273
Other current liabilities	9,689	8,116
Current portion of long-term notes payable to subsidiary	72,816	74,983
Total current liabilities	292,784	217,241
Other long-term liabilities	20,162	30,586
Long-term notes payable to subsidiary	943,608	1,016,424
Deferred income taxes	291,997	280,424
Total liabilities	1,548,551	1,544,675
Commitments and contingencies (Note 11)		
Partners' capital:		
Contributed capital	677,871	677,871
Retained deficit	(234,687)	(123,726)
Total partners' capital	443,184	554,145
Total liabilities and partners' capital	\$ 1,991,735	\$ 2,098,820

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

Kern River Gas Transmission Company
Statements of Income – Regulatory Basis
(In thousands)

	Years Ended December 31,	
	2007	2006
Revenue – Gas transportation	\$ 404,193	\$ 325,165
Operating expenses:		
Operation and maintenance	37,600	33,093
Depreciation and amortization	79,567	56,259
Taxes other than income	10,241	18,922
Total operating expenses	127,408	108,274
Operating income	276,785	216,891
Other (expense) income, net:		
Interest on long-term notes payable to subsidiary	(58,263)	(62,037)
Amortization of deferred financing costs	(4,550)	(5,380)
Miscellaneous interest expense	(12,171)	(6,605)
Interest income	1,453	872
Other, net	3,293	88,002
Total other (expense) income, net	(70,238)	14,852
Income before income tax expense	206,547	231,743
Income tax expense	78,208	87,423
Net income	\$ 128,339	\$ 144,320

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

**MEHC Insurance Services Ltd.
 Affiliated Transactions
 For the Year Ended December 31, 2007**

<u>Account Description</u>	<u>PacifiCorp Received Services (a)</u>	<u>PacifiCorp Provided Services</u>
Captive property insurance expense	\$ 5,607,909.99	\$ -
Captive liability insurance expense	<u>1,599,311.37</u>	<u>-</u>
Total	<u><u>\$ 7,207,221.36</u></u>	<u><u>\$ -</u></u>

(a) At December 31, 2007, PacifiCorp had a prepaid balance of \$1,195,866.83 for captive property insurance and a prepaid balance of \$340,310.81 for captive liability insurance. PacifiCorp also had \$11,200,112.47 in claims receivable at year end.

MEHC Insurance Services Ltd

An accounting audit of MEHC Insurance Services Ltd was performed in May 2008, therefore the financial statements were not available to be included in PacifiCorp's 2007 Affiliate Interest Report at the time of filing. PacifiCorp will provide MEHC Insurance Services Ltd's financial statements as soon as they become available.

**MidAmerican Energy Company
 Affiliated Transactions
 For the Year Ended December 31, 2007**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
2006 storm damage assistance	\$ 151,695.58	\$ -
PacifiCorp administrative cross charges:		
Labor	-	309,907.49
Other miscellaneous expenses	-	62,261.96
Total PacifiCorp administrative cross charges	<u>-</u>	<u>372,169.45</u>
Total	<u>\$ 151,695.58</u>	<u>\$ 372,169.45</u>

**MIDAMERICAN ENERGY COMPANY AND SUBSIDIARY
CONSOLIDATED BALANCE SHEETS**

(In millions)

	As of December 31,	
	2007	2006
ASSETS		
Utility Plant, Net		
Electric	\$ 7,473	\$ 6,366
Gas	1,086	1,031
	8,559	7,397
Accumulated depreciation and amortization	(3,237)	(3,261)
	5,322	4,136
Construction work in progress	386	867
	5,708	5,003
Current Assets		
Cash and cash equivalents	11	9
Short-term investments	-	15
Receivables, less allowances of \$9 and \$10, respectively	485	394
Inventories	133	113
Other	39	163
	668	694
Other Assets		
Investments and nonregulated property, net	478	410
Regulatory assets	268	273
Other	129	130
	875	813
Total Assets	\$ 7,251	\$ 6,510
CAPITALIZATION AND LIABILITIES		
Capitalization		
Common shareholder's equity	\$ 2,288	\$ 1,951
MidAmerican Energy preferred securities	30	30
Long-term debt, excluding current portion	2,470	1,819
	4,788	3,800
Current Liabilities		
Notes payable	86	-
Current portion of long-term debt	1	2
Accounts payable	408	498
Taxes accrued	85	99
Interest accrued	41	33
Other	76	171
	697	803
Other Liabilities		
Deferred income taxes	517	471
Investment tax credits	38	41
Asset retirement obligations	182	173
Regulatory liabilities	793	989
Other	236	233
	1,766	1,907
Total Capitalization and Liabilities	\$ 7,251	\$ 6,510

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

MIDAMERICAN ENERGY COMPANY AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF OPERATIONS
(In millions)

	Years Ended December 31,		
	2007	2006	2005
Operating Revenues			
Regulated electric	\$ 1,934	\$ 1,779	\$ 1,513
Regulated gas	1,174	1,112	1,323
Nonregulated	1,150	557	324
	<u>4,258</u>	<u>3,448</u>	<u>3,160</u>
Operating Expenses			
Regulated:			
Cost of fuel, energy and capacity	741	672	477
Cost of gas sold	937	888	1,098
Other operating expenses	419	402	381
Maintenance	201	156	151
Depreciation and amortization	268	274	267
Property and other taxes	98	97	95
	<u>2,664</u>	<u>2,489</u>	<u>2,469</u>
Nonregulated:			
Cost of sales	1,061	522	291
Other	20	16	19
	<u>1,081</u>	<u>538</u>	<u>310</u>
Total operating expenses	<u>3,745</u>	<u>3,027</u>	<u>2,779</u>
Operating Income	<u>513</u>	<u>421</u>	<u>381</u>
Non-Operating Income			
Interest and dividend income	9	9	6
Allowance for equity funds	41	37	24
Other income	9	9	7
Other expense	(3)	(3)	(4)
	<u>56</u>	<u>52</u>	<u>33</u>
Fixed Charges			
Interest on long-term debt	122	93	80
Other interest expense	9	12	9
Allowance for borrowed funds	(18)	(16)	(11)
	<u>113</u>	<u>89</u>	<u>78</u>
Income Before Income Taxes	456	384	336
Income Taxes	<u>130</u>	<u>118</u>	<u>115</u>
Net Income	326	266	221
Preferred Dividends	<u>1</u>	<u>1</u>	<u>1</u>
Earnings on Common Stock	<u>\$ 325</u>	<u>\$ 265</u>	<u>\$ 220</u>

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

PPW Holdings LLC
Intercompany Transactions
For the Year Ended December 31, 2007

Refer to Section V for a discussion of transactions between PacifiCorp and PPW Holdings LLC.

Company code 1500 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2009-03.2009)	Comparison period (01.2008-12.2008)	Absolute difference	Rel dif	Sumtn level
			Assets					
			Current Assets					
			Cash and Cash Equivalents					
	1500		101003 Main Concent-Wires/ACH In Clearing Acct	36,226,000.00	68,911,412.00	32,685,412.00-	47.4-	
	1500		101004 Main Concent-Wires/ACH Out Clearing Acc	36,226,000.00-	68,911,412.00-	32,685,412.00	47.4	
			Total Other Cash	0.00	0.00	0.00		*4*
			Total Cash and Cash Equivalents	0.00	0.00	0.00		*3*
			Accounts Receivable, Net					
			Accounts Receivable					
	1500		116850 Accounts Receivable - Other	992,000.00	3,238,000.00	2,246,000.00-	69.4-	
			Total Other Accounts Receivable	992,000.00	3,238,000.00	2,246,000.00-	69.4-	*5*
			Total Accounts Receivable	992,000.00	3,238,000.00	2,246,000.00-	69.4-	*4*
			Total Accounts Receivable, Net	992,000.00	3,238,000.00	2,246,000.00-	69.4-	*3*
			Amounts Due From Affiliates					
			Amounts Due from MidAmerican Affiliates					
	1500		116132 InterCo Fed Tax Rec -(Odd Years)- MEHC	0.00	114,459.00	114,459.00-	100.0-	
	1500		116134 InterCo State Tax Rec -(Odd Years)- MEH	0.00	82,309.00	82,309.00-	100.0-	
			Total Taxes Receivable - MidAmerican	0.00	196,768.00	196,768.00-	100.0-	*5*
			Total Amounts Due from MidAmerican Affiliates	0.00	196,768.00	196,768.00-	100.0-	*4*
			Total Amounts Due From Affiliates	0.00	196,768.00	196,768.00-	100.0-	*3*
			Total Current Assets	992,000.00	3,434,768.00	2,442,768.00-	71.1-	*2*
			Other Assets					
			Goodwill					
	1500		176100 Goodwill	1125,440,847.24	1125,186,180.24	254,667.00		
			Total Goodwill	1125,440,847.24	1125,186,180.24	254,667.00		*3*
			Consolidating Investments					
	1500		165100 Investment in PacifiCorp	4430,514,260.29	4430,514,260.29	0.00		
	1500		167100 Equity Earnings in PacifiCorp	719,824,660.72	612,830,841.17	106,993,819.55	17.5	
			Total Investments in Subsidiaries	5150,338,921.01	5043,345,101.46	106,993,819.55	2.1	*4*
			Total Consolidating Investments	5150,338,921.01	5043,345,101.46	106,993,819.55	2.1	*3*
			Deferred Charges and Other Assets					
			Long-Term Notes & Interest Receivable					
	1500		156900 Other Receivables-Noncurrent	47,136,000.00	48,128,000.00	992,000.00-	2.1-	
			Total Long-Term Notes Receivable	47,136,000.00	48,128,000.00	992,000.00-	2.1-	*5*
			Total Long-Term Notes & Interest Receivable	47,136,000.00	48,128,000.00	992,000.00-	2.1-	*4*
			Total Deferred Charges and Other Assets	47,136,000.00	48,128,000.00	992,000.00-	2.1-	*3*
			Total Other Assets	6322,915,768.25	6216,659,281.70	106,256,486.55	1.7	*2*
			Total Assets	6323,907,768.25	6220,094,049.70	103,813,718.55	1.7	*1*

Company code 1500 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2009-03.2009)	Comparison period (01.2008-12.2008)	Absolute difference	Rel dif	Sumtn level
			Liabilities & Stockholders Equity					
			Liabilities					
			Current Liabilities					
			Amounts Due to Affiliates					
			Amounts Due to MidAmerican Affiliates					
	1500		210738 InterCo Tax Pay PPW Holdings-MEHC	1,076,888.00	1,176,540.00-	2,253,428.00	191.5	
			Total Accounts Payable - MidAmerican	1,076,888.00	1,176,540.00-	2,253,428.00	191.5	*6*
	1500		210731 InterCo Fed Tax Pay-(Even Years)-MEHC	215,918.00-	0.00	215,918.00-		
	1500		210732 InterCo Fed Tax Pay-(Odd Years)-MEHC	18,541.00-	0.00	18,541.00-		
	1500		210733 InterCo State Tax Pay-(Even Years)-MEHC	29,340.00-	0.00	29,340.00-		
	1500		210734 InterCo State Tax Pay-(Odd Years)-MEHC	148,309.00	0.00	148,309.00		
			Total Taxes Payable - MidAmerican	115,490.00-	0.00	115,490.00-		*6*
			Total Amounts Due to MidAmerican Affiliates	961,398.00	1,176,540.00-	2,137,938.00	181.7	*5*
			Total Amounts Due to Affiliates	961,398.00	1,176,540.00-	2,137,938.00	181.7	*4*
			Other Current Liabilities					
	1500		248025 Current Wholesale Contingent Liabilitie	2,801,325.00-	2,908,949.00-	107,624.00	3.7	
	1500		248070 Accrued Settlement Provisions	2,576,666.67-	2,576,666.67-	0.00		
			Total Miscellaneous Current Liabilities	5,377,991.67-	5,485,615.67-	107,624.00	2.0	*5*
			Total Other Current Liabilities	5,377,991.67-	5,485,615.67-	107,624.00	2.0	*4*
			Total Current Liabilities	4,416,593.67-	6,662,155.67-	2,245,562.00	33.7	*3*
			Deferred Credits					
			Deferred Income Taxes					
	1500		287354 DTA 505.150 Misc. Current and Accrued L	1,319,538.00	1,802,004.00	482,466.00-	26.8-	
	1500		287806 Non-curr deferred federal tax correctio	8,006.00-	7,266.00-	740.00-	10.2-	
	1500		287826 Non-curr deferred state tax correction	449.00-	348.00-	101.00-	29.0-	
			Total Deferred U.S. Income Taxes	1,311,083.00	1,794,390.00	483,307.00-	26.9-	*5*
			Total Deferred Income Taxes	1,311,083.00	1,794,390.00	483,307.00-	26.9-	*4*
			Other Deferred Credits					
	1500		284806 Non-curr federal tax correction liabili	110,414.00	110,414.00	0.00		
	1500		284807 Non-curr federal interest tax correctio	1,922.00	0.00	1,922.00		
	1500		284826 Non-curr state tax correction liability	14,348.00	14,348.00	0.00		
	1500		284827 Non-curr state interest tax correction	293.00	0.00	293.00		
			Total Noncurrent Income Tax Liability	126,977.00	124,762.00	2,215.00	1.8	*5*
	1500		289997 Other Deferred Credits - C&T	615,627.00-	1,779,290.00-	1,163,663.00	65.4	
			Total Miscellaneous Deferred Credits	615,627.00-	1,779,290.00-	1,163,663.00	65.4	*5*
			Total Other Deferred Credits	488,650.00-	1,654,528.00-	1,165,878.00	70.5	*4*
			Total Deferred Credits	822,433.00	139,862.00	682,571.00	488.0	*3*
			Total Liabilities	3,594,160.67-	6,522,293.67-	2,928,133.00	44.9	*2*
			Stockholders Equity					
			Common Equity					
			Common Stock					
	1500		294502 APIC - FAS 109 Stock Options	6,632,269.00-	6,632,269.00-	0.00		
	1500		296000 Additional Paid-In Capital	5535,453,526.47-	5535,453,526.47-	0.00		
			Total Common Stock	5542,085,795.47-	5542,085,795.47-	0.00		*4*
			Retained Earnings					
	1500		297000 Unappropriated Retained Earnings	65,324,117.18-	50,571,884.24-	14,752,232.94-	29.2-	
	1500		297100 Unapprop Undist Sub Earnings	603,152,370.18-	164,263,503.52-	438,888,866.66-	267.2-	
	1500		599800 Adjustments to Retained Earnings	0.00	4,274,298.00-	4,274,298.00	100.0	
			Total Unappropriated Retained Earnings	668,476,487.36-	219,109,685.76-	449,366,801.60-	205.1-	*5*
	1500		297903 Dividends to Stockholders	4,836,572.00	3,043,000.00	1,793,572.00	58.9	
			Total Dividends Declared	4,836,572.00	3,043,000.00	1,793,572.00	58.9	*5*
			Profit/Loss for Current Year					
			Net Result: Profit					
			Total Net Result: Profit	108,567,133.82-	449,366,801.60-	340,799,667.78	75.8	*6*

Company code 1500 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2009-03.2009)	Comparison period (01.2008-12.2008)	Absolute difference	Rel dif	Sumtn level
			Total Profit/Loss for Current Year	108,567,133.82-	449,366,801.60-	340,799,667.78	75.8	*5*
			Total Retained Earnings	772,207,049.18-	665,433,487.36-	106,773,561.82-	16.0-	*4*
			Accumulated Other Comprehensive Income					
			FAS 158 Unrecognized Pension Costs					
1500			299105 FAS 158 Pension Accum OCI	1,358,620.08-	1,373,231.34-	14,611.26	1.1	
1500			299106 FAS 158 Post-Retirement Accum OCI	568,460.89-	584,954.89-	16,494.00	2.8	
1500			299107 FAS 158 SERP Accum OCI	7,741,999.99-	7,762,000.00-	20,000.01	0.3	
1500			299115 Tax on FAS 158 Pension Accum OCI	515,543.00	521,088.00	5,545.00-	1.1-	
1500			299116 Tax on FAS 158 Post-Retirement Accum OC	215,736.00	221,996.00	6,260.00-	2.8-	
1500			299117 Tax on FAS 158 SERP Accum OCI	2,938,129.00	2,945,719.00	7,590.00-	0.3-	
			Total FAS 158 Unrecognized Pension Costs	5,999,672.96-	6,031,383.23-	31,710.27	0.5	*5*
			FAS 115 Securities Adjustments					
1500			298000 FAS 115 M-T-M Unrealized Gain/Loss	33,989.33-	33,989.33-	0.00		
1500			298011 Tax on FAS 115 Securities Adjustments	12,899.36	12,899.36	0.00		
			FAS 115 Securities Adjustments	21,089.97-	21,089.97-	0.00		*5*
			Total Accumulated Other Comprehensive Income	6,020,762.93-	6,052,473.20-	31,710.27	0.5	*4*
			Common Equity	6320,313,607.58-	6213,571,756.03-	106,741,851.55-	1.7-	*3*
			Total Stockholders Equity	6320,313,607.58-	6213,571,756.03-	106,741,851.55-	1.7-	*2*
			Total Liabilities & Stockholders Equity	6323,907,768.25-	6220,094,049.70-	103,813,718.55-	1.7-	*1*

Company code 1500 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2009-03.2009)	Comparison period (01.2008-12.2008)	Absolute difference	Rel dif	Sumtrn level
			Earnings Available for Common					
			Net Income					
			Income-Continuing Operations After Tax					
			Income-Continuing Operations Before Tax					
			Income From Operations					
			Net Margin					
			Gross Margin					
			Cost of Goods Sold					
			Purchased Power					
			Purchased Power External					
	1500		505219 Purchased Power Expense Estimate	1,271,287.00-	11,632,633.00-	10,361,346.00	89.1	
			Total Purchased Power External	1,271,287.00-	11,632,633.00-	10,361,346.00	89.1	*10*
			Total Purchased Power	1,271,287.00-	11,632,633.00-	10,361,346.00	89.1	*9*
			Total Cost of Goods Sold	1,271,287.00-	11,632,633.00-	10,361,346.00	89.1	*8*
			Total Gross Margin	1,271,287.00-	11,632,633.00-	10,361,346.00	89.1	*7*
			Operations, Maintenance, Admin & General					
			Salary Overhead/Benefits					
	1500		501100 Pension/Superannuation	14,611.26-	621,652.66-	607,041.40	97.6	
	1500		501115 SERP Plan	20,000.01-	153,000.00-	132,999.99	86.9	
	1500		501150 Post Retirement	16,494.00-	64,247.11-	47,753.11	74.3	
			Total Salary Overhead/Benefits	51,105.27-	838,899.77-	787,794.50	93.9	*8*
			Contracts & Services					
	1500		530071 Environmental Expense - EPA/DOT/Other	0.00	726,388.00	726,388.00-	100.0-	
	1500		530190 Miscellaneous Contracts & Services	0.00	3,665,941.00-	3,665,941.00	100.0	
			Total Contracts & Services	0.00	2,939,553.00-	2,939,553.00	100.0	*8*
			OMAG Expenses - MidAmerican					
	1500		545266 MidAmerican Mgmt Fee - (426.5)	20,000.00	0.00	20,000.00		
			Total OMAG Expenses - MidAmerican	20,000.00	0.00	20,000.00		*8*
			Other O&M and A&G Expense					
	1500		545500 Settlement Fees	0.00	500,000.00-	500,000.00	100.0	
	1500		545505 Restructuring Expense (FV)	0.00	6,916,178.73-	6,916,178.73	100.0	
	1500		545510 Regulatory Penalties & Fines	0.00	1,333,333.33-	1,333,333.33	100.0	
	1500		545990 AuC Expensed	0.00	766,372.00-	766,372.00	100.0	
	1500		554100 Loss on Disposition of Property	0.00	2,502,017.00-	2,502,017.00	100.0	
	1500		582400 FERC Annual Fee	0.00	1,166,553.40-	1,166,553.40	100.0	
			Total Other O&M and A&G Expense	0.00	13,184,454.46-	13,184,454.46	100.0	*8*
			Total Operations, Maintenance, Admin & General	31,105.27-	16,962,907.23-	16,931,801.96	99.8	*7*
			Total Net Margin	1,302,392.27-	28,595,540.23-	27,293,147.96	95.4	*6*
			Depreciation and Amortization					
			Amortization					
	1500		566140 Software Development	0.00	685,489.00-	685,489.00	100.0	
			Total Amortization	0.00	685,489.00-	685,489.00	100.0	*7*
			Total Depreciation and Amortization	0.00	685,489.00-	685,489.00	100.0	*6*
			Total Income From Operations	1,302,392.27-	29,281,029.23-	27,978,636.96	95.6	*5*
			Interest Expense and Other					
			Interest Expense Net					
			Interest Income					
	1500		385400 Interest Income	762,000.00-	3,085,000.00-	2,323,000.00	75.3	
			Interest Income External	762,000.00-	3,085,000.00-	2,323,000.00	75.3	*8*
			Total Interest Income	762,000.00-	3,085,000.00-	2,323,000.00	75.3	*7*
			Total Interest Expense Net	762,000.00-	3,085,000.00-	2,323,000.00	75.3	*6*
			Minority Interest & Other					
			Minority Interest					
	1500		585035 Minority Interest-Pref Stock-PacifiCorp	520,947.43	2,083,789.72	1,562,842.29-	75.0-	
			Total Minority Interest	520,947.43	2,083,789.72	1,562,842.29-	75.0-	*7*
			Equity in Subsidiary Earnings					
	1500		375100 Equity Earnings - PacifiCorp	107,514,766.98-	438,888,866.66-	331,374,099.68	75.5	

Company code 1500 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2009-03.2009)	Comparison period (01.2008-12.2008)	Absolute difference	Rel dif	Sumtn level
			Total Equity in Subsidiary Earnings	107,514,766.98-	438,888,866.66-	331,374,099.68	75.5	*7*
			Total Minority Interest & Other	106,993,819.55-	436,805,076.94-	329,811,257.39	75.5	*6*
			Total Interest Expense and Other	107,755,819.55-	439,890,076.94-	332,134,257.39	75.5	*5*
			Income-Continuing Operations Before Tax	109,058,211.82-	469,171,106.17-	360,112,894.35	76.8	*4*
			Income Tax Expense					
			U.S. Income Tax Expense					
			Income Tax Expense Federal					
1500			570000 Income Tax Expense-Federal	215,918.00	9,823,723.20	9,607,805.20-	97.8-	
1500			570006 Current federal tax correction expense	1,412,085.00-	1,508,348.00-	96,263.00	6.4	
1500			570007 Current federal tax correction interest	211,949.00-	1,629,474.00-	1,417,525.00	87.0	
1500			570016 Federal uncertain tax position provisio	1,429,924.00-	10,238,549.00-	11,668,473.00	114.0	
1500			570017 Federal uncertain tax position interest	157,786.00-	2,772,039.00	2,929,825.00-	105.7-	
			Total Current Federal	135,978.00-	780,608.80-	644,630.80	82.6	*7*
1500			571001 Deferred Tax Exp-Dr-Federal-Electric	441,824.00	9,337,595.37	8,895,771.37-	95.3-	
1500			571006 Deferred federal tax correction expense	1,491,394.00	832,521.00-	2,323,915.00	279.1	
1500			571016 Deferred federal uncertain tax position	1,371,365.00-	8,907,246.00	10,278,611.00-	115.4-	
			Total Deferred Federal	561,853.00	17,412,320.37	16,850,467.37-	96.8-	*7*
			Total Income Tax Expense Federal	425,875.00	16,631,711.57	16,205,836.57-	97.4-	*6*
			Income Tax Expense State					
1500			575000 State Income Tax	29,340.00	1,506,963.00	1,477,623.00-	98.1-	
1500			575026 Current state tax correction expense	183,167.00-	941,945.00	1,125,112.00-	119.4-	
1500			575027 Current state tax correction interest	25,425.00-	727,809.00-	702,384.00	96.5	
1500			575036 State uncertain tax position provision	185,482.00	1,412,799.00-	1,598,281.00	113.1	
1500			575037 State uncertain tax position interest	17,483.00-	352,150.00	369,633.00-	105.0-	
1500			575059 Current state tax interest income	0.00	190,386.00	190,386.00-	100.0-	
			Total Current State	11,253.00-	850,836.00	862,089.00-	101.3-	*7*
1500			576001 Def Tax Exp - DR - State - Electric	60,037.00	1,268,830.00	1,208,793.00-	95.3-	
1500			576026 Deferred state tax correction expense	193,944.00	94,261.00-	288,205.00	305.8	
1500			576036 Deferred state uncertain tax position e	177,525.00-	1,147,188.00	1,324,713.00-	115.5-	
			Total Deferred State	76,456.00	2,321,757.00	2,245,301.00-	96.7-	*7*
			Total Income Tax Expense State	65,203.00	3,172,593.00	3,107,390.00-	97.9-	*6*
			Total U.S. Income Tax Expense	491,078.00	19,804,304.57	19,313,226.57-	97.5-	*5*
			Total Income Tax Expense	491,078.00	19,804,304.57	19,313,226.57-	97.5-	*4*
			Income-Continuing Operations After Tax	108,567,133.82-	449,366,801.60-	340,799,667.78	75.8	*3*
			Net Income	108,567,133.82-	449,366,801.60-	340,799,667.78	75.8	*2*
			Earnings Available for Common	108,567,133.82-	449,366,801.60-	340,799,667.78	75.8	*1*

PPW Holdings, LLC
NE: Active

PacifiCorp Internal Financial Statements

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Company code 1500 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2009-03.2009)	Comparison period (01.2008-12.2008)	Absolute difference	Rel dif	Sumtn level
			Earnings Contribution Earnings Contribution	108,567,133.82	449,366,801.60	340,799,667.78-	75.8-	*1*

**Energy West Mining Company
Intercompany Transactions
For the Year Ended December 31, 2007**

<u>Account Description</u>	<u>PacifiCorp Received Services (a)</u>	<u>PacifiCorp Provided Services</u>
Fuel purchased/sold	\$ 101,050,935.75	\$ -
Labor	-	169.16
Electricity sold/purchased (b)	-	3,383,201.39
Total	<u>\$ 101,050,935.75</u>	<u>\$ 3,383,370.55</u>

(a) Represents the amount of coal received by PacifiCorp from Energy West Mining Company during the year ended December 31, 2007.

(b) Represents electricity sold by PacifiCorp to Energy West Mining Company at tariff.

Company code 2050 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Assets					
			Current Assets					
			Cash and Cash Equivalents					
	2050		102050 EW Cash Payroll - Non Recon.	1,000.00	1,000.00	0.00		
	2050		103050 EW Cash Supplemental Unemployment - Non	10,473.36	10,473.36	0.00		
	2050		104050 EW Cash Accounts Payable - Non Recon.	338,505.21-	102,050.52-	236,454.69-	231.7-	
	2050		107050 EW Payroll Control - Non Recon.	8,525.76	24,022.75	15,496.99-	64.5-	
			Total Other Cash	318,506.09-	66,554.41-	251,951.68-	378.6-	*4*
			Total Cash and Cash Equivalents	318,506.09-	66,554.41-	251,951.68-	378.6-	*3*
			Accounts Receivable, Net					
			Accounts Receivable					
	2050		116412 Emp Pmt Deduction-Miscellaneous Receive	0.00	4,451.27-	4,451.27	100.0	
	2050		116415 Employee Advances	250.00	2,149.97	1,899.97-	88.4-	
	2050		116850 Accounts Receivable - Other	118,513.09	2,219.12	116,293.97	5240.5	
			Total Other Accounts Receivable	118,763.09	82.18-	118,845.27	*4615.8	*5*
			Total Accounts Receivable	118,763.09	82.18-	118,845.27	*4615.8	*4*
			Total Accounts Receivable, Net	118,763.09	82.18-	118,845.27	*4615.8	*3*
			Amounts Due From Affiliates					
			Amounts Due from PacifiCorp Affiliates					
	2050		116000 Intercompany A/R - Current	9,178,055.53-	16,430,296.84-	7,252,241.31	44.1	
			Total Accounts Receivable - Affiliates	9,178,055.53-	16,430,296.84-	7,252,241.31	44.1	*5*
			Total Amounts Due from PacifiCorp Affiliates	9,178,055.53-	16,430,296.84-	7,252,241.31	44.1	*4*
			Total Amounts Due From Affiliates	9,178,055.53-	16,430,296.84-	7,252,241.31	44.1	*3*
			Material and Supplies					
	2050		120001 Other Materials & Supplies/General Stoc	4,314,407.96	3,408,499.90	905,908.06	26.6	
			Total Material and Supplies	4,314,407.96	3,408,499.90	905,908.06	26.6	*3*
			Fuel Inventory					
			Fuel Inventory External					
	2050		120201 Delivered Coal Inventory	20,400,937.17	27,607,097.45	7,206,160.28-	26.1-	
			Total Inventory External	20,400,937.17	27,607,097.45	7,206,160.28-	26.1-	*4*
			Total Fuel Inventory	20,400,937.17	27,607,097.45	7,206,160.28-	26.1-	*3*
			Other Current Assets					
			Prepayments					
	2050		132000 Prepayments - Insurance	159,557.00	172,028.00	12,471.00-	7.2-	
	2050		132900 Prepayments - Other	2,340.10	3,340.10	1,000.00-	29.9-	
			Total Prepayments - External	161,897.10	175,368.10	13,471.00-	7.7-	*5*
			Total Prepayments	161,897.10	175,368.10	13,471.00-	7.7-	*4*
	2050		134300 Other Current Deferred Charges	6,919.48-	313,360.17	320,279.65-	102.2-	
			Total Margin Deposits and Other	6,919.48-	313,360.17	320,279.65-	102.2-	*4*
			Total Other Current Assets	154,977.62	488,728.27	333,750.65-	68.3-	*3*
			Total Current Assets	15,492,524.22	15,007,392.19	485,132.03	3.2	*2*
			Other Assets					
			Deferred Charges and Other Assets					
			Deferred Charges					
	2050		134200 Deferred Longwall Costs	572,639.42	1,768,552.00	1,195,912.58-	67.6-	
			Total Other Deferred Charges	572,639.42	1,768,552.00	1,195,912.58-	67.6-	*5*
			Total Deferred Charges	572,639.42	1,768,552.00	1,195,912.58-	67.6-	*4*
			Total Deferred Charges and Other Assets	572,639.42	1,768,552.00	1,195,912.58-	67.6-	*3*

Energy West Mining Comp
 UT: Active

PacifiCorp Internal Financial Statements

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Company code 2050 Business area ****

Amounts in USD

C	Comp	Bus.	Texts	Reporting period	Comparison period	Absolute	Rel	Sumtn
F	code	area		(01.2008-12.2008)	(01.2007-09.2007)	difference	dif	level
			Total Other Assets	572,639.42	1,768,552.00	1,195,912.58-	67.6-	*2*
			Total Assets	16,065,163.64	16,775,944.19	710,780.55-	4.2-	*1*

Company code 2050 Business area ****

Amounts in USD

C	Comp	Bus.	Texts	Reporting period	Comparison period	Absolute	Rel	Sumtrn
F	code	area		(01.2008-12.2008)	(01.2007-09.2007)	difference	dif	level
			Liabilities & Stockholders Equity					
			Liabilities					
			Current Liabilities					
			Accounts Payable					
			Accounts Payable - Trade					
2050			210614 Accrued Accounts Payable - Mining	408,645.62-	2,735,440.22-	2,326,794.60	85.1	
			Total Accounts Payable Trade - Other	408,645.62-	2,735,440.22-	2,326,794.60	85.1	*6*
			Total Accounts Payable - Trade	408,645.62-	2,735,440.22-	2,326,794.60	85.1	*5*
			Accounts Payable - Other Accruals Ext					
2050			210599 Accrued Liabilities	3,526,681.06-	3,109,713.74-	416,967.32-	13.4-	
2050			215124 Mining Division - Reclamation Fee	117,120.51-	101,995.13-	15,125.38-	14.8-	
2050			220000 Accounts Payable - Other	1,047,687.62-	786,169.36-	261,518.26-	33.3-	
2050			235230 Accrual - Royalties	1,028,273.87-	304,251.46-	724,022.41-	238.0-	
			Total Accts Payable Accruals - Other	5,719,763.06-	4,302,129.69-	1,417,633.37-	33.0-	*6*
			Total Accounts Payable - Other Accruals Ext	5,719,763.06-	4,302,129.69-	1,417,633.37-	33.0-	*5*
			Total Accounts Payable	6,128,408.68-	7,037,569.91-	909,161.23	12.9	*4*
			Accrued Employee Expenses					
2050			211110 Credit Union Withholdings	0.00	6,886.05-	6,886.05	100.0	
2050			211111 Savings Bonds Withholdings	75.00-	25.00-	50.00-	200.0-	
2050			211116 Dependent Support/Levy Withholdings	0.00	199.50-	199.50	100.0	
2050			211149 Other Payroll Liability	0.00	500.13-	500.13	100.0	
2050			215104 Mining Division - Payroll Accrual	399,000.00-	434,367.08-	35,367.08	8.1	
2050			215122 Accrued UMWA Royalties	317,499.06-	211,361.50-	106,137.56-	50.2-	
2050			215125 Mining Division - Vac Pay & Fixed Ovhd	1,884,278.95-	1,727,620.82-	156,658.13-	9.1-	
2050			215127 Mining Division - Fica	212,486.00-	205,205.93-	7,280.07-	3.5-	
2050			215510 Med/Dent/Vision - Energy West	1,306,239.27-	1,161,000.00-	145,239.27-	12.5-	
2050			215512 Dependent Life - Energy West	219.26	614.19-	833.45	135.7	
2050			215514 K Plus Co. Match & Admin Energy West	20,935.07	3,303.63	17,631.44	533.7	
2050			215515 Esop - Fixed Energy West	0.00	3,303.63-	3,303.63	100.0	
2050			215521 E.W. Health Care Reimb	2,683.39-	2,053.90-	629.49-	30.6-	
2050			215522 E.W. Depend Care Reimb	480.00-	0.00	480.00-		
			Total Employee Payroll & Benefits Payable	4,101,587.34-	3,749,834.10-	351,753.24-	9.4-	*5*
2050			248107 Sick Leave Liability-Utah	811,814.80-	759,918.24-	51,896.56-	6.8-	
			Total Vacation, PT & Sick Leave Accruals	811,814.80-	759,918.24-	51,896.56-	6.8-	*5*
			Total Accrued Employee Expenses	4,913,402.14-	4,509,752.34-	403,649.80-	9.0-	*4*
			Taxes Payable					
2050			240310 Provision for Unemployment Taxes	129,508.60-	47,848.55-	81,660.05-	170.7-	
			Total Accrued Payroll Taxes	129,508.60-	47,848.55-	81,660.05-	170.7-	*5*
2050			235301 Federal Excise Tax On Coal - Deer Creek	84,757.31-	132,489.97-	47,732.66	36.0	
			Total Accrued Taxes - Other	84,757.31-	132,489.97-	47,732.66	36.0	*5*
			Total Taxes Payable	214,265.91-	180,338.52-	33,927.39-	18.8-	*4*
			Other Current Liabilities					
2050			211200 Payroll Taxes Payable	193,842.59-	372,970.62-	179,128.03	48.0	
2050			211220 Social Security Tax Withholding	31,881.52-	170,401.00-	138,519.48	81.3	
			Total Payroll Related Tax Withholdings	225,724.11-	543,371.62-	317,647.51	58.5	*5*
2050			245949 Ut St Mineral Rylyt Wthlding Tax-Peabod	0.00	281.54-	281.54	100.0	
2050			245950 Ut St Minerl Rylyt Wthlding Tx-Mckinno	0.00	342.56-	342.56	100.0	
			Total Franchise, Sales & Other Taxes	0.00	624.10-	624.10	100.0	*5*
2050			249999 Other Deferred Credits - Current Portio	60,893.58-	0.00	60,893.58-		
			Total Miscellaneous Current Liabilities	60,893.58-	0.00	60,893.58-		*5*
			Total Other Current Liabilities	286,617.69-	543,995.72-	257,378.03	47.3	*4*
			Total Current Liabilities	11,542,694.42-	12,271,656.49-	728,962.07	5.9	*3*
			Deferred Credits					
			Regulatory Liabilities					
2050			288503 ARO/Reg Diff - Deer Creek Mine Reclamtn	497,174.95-	461,448.85-	35,726.10-	7.7-	
			Total FAS 143 ARO Regulatory Liabilities	497,174.95-	461,448.85-	35,726.10-	7.7-	*5*

Company code 2050 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
	2050		288307 Reg Liab - Mine Reclamation Costs	1,131,538.29-	1,146,738.29-	15,200.00	1.3	
			Total Reg Liability Non-ARO Removal Costs	1,131,538.29-	1,146,738.29-	15,200.00	1.3	*5*
			Total Regulatory Liabilities	1,628,713.24-	1,608,187.14-	20,526.10-	1.3-	*4*
			Other Deferred Credits					
	2050		289511 Deseret Mine Reclamation	548,042.20-	554,642.20-	6,600.00	1.2	
	2050		289519 Mining Provisions - Reclass to Current	60,893.58	0.00	60,893.58		
			Total Mining Provisions	487,148.62-	554,642.20-	67,493.58	12.2	*5*
	2050		284915 ARO Liab - Deer Creek Mine Reclamation	2,405,607.36-	2,340,458.36-	65,149.00-	2.8-	
			Total ARO & Decommissioning Liabilities	2,405,607.36-	2,340,458.36-	65,149.00-	2.8-	*5*
			Total Other Deferred Credits	2,892,755.98-	2,895,100.56-	2,344.58	0.1	*4*
			Total Deferred Credits	4,521,469.22-	4,503,287.70-	18,181.52-	0.4-	*3*
			Total Liabilities	16,064,163.64-	16,774,944.19-	710,780.55	4.2	*2*
			Stockholders Equity					
			Common Equity					
			Common Stock					
	2050		293000 Common Shares Issued	1,000.00-	1,000.00-	0.00		
			Total Common Stock	1,000.00-	1,000.00-	0.00		*4*
			Retained Earnings					
			Profit/Loss for Current Year					
			Net Result: Profit					
			Total Net Result: Profit	0.00	0.00	0.00		*6*
			Net Result: Loss					
			Total Net Result: Loss	0.00	0.00	0.00		*6*
			Total Profit/Loss for Current Year	0.00	0.00	0.00		*5*
			Total Retained Earnings	0.00	0.00	0.00		*4*
			Common Equity	1,000.00-	1,000.00-	0.00		*3*
			Total Stockholders Equity	1,000.00-	1,000.00-	0.00		*2*
			Total Liabilities & Stockholders Equity	16,065,163.64-	16,775,944.19-	710,780.55	4.2	*1*

Company code 2050 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Earnings Available for Common					
			Net Income					
			Income-Continuing Operations After Tax					
			Income-Continuing Operations Before Tax					
			Income From Operations					
			Net Margin					
			Operations, Maintenance, Admin & General					
			Salary Expense					
2050			500100 Regular/Ordinary Time	15,681,241.38	10,629,045.54	5,052,195.84	47.5	
			Subtotal Regular/Ordinary Time	15,681,241.38	10,629,045.54	5,052,195.84	47.5	*9*
2050			500200 Overtime	2,702,268.32	1,852,798.57	849,469.75	45.8	
			Subtotal Overtime Pay	2,702,268.32	1,852,798.57	849,469.75	45.8	*9*
2050			500400 Bonus/Incentive	1,117,690.53	727,046.14	390,644.39	53.7	
			Subtotal Bonus/Incentive	1,117,690.53	727,046.14	390,644.39	53.7	*9*
2050			500600 Temporary/Contract Labor	32,989.00	24,640.00	8,349.00	33.9	
2050			500850 Other Salary/Labor Costs	1,501.85-	0.00	1,501.85-		
2050			554829 Mining - Salary Expense - Credit	19,532,856.54-	0.00	19,532,856.54-		
2050			699000 Labor FI/CO Recon	169.16	0.00	169.16		
			Subtotal Other Salary Expense	19,501,200.23-	24,640.00	19,525,840.23-	*244.5-	*9*
			Total Salary Expense	0.00	13,233,530.25	13,233,530.25-	100.0-	*8*
			Salary Overhead/Benefits					
2050			500500 Leave/PT/Vacation/Sick	3,775,674.35	2,478,960.81	1,296,713.54	52.3	
2050			501100 Pension/Superannuation	687,120.24	0.00	687,120.24		
2050			501102 Pension Administration	0.00	912,956.44	912,956.44-	100.0-	
2050			501125 Medical	5,032,727.78	3,650,061.85	1,382,665.93	37.9	
2050			501150 Post Retirement	5,307,283.00	4,120,731.70	1,186,551.30	28.8	
2050			501160 Post Employment Benefits (FAS 112)	1,773,130.01	0.00	1,773,130.01		
2050			501225 Life	413,496.74	5,257.52	408,239.22	7764.9	
2050			501250 Stock/401(k)/ESOP	285,482.25	215,121.41	70,360.84	32.7	
2050			501325 Physical Exams	10,433.38	6,775.72	3,657.66	54.0	
2050			501650 Worker's Comp/WorkCover Levy	0.00	1,206,059.10	1,206,059.10-	100.0-	
2050			501670 Black Lung Benefit	591,945.73	472,937.27	119,008.46	25.2	
2050			502900 Other Salary Overheads/Oncosts	986,235.83	707,971.67	278,264.16	39.3	
2050			580501 Payroll Tax Expense - Mines	1,141,415.00	763,716.99	377,698.01	49.5	
2050			580899 Mining - Salary OH/Benefits - Credit	20,004,944.31-	0.00	20,004,944.31-		
			Total Salary Overhead/Benefits	0.00	14,540,550.48	14,540,550.48-	100.0-	*8*
			Employee Expenses					
2050			503110 Lodging	48,172.86	26,536.36	21,636.50	81.5	
2050			503115 On-Site Meals & Refreshments	213.97	196.39	17.58	9.0	
2050			503120 Meals & Entertainment	37,772.60	22,538.79	15,233.81	67.6	
2050			503125 Vehicle Rental and Expense	630.64	0.00	630.64		
2050			503130 Other Ground Transportation - Commercial	15,255.86	3,918.80	11,337.06	289.3	
2050			503135 Auto Expense/Parking/Mileage	35,113.62	19,853.98	15,259.64	76.9	
2050			503150 Training	72,992.63	39,901.68	33,090.95	82.9	
2050			503160 Registration Fees	35,018.53	0.00	35,018.53		
2050			503170 Dues & Licenses	0.00	1,862.50	1,862.50-	100.0-	
2050			503400 Other Employee Related Expenses	95.39	0.00	95.39		
2050			503999 Mining - Employee Expenses - Credit	245,266.10-	0.00	245,266.10-		
			Total Employee Expenses	0.00	114,808.50	114,808.50-	100.0-	*8*
			Materials & Supplies					
2050			516040 Cement & Concrete Products	444,715.60	279,072.39	165,643.21	59.4	
2050			516050 Chemicals	2,954.66	1,773.21	1,181.45	66.6	
2050			516070 Computer Hardware	24,950.44	21,769.89	3,180.55	14.6	
2050			516080 Computer Software, Licenses	125,310.73	89,820.92	35,489.81	39.5	
2050			516110 Conveyor Supplies	673,079.75	431,429.85	241,649.90	56.0	
2050			516140 Drills, Bits and Augers	594,519.73	459,584.09	134,935.64	29.4	
2050			516150 Electric Motors and Generators	397.26	636.75	239.49-	37.6-	

Company code 2050 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
	2050		516180 Explosives	18,124.27	31,387.49	13,263.22-	42.3-	
	2050		516190 Gravel & Rock	241,790.24	115,798.99	125,991.25	108.8	
	2050		516200 Uniform / Safety Equipment	843,405.71	519,860.89	323,544.82	62.2	
	2050		516220 Roof Control	5,036,882.91	2,965,132.91	2,071,750.00	69.9	
	2050		516230 Lubricants, Oil, Grease	638,151.10	388,841.46	249,309.64	64.1	
	2050		516260 Electronic Supplies	585,186.16	374,137.48	211,048.68	56.4	
	2050		516290 Office Furniture & Equipment	2,154.58	1,508.43	646.15	42.8	
	2050		516300 Office Supplies	57,241.37	36,947.88	20,293.49	54.9	
	2050		516310 Other Electrical Equipment/Supplies	246,569.99	137,020.65	109,549.34	80.0	
	2050		516320 Pipe, Valves and Fittings	771,897.73	388,307.44	383,590.29	98.8	
	2050		516330 Wood Products	169,266.61	104,519.00	64,747.61	61.9	
	2050		516360 Tires, Tubes, and Wheels	360,456.72	229,987.48	130,469.24	56.7	
	2050		516380 HVAC	394,908.84	219,319.19	175,589.65	80.1	
	2050		516410 Tools	192,169.68	106,568.04	85,601.64	80.3	
	2050		516430 Hydraulic Components	176,351.08	91,027.46	85,323.62	93.7	
	2050		516440 Fuel-Veh/Mobile Equip	664,119.45	444,333.67	219,785.78	49.5	
	2050		516460 Heavy Equipment Mat'l & Supplies	425,144.73	337,644.11	87,500.62	25.9	
	2050		516490 Pumps	1,555,155.00	949,566.32	605,588.68	63.8	
	2050		516900 Miscellaneous Materials & Supplies	2,660,864.32	1,509,838.33	1,151,025.99	76.2	
	2050		516910 Material Price Variance Account	1,142.47-	1,876.92	3,019.39-	160.9-	
	2050		516930 Diesel Fuel Hedge	60,906.61	8,422.62	52,483.99	623.1	
	2050		516999 Mining - Materials & Supplies - Credit	16,965,532.80-	0.00	16,965,532.80-		
			Total Materials & Supplies	0.00	10,246,133.86	10,246,133.86-	100.0-	*8*
			Contracts & Services					
	2050		530031 Printing/Imaging/Mail Services	699.59	1,644.30	944.71-	57.5-	
	2050		530045 Constr & Maint Contracts-Labor	567,988.15	803,844.35	235,856.20-	29.3-	
	2050		530050 Constr & Maint Contracts-Other	3,099,492.41	1,804,599.12	1,294,893.29	71.8	
	2050		530055 Consulting/Technical Services	3,876.48	875.90	3,000.58	342.6	
	2050		530073 Freight/Hauling Services	192,927.45	152,491.68	40,435.77	26.5	
	2050		530095 Legal Consulting Fees & Services	103,875.03	51,006.01	52,869.02	103.7	
	2050		530105 Mining Services	1,770,627.24	2,578,596.14	807,968.90-	31.3-	
	2050		530190 Miscellaneous Contracts & Services	325,161.77	309,154.19	16,007.58	5.2	
	2050		530999 Mining - Contracts & Services - Credit	6,064,648.12-	0.00	6,064,648.12-		
			Total Contracts & Services	0.00	5,702,211.69	5,702,211.69-	100.0-	*8*
			Utilities					
	2050		535000 Electricity	3,383,201.39	2,103,896.42	1,279,304.97	60.8	
	2050		535100 Telephone	53,217.87	45,372.94	7,844.93	17.3	
	2050		535225 Water	7,386.65	3,797.90	3,588.75	94.5	
	2050		535999 Mining - Utilities - Credit	3,443,805.91-	0.00	3,443,805.91-		
			Total Utilities	0.00	2,153,067.26	2,153,067.26-	100.0-	*8*
			Other O&M and A&G Expense					
	2050		541000 Equipment Rent	3,295.26	3,969.09	673.83-	17.0-	
	2050		543000 Other Rent/Leases	19,140.00	1,278.72	17,861.28	1396.8	
	2050		544000 Coal Leases	17,399.00	17,399.00	0.00		
	2050		545000 Liability Insurance Costs	47,848.88	57,265.14	9,416.26-	16.4-	
	2050		545100 Royalties	2,225,308.00	339,920.36	1,885,387.64	554.7	
	2050		545150 Miscellaneous Administ/General Expenses	118,435.62	31,660.47	86,775.15	274.1	
	2050		545245 Accret. Exp-Electric Utility Plant-Mine	0.00	68,973.00	68,973.00-	100.0-	
	2050		545250 Management Fees	750,444.00	832,200.00	81,756.00-	9.8-	
	2050		545310 Other O&M Expense	0.00	177,220.00	177,220.00-	100.0-	
	2050		545400 Bank Charges & Fees	4,496.23	2,498.46	1,997.77	80.0	
	2050		545550 Club/Organization Membership and Expens	23,355.20	24,368.19	1,012.99-	4.2-	
	2050		546960 Mining - Other O&M and A&G - Credit	5,935,501.02-	49,107,599.57-	43,172,098.55	87.9	
	2050		546961 Mining - ARO Accretion Exp - Credit	0.00	68,973.00-	68,973.00	100.0	
	2050		553500 Customer & Marketing Costs-Other	7,760.42	4,403.00	3,357.42	76.3	
	2050		566901 Other Amortization Mines	2,604,436.26	1,505,478.86	1,098,957.40	73.0	
	2050		582300 Permits & Licenses	113,582.15	119,636.24	6,054.09-	5.1-	

Company code 2050 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Total Other O&M and A&G Expense	0.00	45,990,302.04-	45,990,302.04	100.0	*8*
			Total Operations, Maintenance, Admin & General	0.00	0.00	0.00		*7*
			Total Net Margin	0.00	0.00	0.00		*6*
			Depreciation and Amortization					
			Depletion					
	2050		560000 Depletion	2,046,968.59	1,150,594.76	896,373.83	77.9	
			Total Depletion	2,046,968.59	1,150,594.76	896,373.83	77.9	*7*
			Depreciation					
	2050		565136 Depreciation - Production- Mines	11,881,864.52	8,339,343.09	3,542,521.43	42.5	
	2050		565250 Depreciation Exp - ARO - Mining	0.00	11,599.79	11,599.79-	100.0-	
	2050		565960 Depr and Amort - Credit	14,132,170.41-	9,499,969.00-	4,632,201.41-	48.8-	
	2050		565961 Mining - ARO Depreciation Exp - Credit	0.00	11,599.79-	11,599.79	100.0	
			Total Depreciation	2,250,305.89-	1,160,625.91-	1,089,679.98-	93.9-	*7*
			Amortization					
	2050		566541 Reclamation Amortization - Mines	203,337.30	90,603.94	112,733.36	124.4	
	2050		566944 Amortization of ARO Reg Asset/Liab	0.00	80,572.79-	80,572.79	100.0	
			Total Amortization	203,337.30	10,031.15	193,306.15	1927.1	*7*
			Total Depreciation and Amortization	0.00	0.00	0.00		*6*
			Taxes, Other than Income Taxes					
			579000 Property Tax	1,344,311.74	996,628.17	347,683.57	34.9	
	2050		583451 Extraction Tax - Mines	4,070,045.75	2,692,452.07	1,377,593.68	51.2	
	2050		583501 Federal Reclamation Tax - Mines	525,219.36	346,011.97	179,207.39	51.8	
	2050		584100 Government Royalties	44,361.00	44,361.00	0.00		
	2050		584101 Government Royalties - Mines	8,762,192.37	5,352,230.99	3,409,961.38	63.7	
	2050		584201 Other Royalties - Mines	19,922.68-	9,663.79	29,586.47-	306.2-	
	2050		584960 Taxes Other Non-Income - Credit	14,726,207.54-	9,441,347.99-	5,284,859.55-	56.0-	
			Total Taxes, Other than Income Taxes	0.00	0.00	0.00		*6*
			Total Income From Operations	0.00	0.00	0.00		*5*
			Income-Continuing Operations Before Tax	0.00	0.00	0.00		*4*
			Income-Continuing Operations After Tax	0.00	0.00	0.00		*3*
			Net Income	0.00	0.00	0.00		*2*
			Earnings Available for Common	0.00	0.00	0.00		*1*

**Intermountain Geothermal Company
Intercompany Transactions
For the Year Ended December 31, 2007**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Steam	<u>\$ 3,317,947.80</u>	<u>\$ -</u>
Total	<u>\$ 3,317,947.80</u>	<u>\$ -</u>

Company code 2015 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Assets					
			Current Assets					
			Cash and Cash Equivalents					
	2015		101001 Main Check Disb-Check Clearing Acct	0.00	869.89-	869.89	100.0	
	2015		103000 Main Check Disbursements	0.00	19,839.69	19,839.69-	100.0-	
	2015		103004 Main Check Disb-Wires/ACH Out Clear Acc	0.00	16,598.99-	16,598.99	100.0	
			Total Other Cash	0.00	2,370.81	2,370.81-	100.0-	*4*
			Total Cash and Cash Equivalents	0.00	2,370.81	2,370.81-	100.0-	*3*
			Accounts Receivable, Net					
			Accounts Receivable					
	2015		116500 Joint Owner Receivables-Non-Rec	0.00	5,160.31	5,160.31-	100.0-	
			Total Other Accounts Receivable	0.00	5,160.31	5,160.31-	100.0-	*5*
			Total Accounts Receivable	0.00	5,160.31	5,160.31-	100.0-	*4*
			Total Accounts Receivable, Net	0.00	5,160.31	5,160.31-	100.0-	*3*
			Amounts Due From Affiliates					
			Amounts Due from PacifiCorp Affiliates					
	2015		116000 Intercompany A/R - Current	0.00	5,270,071.78-	5,270,071.78	100.0	
			Total Accounts Receivable - Affiliates	0.00	5,270,071.78-	5,270,071.78	100.0	*5*
			Total Amounts Due from PacifiCorp Affiliates	0.00	5,270,071.78-	5,270,071.78	100.0	*4*
			Amounts Due from MidAmerican Affiliates					
	2015		116021 InterCo Federal Tax Rec - (Even Years)	0.00	19,596.00	19,596.00-	100.0-	
	2015		116023 InterCo State Tax Rec - (Even Years)	0.00	3,321.00	3,321.00-	100.0-	
			Total Taxes Receivable - MidAmerican	0.00	22,917.00	22,917.00-	100.0-	*5*
			Total Amounts Due from MidAmerican Affiliates	0.00	22,917.00	22,917.00-	100.0-	*4*
			Total Amounts Due From Affiliates	0.00	5,247,154.78-	5,247,154.78	100.0	*3*
			Deferred Income Taxes - Current					
	2015		137100 Deferred Tax Asset - Current Portion	0.00	3,212.00	3,212.00-	100.0-	
			Total Deferred Income Taxes - Current	0.00	3,212.00	3,212.00-	100.0-	*3*
			Other Current Assets					
			Prepayments					
	2015		132000 Prepayments - Insurance	0.00	23.34	23.34-	100.0-	
	2015		132008 Prepaid Ins-Publ Liab & Prop Dam	0.00	147,418.61	147,418.61-	100.0-	
	2015		132013 Prepaid Ins-D&O Liability	0.00	20.74	20.74-	100.0-	
	2015		132900 Prepayments - Other	0.00	20.76	20.76-	100.0-	
			Total Prepayments - External	0.00	147,483.45	147,483.45-	100.0-	*5*
			Total Prepayments	0.00	147,483.45	147,483.45-	100.0-	*4*
			Total Other Current Assets	0.00	147,483.45	147,483.45-	100.0-	*3*
			Total Current Assets	0.00	5,088,928.21-	5,088,928.21	100.0	*2*
			Property, Plant and Equipment					
			Property, Plant and Equipment in Service					
	2015		140139 Production Plant-Non-Rec	0.00	14,632,178.12	14,632,178.12-	100.0-	
	2015		140189 Motor Veh/Mobile Plant - In Service-Non	0.00	121,005.24	121,005.24-	100.0-	
	2015		140199 Office Furniture & Equipment-Non-Rec	0.00	3,204.53	3,204.53-	100.0-	
	2015		140209 Other General Plant & Equipment-Non-Rec	0.00	83,850.22	83,850.22-	100.0-	
	2015		140249 Asset Retirement Obligations- Productio	0.00	620,836.00	620,836.00-	100.0-	
			Total Property, Plant and Equip in Service	0.00	15,461,074.11	15,461,074.11-	100.0-	*4*
			Accumulated Depreciation and Amortization					
	2015		145139 Production Plant-Accum Depreciation	0.00	5,279,869.02-	5,279,869.02	100.0	
	2015		145189 Motor Vehicles & Mobile Plant - Accum D	0.00	52,371.25-	52,371.25	100.0	
	2015		145199 Office Furniture & Equip - Accum. Depre	0.00	3,204.53-	3,204.53	100.0	
	2015		145209 Other Gen'l Plant & Equip - Accum Depre	0.00	16,528.81-	16,528.81	100.0	

Company code 2015 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
	2015		145249 Accum Deprec - Production Asset Ret. Ob	0.00	20,027.00-	20,027.00	100.0	
			Total Accumulated Depreciation and Amort	0.00	5,372,000.61-	5,372,000.61	100.0	*4*
			Total Net Operating Assets	0.00	10,089,073.50	10,089,073.50-	100.0-	*3*
			Total Property, Plant and Equipment, Net	0.00	10,089,073.50	10,089,073.50-	100.0-	*2*
			Other Assets					
			Regulatory Assets					
	2015		187507 ARO/Reg Diff - Blundell Plant	0.00	39,685.00	39,685.00-	100.0-	
			Total FAS 143 ARO Regulatory Assets	0.00	39,685.00	39,685.00-	100.0-	*4*
			Total Regulatory Assets	0.00	39,685.00	39,685.00-	100.0-	*3*
			Total Other Assets	0.00	39,685.00	39,685.00-	100.0-	*2*
			Total Assets	0.00	5,039,830.29	5,039,830.29-	100.0-	*1*

Company code 2015 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Liabilities & Stockholders Equity					
			Liabilities					
			Current Liabilities					
			Accounts Payable					
			Accounts Payable - Trade					
2015			210100 Trade Accts Payable - Reconciliation Ac	0.00	544.77-	544.77	100.0	
2015			210645 Blundell Geothermal	2,117.75	0.00	2,117.75		
2015			210900 GR/IR (Goods Receipt/Invoice Receipt)	2,117.75-	0.00	2,117.75-		
			Total Accounts Payable Trade - Other	0.00	544.77-	544.77	100.0	*6*
			Total Accounts Payable - Trade	0.00	544.77-	544.77	100.0	*5*
			Accounts Payable - Other Accruals Ext					
2015			235230 Accrual - Royalties	0.00	34,438.54-	34,438.54	100.0	
			Total Accts Payable Accruals - Other	0.00	34,438.54-	34,438.54	100.0	*6*
			Total Accounts Payable - Other Accruals Ext	0.00	34,438.54-	34,438.54	100.0	*5*
			Total Accounts Payable	0.00	34,983.31-	34,983.31	100.0	*4*
			Amounts Due to Affiliates					
			Amounts Due to PacifiCorp Affiliates					
2015			200010 Intercompany Notes Payable	0.00	1,569,914.75	1,569,914.75-	100.0-	
			Total InterCo Notes Payable	0.00	1,569,914.75	1,569,914.75-	100.0-	*6*
2015			239900 Accrued Intercompany Interest Payable	0.00	7,663.80	7,663.80-	100.0-	
			Total InterCo Interest Payable	0.00	7,663.80	7,663.80-	100.0-	*6*
			Total Amounts Due to PacifiCorp Affiliates	0.00	1,577,578.55	1,577,578.55-	100.0-	*5*
			Total Amounts Due to Affiliates	0.00	1,577,578.55	1,577,578.55-	100.0-	*4*
			Accrued Employee Expenses					
2015			215079 K-Plus Employer Contributions - Match	0.00	115.00-	115.00	100.0	
2015			215080 Medical Insurance Payable	0.00	120,307.21-	120,307.21	100.0	
			Total Employee Payroll & Benefits Payable	0.00	120,422.21-	120,422.21	100.0	*5*
2015			248104 Vacation Accrual-Utah	0.00	13,372.71-	13,372.71	100.0	
			Total Vacation, PT & Sick Leave Accruals	0.00	13,372.71-	13,372.71	100.0	*5*
			Total Accrued Employee Expenses	0.00	133,794.92-	133,794.92	100.0	*4*
			Taxes Payable					
2015			233004 UT - Property Tax	0.00	0.01-	0.01	100.0	
			Total Accrued Property Taxes	0.00	0.01-	0.01	100.0	*5*
			Total Taxes Payable	0.00	0.01-	0.01	100.0	*4*
			Other Current Liabilities					
2015			211200 Payroll Taxes Payable	0.00	1,872.00-	1,872.00	100.0	
2015			211220 Social Security Tax Withholding	0.00	871.68	871.68-	100.0-	
			Total Payroll Related Tax Withholdings	0.00	1,000.32-	1,000.32	100.0	*5*
2015			245955 Ut Mineral Royalty Withholding Tax	0.00	260.88-	260.88	100.0	
			Total Franchise, Sales & Other Taxes	0.00	260.88-	260.88	100.0	*5*
2015			248000 Misc Current & Accrued Liabilities	0.00	6,099.36-	6,099.36	100.0	
			Total Miscellaneous Current Liabilities	0.00	6,099.36-	6,099.36	100.0	*5*
			Total Other Current Liabilities	0.00	7,360.56-	7,360.56	100.0	*4*
			Total Current Liabilities	0.00	1,401,439.75	1,401,439.75-	100.0-	*3*
			Deferred Credits					
			Deferred Income Taxes					
2015			286500 Accum Deferred Income Taxes-State	0.00	701,308.05-	701,308.05	100.0	
2015			287008 ADIT - Federal - Property, Plant & Equi	0.00	4,663,703.98-	4,663,703.98	100.0	
2015			287991 Accum Def Inc Tax Liab-Reclass to Curr	0.00	3,212.00-	3,212.00	100.0	
			Total Deferred U.S. Income Taxes	0.00	5,368,224.03-	5,368,224.03	100.0	*5*
			Total Deferred Income Taxes	0.00	5,368,224.03-	5,368,224.03	100.0	*4*
			Other Deferred Credits					
2015			284919 ARO Liab - Blundell Plant	0.00	640,494.00-	640,494.00	100.0	
			Total ARO & Decommissioning Liabilities	0.00	640,494.00-	640,494.00	100.0	*5*
			Total Other Deferred Credits	0.00	640,494.00-	640,494.00	100.0	*4*
			Total Deferred Credits	0.00	6,008,718.03-	6,008,718.03	100.0	*3*

Company code 2015 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Total Liabilities	0.00	4,607,278.28-	4,607,278.28	100.0	*2*
			Stockholders Equity					
			Common Equity					
			Common Stock					
	2015		296000 Additional Paid-In Capital	0.00	432,552.01-	432,552.01	100.0	
			Total Common Stock	0.00	432,552.01-	432,552.01	100.0	*4*
			Retained Earnings					
			Profit/Loss for Current Year					
			Net Result: Profit					
			Total Net Result: Profit	0.00	0.00	0.00		*6*
			Net Result: Loss					
			Total Net Result: Loss	0.00	0.00	0.00		*6*
			Total Profit/Loss for Current Year	0.00	0.00	0.00		*5*
			Total Retained Earnings	0.00	0.00	0.00		*4*
			Common Equity	0.00	432,552.01-	432,552.01	100.0	*3*
			Total Stockholders Equity	0.00	432,552.01-	432,552.01	100.0	*2*
			Total Liabilities & Stockholders Equity	0.00	5,039,830.29-	5,039,830.29	100.0	*1*

Company code 2015 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Earnings Available for Common					
			Net Income					
			Income-Continuing Operations After Tax					
			Income-Continuing Operations Before Tax					
			Income From Operations					
			Net Margin					
			Gross Margin					
			Cost of Goods Sold					
			Fuel Expense					
			Fuel Expense - External					
2015			361010 Preurchased Steam Income	546,478.94-	726,205.26-	179,726.32	24.7	
2015			361020 Steam Operator Income	0.00	164,478.38-	164,478.38	100.0	
2015			361099 Steam Income - Credit	546,478.94	890,683.64	344,204.70-	38.6-	
			Total Fuel Expense - External	0.00	0.00	0.00		*10*
			Total Fuel Expense	0.00	0.00	0.00		*9*
			Total Cost of Goods Sold	0.00	0.00	0.00		*8*
			Total Gross Margin	0.00	0.00	0.00		*7*
			Operations, Maintenance, Admin & General					
			Salary Expense					
2015			500100 Regular/Ordinary Time	261,879.80	269,483.89	7,604.09-	2.8-	
			Subtotal Regular/Ordinary Time	261,879.80	269,483.89	7,604.09-	2.8-	*9*
2015			500200 Overtime	30,478.27	31,364.29	886.02-	2.8-	
			Subtotal Overtime Pay	30,478.27	31,364.29	886.02-	2.8-	*9*
2015			500312 IBEW 57 PS Premium Pay	3.32	0.00	3.32		
			Subtotal Premium Pay	3.32	0.00	3.32		*9*
2015			500400 Bonus/Incentive	9,746.51	6,175.44	3,571.07	57.8	
			Subtotal Bonus/Incentive	9,746.51	6,175.44	3,571.07	57.8	*9*
2015			500850 Other Salary/Labor Costs	57,380.17	79,935.77	22,555.60-	28.2-	
2015			554829 Mining - Salary Expense - Credit	421,500.00-	0.00	421,500.00-		
2015			699000 Labor FI/CO Recon	62,011.93	13,663.26	48,348.67	353.9	
			Subtotal Other Salary Expense	302,107.90-	93,706.93	395,706.93-	422.8-	*9*
			Total Salary Expense	0.00	400,622.65	400,622.65-	100.0-	*8*
			Salary Overhead/Benefits					
2015			500500 Leave/PT/Vacation/Sick	241.69	4,909.10-	5,150.79	104.9	
2015			580899 Mining - Salary OH/Benefits - Credit	241.69-	0.00	241.69-		
			Total Salary Overhead/Benefits	0.00	4,909.10-	4,909.10	100.0	*8*
			Employee Expenses					
2015			503100 Airfare	0.00	562.76	562.76-	100.0-	
2015			503110 Lodging	460.11	292.33	167.78	57.4	
2015			503115 On-Site Meals & Refreshments	33.61	42.53	8.92-	21.0-	
2015			503120 Meals & Entertainment	38.52	61.41	22.89-	37.3-	
2015			503135 Auto Expense/Parking/Mileage	315.78	0.00	315.78		
2015			503150 Training	368.57	0.00	368.57		
2015			503170 Dues & Licenses	0.00	145.32-	145.32	100.0	
2015			503185 Travel Per Diem	4.73	0.00	4.73		
2015			503400 Other Employee Related Expenses	120.16	46.75	73.41	157.0	
2015			503999 Mining - Employee Expenses - Credit	1,341.48-	0.00	1,341.48-		
			Total Employee Expenses	0.00	860.46	860.46-	100.0-	*8*
			Materials & Supplies					
2015			516010 Metal & Steel	23.08	0.00	23.08		
2015			516036 Safety Supplies	20.40	1,188.07	1,167.67-	98.3-	
2015			516050 Chemicals	41,985.85	97,686.58	55,700.73-	57.0-	
2015			516060 Communication Equipment & Supplies	0.00	1,761.01	1,761.01-	100.0-	
2015			516070 Computer Hardware	10,310.70	380.67	9,930.03	2608.6	
2015			516120 Gases	5,380.27	3,652.65	1,727.62	47.3	
2015			516200 Uniform / Safety Equipment	189.96	1,528.70	1,338.74-	87.6-	
2015			516230 Lubricants, Oil, Grease	105.61	244.43	138.82-	56.8-	

Company code 2015 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
	2015		516250 Meters, Relays, Instruments, Control Parts	18,447.02	4,149.39	14,297.63	344.6	
	2015		516260 Electronic Supplies	7,567.03	116.94	7,450.09	6370.9	
	2015		516270 Gaskets, packing and O rings	8,934.81	25.42	8,909.39	35048.7	
	2015		516290 Office Furniture & Equipment	361.84	0.00	361.84		
	2015		516300 Office Supplies	495.24	351.60	143.64	40.9	
	2015		516310 Other Electrical Equipment/Supplies	5,583.52	3,307.65	2,275.87	68.8	
	2015		516320 Pipe, Valves and Fittings	46,503.73	9,718.77	36,784.96	378.5	
	2015		516340 Fasteners	125.59	0.00	125.59		
	2015		516410 Tools	857.15	0.00	857.15		
	2015		516430 Hydraulic Components	1,728.07	0.00	1,728.07		
	2015		516435 Vehicles	722.77	1,687.04	964.27-	57.2-	
	2015		516440 Fuel-Veh/Mobile Equip	31,398.60	3,307.21	28,091.39	849.4	
	2015		516460 Heavy Equipment Mat'l & Supplies	9,237.60	0.00	9,237.60		
	2015		516490 Pumps	3,778.32	0.00	3,778.32		
	2015		516900 Miscellaneous Materials & Supplies	56,235.45	13,163.33	43,072.12	327.2	
	2015		516999 Mining - Materials & Supplies - Credit	249,992.61-	0.00	249,992.61-		
			Total Materials & Supplies	0.00	142,269.46	142,269.46-	100.0-	*8*
			Contracts & Services					
	2015		530031 Printing/Imaging/Mail Services	0.00	3.29	3.29-	100.0-	
	2015		530050 Constr & Maint Contracts-Other	127,215.92	21,098.84	106,117.08	503.0	
	2015		530055 Consulting/Technical Services	25.52	0.00	25.52		
	2015		530073 Freight/Hauling Services	2,845.50	2,101.66	743.84	35.4	
	2015		530090 Janitorial Services	4,786.02	4,054.26	731.76	18.0	
	2015		530142 Vehicles - External Services	0.00	74.72	74.72-	100.0-	
	2015		530190 Miscellaneous Contracts & Services	1,025,447.75	62,728.56	962,719.19	1534.7	
	2015		530999 Mining - Contracts & Services - Credit	1,160,320.71-	0.00	1,160,320.71-		
			Total Contracts & Services	0.00	90,061.33	90,061.33-	100.0-	*8*
			OMAG Expenses - MidAmerican					
	2015		545261 MidAmerican Mgmt Fee - (930.2)	43,546.22	39,198.93	4,347.29	11.1	
			Total OMAG Expenses - MidAmerican	43,546.22	39,198.93	4,347.29	11.1	*8*
			Utilities					
	2015		535007 Waste Disposal	513.45	13.99	499.46	3570.1	
	2015		535100 Telephone	848.26	1,715.37	867.11-	50.5-	
	2015		535225 Water	1,589.06	575.89	1,013.17	175.9	
	2015		535300 Other Utilities	4,311.14	8,089.10	3,777.96-	46.7-	
	2015		535999 Mining - Utilities - Credit	7,261.91-	0.00	7,261.91-		
			Total Utilities	0.00	10,394.35	10,394.35-	100.0-	*8*
			Other O&M and A&G Expense					
	2015		516438 Vehicle Expense - License Fees	487.65	0.00	487.65		
	2015		545000 Liability Insurance Costs	41.66	6,315.66	6,274.00-	99.3-	
	2015		545225 Joint Owner-A&G Credits	14,292.18-	18,455.27-	4,163.09	22.6	
	2015		545350 Postage	43.28	96.40	53.12-	55.1-	
	2015		545400 Bank Charges & Fees	3,099.32	2,439.65	659.67	27.0	
	2015		545450 Filing Fees	0.00	37.03	37.03-	100.0-	
	2015		546960 Mining - Other O&M and A&G - Credit	156,784.85-	736,212.40-	579,427.55	78.7	
	2015		548000 Property Insurance Costs - Premiums	123,858.90	67,280.85	56,578.05	84.1	
			Total Other O&M and A&G Expense	43,546.22-	678,498.08-	634,951.86	93.6	*8*
			Total Operations, Maintenance, Admin & General	0.00	0.00	0.00	0.00	*7*
			Total Net Margin	0.00	0.00	0.00	0.00	*6*
			Depreciation and Amortization					
			Depreciation					
	2015		565130 Depreciation - Production Assets	1,016,372.82	987,787.22	28,585.60	2.9	
	2015		565180 Depreciation-Motor Veh. & Mobile Plant	6,013.60	5,334.78	678.82	12.7	
	2015		565200 Depreciation-Other General Plnt & Equip	2,266.01	118,635.44-	120,901.45	101.9	
	2015		565240 Depreciation Exp - ARO - Production	6,675.66	0.00	6,675.66		
	2015		565960 Depr and Amort - Credit	1,031,328.09-	994,083.81-	37,244.28-	3.7-	
			Total Depreciation	0.00	119,597.25-	119,597.25	100.0	*7*

Company code 2015 Business area ****

Amounts in USD

CF	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Amortization					
	2015		566200 Other Intangible Assets	0.00	119,597.25	119,597.25-	100.0-	
			Total Amortization	0.00	119,597.25	119,597.25-	100.0-	*7*
			Total Depreciation and Amortization	0.00	0.00	0.00		*6*
			Taxes, Other than Income Taxes					
	2015		579000 Property Tax	44,910.80	95,027.78	50,116.98-	52.7-	
	2015		584100 Government Royalties	244,265.66	231,385.81	12,879.85	5.6	
	2015		584960 Taxes Other Non-Income - Credit	289,176.46-	326,413.59-	37,237.13	11.4	
			Total Taxes, Other than Income Taxes	0.00	0.00	0.00		*6*
			Total Income From Operations	0.00	0.00	0.00		*5*
			Interest Expense and Other					
			Interest Expense Net					
			Interest Income					
	2015		385360 Interest Income - Credit	0.00	42,979.53	42,979.53-	100.0-	
	2015		385401 Interest Income - IGC	0.00	42,979.53-	42,979.53	100.0	
			Interest Income External	0.00	0.00	0.00		*8*
			Total Interest Income	0.00	0.00	0.00		*7*
			Total Interest Expense Net	0.00	0.00	0.00		*6*
			Total Interest Expense and Other	0.00	0.00	0.00		*5*
			Income-Continuing Operations Before Tax	0.00	0.00	0.00		*4*
			Income Tax Expense					
			U.S. Income Tax Expense					
			Income Tax Expense Federal					
	2015		570000 Income Tax Expense-Federal	976,225.00-	68,781.00-	907,444.00-	1319.3-	
	2015		570960 Income Taxes - Credit	976,225.00	426,266.00	549,959.00	129.0	
			Total Current Federal	0.00	357,485.00	357,485.00-	100.0-	*7*
	2015		571000 Deferred Tax Expense-Federal	0.00	301,730.00-	301,730.00	100.0	
			Total Deferred Federal	0.00	301,730.00-	301,730.00	100.0	*7*
			Total Income Tax Expense Federal	0.00	55,755.00	55,755.00-	100.0-	*6*
			Income Tax Expense State					
	2015		575000 State Income Tax	0.00	10,382.00-	10,382.00	100.0	
			Total Current State	0.00	10,382.00-	10,382.00	100.0	*7*
	2015		576000 Deferred Tax Expense - State	0.00	45,373.00-	45,373.00	100.0	
			Total Deferred State	0.00	45,373.00-	45,373.00	100.0	*7*
			Total Income Tax Expense State	0.00	55,755.00-	55,755.00	100.0	*6*
			Total U.S. Income Tax Expense	0.00	0.00	0.00		*5*
			Total Income Tax Expense	0.00	0.00	0.00		*4*
			Income-Continuing Operations After Tax	0.00	0.00	0.00		*3*
			Net Income	0.00	0.00	0.00		*2*
			Earnings Available for Common	0.00	0.00	0.00		*1*

Company code 2015 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Earnings Contribution					
			Earnings Contribution	0.00	0.00	0.00		*1*

**Interwest Mining Company
Intercompany Transactions
For the Year Ended December 31, 2007**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Labor and salary overheads	\$ -	\$ 584,826.94
Labor	<u>137,532.50</u>	<u>99,685.75</u>
Total	<u>\$ 137,532.50</u>	<u>\$ 684,512.69</u>

Company code 2010 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Assets					
			Current Assets					
			Cash and Cash Equivalents					
	2010		102001 Main Check Disb-Check Clearing Acct	3,702.92-	4,633.08-	930.16	20.1	
			Total Other Cash	3,702.92-	4,633.08-	930.16	20.1	*4*
			Total Cash and Cash Equivalents	3,702.92-	4,633.08-	930.16	20.1	*3*
			Accounts Receivable, Net					
			Accounts Receivable					
	2010		116850 Accounts Receivable - Other	113,147.98	63,055.38	50,092.60	79.4	
			Total Other Accounts Receivable	113,147.98	63,055.38	50,092.60	79.4	*5*
			Total Accounts Receivable	113,147.98	63,055.38	50,092.60	79.4	*4*
			Total Accounts Receivable, Net	113,147.98	63,055.38	50,092.60	79.4	*3*
			Amounts Due From Affiliates					
			Amounts Due from PacifiCorp Affiliates					
	2010		116000 Intercompany A/R - Current	319,308.37	928,755.55	609,447.18-	65.6-	
			Total Accounts Receivable - Affiliates	319,308.37	928,755.55	609,447.18-	65.6-	*5*
			Total Amounts Due from PacifiCorp Affiliates	319,308.37	928,755.55	609,447.18-	65.6-	*4*
			Amounts Due from MidAmerican Affiliates					
	2010		116125 InterCo Accts Rec - MEHC	0.00	22,654.01	22,654.01-	100.0-	
			Total Accounts Receivable - MidAmerican	0.00	22,654.01	22,654.01-	100.0-	*5*
			Total Amounts Due from MidAmerican Affiliates	0.00	22,654.01	22,654.01-	100.0-	*4*
			Total Amounts Due From Affiliates	319,308.37	951,409.56	632,101.19-	66.4-	*3*
			Total Current Assets	428,753.43	1,009,831.86	581,078.43-	57.5-	*2*
			Total Assets	428,753.43	1,009,831.86	581,078.43-	57.5-	*1*

Company code 2010 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Liabilities & Stockholders Equity					
			Liabilities					
			Current Liabilities					
			Accounts Payable					
			Accounts Payable - Trade					
2010			210100 Trade Accts Payable - Reconciliation Ac	53,675.84-	549,105.99-	495,430.15	90.2	
2010			210900 GR/IR (Goods Receipt/Invoice Receipt)	1,846.45	0.00	1,846.45		
2010			210990 Purch Card Trans Liab	1,935.55-	2,407.33-	471.78	19.6	
			Total Accounts Payable Trade - Other	53,764.94-	551,513.32-	497,748.38	90.3	*6*
			Total Accounts Payable - Trade	53,764.94-	551,513.32-	497,748.38	90.3	*5*
			Total Accounts Payable	53,764.94-	551,513.32-	497,748.38	90.3	*4*
			Accrued Employee Expenses					
2010			215078 K-Plus Employer Contributions - Fixed	13,866.03-	711.59-	13,154.44-	1848.6-	
2010			215079 K-Plus Employer Contributions - Match	1,131.89-	964.72-	167.17-	17.3-	
2010			215186 Black Lung Accrual - Mining Division	59,844.06-	70,347.36-	10,503.30	14.9	
2010			235501 Accrual - Payroll/Salaries	38,549.36-	38,775.75-	226.39	0.6	
2010			240330 Provision for Workers' Compensation	855.38-	1,481.50-	626.12	42.3	
			Total Employee Payroll & Benefits Payable	114,246.72-	112,280.92-	1,965.80-	1.8-	*5*
2010			235190 Accrual - Severance Payments	226,663.92-	275,000.00-	48,336.08	17.6	
2010			249995 Accrued Severance - Reclass to Long-Ter	84,822.05	0.00	84,822.05		
			Accrued Severance	141,841.87-	275,000.00-	133,158.13	48.4	*5*
			Total Accrued Employee Expenses	256,088.59-	387,280.92-	131,192.33	33.9	*4*
			Taxes Payable					
2010			240300 Provision for Social Security Taxes	594.39-	917.58-	323.19	35.2	
2010			240305 Provision for Medicare Taxes	543.42-	547.64-	4.22	0.8	
2010			240310 Provision for Unemployment Taxes	107.87-	256.89-	149.02	58.0	
2010			240314 Accrued Unemployment Taxes - UT	45.39-	667.15-	621.76	93.2	
2010			240316 Accrued Unemployment Taxes - WY	55.60-	92.34-	36.74	39.8	
			Total Accrued Payroll Taxes	1,346.67-	2,481.60-	1,134.93	45.7	*5*
			Total Taxes Payable	1,346.67-	2,481.60-	1,134.93	45.7	*4*
			Other Current Liabilities					
2010			211200 Payroll Taxes Payable	31,731.18-	67,556.02-	35,824.84	53.0	
			Total Payroll Related Tax Withholdings	31,731.18-	67,556.02-	35,824.84	53.0	*5*
			Total Other Current Liabilities	31,731.18-	67,556.02-	35,824.84	53.0	*4*
			Total Current Liabilities	342,931.38-	1,008,831.86-	665,900.48	66.0	*3*
			Deferred Credits					
			Other Deferred Credits					
2010			289995 Long-Term Liabilities - Reclass from Cu	84,822.05-	0.00	84,822.05-		
			Total Miscellaneous Deferred Credits	84,822.05-	0.00	84,822.05-		*5*
			Total Other Deferred Credits	84,822.05-	0.00	84,822.05-		*4*
			Total Deferred Credits	84,822.05-	0.00	84,822.05-		*3*
			Total Liabilities	427,753.43-	1,008,831.86-	581,078.43	57.6	*2*
			Stockholders Equity					
			Common Equity					
			Common Stock					
2010			293000 Common Shares Issued	1,000.00-	1,000.00-	0.00		
			Total Common Stock	1,000.00-	1,000.00-	0.00		*4*
			Retained Earnings					
2010			297000 Unappropriated Retained Earnings	960,754.33-	467,913.12-	492,841.21-	105.3-	
			Total Unappropriated Retained Earnings	960,754.33-	467,913.12-	492,841.21-	105.3-	*5*
			Profit/Loss for Current Year					
			Net Result: Loss					
			Total Net Result: Loss	960,754.33	467,913.12	492,841.21	105.3	*6*
			Total Profit/Loss for Current Year	960,754.33	467,913.12	492,841.21	105.3	*5*

Company code 2010 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Total Retained Earnings	0.00	0.00	0.00		*4*
			Common Equity	1,000.00-	1,000.00-	0.00		*3*
			Total Stockholders Equity	1,000.00-	1,000.00-	0.00		*2*
			Total Liabilities & Stockholders Equity	428,753.43-	1,009,831.86-	581,078.43	57.5	*1*

Company code 2010 Business area ****

Amounts in USD

C	Comp	Bus.	Texts	Reporting period	Comparison period	Absolute	Rel	Sumtn
F	code	area		(01.2008-12.2008)	(01.2007-09.2007)	difference	dif	level
			Earnings Available for Common					
			Net Income					
			Income-Continuing Operations After Tax					
			Income-Continuing Operations Before Tax					
			Income From Operations					
			Net Margin					
			Operations, Maintenance, Admin & General					
			Salary Expense					
2010			500100 Regular/Ordinary Time	5,541.27	0.00	5,541.27		
2010			500102 Non Union Regular/Ordinary Time	2,709,025.85	2,032,729.85	676,296.00	33.3	
2010			500118 Non Exempt Regular/Ordinary Time	44,897.88	56,761.22	11,863.34-	20.9-	
			Subtotal Regular/Ordinary Time	2,759,465.00	2,089,491.07	669,973.93	32.1	*9*
2010			500218 Non Exempt Overtime Pay	1,327.18	6,389.17	5,061.99-	79.2-	
			Subtotal Overtime Pay	1,327.18	6,389.17	5,061.99-	79.2-	*9*
2010			500400 Bonus/Incentive	3,052.32-	12,660.55	15,712.87-	124.1-	
2010			500410 Incentive(Performance Share)	475,608.16	139,092.89	336,515.27	241.9	
			Subtotal Bonus/Incentive	472,555.84	151,753.44	320,802.40	211.4	*9*
2010			500700 Severance/Redundancy	35,262.25	369,143.87-	404,406.12	109.6	
2010			500850 Other Salary/Labor Costs	34,367.58	92,112.08	57,744.50-	62.7-	
2010			699000 Labor FI/CO Recon	6,566.85-	21,656.80-	15,089.95	69.7	
2010			701010 Labor Costs Settled to Capital	620,930.00-	252,184.20-	368,745.80-	146.2-	
			Subtotal Other Salary Expense	557,867.02-	550,872.79-	6,994.23-	1.3-	*9*
			Total Salary Expense	2,675,481.00	1,696,760.89	978,720.11	57.7	*8*
			Salary Overhead/Benefits					
2010			500500 Leave/PT/Vacation/Sick	969.78	0.00	969.78		
2010			501100 Pension/Superannuation	177.90	0.00	177.90		
2010			501102 Pension Administration	444.75	0.00	444.75		
2010			501115 SERP Plan	0.00	75,750.00	75,750.00-	100.0-	
2010			501125 Medical	221,522.53	173,242.91	48,279.62	27.9	
2010			501150 Post Retirement	28.98	0.00	28.98		
2010			501175 Dental	26,430.35	18,569.83	7,860.52	42.3	
2010			501200 Vision	4,568.18	2,746.22	1,821.96	66.3	
2010			501225 Life	8,712.68	6,347.70	2,364.98	37.3	
2010			501250 Stock/401(k)/ESOP	116,035.19	82,848.09	33,187.10	40.1	
2010			501650 Worker's Comp/WorkCover Levy	47,368.03	146,242.53	98,874.50-	67.6-	
2010			501670 Black Lung Benefit	8,769.62	32,987.01	24,217.39-	73.4-	
2010			502300 Education Assist	0.00	379.50	379.50-	100.0-	
2010			502900 Other Salary Overheads/Oncosts	26.04	897.73	871.69-	97.1-	
2010			580500 Payroll Tax Expense	186,267.24	160,565.54	25,701.70	16.0	
2010			580700 Payroll Tax Expense-Unemployment	6,449.24	2,057.96	4,391.28	213.4	
2010			699005 Benefits FI/CO Recon	579,207.81	407,149.77	172,058.04	42.3	
			Total Salary Overhead/Benefits	1,206,978.32	1,109,784.79	97,193.53	8.8	*8*
			Employee Expenses					
2010			503100 Airfare	26,741.84	14,338.32	12,403.52	86.5	
2010			503105 Corporate Aircraft	6,820.52	0.00	6,820.52		
2010			503110 Lodging	54,343.14	38,247.20	16,095.94	42.1	
2010			503111 Off-Site Facility Rentals	222.84	99.68	123.16	123.6	
2010			503115 On-Site Meals & Refreshments	4,177.66	1,174.51	3,003.15	255.7	
2010			503120 Meals & Entertainment	34,793.93	18,257.16	16,536.77	90.6	
2010			503125 Vehicle Rental and Expense	1,742.99	1,527.71	215.28	14.1	
2010			503130 Other Ground Transportation - Commercial	1,621.38	641.07	980.31	152.9	
2010			503135 Auto Expense/Parking/Mileage	4,558.21	7,771.39	3,213.18-	41.3-	
2010			503140 Cellular Telephone Expense	4,541.53	3,526.45	1,015.08	28.8	
2010			503145 OLEE Telephone Expense	28.26	1.12	27.14	2423.2	
2010			503150 Training	5,168.00	180.00	4,988.00	2771.1	
2010			503160 Registration Fees	4,724.00	5,864.84	1,140.84-	19.5-	
2010			503170 Dues & Licenses	4,268.00	2,974.00	1,294.00	43.5	

Company code 2010 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
	2010		503370 Books & Subscriptions	7,025.97	7,855.28	829.31-	10.6-	
	2010		503400 Other Employee Related Expenses	14,388.30	10,936.23	3,452.07	31.6	
			Total Employee Expenses	175,166.57	113,394.96	61,771.61	54.5	*8*
			Materials & Supplies					
	2010		516035 Laboratory Supplies	4,698.95	6,530.70	1,831.75-	28.0-	
	2010		516070 Computer Hardware	3,346.74	891.11	2,455.63	275.6	
	2010		516080 Computer Software, Licenses	18,274.11	225.74	18,048.37	7995.2	
	2010		516200 Uniform / Safety Equipment	6,085.00	464.45	5,620.55	1210.2	
	2010		516290 Office Furniture & Equipment	205.88	2,571.42	2,365.54-	92.0-	
	2010		516300 Office Supplies	24,306.29	13,668.39	10,637.90	77.8	
	2010		516410 Tools	892.83	0.00	892.83		
	2010		516435 Vehicles	33,630.88	22,627.51	11,003.37	48.6	
	2010		516440 Fuel-Veh/Mobile Equip	43,824.53	44,437.22	612.69-	1.4-	
	2010		516460 Heavy Equipment Mat'l & Supplies	1,800.21	865.79	934.42	107.9	
	2010		516900 Miscellaneous Materials & Supplies	30,401.59	17,188.09	13,213.50	76.9	
			Total Materials & Supplies	167,467.01	109,470.42	57,996.59	53.0	*8*
			Contracts & Services					
	2010		530020 Advertising Services	0.00	1,031.48	1,031.48-	100.0-	
	2010		530025 Bank/Financial Institution Services	175.00	250.00	75.00-	30.0-	
	2010		530031 Printing/Imaging/Mail Services	519.68	4,905.41	4,385.73-	89.4-	
	2010		530049 Building/Facility Maintenance Contracts	5,350.78	9,943.80	4,593.02-	46.2-	
	2010		530050 Constr & Maint Contracts-Other	9,500.00	10,853.89	1,353.89-	12.5-	
	2010		530055 Consulting/Technical Services	25,235.25	7,660.00	17,575.25	229.4	
	2010		530065 Engineering Services	5,805.51	0.00	5,805.51		
	2010		530070 Environmental Services	0.00	13,467.82	13,467.82-	100.0-	
	2010		530073 Freight/Hauling Services	4,014.30	2,202.18	1,812.12	82.3	
	2010		530075 IT - Contract Programmers	4,330.83-	0.00	4,330.83-		
	2010		530095 Legal Consulting Fees & Services	16,663.78	7,366.35	9,297.43	126.2	
	2010		530110 Moving/Relocation Services-Employees	330.00	3,309.00	2,979.00-	90.0-	
	2010		530190 Miscellaneous Contracts & Services	204,928.90	70,360.39	134,568.51	191.3	
			Total Contracts & Services	268,192.37	131,350.32	136,842.05	104.2	*8*
			Utilities					
	2010		535000 Electricity	0.00	22,096.23	22,096.23-	100.0-	
	2010		535100 Telephone	3,035.42	1,935.03	1,100.39	56.9	
	2010		535154 Telephone-Satellite	431.73	276.81	154.92	56.0	
	2010		535155 Telecom-Dial-up/Remote Access	153.08	49.75	103.33	207.7	
			Total Utilities	3,620.23	24,357.82	20,737.59-	85.1-	*8*
			Other O&M and A&G Expense					
	2010		505971 ARO - Misc Non-Oper Inc/Exp	162,756.00	107,910.00	54,846.00	50.8	
	2010		516438 Vehicle Expense - License Fees	2,833.00	505.38	2,327.62	460.6	
	2010		540000 Office Rent	55.00	2,512.44-	2,567.44	102.2	
	2010		543000 Other Rent/Leases	100.00	480.75-	580.75	120.8	
	2010		545150 Miscellaneous Administ/General Expenses	0.00	992.30	992.30-	100.0-	
	2010		545350 Postage	511.67	154.93	356.74	230.3	
	2010		545400 Bank Charges & Fees	2,057.58	1,223.77	833.81	68.1	
	2010		545450 Filing Fees	0.00	171.00	171.00-	100.0-	
	2010		545520 Reclamation Expense	887,375.00-	0.00	887,375.00-		
	2010		546960 Mining - Other O&M and A&G - Credit	511,703.35-	398,936.94-	112,766.41-	28.3-	
	2010		549300 Reimbursements	2,907,936.00-	2,438,910.53-	469,025.47-	19.2-	
	2010		582300 Permits & Licenses	9,157.35	8,632.04	525.31	6.1	
	2010		699020 Corporate Allocations FI/CO Reconciliat	7,098.23	2,680.16	4,418.07	164.8	
			Total Other O&M and A&G Expense	4,122,445.52-	2,718,571.08-	1,403,874.44-	51.6-	*8*
			Total Operations, Maintenance, Admin & General	374,459.98	466,548.12	92,088.14-	19.7-	*7*
			Total Net Margin	374,459.98	466,548.12	92,088.14-	19.7-	*6*
			Total Income From Operations	374,459.98	466,548.12	92,088.14-	19.7-	*5*
			Interest Expense and Other					
			Minority Interest & Other					

Company code 2010 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Other (Income) Expense					
	2010		546200 Other Deductions	582,084.35	0.00	582,084.35		
	2010		553300 Sponsorship	4,210.00	1,365.00	2,845.00	208.4	
			Total Other (Income) Expense	586,294.35	1,365.00	584,929.35	42852.0	*7*
			Total Minority Interest & Other	586,294.35	1,365.00	584,929.35	42852.0	*6*
			Total Interest Expense and Other	586,294.35	1,365.00	584,929.35	42852.0	*5*
			Income-Continuing Operations Before Tax	960,754.33	467,913.12	492,841.21	105.3	*4*
			Income-Continuing Operations After Tax	960,754.33	467,913.12	492,841.21	105.3	*3*
			Net Income	960,754.33	467,913.12	492,841.21	105.3	*2*
			Earnings Available for Common	960,754.33	467,913.12	492,841.21	105.3	*1*

PacifiCorp Environmental Remediation Company
Intercompany Transactions
For the Year Ended December 31, 2007

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services (a)</u>
Intercompany environmental services	\$ 73,291.99	\$ -
Labor and salary overheads	7,977.98	185,382.85
Management fee	-	73,516.51
Total	\$ 81,269.97	\$ 258,899.36

(a) Refer to Section VII for a discussion of allocations from PacifiCorp to PacifiCorp Environmental Remediation Company

Company code 1040 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Assets					
			Current Assets					
			Cash and Cash Equivalents					
	1040		102000 Main Check Disbursements	1,249,706.95	156,572.65	1,093,134.30	698.2	
	1040		102001 Main Check Disb-Check Clearing Acct	25,386.82-	42,465.42-	17,078.60	40.2	
			Total Other Cash	1,224,320.13	114,107.23	1,110,212.90	973.0	*4*
	1040		128200 Investment - Short Term Securities	31,209,701.65	32,990,829.02	1,781,127.37-	5.4-	
			Total Temporary Cash Investments	31,209,701.65	32,990,829.02	1,781,127.37-	5.4-	*4*
			Total Cash and Cash Equivalents	32,434,021.78	33,104,936.25	670,914.47-	2.0-	*3*
			Accounts Receivable, Net					
			Accounts Receivable					
	1040		116850 Accounts Receivable - Other	0.00	303,829.41	303,829.41-	100.0-	
			Total Other Accounts Receivable	0.00	303,829.41	303,829.41-	100.0-	*5*
			Total Accounts Receivable	0.00	303,829.41	303,829.41-	100.0-	*4*
			Total Accounts Receivable, Net	0.00	303,829.41	303,829.41-	100.0-	*3*
			Amounts Due From Affiliates					
			Amounts Due from PacifiCorp Affiliates					
	1040		116000 Intercompany A/R - Current	59,804.33-	241,611.42-	181,807.09	75.2	
			Total Accounts Receivable - Affiliates	59,804.33-	241,611.42-	181,807.09	75.2	*5*
			Total Amounts Due from PacifiCorp Affiliates	59,804.33-	241,611.42-	181,807.09	75.2	*4*
			Amounts Due from MidAmerican Affiliates					
	1040		116021 InterCo Federal Tax Rec - (Even Years)	0.00	393,612.14	393,612.14-	100.0-	
	1040		116023 InterCo State Tax Rec - (Even Years)	0.00	59,913.00	59,913.00-	100.0-	
	1040		116132 InterCo Fed Tax Rec -(Odd Years)- MEHC	280,389.00	0.00	280,389.00		
	1040		116134 InterCo State Tax Rec -(Odd Years)- MEH	60,200.00	0.00	60,200.00		
			Total Taxes Receivable - MidAmerican	340,589.00	453,525.14	112,936.14-	24.9-	*5*
			Total Amounts Due from MidAmerican Affiliates	340,589.00	453,525.14	112,936.14-	24.9-	*4*
			Total Amounts Due From Affiliates	280,784.67	211,913.72	68,870.95	32.5	*3*
			Deferred Income Taxes - Current					
	1040		137100 Deferred Tax Asset - Current Portion	235,767.00	169,718.00	66,049.00	38.9	
			Total Deferred Income Taxes - Current	235,767.00	169,718.00	66,049.00	38.9	*3*
			Other Current Assets					
			Income Taxes Receivable - Current					
	1040		116726 Curr Fed/State Inc Tax Rec FY06 (PHI)	31,121.00-	0.00	31,121.00-		
			Total Income Taxes Receivable - Current	31,121.00-	0.00	31,121.00-		*4*
			Total Other Current Assets	31,121.00-	0.00	31,121.00-		*3*
			Total Current Assets	32,919,452.45	33,790,397.38	870,944.93-	2.6-	*2*
			Property, Plant and Equipment					
			Property, Plant and Equipment in Service					
	1040		140199 Office Furniture & Equipment-Non-Rec	0.00	3,437.34	3,437.34-	100.0-	
	1040		140209 Other General Plant & Equipment-Non-Rec	425,139.29	425,139.29	0.00		
	1040		140989 General Plant & Equip-Reimbursed by Ins	425,139.29-	425,139.29-	0.00		
			Total Property, Plant and Equip in Service	0.00	3,437.34	3,437.34-	100.0-	*4*
			Accumulated Depreciation and Amortization					
	1040		145199 Office Furniture & Equip - Accum. Depre	0.00	3,437.34-	3,437.34	100.0	
			Total Accumulated Depreciation and Amort	0.00	3,437.34-	3,437.34	100.0	*4*
			Total Net Operating Assets	0.00	0.00	0.00		*3*
			Total Property, Plant and Equipment, Net	0.00	0.00	0.00		*2*
			Other Assets					

Company code 1040 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Deferred Charges and Other Assets					
			Long-Term Notes & Interest Receivable					
	1040		158455 Non-Curr Fed/State Inc Tax Rec FY06 (PH	0.00	12,023.00	12,023.00-	100.0-	
			Total Long-Term Notes Receivable	0.00	12,023.00	12,023.00-	100.0-	*5*
			Total Long-Term Notes & Interest Receivable	0.00	12,023.00	12,023.00-	100.0-	*4*
			Total Deferred Charges and Other Assets	0.00	12,023.00	12,023.00-	100.0-	*3*
			Total Other Assets	0.00	12,023.00	12,023.00-	100.0-	*2*
			Total Assets	32,919,452.45	33,802,420.38	882,967.93-	2.6-	*1*

Company code 1040 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Liabilities & Stockholders Equity					
			Liabilities					
			Current Liabilities					
			Accounts Payable					
	1040		210100 Trade Accts Payable - Reconciliation Ac	2,951.22-	421,363.39-	418,412.17	99.3	
	1040		210990 Purch Card Trans Liab	199.09-	4,377.16-	4,178.07	95.5	
			Total Accounts Payable Trade - Other	3,150.31-	425,740.55-	422,590.24	99.3	*6*
			Total Accounts Payable - Trade	3,150.31-	425,740.55-	422,590.24	99.3	*5*
	1040		235120 Accrual - Miscellaneous Expenditure	417,749.33-	407,758.05-	9,991.28-	2.5-	
			Total Accts Payable Accruals - Other	417,749.33-	407,758.05-	9,991.28-	2.5-	*6*
			Total Accounts Payable - Other Accruals Ext	417,749.33-	407,758.05-	9,991.28-	2.5-	*5*
			Total Accounts Payable	420,899.64-	833,498.60-	412,598.96	49.5	*4*
			Amounts Due to Affiliates					
	1040		210725 InterCo Accts Payable - MEHC	5,573.19-	0.00	5,573.19-		
			Total Accounts Payable - MidAmerican	5,573.19-	0.00	5,573.19-		*6*
			Total Amounts Due to MidAmerican Affiliates	5,573.19-	0.00	5,573.19-		*5*
			Total Amounts Due to Affiliates	5,573.19-	0.00	5,573.19-		*4*
			Accrued Employee Expenses					
	1040		215078 K-Plus Employer Contributions - Fixed	0.00	171.96-	171.96	100.0	
	1040		215079 K-Plus Employer Contributions - Match	0.00	229.60-	229.60	100.0	
	1040		235501 Accrual - Payroll/Salaries	0.00	9,083.74-	9,083.74	100.0	
	1040		240330 Provision for Workers' Compensation	0.00	48.73-	48.73	100.0	
			Total Employee Payroll & Benefits Payable	0.00	9,534.03-	9,534.03	100.0	*5*
	1040		235191 Accrued CIC Severance	265,215.30-	0.00	265,215.30-		
	1040		249995 Accrued Severance - Reclass to Long-Ter	6,453.00-	0.00	6,453.00		
			Accrued Severance	258,762.30-	0.00	258,762.30-		*5*
	1040		248106 Personal Time Liability	0.00	46,286.19-	46,286.19	100.0	
			Total Vacation, PT & Sick Leave Accruals	0.00	46,286.19-	46,286.19	100.0	*5*
			Total Accrued Employee Expenses	258,762.30-	55,820.22-	202,942.08-	363.6-	*4*
			Taxes Payable					
	1040		240300 Provision for Social Security Taxes	0.00	140.10-	140.10	100.0	
	1040		240305 Provision for Medicare Taxes	0.00	123.97-	123.97	100.0	
	1040		240310 Provision for Unemployment Taxes	0.00	3.84-	3.84	100.0	
	1040		240314 Accrued Unemployment Taxes - UT	0.00	27.67-	27.67	100.0	
			Total Accrued Payroll Taxes	0.00	295.58-	295.58	100.0	*5*
	1040		235200 Use Tax Payable	0.00	36.58-	36.58	100.0	
	1040		240354 Accrued Payroll Tax-Transit (Tri-Met &	256.46-	840.52-	584.06	69.5	
			Total Accrued Taxes - Other	256.46-	877.10-	620.64	70.8	*5*
			Total Taxes Payable	256.46-	1,172.68-	916.22	78.1	*4*
			Other Current Liabilities					
	1040		211200 Payroll Taxes Payable	605.80-	3,136.14-	2,530.34	80.7	
			Total Payroll Related Tax Withholdings	605.80-	3,136.14-	2,530.34	80.7	*5*
	1040		249999 Other Deferred Credits - Current Portio	7,221,642.00-	4,425,376.00-	2,796,266.00-	63.2-	
			Total Miscellaneous Current Liabilities	7,221,642.00-	4,425,376.00-	2,796,266.00-	63.2-	*5*
			Total Other Current Liabilities	7,222,247.80-	4,428,512.14-	2,793,735.66-	63.1-	*4*
			Total Current Liabilities	7,907,739.39-	5,319,003.64-	2,588,735.75-	48.7-	*3*
			Deferred Credits					
			Deferred Income Taxes					
	1040		287700 DTL - Misc	6,793,399.98	197,330.98	6,596,069.00	3342.6	
	1040		287991 Accum Def Inc Tax Liab-Reclass to Curr	235,767.00-	169,718.00-	66,049.00-	38.9-	
			Total Deferred U.S. Income Taxes	6,557,632.98	27,612.98	6,530,020.00	23648.4	*5*
			Total Deferred Income Taxes	6,557,632.98	27,612.98	6,530,020.00	23648.4	*4*
			Other Deferred Credits					

Company code 1040 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
	1040		288600 Environmental Liabilities - Non Current	15,640,526.38-	19,826,746.00-	4,186,219.62	21.1	
	1040		288699 Environmental Provisions - Reclass to C	7,221,642.00	4,425,376.00	2,796,266.00	63.2	
			Total Environmental Provisions	8,418,884.38-	15,401,370.00-	6,982,485.62	45.3	*5*
	1040		289995 Long-Term Liabilities - Reclass from Cu	6,453.00-	0.00	6,453.00-		
			Total Miscellaneous Deferred Credits	6,453.00-	0.00	6,453.00-		*5*
			Total Other Deferred Credits	8,425,337.38-	15,401,370.00-	6,976,032.62	45.3	*4*
			Total Deferred Credits	1,867,704.40-	15,373,757.02-	13,506,052.62	87.9	*3*
			Total Liabilities	9,775,443.79-	20,692,760.66-	10,917,316.87	52.8	*2*
			Stockholders Equity					
			Common Equity					
			Common Stock					
	1040		295000 Capital in Excess of Par Value	1,000,000.00-	1,000,000.00-	0.00		
	1040		296000 Additional Paid-In Capital	13,719,625.00-	5,608,526.00-	8,111,099.00-	144.6-	
			Total Common Stock	14,719,625.00-	6,608,526.00-	8,111,099.00-	122.7-	*4*
			Retained Earnings					
	1040		297000 Unappropriated Retained Earnings	6,501,133.72-	7,494,974.13-	993,840.41	13.3	
			Total Unappropriated Retained Earnings	6,501,133.72-	7,494,974.13-	993,840.41	13.3	*5*
			Profit/Loss for Current Year					
			Net Result: Profit					
			Total Net Result: Profit	1,923,249.94-	0.00	1,923,249.94-		*6*
			Net Result: Loss					
			Total Net Result: Loss	0.00	993,840.41	993,840.41-	100.0-	*6*
			Total Profit/Loss for Current Year	1,923,249.94-	993,840.41	2,917,090.35-	293.5-	*5*
			Total Retained Earnings	8,424,383.66-	6,501,133.72-	1,923,249.94-	29.6-	*4*
			Common Equity	23,144,008.66-	13,109,659.72-	10,034,348.94-	76.5-	*3*
			Total Stockholders Equity	23,144,008.66-	13,109,659.72-	10,034,348.94-	76.5-	*2*
			Total Liabilities & Stockholders Equity	32,919,452.45-	33,802,420.38-	882,967.93	2.6	*1*

Company code 1040 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
			Earnings Available for Common					
			Net Income					
			Income-Continuing Operations After Tax					
			Income-Continuing Operations Before Tax					
			Income From Operations					
			Net Margin					
			Gross Margin					
			Revenues					
			Other Revenues					
			Inter-Company Other Revenues					
1040			302050 Inter-Company Environmental Svc Revenue	73,291.99-	415,383.99-	342,092.00	82.4	
			Total Inter-Company Other Revenues	73,291.99-	415,383.99-	342,092.00	82.4	*10*
			Total Other Revenues	73,291.99-	415,383.99-	342,092.00	82.4	*9*
			Non-Regulated Revenues					
1040			364050 Environmental Revenue-3rd Party	30,947.29-	420,364.69-	389,417.40	92.6	
			Total Non-Regulated Revenues	30,947.29-	420,364.69-	389,417.40	92.6	*9*
			Total Revenues	104,239.28-	835,748.68-	731,509.40	87.5	*8*
			Total Gross Margin	104,239.28-	835,748.68-	731,509.40	87.5	*7*
			Operations, Maintenance, Admin & General					
			Salary Expense					
1040			500102 Non Union Regular/Ordinary Time	149,461.34	460,192.20	310,730.86-	67.5-	
1040			500118 Non Exempt Regular/Ordinary Time	7,976.19	15,867.81	7,891.62-	49.7-	
			Subtotal Regular/Ordinary Time	157,437.53	476,060.01	318,622.48-	66.9-	*9*
1040			500218 Non Exempt Overtime Pay	4.78-	272.53	277.31-	101.8-	
			Subtotal Overtime Pay	4.78-	272.53	277.31-	101.8-	*9*
1040			500400 Bonus/Incentive	11,065.04	35.70	11,029.34	30894.5	
1040			500410 Incentive(Performance Share)	0.00	68,988.33	68,988.33-	100.0-	
			Subtotal Bonus/Incentive	11,065.04	69,024.03	57,958.99-	84.0-	*9*
1040			500600 Temporary/Contract Labor	47,440.72	77,202.92	29,762.20-	38.6-	
1040			500700 Severance/Redundancy	564,842.30	0.00	564,842.30		
1040			500850 Other Salary/Labor Costs	32,473.35	870.87	31,602.48	3628.8	
1040			699000 Labor FI/CO Recon	170,015.09	266,431.69	96,416.60-	36.2-	
1040			701010 Labor Costs Settled to Capital	377,431.22-	796,053.65-	418,622.43	52.6	
			Subtotal Other Salary Expense	437,340.24	451,548.17-	888,888.41	196.9	*9*
			Total Salary Expense	605,838.03	93,808.40	512,029.63	545.8	*8*
			Salary Overhead/Benefits					
1040			500510 Unused Leave Accrual	46,286.19-	2,646.36-	43,639.83-	1649.1-	
1040			501100 Pension/Superannuation	97,744.02	76,733.00	21,011.02	27.4	
1040			501125 Medical	10,352.57	44,976.48	34,623.91-	77.0-	
1040			501150 Post Retirement	15,584.04	10,890.00	4,694.04	43.1	
1040			501160 Post Employment Benefits (FAS 112)	3,704.00	2,790.00	914.00	32.8	
1040			501175 Dental	2,463.67	5,339.63	2,875.96-	53.9-	
1040			501200 Vision	430.74	923.64	492.90-	53.4-	
1040			501225 Life	571.85	1,400.34	828.49-	59.2-	
1040			501250 Stock/401(k)/ESOP	7,195.15	22,858.23	15,663.08-	68.5-	
1040			501650 Worker's Comp/WorkCover Levy	8,113.96	57.13	8,056.83	14102.6	
1040			580500 Payroll Tax Expense	14,481.68	45,682.37	31,200.69-	68.3-	
1040			580700 Payroll Tax Expense-Unemployment	1,987.40	3,285.00	1,297.60-	39.5-	
1040			699005 Benefits FI/CO Recon	4,202.34	2,322.07	1,880.27	81.0	
			Total Salary Overhead/Benefits	120,545.23	214,611.53	94,066.30-	43.8-	*8*
			Employee Expenses					
1040			503100 Airfare	4,476.13	7,046.55	2,570.42-	36.5-	
1040			503110 Lodging	1,813.33	4,866.15	3,052.82-	62.7-	
1040			503115 On-Site Meals & Refreshments	861.69	75.84	785.85	1036.2	
1040			503120 Meals & Entertainment	878.21	2,014.34	1,136.13-	56.4-	
1040			503125 Vehicle Rental and Expense	1,086.01	3,934.37	2,848.36-	72.4-	
1040			503130 Other Ground Transportation - Commercial	39.25	0.00	39.25		

Company code 1040 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
	1040		503135 Auto Expense/Parking/Mileage	2,653.54	3,936.63	1,283.09-	32.6-	
	1040		503140 Cellular Telephone Expense	1,720.69	1,871.79	151.10-	8.1-	
	1040		503150 Training	0.00	3,929.00	3,929.00-	100.0-	
	1040		503160 Registration Fees	95.00	622.00	527.00-	84.7-	
	1040		503170 Dues & Licenses	356.88	1,314.50	957.62-	72.9-	
	1040		503185 Travel Per Diem	416.25	950.00	533.75-	56.2-	
	1040		503370 Books & Subscriptions	0.00	266.00	266.00-	100.0-	
	1040		503400 Other Employee Related Expenses	693.16	824.04	130.88-	15.9-	
			Total Employee Expenses	15,090.14	31,651.21	16,561.07-	52.3-	*8*
			Materials & Supplies					
	1040		516050 Chemicals	10.81	0.00	10.81		
	1040		516070 Computer Hardware	9.77	162.91	153.14-	94.0-	
	1040		516080 Computer Software, Licenses	0.00	275.10	275.10-	100.0-	
	1040		516200 Uniform / Safety Equipment	3,920.98	0.00	3,920.98		
	1040		516300 Office Supplies	588.63	1,914.30	1,325.67-	69.3-	
	1040		516410 Tools	0.00	11.54	11.54-	100.0-	
	1040		516440 Fuel-Veh/Mobile Equip	1,931.42	1,723.66	207.76	12.1	
	1040		516900 Miscellaneous Materials & Supplies	1,980.78	2,867.53	886.75-	30.9-	
			Total Materials & Supplies	8,442.39	6,955.04	1,487.35	21.4	*8*
			Contracts & Services					
	1040		530023 Analytical Services	36,501.65	105,347.80	68,846.15-	65.4-	
	1040		530025 Bank/Financial Institution Services	0.00	125.00	125.00-	100.0-	
	1040		530031 Printing/Imaging/Mail Services	138.03	723.33	585.30-	80.9-	
	1040		530045 Constr & Maint Contracts-Labor	20,112.56	15,000.00-	35,112.56	234.1	
	1040		530049 Building/Facility Maintenance Contracts	97.97	109.69	11.72-	10.7-	
	1040		530050 Constr & Maint Contracts-Other	0.00	236,457.28	236,457.28-	100.0-	
	1040		530055 Consulting/Technical Services	224,622.73	184,685.16	39,937.57	21.6	
	1040		530070 Environmental Services	291,010.73-	6,758.39	297,769.12-	4405.9-	
	1040		530071 Environmental Expense - EPA/DOT/Other	3,038,579.58-	2,016,055.15	5,054,634.73-	250.7-	
	1040		530073 Freight/Hauling Services	3,028.02	2,389.00	639.02	26.7	
	1040		530095 Legal Consulting Fees & Services	723.63	1,596.00	872.37-	54.7-	
	1040		530112 Office/Clerical Services	0.00	1,307.88	1,307.88-	100.0-	
	1040		530135 Temporary Services-Other	715.63	1,172.94	457.31-	39.0-	
	1040		530190 Miscellaneous Contracts & Services	65,078.95	4,293.53	60,785.42	1415.7	
	1040		699015 Contract Labor FI/CO Recon	2,291.30	4,200.00	1,908.70-	45.4-	
	1040		701050 Contracts & Services-Settled to Capital	1,803.80-	0.00	1,803.80-		
			Total Contracts & Services	2,978,083.64-	2,550,221.15	5,528,304.79-	216.8-	*8*
			OMAG Expenses - Inter-Company					
	1040		547040 Inter-Company Management Fee	73,516.51	205,427.97	131,911.46-	64.2-	
			Total OMAG Expenses - Inter-Company	73,516.51	205,427.97	131,911.46-	64.2-	*8*
			OMAG Expenses - MidAmerican					
	1040		545261 MidAmerican Mgmt Fee - (930.2)	149,139.55	0.00	149,139.55		
			Total OMAG Expenses - MidAmerican	149,139.55	0.00	149,139.55		*8*
			Other O&M and A&G Expense					
	1040		540000 Office Rent	38,374.08	33,066.07	5,308.01	16.1	
	1040		543000 Other Rent/Leases	8,080.43	5,729.66	2,350.77	41.0	
	1040		545000 Liability Insurance Costs	19,383.14	22,616.03	3,232.89-	14.3-	
	1040		545400 Bank Charges & Fees	3,203.34	1,899.40	1,303.94	68.7	
	1040		545450 Filing Fees	0.00	196.00	196.00-	100.0-	
	1040		551000 Repairs & Maintenance	36.31	588.00	551.69-	93.8-	
	1040		582300 Permits & Licenses	2,259.00	590.00	1,669.00	282.9	
	1040		582500 Regulatory Commission Expense	5,547.72	17,318.09	11,770.37-	68.0-	
	1040		699020 Corporate Allocations FI/CO Reconciliat	896.14	224.39	671.75	299.4	
			Total Other O&M and A&G Expense	77,780.16	82,227.64	4,447.48-	5.4-	*8*
			Total Operations, Maintenance, Admin & General	1,927,731.63-	3,184,902.94	5,112,634.57-	160.5-	*7*
			Total Net Margin	2,031,970.91-	2,349,154.26	4,381,125.17-	186.5-	*6*
			Taxes, Other than Income Taxes					

Company code 1040 Business area ****

Amounts in USD

C F	Comp code	Bus. area	Texts	Reporting period (01.2008-12.2008)	Comparison period (01.2007-09.2007)	Absolute difference	Rel dif	Sumtn level
	1040		579000 Property Tax	0.00	117.00	117.00-	100.0-	
			Total Taxes, Other than Income Taxes	0.00	117.00	117.00-	100.0-	*6*
			Total Income From Operations	2,031,970.91-	2,349,271.26	4,381,242.17-	186.5-	*5*
			Interest Expense and Other					
			Interest Expense Net					
			Interest Income					
	1040		385800 Investment Income	1,551,377.31-	1,268,349.94-	283,027.37-	22.3-	
			Interest Income External	1,551,377.31-	1,268,349.94-	283,027.37-	22.3-	*8*
			Total Interest Income	1,551,377.31-	1,268,349.94-	283,027.37-	22.3-	*7*
			Interest Expense					
	1040		585430 Interest Expense - Environmental	485,328.14	535,572.23	50,244.09-	9.4-	
			Total Interest Expense External	485,328.14	535,572.23	50,244.09-	9.4-	*8*
			Total Interest Expense	485,328.14	535,572.23	50,244.09-	9.4-	*7*
			Total Interest Expense Net	1,066,049.17-	732,777.71-	333,271.46-	45.5-	*6*
			Total Interest Expense and Other	1,066,049.17-	732,777.71-	333,271.46-	45.5-	*5*
			Income-Continuing Operations Before Tax	3,098,020.08-	1,616,493.55	4,714,513.63-	291.7-	*4*
			Income Tax Expense					
			U.S. Income Tax Expense					
			Income Tax Expense Federal					
	1040		570000 Income Tax Expense-Federal	280,388.86-	366,229.14-	85,840.28	23.4	
			Total Current Federal	280,388.86-	366,229.14-	85,840.28	23.4	*7*
	1040		571000 Deferred Tax Expense-Federal	1,316,988.00	172,133.00-	1,489,121.00	865.1	
			Total Deferred Federal	1,316,988.00	172,133.00-	1,489,121.00	865.1	*7*
			Total Income Tax Expense Federal	1,036,599.14	538,362.14-	1,574,961.28	292.5	*6*
			Income Tax Expense State					
	1040		575000 State Income Tax	59,871.00-	58,406.00-	1,465.00-	2.5-	
			Total Current State	59,871.00-	58,406.00-	1,465.00-	2.5-	*7*
	1040		576000 Deferred Tax Expense - State	198,042.00	25,885.00-	223,927.00	865.1	
			Total Deferred State	198,042.00	25,885.00-	223,927.00	865.1	*7*
			Total Income Tax Expense State	138,171.00	84,291.00-	222,462.00	263.9	*6*
			Total U.S. Income Tax Expense	1,174,770.14	622,653.14-	1,797,423.28	288.7	*5*
			Total Income Tax Expense	1,174,770.14	622,653.14-	1,797,423.28	288.7	*4*
			Income-Continuing Operations After Tax	1,923,249.94-	993,840.41	2,917,090.35-	293.5-	*3*
			Net Income	1,923,249.94-	993,840.41	2,917,090.35-	293.5-	*2*
			Earnings Available for Common	1,923,249.94-	993,840.41	2,917,090.35-	293.5-	*1*

PacifiCorp Foundation
Affiliated Transactions
For the Year Ended December 31, 2007

<u>Account Description</u>	PacifiCorp Received <u>Services</u>	PacifiCorp Provided <u>Services</u>
Labor	\$ -	\$ 112,783.34
Benefits	-	26,266.04
Miscellaneous other expenses	-	38,251.79
Total	\$ -	\$ 177,301.17

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

	<u>12/31/2007</u>	<u>11/30/2007</u>	<u>12/31/2006</u>
Assets:			
Cash	132,113	634,626	\$ 701,291
Restricted Investments			
Cash and cash equivalents	292,616	193,311	61,408
Interest receivable	835	1,945	660
Dividend receivable	8,873	17,355	8,616
Tax receivable	2,726	3,664	3,611
Receivable for investments sold	-	55,365	-
Receivable from State Street	-	51,208	-
Equity stock investments	5,949,845	5,961,940	5,965,498
Mutual funds	<u>40,514,378</u>	<u>40,516,685</u>	<u>37,902,643</u>
Total restricted investments	46,769,273	46,801,473	43,942,436
Total assets	<u><u>46,901,386</u></u>	<u><u>47,436,099</u></u>	<u><u>44,643,727</u></u>
Liabilities:			
Payable for investment purchased	-	17,295	-
Interest payable	-	201	-
Grants payable	<u>862,500</u>	<u>862,500</u>	<u>1,462,500</u>
	862,500	879,996	1,462,500
Net assets	<u><u>46,038,886</u></u>	<u><u>46,556,103</u></u>	<u><u>\$ 43,181,227</u></u>

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Periods Ended December 31, 2007
(in dollars)
(Unaudited - Internal Use Only)

	<u>Current Month</u>	<u>Year-to-Date</u>
Revenue and contributions:		
Deposits	\$ -	\$ 3,234
Interest income	2,600	46,040
Dividends	499,175	1,256,797
Realized gain/(loss) on sale of investment	32,013	2,141,080
Unrealized gain/(loss) on investment	(914,948)	978,081
Capital gains - partnerships	375,254	604,351
Miscellaneous income	293	584
Total revenues/(losses) and contributions	<u>(5,613)</u>	<u>5,030,167</u>
Expenses:		
Grants:		
Health, welfare and social services	-	178,899
Education	-	331,100
Culture and arts	342,845	362,345
Civic and community betterment	-	253,000
Giving campaign match	48,475	464,997
Small community capital project	54,750	160,250
East side special fund	12,500	30,500
West side special fund	29,250	67,500
Total grants	<u>487,820</u>	<u>1,848,591</u>
Administrative expenses	13,460	172,792
Investment management fees	7,111	105,889
Taxes	3,000	44,129
Bank fees	-	768
Miscellaneous expenses	213	339
Total expenses	<u>511,604</u>	<u>2,172,508</u>
Net assets increase (decrease)	(517,217)	2,857,659
Net assets beginning of period	46,556,103	43,181,227
Net Assets end of period	<u>\$ 46,038,886</u>	<u>\$ 46,038,886</u>

**Pacific Minerals, Inc. / Bridger Coal Co.
Intercompany Transactions
For the Year Ended December 31, 2007**

<u>Account Description</u>	<u>PacifiCorp Received Services (a)</u>	<u>PacifiCorp Provided Services</u>
Fuel purchased/sold	\$ 91,013,613.12	\$ -
Benefits and miscellaneous billing	-	9,721,787.81
Electricity sold/purchased (b)	-	2,840,434.47
Total	<u>\$ 91,013,613.12</u>	<u>\$ 12,562,222.28</u>

(a) Represents the amount of coal received by PacifiCorp from Bridger Coal Co. during the year ended December 31, 2007.

(b) Represents electricity sold by PacifiCorp to Bridger Coal Co. at tariff.

Refer to Section III for information on the loans between PacifiCorp and Pacific Minerals, Inc.

Refer to Section V for information regarding income tax payments made between PacifiCorp and Pacific Minerals, Inc.

Dec-07

	PMI Consolidated	Elim	Pacific Minerals- Parent	Bridger Coal Company
ASSETS				
Cash & Temporary Investments				
Cash Bank of the West	136,116.74		25,000.00	111,116.74
Cash JP Morgan Chase	2,220,746.70		436,403.34	1,784,343.36
Temporary Investments	0.00		0.00	0.00
Total Cash and Temporary Investments	2,356,863.44	0.00	461,403.34	1,895,460.10
Accounts Receivable Trade				
AR Employee Advances	676.44			676.44
AR Trade Idaho Power	4,254,749.00			4,254,749.00
AR Trade Other	10,382.12			10,382.12
Total Accounts Receivable Trade	4,265,807.56	0.00	0.00	4,265,807.56
Accounts Receivable Interco				
AR Inco Bridger Coal	0.00	-2,369,011.38	2,369,011.38	
AR Inco Pacific Electric Operations	0.00		0.00	
AR Inco PP&L	8,536,513.76	-24,953.73		8,561,467.49
Total Accounts Receivable Interco	8,536,513.76	-2,393,965.11	2,369,011.38	8,561,467.49
Coal Inventory				
Surface Coal	2,540,575.50			2,540,575.50
Truck Dump Station Coal	317,427.25			317,427.25
Hi-Wall Miner Coal	1,956,189.44			1,956,189.44
UG CM/LW Coal	4,369,698.00			4,369,698.00
UG Production Coal	20,069,967.19			20,069,967.19
Inventoried Coal Production Tax/Royalties	1,858,565.32			1,858,565.32
Total Coal Inventory	31,112,422.70	0.00	0.00	31,112,422.70
Material and Supplies Inventory				
Materials and Supplies Inventory- Surface	7,120,444.84			7,120,444.84
Materials and Supplies Inventory- Underground	6,623,367.30			6,623,367.30
Materials and Supplies on Consignment	-994,459.78			-994,459.78
Materials and Supplies Return Exchange Loaner	64,838.26			64,838.26
Materials and Supplies Inventory Clearing	22,178.92			22,178.92

Dec-07

	PMI		Pacific	Bridger
	Consolidated	Elim	Minerals- Parent	Coal Company
Total Material and Supplies Inventory	12,836,369.54	0.00	0.00	12,836,369.54
Prepayments and Other Current Assets				
Prepayments Cost Collection	0.01			0.01
OthCurAsset/Diesel Clearing	0.00			0.00
OthCurAsset/Gasoline Clearing	0.00			0.00
OthCurAsset/Nonissue Stock Clearing	0.00			0.00
OthCurAsset/KLS EPS Clearing	0.00			0.00
OthCurAsset/Prill Clearing	0.00			0.00
OthCurAsset/Components Clearing	0.00			0.00
OthCurAsset/Suspense	431.97		0.00	431.97
Total Prepays & Other Current Assets	431.98	0.00	0.00	431.98
Investment in Subsidiary				
Investment in Subs - Bridger	0.00	-152,902,158.22	152,902,158.22	
Total Investment in Subsidiary	0.00	-152,902,158.22	152,902,158.22	0.00
Property Plant & Equipemnt				
Land	6,211.00			6,211.00
Land Improvements	10,070,133.60			10,070,133.60
Mine Development	17,100,336.75			17,100,336.75
Buildings & Improvements	20,461,079.95			20,461,079.95
Capitalized Interest	410,399.65			410,399.65
Haul Roads	12,641,427.38			12,641,427.38
Mining Equipment	126,557,449.70			126,557,449.70
Vehicles	115,467,942.03			115,467,942.03
Office Furniture & Equipment	301,408.91			301,408.91
Computer Hardware & Software	3,785,027.66			3,785,027.66
Other Equipment	6,810,212.37			6,810,212.37
Mineral Rights	14,025,623.52			14,025,623.52
Sub-Total Property Plant and Equipment	327,637,252.52	0.00	0.00	327,637,252.52
Accumulated Depreciation				
AD Land Improvements	-1,270,880.07			-1,270,880.07

Dec-07

	PMI Consolidated	Elim	Pacific Minerals- Parent	Bridger Coal Company
AD Mine Development	-9,165,699.76			-9,165,699.76
AD Buildings & Improvements	-9,303,898.87			-9,303,898.87
AD Capitalized Interest	-154,614.19			-154,614.19
AD Haul Roads	-6,234,748.32			-6,234,748.32
AD Mining Equipment	-21,833,865.88			-21,833,865.88
AD Vehicles	-78,647,761.54			-78,647,761.54
AD Office Furniture & Equipment	-299,380.42			-299,380.42
AD Computer Hardware & Software	-2,623,295.38			-2,623,295.38
AD Other Equipment	-3,035,021.95			-3,035,021.95
AD Mineral Rights	-256,932.33			-256,932.33
Sub-Total Accumulated Depreciation	-132,826,098.71	0.00	0.00	-132,826,098.71
Total Property, Plant & Equipment	194,811,153.81	0.00	0.00	194,811,153.81
Construction Work In Process				
CWIP Additions	117,025,062.67			117,025,062.67
CWIP Capitalizations	-98,608,426.02			-98,608,426.02
Total Construction Work in Progress	18,416,636.65	0.00	0.00	18,416,636.65
Other Non-Current Assets				
Deferred Longwall	618,915.13			618,915.13
Reclamation Trust Fund	38,520,236.92			38,520,236.92
Reclamation Trust Earnings	73,934,498.96			73,934,498.96
Reclamation Trust Tax Withheld	-5,757,510.90			-5,757,510.90
Reclamation Trust Market Value	9,815,925.21			9,815,925.21
Asset Retirement Obligation	38,509,829.00			38,509,829.00
ARO - Accumulated Depreciation	-38,509,829.04			-38,509,829.04
Employee Housing Project	222,782.92			222,782.92
Total Other Non-Current Assets	117,354,848.20	0.00	0.00	117,354,848.20
Total - Assets	389,691,047.64	-155,296,123.33	155,732,572.94	389,254,598.03

LIABILITIES**Accounts Payable - Trade**

Dec-07

	PMI Consolidated	Elim	Pacific Minerals- Parent	Bridger Coal Company
AP Goods Received Not Invoiced	-7,018,123.15		0.00	-7,018,123.15
AP Unpaid Invoices	-2,091,319.92		0.00	-2,091,319.92
AP Manual Accruals	-3,185,154.64			-3,185,154.64
Total Accounts Payable Trade	-12,294,597.71	0.00	0.00	-12,294,597.71
Accounts Payable Intercompany				
AP Inco Pacific Electric Operations	-25,975,114.60		-25,975,114.60	
AP Inco PMI	-0.03	2,369,011.38		-2,369,011.41
AP Inco PacifiCorp Benefits	-743,860.32		-743,860.32	
AP Inco PacifiCorp Royalties	0.00	24,953.73		-24,953.73
Total Accounts Payable Intercompany	-26,718,974.95	2,393,965.11	-26,718,974.92	-2,393,965.14
Payroll Liabilities				
FICA Taxes Payable EE	-94,814.73		-94,814.73	
FICA Taxes Payable ER	-94,835.62		-94,835.62	
Federal Taxes Payable	-166,768.04		-166,768.04	
WY Worker's Compensation	-134,100.00		-134,100.00	
WY Unemployment Insurance	-9,238.41		-9,238.41	
Federal Unemployment Insurance	-9,913.41		-9,913.41	
Union Dues	2,404.67		2,404.67	
Life Insurance	-4,098.22		-4,098.22	
Credit Union Withholding	-65,157.00		-65,157.00	
Misc Payroll Withholding	-3,904.56		-3,904.56	
401K Contributions	-55,080.98		-55,080.98	
Union Pension	-33,287.33		-33,287.33	
401K Fixed	-2,385.07		-2,385.07	
401K Matched	-61,035.05		-61,035.05	
401K Loan Repay	-24,395.42		-24,395.42	
Garnishments	-8,655.22		-8,655.22	
Vacation Accrual	-1,584,816.34		-1,584,816.34	
Net Payroll	-792,536.27		-792,536.27	
Accrued Wages	-717,416.34			-717,416.34

Dec-07

	PMI		Pacific	Bridger
	Consolidated	Elim	Minerals- Parent	Coal Company
Accrued Overheads	-86,089.96			-86,089.96
Accrued Bonus	0.00			0.00
Total Payroll Liabilities	-3,946,123.30	0.00	-3,142,617.00	-803,506.30
Royalties and Taxes Payable				
Accrued Royalties - BLM	-292,526.68			-292,526.68
Accrued Royalties - IER	-12,476.87			-12,476.87
Accrued Royalties - ALC	-1,670,781.98			-1,670,781.98
Accrued Royalties - State of Wyoming	-634,622.26			-634,622.26
Production Tax Payable - Severance	-61,603.34			-61,603.34
Production Tax Payable - Wyoming Extraction	-6,042,987.75			-6,042,987.75
Production Tax Payable - Federal Reclamation	-325,735.23			-325,735.23
Production Tax Payable - Black Lung	-203,048.45			-203,048.45
Taxes Payable - Property	-536,500.91			-536,500.91
Taxes Payable - Sales & Use	-99,779.79			-99,779.79
Total Taxes Payable	-9,880,063.26	0.00	0.00	-9,880,063.26
Other Non-Current Liabilities				
Production Tax Long Term	-2,754,471.52			-2,754,471.52
Coal Lease Bonus Long Term	-5,768,086.30			-5,768,086.30
Final Reclamation PreTrust	-5,420,623.98			-5,420,623.98
Final Reclamation PostTrust	-36,835,622.77			-36,835,622.77
ARO Reg. Liab. Unrealized Earnings	-6,543,950.14	3,271,975.07		-9,815,925.21
ARO Regulatory Liability	-15,772,293.32			-15,772,293.32
ARO Liability	-19,002,543.04			-19,002,543.04
Reclamation Other	-39,159,662.56			-39,159,662.56
Minority Interest	-79,723,054.04	-79,723,054.04		
Total Other Non-Current Liabilities	-210,980,307.67	-76,451,078.97	0.00	-134,529,228.70
Total-Liabilities	-263,820,066.89	-74,057,113.86	-29,861,591.92	-159,901,361.11

Equity**Owner's Equity - Common Stock**

Dec-07

	PMI Consolidated	Elim	Pacific Minerals- Parent	Bridger Coal Company
Common Stock	-1.00		-1.00	
Total Owner's Equity - Common Stock	-1.00	0.00	-1.00	0.00
Paid-in Capital				
Paid in Capital	-32,460,000.00		-32,460,000.00	
Total Paid In Capital	-32,460,000.00	0.00	-32,460,000.00	0.00
Contributions				
Contributions - Pacific Minerals Inc.	0.00	93,800,000.00		-93,800,000.00
Contributions - Idaho Energy Resources	0.00	46,900,000.00		-46,900,000.00
Total Contributions	0.00	140,700,000.00	0.00	-140,700,000.00
Distributions				
Distributions - Pacific Minerals Inc.	0.00	-76,450,000.00		76,450,000.00
Distributions - Idaho Energy Resources	0.00	-38,225,000.00		38,225,000.00
Total Distributions	0.00	-114,675,000.00	0.00	114,675,000.00
Dividends				
Dividends	149,634,090.00		149,634,090.00	
Total Dividends	149,634,090.00	0.00	149,634,090.00	0.00
Retained Earnings				
Retained Earnings	-236,236,153.68		-236,236,153.68	
Current Year Income	-6,808,916.07	16,657,671.13	-6,808,916.34	-16,657,670.86
Retained Earnings Pacific Minerals Inc.	0.00	124,447,043.84		-124,447,043.84
Retained Earnings Idaho Energy Resources	0.00	62,223,522.22		-62,223,522.22
Total Retained Earnings	-243,045,069.75	203,328,237.19	-243,045,070.02	-203,328,236.92
Total Equity	-125,870,980.75	229,353,237.19	-125,870,981.02	-229,353,236.92
Total Liabilities and Equity	-389,691,047.64	155,296,123.33	-155,732,572.94	-389,254,598.03

Current Year Income**Coal Sales Revenue**

Revenue Coal PP&L	-102,071,883.00			-102,071,883.00
Revenue Coal Idaho Power	-51,035,935.00			-51,035,935.00
Total Coal Sales Revenue	-153,107,818.00	0.00	0.00	-153,107,818.00

Dec-07

	PMI		Pacific	Bridger
	Consolidated	Elim	Minerals- Parent	Coal Company
Revenue Equity in Subsidiary				
Revenue Equity in Bridger	0.00	11,105,114.18	-11,105,114.18	
Total Revenue Equity in Subsidiary	0.00	11,105,114.18	-11,105,114.18	0.00
Other Operating Revenue				
Gain Loss on Sale of Assets	-17,774.91			-17,774.91
Total Other Operating Revenue	-17,774.91	0.00	0.00	-17,774.91
Total Revenue	-153,125,592.91	11,105,114.18	-11,105,114.18	-153,125,592.91
Operating Expense				
Labor	33,819,528.54			33,819,528.54
Payroll Overhead	12,477,810.33			12,477,810.33
Employee Related	1,775,466.75			1,775,466.75
Materials & Supplies	44,370,886.04			44,370,886.04
Equipment	14.81			14.81
Outside Services	14,353,320.83			14,353,320.83
Administrative Other	668,610.76		39,404.64	629,206.12
Charge Outs	-29,542,830.44			-29,542,830.44
Total Operating Expense	77,922,807.62	0.00	39,404.64	77,883,402.98
Non-Operating Expense				
Depreciation and Amortization	19,237,932.94			19,237,932.94
Royalties	17,480,863.00			17,480,863.00
Taxes Other Than Income	19,505,123.56			19,505,123.56
Management Fee	2,157,492.00			2,157,492.00
Total Non-Operating Expense	58,381,411.50	0.00	0.00	58,381,411.50
Total Expense	136,304,219.12	0.00	39,404.64	136,264,814.48
Profit Before Minority Interest and Taxes	-16,821,373.79	11,105,114.18	-11,065,709.54	-16,860,778.43
Interest Expense				
Intercompany Interest Expense	1,282,783.75		1,282,783.75	

Dec-07

	PMI Consolidated	Elim	Pacific Minerals- Parent	Bridger Coal Company
Intercompany Interest Income	0.00			
Other Interest Income	203,107.57			203,107.57
Minority Interest	5,552,556.95	5,552,556.95		
Total Interest and Other	7,038,448.27	5,552,556.95	1,282,783.75	203,107.57
Income Before Federal Income Taxes	-9,782,925.52	16,657,671.13	-9,782,925.79	-16,657,670.86
Federal Income Taxes				
Current Federal Income Tax	2,974,009.45		2,974,009.45	
Deferred Federal Income Tax	0.00			
Total Federal Income Taxes	2,974,009.45	0.00	2,974,009.45	0.00
Net Income	-6,808,916.07	16,657,671.13	-6,808,916.34	-16,657,670.86

Net Income Allocation

(5,552,556.95)	Idaho Power 1/3 share
(11,105,113.91)	PMI 2/3 share
<u>(16,657,670.86)</u>	TOTAL

Trapper Mining, Inc.
Affiliated Transactions
For the Year Ended December 31, 2007

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Fuel purchased/sold (a)	\$ 11,189,538.63	\$ -
Total	\$ 11,189,538.63	\$ -

(a) Represents the amount of coal received by PacifiCorp from Trapper Mining, Inc. during the year ended December 31, 2007.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2007
(Unaudited)

Assets:

Current Assets:

Cash & Cash Equivalents	\$ 4,154,815
Accounts Receivable	5,094,171
Inventories	4,244,472
Prepaid and Other Current Assets	475,507

Total Current Assets \$ 13,968,965

Property Plant and Equipment before FAS 143:

Lands and Leases	\$ 9,531,921
Development Costs	2,834,815
Equipment and Facilities	79,814,423

Total Property Plant and Equipment (Cost) \$ 92,181,159

Less Depreciation and Amortization (76,788,786)

Total Property Plant and Equipment (Net) \$ 15,392,373

FAS 143 Property Plant and Equipment (Net) ... 6,162,291

Grand Total Property Plant and Equipment (Net) \$ 21,554,664

Acquired GE Royalty 9,545,455

Reclamation Receivable from Buyers 8,841,054

Restricted Funds - Black Lung 528,323

Total Assets \$ 54,438,461

Liabilities and Members' Equity:

Current Liabilities:

Accounts Payable	\$ 1,367,316
Accrued Royalties	415,850
Accrued Payroll Expenses	2,495,563
Accrued Production Taxes	1,314,746
Deferred Reclamation Revenue	43,764
Current Portion Long-Term Debt	4,570,479

Total Current Liabilities \$ 10,207,718

Long-Term Debt 3,095,763

Asset Retirement Liability 15,395,032

Long-Term Black Lung Liability 261,993

Total Liabilities \$ 28,960,506

Members' Equity

Paid in Capital @ 1/1/98	\$ 20,324,925
Patronage Equity - Prior Year	4,766,891
Non-Patronage Equity - Prior Year	208,419
Patronage Equity - Current Year	87,714
Non-Patronage Equity - Current Year	90,006

Total Members' Equity \$ 25,477,955

Total Liabilities and Members' Equity \$ 54,438,461

TRAPPER MINING INC
CONSOLIDATED NET INCOME
AS OF: DECEMBER 31, 2007

	<u>NET INCOME FOR THE MONTH</u>	<u>NET INCOME YEAR TO DATE</u>
TRAPPER MINING	\$ 301,248.64	188,980.89
WILLIAMS FORK MINING		<u>15,920.03</u>
NET INCOME (LOSS) BEFORE TAX	<u>\$ 301,248.64</u>	<u>\$ 204,900.92</u>
CURRENT TAX PROVISION	<u>(27,181.00)</u>	<u>(27,181.00)</u>
TOTAL TAX PROVISION	<u>(27,181.00)</u>	<u>(27,181.00)</u>
NET INCOME (LOSS) AFTER TAX	<u><u>\$ 274,067.64</u></u>	<u><u>177,719.92</u></u>
SALT RIVER 32.10%	2,980.98	28,891.91
TRI-STATE 26.57%	2,467.43	23,914.58
PACIFICORP 21.40%	1,987.31	19,261.27
PLATTE RIVER 19.93%	<u>1,850.81</u>	<u>17,938.19</u>
TOTAL NONPATRONAGE INCOME (LOSS)	<u>9,286.53</u>	<u>90,005.95</u>
SALT RIVER 32.10%	84,994.74	28,156.19
TRI-STATE 26.57%	70,352.34	23,305.60
PACIFICORP 21.40%	56,663.16	18,770.79
PLATTE RIVER 19.93%	<u>52,770.87</u>	<u>17,481.39</u>
TOTAL PATRONAGE INCOME (LOSS)	<u>264,781.11</u>	<u>87,713.97</u>
TOTAL INCOME (LOSS)	<u><u>274,067.64</u></u>	<u><u>177,719.92</u></u>

TRAPPER MINING INC
CONSOLIDATED PATRONAGE & NONPATRONAGE INCOME ALLOCATION
DECEMBER 31, 2007

		<u>NET INCOME \$ FOR THE MONTH</u>	<u>NET INCOME YEAR TO DATE</u>
TRAPPER PATRONAGE INCOME		264,781.11	
TRAPPER NONPATRON INCOME		<u>9,286.53</u>	
TOTAL TRAPPER INCOME		274,067.64	
WFMC NONPATRONAGE INCOME			
TOTAL CONSOLIDATED INCOME		<u>274,067.64</u>	
SALT RIVER	32.10%	84,994.74	28,156.19
TRI-STATE	26.57%	70,352.34	23,305.60
PACIFICORP	21.40%	56,663.16	18,770.79
PLATTE RIVER	19.93%	<u>52,770.87</u>	<u>17,481.39</u>
TOTAL TRAPPER PATRONAGE		264,781.11	87,713.97
SALT RIVER	32.10%	2,980.98	23,781.58
TRI-STATE	26.57%	2,467.43	19,684.63
PACIFICORP	21.40%	1,987.31	15,854.38
PLATTE RIVER	19.93%	<u>1,850.81</u>	<u>14,765.33</u>
TOTAL TRAPPER NONPATRON		9,286.53	74,085.92
TOTAL TRAPPER INCOME		274,067.64	161,799.89
SALT RIVER	32.10%	-	5,110.33
TRI-STATE	26.57%	-	4,229.95
PACIFICORP	21.40%	-	3,406.89
PLATTE RIVER	19.93%	<u>-</u>	<u>3,172.86</u>
TOTAL WFMC NONPATRONAGE		-	15,920.03

III. Loans

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

- 1. The month-end amounts outstanding.**
- 2. The highest amount outstanding during the year, separately for short-term and long-term loans.**
- 3. A description of the terms and conditions, including basis for interest rates.**
- 4. The total amount of interest charged or credited and the weighted-average interest rate.**

Loan Summary
2007

REQUIREMENTS	COMBINED NET INTERCOMPANY BALANCES	INTERMOUNTAIN GEOTHERMAL CO.	PACIFIC MINERALS, INC.
III. For inter-company loans to or 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	(a) N/A	(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	\$30,107,622.95 September 12, 2007 N/A N/A \$1,577,578.55 January 2, 2007 N/A N/A	\$0 N/A N/A N/A \$1,577,578.55 January 2, 2007 N/A N/A	\$30,107,622.95 September 12, 2007 N/A N/A \$0 N/A N/A N/A
C. A description of the terms and conditions for loans including the basis for interest rates:	Pursuant to the terms and conditions of the Umbrella Loan Agreement	Pursuant to the terms and conditions of the Umbrella Loan Agreement	Pursuant to 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 paid Interest received Long-term loans: Interest charged or credited	\$42,938.82 \$1,282,783.75 (b) N/A	\$42,938.82 \$0.00 (b) N/A	\$0.00 \$1,282,783.75 (b) N/A

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

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

PacifiCorp - Intermountain Geothermal Company

Umbrella Loan Agreement Transactions Statement
Intermountain Geothermal Company ("IGC")
2007

<u>Month</u>	<u>Net Principal Advanced To PacifiCorp</u>	<u>Net Principal Repaid By PacifiCorp</u>	<u>Principal Advanced To IGC</u>	<u>Principal Repaid By IGC</u>	<u>Outstanding Month End Balance*</u>	<u>Interest Rate Range</u>	<u>Accrued Interest Paid By PacifiCorp</u>	<u>Accrued Interest Received By PacifiCorp</u>
Jan-07	\$ 7,663.80	\$ 76,323.66	\$ -	\$ -	\$ (1,501,254.89)	5.2900%-5.3300%	\$ 7,100.98	\$ -
Feb-07	\$ 2,018.63	\$ 73,978.75	\$ -	\$ -	\$ (1,429,294.77)	5.3100%-5.3200%	\$ 6,116.45	\$ -
Mar-07	\$ 6,116.45	\$ 123,781.36	\$ -	\$ -	\$ (1,311,629.86)	5.3200%	\$ 6,386.35	\$ -
Apr-07	\$ 6,316.35	\$ 73,717.49	\$ -	\$ -	\$ (1,244,228.72)	5.3200%	\$ 5,698.67	\$ -
May-07	\$ 5,698.67	\$ 117,580.46	\$ -	\$ -	\$ (1,132,346.93)	5.3200%	\$ 5,508.87	\$ -
Jun-07	\$ -	\$ 50,758.00	\$ -	\$ -	\$ (1,081,588.93)	5.3100%-5.3500%	\$ 4,962.85	\$ -
Jul-07	\$ -	\$ 369,034.36	\$ -	\$ -	\$ (712,554.57)	5.3243%-5.4000%	\$ 4,611.72	\$ -
Aug-07	\$ -	\$ 712,554.57	\$ -	\$ -	\$ -	5.1586%-5.9037%	\$ 2,552.93	\$ -
Sep-07	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
Oct-07	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
Nov-07	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
Dec-07	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
TOTAL	\$ 27,813.90	\$ 1,597,728.65	\$ -	\$ -			\$ 42,938.82	\$ -

*Outstanding month-end balances advanced to PacifiCorp are shown in parentheses.

Intermountain Geothermal Company was merged with and into its direct parent, PacifiCorp, on August 31, 2007, with PacifiCorp surviving.

PacifiCorp - Pacific Minerals, Inc.

Umbrella Loan Agreement Transactions Statement

Pacific Minerals, Inc. ("PMI")

2007

<u>Month</u>	<u>Net Principal Advanced To PacifiCorp</u>	<u>Net Principal Repaid By PacifiCorp</u>	<u>Principal Advanced To PMI</u>	<u>Principal Repaid By PMI</u>	<u>Outstanding Month End Balance*</u>	<u>Interest Rate Range</u>	<u>Accrued Interest Paid By PacifiCorp</u>	<u>Accrued Interest Received By PacifiCorp</u>
Jan-07	\$ -	\$ -	\$ 10,000,000.00	\$ 5,165,000.00	\$ 27,591,622.95	5.2900%-5.3300%	\$ -	\$ 115,818.18
Feb-07	\$ -	\$ -	\$ -	\$ 9,447,000.00	\$ 18,144,622.95	5.3100%-5.3200%	\$ -	\$ 98,430.78
Mar-07	\$ -	\$ -	\$ 7,100,000.00	\$ 5,406,000.00	\$ 19,838,622.95	5.3200%	\$ -	\$ 88,002.45
Apr-07	\$ -	\$ -	\$ 8,300,000.00	\$ 6,930,000.00	\$ 21,208,622.95	5.3200%	\$ -	\$ 92,183.58
May-07	\$ -	\$ -	\$ 10,200,000.00	\$ 5,980,000.00	\$ 25,428,622.95	5.3200%	\$ -	\$ 111,061.99
Jun-07	\$ -	\$ -	\$ 4,800,000.00	\$ 3,650,000.00	\$ 26,578,622.95	5.3100%-5.3500%	\$ -	\$ 119,689.56
Jul-07	\$ -	\$ -	\$ 2,200,000.00	\$ 7,244,000.00	\$ 21,534,622.95	5.3243%-5.4000%	\$ -	\$ 113,796.69
Aug-07	\$ -	\$ -	\$ 6,800,000.00	\$ 2,927,000.00	\$ 25,407,622.95	5.1586%-5.9037%	\$ -	\$ 110,978.15
Sep-07	\$ -	\$ -	\$ 4,700,000.00	\$ 9,217,000.00	\$ 20,890,622.95	4.8340%-5.4719%	\$ -	\$ 107,594.65
Oct-07	\$ -	\$ -	\$ 13,600,000.00	\$ 6,720,000.00	\$ 27,770,622.95	5.0403%-5.0973%	\$ -	\$ 105,130.15
Nov-07	\$ -	\$ -	\$ 1,500,000.00	\$ 6,456,400.00	\$ 22,814,222.95	4.8500%	\$ -	\$ 102,205.92
Dec-07	\$ -	\$ -	\$ 6,300,000.00	\$ 3,257,000.00	\$ 25,857,222.95	5.2500%	\$ -	\$ 117,891.65
TOTAL	\$ -	\$ -	\$ 75,500,000.00	\$ 72,399,400.00			\$ -	\$ 1,282,783.75

*Outstanding month-end balances advanced to PacifiCorp are shown in parentheses.

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, 2007 and the balance as of December 31, 2007.

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

V. Other Transactions

A description of affiliated interest transactions other than services, loans or debt guarantees. Such transactions might include, among other things, asset transfers or equipment leases. State the annual charges or values used for assets and the basis used to determine pricing.

PacifiCorp and its subsidiaries are party to a tax-sharing arrangement and remit federal and state income tax payments to their parent company, PPW Holdings LLC, a wholly owned subsidiary of MidAmerican Energy Holdings Company. At December 31, 2007, PPW Holdings LLC owed PacifiCorp and its subsidiaries \$22,530,290.20 under this arrangement.

At December 31, 2007, Pacific Minerals, Inc. owed PacifiCorp \$2,974,009.45 related to income taxes.

As of June 30, 2007, PacifiCorp owed Intermountain Geothermal Company \$976,225.00 related to income taxes.

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 Employee Transfers to Affiliates During the Year Ended December 31, 2007

Executive, Management, and Professional/Technical Employees

Affiliate	Job Title	Count
MidAmerican Energy Company	Pilot	1
MidAmerican Energy Company	President, PacifiCorp Energy	1
Total		2

**Report of Employee Transfers from Affiliates
During the Year Ended December 31, 2007**

Executive, Management, and Professional/Technical Employees

Affiliate	Job Title	Count
CalEnergy Generation-Domestic	Director	1
CalEnergy Generation-Domestic	Senior Vice President	1
MidAmerican Energy Company	Consultant	1
Kern River Gas Transmission Company	Consultant	1
Total		4

VII. Cost Allocations

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

PacifiCorp

Cost Allocation Manual

For the Year Ended December 31, 2007

Overview/Introduction

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

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

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

PacifiCorp’s Non-Regulated Activities and Affiliates

The following is a list of PacifiCorp’s Non-Regulated Activities:

- During the year ended December 31, 2007, PacifiCorp allocated costs to only one non-regulated subsidiary: PacifiCorp Environmental Remediation Company (“PERCo”). Refer to section I.C. for a description of PERCo.
- During the year ended December 31, 2007, PacifiCorp was allocated costs by only one non-regulated affiliate: MEHC. Refer to section I.C. for a description of MEHC.

For PacifiCorp’s affiliates and subsidiaries that meet the requirements of ORS 757.015:

- Refer to section I for a list of PacifiCorp’s and MEHC’s subsidiaries as of December 31, 2007.
- Refer to Exhibit 21.1 of the Berkshire Hathaway Inc. Form 10-K for a complete list of subsidiaries of MEHC’s parent company, Berkshire Hathaway Inc., as of December 31, 2007.

Allocation Methods

MEHC to subsidiaries

In connection with the March 2006 acquisition of PacifiCorp by MEHC, MEHC committed to PacifiCorp’s state regulatory commissions to limit the amount of management fees that PacifiCorp pays to MEHC in any given year to \$9,000,000.00.

For the year ended December 31, 2007, MEHC invoiced PacifiCorp a total of \$15,574,295.68 in management service fees. Pursuant to the commitment to state regulators MEHC and PacifiCorp mutually agreed that PacifiCorp’s total liability to MEHC for management services provided for the

year ended December 31, 2007, was a total of \$9,000,000.00. Refer to the attached IASA schedule for description of types of services provided. These services are based on the following:

- MEHC used six different formulae for allocating \$1,700,845.01 of management costs to PacifiCorp during the year ended December 31, 2007. These formulae are as follows:
 - L01: a two factor formula based on the labor and assets of each of MEHC's subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2007 was 42.64%.
 - L01 excluding HomeServices of America, Inc.: the same two factor formula as L01, except excluding the labor and assets of HomeServices of America, Inc. PacifiCorp's allocation percentage during the year ended December 31, 2007 was 46.17%.
 - L03: the same two factor formula as L01, except excluding the labor and assets of MEHC's international subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2007 was 51.67%.
 - Plant: a formula based on the gross plant asset amounts of each of MEHC's subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2007 was 44.19%.
 - LR: a formula to allocate legislative and regulatory costs to each of MEHC's subsidiaries based on where the legislative and regulatory employees spent their time. PacifiCorp's allocation percentage during the year ended December 31, 2007 was 30% from January through September and 40% from October through December.
 - L05: a two factor formula based on the labor and assets of MEHC's domestic energy subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2007 was 56.87%.

- In addition to the above allocated costs, PacifiCorp was apportioned \$7,299,154.99 in costs specifically identifiable to the management of PacifiCorp by MEHC. These charges were based on actual labor, benefits, and operational costs incurred.

During the year ended December 31, 2007, PacifiCorp charged MEHC \$1,785,619.77 and charged MEC \$372,169.45, primarily for engineering, regulatory, and financial services. These charges were based on actual labor, benefits, and operational costs incurred. Please see "Payroll Loadings and Overheads" below.

PacifiCorp to subsidiaries

Through June 30, 2007 PacifiCorp used two different formulae for allocating \$73,516.51 of costs to PERCo during the year ended December 31, 2007. After June 30, 2007 all costs were assigned on a fully loaded direct cost basis. These formulae are as follows:

- A formula based on PERCo's number of computer workstations as a percentage of total PacifiCorp workstations (0.19%) was used to allocate \$33,555.18 of information technology expenses to PERCo.
- A formula based upon the weighted average of PERCo's three factors (operating expenses, number of employees and assets) as a percentage of PacifiCorp's (0.10%) was used to allocate \$39,961.33 of general and administrative expenses to PERCo.

Payroll Loadings and Overheads

PacifiCorp includes the following types of charges in its labor rates charged to affiliates: salaries, pension, 401(k), medical benefits, payroll taxes, and other administrative and general overheads.

Service Provider and Administrative Allocations

Refer to the attached IASA schedule for list of services provided by MEHC under the IASA.

Organization Chart

Refer to Section I for the organization chart.

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 be limited to the following:

- a) personal 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 or any specific Exhibit hereto, to ensure that all user access and passwords are cancelled.

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

ARTICLE 16. PERMITTED DISCLOSURE

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

ARTICLE 17. SUBCONTRACTORS

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

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

ARTICLE 18. NONWAIVER

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

ARTICLE 19. SEVERABILITY

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

ARTICLE 20. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE


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

ARTICLE 21. OTHER AGREEMENTS

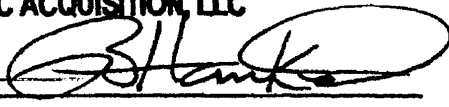
This Agreement does not address or govern the Parties' relationship involving: (a) the tax allocation agreement nor (b) any other relationships not specifically identified herein. All such relationships not addressed or governed by this Agreement will be governed and controlled by a separate agreement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

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

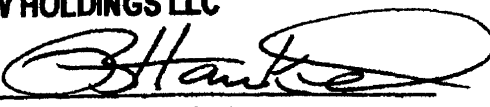
MIDAMERICAN ENERGY HOLDINGS COMPANY

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

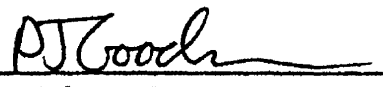
NNGC ACQUISITION, LLC

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


PPW HOLDINGS LLC

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

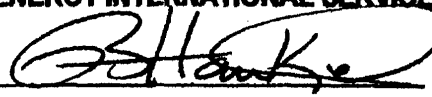
KR HOLDING, LLC

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

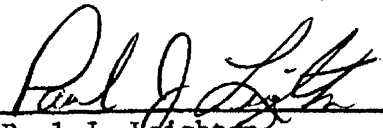
CE ELECTRIC UK FUNDING COMPANY

By: 
Patrick J. Goodman
Title: Director


CALENERGY INTERNATIONAL SERVICES, INC.

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

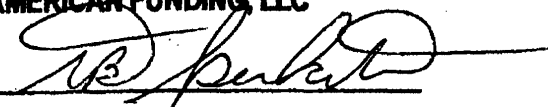
HOME SERVICES OF AMERICA, INC.

By: 
Paul J. Leighton
Title: Asst Secretary

CE CASECAN WATER AND ENERGY COMPANY, INC.

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

MIDAMERICAN FUNDING, LLC

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

