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Salt Lake City, Utah 84114

May 29, 2020

VIA ELECTRONIC FILING

Utah Public Service Commission
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84114

Attention: Gary Widerburg
Commission Administrator

RE: Docket No. 20-035-25
CY 2019 Affiliated Interest Report
Reference Docket No. 05-035-54

In accordance with Berkshire Hathaway Energy Holdings Company's Transaction Commitment #8 approved in Docket No. 05-035-54, enclosed for filing is PacifiCorp's (d.b.a. Rocky Mountain Power) Affiliated Interest Report for Calendar Year 2019. By copy of this letter other parties to the proceeding are being provided notice of this filing.

The Company respectfully requests that all formal correspondence and requests for additional information regarding this filing be addressed to the following:

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

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

Informal inquiries may be directed to Jana Saba at (801) 220-2823.

Sincerely,


Joelle Steward
Vice President, Regulation

Enclosures

PacifiCorp

Affiliated Interest Report

for the year ended December 31, 2019

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I. Organization

PacifiCorp is a United States regulated electric utility company headquartered in Oregon that serves 1.9 million retail electric customers in portions of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp is principally engaged in the business of generating, transmitting, distributing and selling electricity. PacifiCorp's combined service territory covers approximately 141,400 square miles and includes diverse regional economies across six states. No single segment of the economy dominates the combined service territory, which helps mitigate PacifiCorp's exposure to economic fluctuations. In the eastern portion of the service territory, consisting of Utah, Wyoming and southeastern Idaho, the principal industries are manufacturing, mining or extraction of natural resources, agriculture, technology, recreation and government. In the western portion of the service territory, consisting of Oregon, southern Washington and northern California, the principal industries are agriculture, manufacturing, forest products, food processing, technology, government and primary metals. In addition to retail sales, PacifiCorp buys and sells electricity on the wholesale market with other utilities, energy marketing companies, financial institutions and other market participants to balance and optimize the economic benefits of electricity generation, retail customer loads and existing wholesale transactions. Certain PacifiCorp subsidiaries support its electric utility operations by providing coal mining services.

PacifiCorp was incorporated under the laws of the state of Oregon in 1989 and its principal executive offices are located at 825 N.E. Multnomah Street, Portland, Oregon 97232, its telephone number is (503) 813-5258 and its internet address is www.pacificorp.com. PacifiCorp delivers electricity to customers in Utah, Wyoming and Idaho under the trade name Rocky Mountain Power and to customers in Oregon, Washington and California under the trade name Pacific Power.

PacifiCorp is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company that owns a highly diversified portfolio of locally managed businesses principally engaged in the energy industry and is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway"). BHE controls substantially all of PacifiCorp's voting securities, which include both common and preferred stock.

The following pages provide organization charts of PacifiCorp's and BHE's subsidiaries. See section I.C. Affiliate Descriptions for discussion of affiliates with which PacifiCorp did business during the year ended December 31, 2019, including Berkshire Hathaway affiliates.

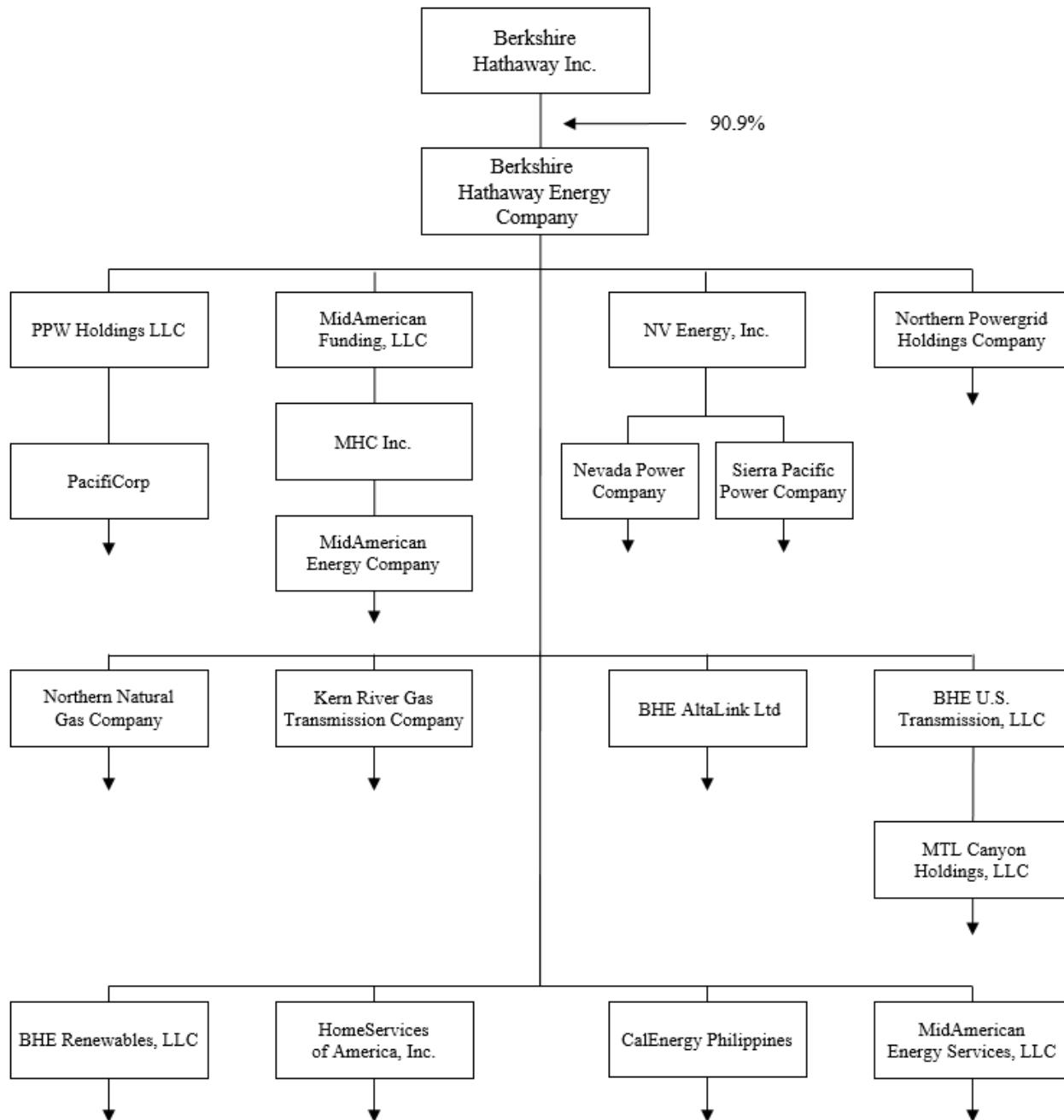
Subsidiaries of PacifiCorp as of December 31, 2019

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

- (a) Energy West Mining Company ceased mining operations in 2015.
- (b) Glenrock Coal Company ceased mining operations in 1999.
- (c) Pacific Minerals, Inc. is a wholly owned subsidiary of PacifiCorp that holds a 66.67% ownership interest in Bridger Coal Company.
- (d) Bridger Coal Company is a coal mining joint venture with Idaho Energy Resources Company, a subsidiary of Idaho Power Company, and is jointly controlled by Pacific Minerals, Inc. and Idaho Energy Resources Company.
- (e) PacifiCorp is a minority owner in Trapper Mining Inc., a cooperative. The members are Salt River Project Agricultural Improvement and Power District (32.10%), Tri-State Generation and Transmission Association, Inc. (26.57%), PacifiCorp (21.40%) and Platte River Power Authority (19.93%).

Berkshire Hathaway Energy Company*

Organization Chart
As of December 31, 2019



*This chart does not include all subsidiaries of PacifiCorp or of its affiliates. For a list of certain subsidiaries of BHE, refer to Exhibit 21.1 included in BHE's Annual Report on Form 10-K for the year ended December 31, 2019 (File No. 001-14881) at www.sec.gov.

I. A. Officers and Directors

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

- 1. PacifiCorp board of directors and committees of the board of directors during the year ended December 31, 2019**
- 2. PacifiCorp executive officers during the year ended December 31, 2019**
- 3. PacifiCorp executive officers and directors with affiliated positions as of December 31, 2019**

The positions listed for the directors and executive officers in each of these sections are those positions that were held as of or during the year ended December 31, 2019, as indicated. Changes that occurred subsequent to December 31, 2019 (if any) are annotated.

1. PacifiCorp Board of Directors and Committees of the Board of Directors during the year ended December 31, 2019

Director	Address	From	To	Director at 12/31/2019	Elected During the Year Ended 12/31/2019	Resigned During the Year Ended 12/31/2019
William J. Fehrman	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	1/10/2018		Yes	No	No
Stefan A. Bird	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	3/10/2015		Yes	No	No
Gary W. Hoogeveen	1407 West North Temple Suite 310 Salt Lake City, Utah 84116	11/19/2018		Yes	No	No
Nikki L. Kobliha	825 NE Multnomah Street Suite 1900 Portland, Oregon 97232	2/1/2017		Yes	No	No
Patrick J. Goodman ^(a)	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Natalie L. Hocken	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	8/30/2007		Yes	No	No
Cindy A. Crane ^(b)	1407 West North Temple Suite 310 Salt Lake City, Utah 84116	3/10/2015	2/4/2019	No	No	Yes

(a) Patrick J. Goodman retired from the PacifiCorp Board of Directors on May 29, 2020. Calvin Haack was elected to fill the resulting vacant Board position effective May 29, 2020.

(b) Cindy A. Crane, former President and Chief Executive Officer of Rocky Mountain Power, a division of PacifiCorp, resigned as Director and employee of PacifiCorp on February 4, 2019.

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

2. PacifiCorp Executive Officers during the year ended December 31, 2019

Title	Officer	Address	From	To	Officer at 12/31/2019	Elected During the Year Ended 12/31/2019	Resigned During the Year Ended 12/31/2019
Chairman of the Board of Directors and Chief Executive Officer	William J. Fehrman	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	1/10/2018		Yes	No	No
President and Chief Executive Officer, Pacific Power	Stefan A. Bird	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	3/10/2015		Yes	No	No
President and Chief Executive Officer, Rocky Mountain Power	Gary W. Hoogeveen	1407 West North Temple Suite 310 Salt Lake City, Utah 84116	6/1/2018 and 11/28/2018		Yes	No	No
Vice President, Chief Financial Officer and Treasurer	Nikki L. Kobliha	825 NE Multnomah Street Suite 1900 Portland, Oregon 97232	8/13/2015		Yes	No	No

3. PacifiCorp Executive Officers and Directors with Affiliated Positions as of December 31, 2019

Fehrman, William J.

Business Entity

Business Entity	Title
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Company	Director
Berkshire Hathaway Energy Company	President & Chief Executive Officer
BHE Canada (BC) Holdings Corporation	President
HomeServices of America, Inc.	Director
HomeServices of America, Inc.	Executive Committee Member
HomeServices of America, Inc.	Finance Committee Member
Nevada Power Company	Chairman
NNGC Acquisition, LLC	President
Northern Natural Gas Company	Chairman
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Chairman
Northern Powergrid Holdings Company	Director
NV Energy, Inc.	Chairman
NV Energy, Inc.	Director
PPW Holdings LLC	President
Sierra Pacific Power Company	Chairman
Tonganon Power Investment, Inc.	Director

Bird, Stefan A.

Business Entity

Business Entity	Title
PacifiCorp Foundation	Chairperson
PacifiCorp Foundation	Director

Hoogeveen, Gary W.

Business Entity

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

Kobliha, Nikki L.

Business Entity

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

Goodman, Patrick J.

Business Entity

Business Entity	Title
Alaska Gas Pipeline Company, LLC	Manager ⁽¹⁾
Alaska Gas Transmission Company, LLC	Manager ⁽¹⁾
Alaska Storage Holding Company, LLC	Manager ⁽¹⁾
AltaLink Management Ltd.	Director

Goodman, Patrick J. (continued)**Business Entity****Title**

Andromeda Community Solar Gardens, LLC	Manager ⁽¹⁾
Andromeda CSG1, LLC	Manager ⁽¹⁾
Andromeda CSG2, LLC	Manager ⁽¹⁾
Andromeda CSG3, LLC	Manager ⁽¹⁾
Andromeda CSG4, LLC	Manager ⁽¹⁾
Andromeda CSG5, LLC	Manager ⁽¹⁾
Antares Community Solar Gardens, LLC	Manager ⁽¹⁾
Antares CSG1, LLC	Manager ⁽¹⁾
Antares CSG2, LLC	Manager ⁽¹⁾
Antares CSG3, LLC	Manager ⁽¹⁾
Antlia Community Solar Gardens, LLC	Manager ⁽¹⁾
Antlia CSG1, LLC	Manager ⁽¹⁾
Antlia CSG2, LLC	Manager ⁽¹⁾
Argo Navis Community Solar Gardens, LLC	Manager ⁽¹⁾
Argo Navis CSG1, LLC	Manager ⁽¹⁾
Argo Navis CSG2, LLC	Manager ⁽¹⁾
Argo Navis CSG3, LLC	Manager ⁽¹⁾
Aries Community Solar Gardens, LLC	Manager ⁽¹⁾
Aries CSG1, LLC	Manager ⁽¹⁾
Aries CSG2, LLC	Manager ⁽¹⁾
Aries CSG3, LLC	Manager ⁽¹⁾
Aries CSG4, LLC	Manager ⁽¹⁾
Berkshire Hathaway Energy Canada Foundation	Director
Berkshire Hathaway Energy Canada Foundation	Member
Berkshire Hathaway Energy Company	Executive Vice President & Chief Financial Officer
Berkshire Hathaway Energy Foundation	Director
BH2H Holdings, LLC	Manager ⁽¹⁾
BHE AC Holding, LLC	Manager ⁽¹⁾
BHE Canada (BC) Holdings Corporation	Director
BHE Canada Holdings Corporation	Director
BHE Canada, LLC	Executive Vice President & Chief Financial Officer
BHE Canada, LLC	Manager ⁽¹⁾
BHE Community Solar, LLC	Manager ⁽¹⁾
BHE Compression Services, LLC	Manager ⁽¹⁾
BHE CS Holdings, LLC	Manager ⁽¹⁾
BHE Geothermal, LLC	Manager ⁽¹⁾
BHE Hydro, LLC	Manager ⁽¹⁾
BHE Midcontinent Transmission Holdings, LLC	Manager ⁽¹⁾
BHE Solar, LLC	Manager ⁽¹⁾
BHE U.K. Electric, Inc.	Director
BHE U.K. Inc.	Director
BHE U.K. Inc.	President
BHE U.K. Power, Inc.	Director
BHE U.S. Transmission, LLC	Manager ⁽¹⁾
BHE Wind, LLC	Manager ⁽¹⁾
BHER Santa Rita Investment, LLC	Manager ⁽¹⁾
BHES CSG Holdings, LLC	Manager ⁽¹⁾
Bishop Hill II Holdings, LLC	Manager ⁽¹⁾
Caelum Community Solar Gardens, LLC	Manager ⁽¹⁾
Caelum CSG1, LLC	Manager ⁽¹⁾
Caelum CSG2, LLC	Manager ⁽¹⁾
CalEnergy Company, Inc.	Director
CalEnergy Generation Operating Company	Director
CalEnergy Geothermal Holding, LLC	Manager ⁽¹⁾

Goodman, Patrick J. (continued)

Business Entity

Title

CalEnergy International Services, Inc.	Director
California Utility HoldCo, LLC	Manager ⁽¹⁾
Capella Community Solar Gardens, LLC	Manager ⁽¹⁾
Capella CSG1, LLC	Manager ⁽¹⁾
Capella CSG2, LLC	Manager ⁽¹⁾
Capella CSG3, LLC	Manager ⁽¹⁾
Capella CSG4, LLC	Manager ⁽¹⁾
Capella CSG5, LLC	Manager ⁽¹⁾
Carina Community Solar Gardens, LLC	Manager ⁽¹⁾
Carina CSG1, LLC	Manager ⁽¹⁾
Carina CSG2, LLC	Manager ⁽¹⁾
Carina CSG3, LLC	Manager ⁽¹⁾
Carina CSG4, LLC	Manager ⁽¹⁾
CE Asia Limited	Director
CE Asia Limited	Executive Vice President & Chief Financial Officer
CE Casecnan Ltd.	Executive Vice President & Chief Financial Officer
CE Casecnan Water and Energy Company, Inc.	Executive Vice President & Chief Financial Officer
CE Electric (NY), Inc.	Director
CE Geothermal, Inc.	Director
CE International (Bermuda) Limited	Director
CE International (Bermuda) Limited	Executive Vice President & Chief Financial Officer
CE International Investments, Inc.	President
CE Mahanagdong Ltd.	Director
CE Mahanagdong Ltd.	Executive Vice President & Chief Financial Officer
CE Philippines Ltd.	Director
CE Philippines Ltd.	Executive Vice President & Chief Financial Officer
Centaurus Community Solar Gardens, LLC	Manager ⁽¹⁾
Centaurus CSG1, LLC	Manager ⁽¹⁾
Centaurus CSG2, LLC	Manager ⁽¹⁾
Cook Inlet Natural Gas Storage Alaska, LLC	Manager ⁽¹⁾
Corvus Community Solar, LLC	Manager ⁽¹⁾
Corvus CSG1, LLC	Manager ⁽¹⁾
Corvus CSG2, LLC	Manager ⁽¹⁾
Corvus CSG3, LLC	Manager ⁽¹⁾
Corvus CSG4, LLC	Manager ⁽¹⁾
Corvus CSG5, LLC	Manager ⁽¹⁾
Crater Community Solar Gardens, LLC	Manager ⁽¹⁾
Crater CSG1, LLC	Manager ⁽¹⁾
Crater CSG2, LLC	Manager ⁽¹⁾
Crater CSG3, LLC	Manager ⁽¹⁾
Delphinus Community Solar Gardens, LLC	Manager ⁽¹⁾
Delphinus CSG1, LLC	Manager ⁽¹⁾
Delphinus CSG2, LLC	Manager ⁽¹⁾
Gemini Community Solar, LLC	Manager ⁽¹⁾
Gemini CSG1, LLC	Manager ⁽¹⁾
Gemini CSG2, LLC	Manager ⁽¹⁾
Gemini CSG3, LLC	Manager ⁽¹⁾
Geronimo Community Solar Gardens Holding Company, LLC	Manager ⁽¹⁾
Geronimo Community Solar Gardens, LLC	Manager ⁽¹⁾
GPWH Holdings, LLC	Manager ⁽¹⁾
Grande Prairie Land Holding, LLC	Manager ⁽¹⁾
Grande Prairie Wind Holdings, LLC	Manager ⁽¹⁾
Grande Prairie Wind II, LLC	Manager ⁽¹⁾
HomeServices of America, Inc.	Director

Goodman, Patrick J. (continued)**Business Entity**

Business Entity	Title
HomeServices of America, Inc.	Finance Committee Member
Kanstar Transmission, LLC	Manager ⁽¹⁾
Kern River Gas Transmission Company	Director
KR Holding, LLC	Manager ⁽¹⁾
KR Holding, LLC	Vice President & Treasurer
Lyra Community Solar Gardens, LLC	Manager ⁽¹⁾
Lyra CSG1, LLC	Manager ⁽¹⁾
Lyra CSG2, LLC	Manager ⁽¹⁾
Lyra CSG3, LLC	Manager ⁽¹⁾
M & M Ranch Acquisition Company, LLC	Manager ⁽¹⁾
M & M Ranch Holding Company, LLC	Manager ⁽¹⁾
Magma Netherlands B.V.	Manager ⁽¹⁾
Magma Netherlands B.V.	Director
Mapleton Community Solar, LLC	Senior Vice President
Mapleton CSG1, LLC	Manager ⁽¹⁾
Mapleton CSG2, LLC	Manager ⁽¹⁾
MEHC Investment, Inc.	Director
MEHC Investment, Inc.	President, Chief Financial Officer & Treasurer
MES Holding, LLC	Manager ⁽¹⁾
MidAmerican Central California Transco, LLC	Manager ⁽¹⁾
MidAmerican Energy Machining Services LLC	Manager ⁽¹⁾
MidAmerican Funding, LLC	Manager ⁽¹⁾
MidAmerican Geothermal Development Corporation	Director
Midwest Power Midcontinent Transmission Development, LLC	Manager ⁽¹⁾
Midwest Power Transmission Arkansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Iowa, LLC	Manager ⁽¹⁾
Midwest Power Transmission Kansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Oklahoma, LLC	Manager ⁽¹⁾
Midwest Power Transmission Texas, LLC	Manager ⁽¹⁾
Morgan Community Solar, LLC	Manager ⁽¹⁾
Morgan CSG1, LLC	Manager ⁽¹⁾
Morgan CSG2, LLC	Manager ⁽¹⁾
Morgan CSG3, LLC	Manager ⁽¹⁾
MPT Heartland Development, LLC	Manager ⁽¹⁾
NNGC Acquisition, LLC	Manager ⁽¹⁾
Norming Investments B.V.	Senior Vice President & Chief Financial Officer
Northern Electric plc.	Director
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Director
NVE Holdings, LLC	Manager ⁽¹⁾
Pegasus Community Solar Gardens, LLC	Manager ⁽¹⁾
Pegasus CSG1, LLC	Manager ⁽¹⁾
Pegasus CSG2, LLC	Manager ⁽¹⁾
Pinyon Pines Funding, LLC	Manager ⁽¹⁾
Pinyon Pines I Holding Company, LLC	Manager ⁽¹⁾
Pinyon Pines II Holding Company, LLC	Manager ⁽¹⁾
Pinyon Pines Projects Holding, LLC	Manager ⁽¹⁾
Pollux Community Solar Gardens, LLC	Manager ⁽¹⁾
Pollux CSG1, LLC	Manager ⁽¹⁾
Pollux CSG2, LLC	Manager ⁽¹⁾
PPW Holdings LLC	Manager ⁽¹⁾
Solar Star 3, LLC	Manager ⁽¹⁾
Solar Star 4, LLC	Manager ⁽¹⁾
Solar Star Funding, LLC	Manager ⁽¹⁾

Goodman, Patrick J. (continued)**Business Entity**

Business Entity	Title
Solar Star Projects Holding, LLC	Manager ⁽¹⁾
Spica Community Solar Gardens, LLC	Manager ⁽¹⁾
Spica CSG1, LLC	Manager ⁽¹⁾
Spica CSG2, LLC	Manager ⁽¹⁾
SSC XIX, LLC	Manager ⁽¹⁾
SSC XX, LLC	Manager ⁽¹⁾
Taurus Community Solar, LLC	Manager ⁽¹⁾
Taurus CSG1, LLC	Manager ⁽¹⁾
Taurus CSG2, LLC	Manager ⁽¹⁾
Taurus CSG3, LLC	Manager ⁽¹⁾
Taurus CSG4, LLC	Manager ⁽¹⁾
Tonganan Power Investment, Inc.	Director
Tonganan Power Investment, Inc.	Executive Vice President & Chief Financial Officer
TPZ Holding, LLC	Manager ⁽¹⁾
Vega Community Solar Gardens, LLC	Manager ⁽¹⁾
Vega CSG1, LLC	Manager ⁽¹⁾
Vega CSG2, LLC	Manager ⁽¹⁾
Vega CSG3, LLC	Manager ⁽¹⁾
Vega CSG4, LLC	Manager ⁽¹⁾
Vega CSG5, LLC	Manager ⁽¹⁾
Visayas Geothermal Power Company	Senior Vice President & Chief Financial Officer

Hocken, Natalie L.**Business Entity**

Business Entity	Title
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Canada Foundation	Member
Berkshire Hathaway Energy Company	Senior Vice President & General Counsel
Berkshire Hathaway Energy Foundation	Director
BHE America Transco, LLC	Manager ⁽¹⁾
BHE America Transco, LLC	President
BHE Canada (BC) Holdings Corporation	Director
BHE Canada Holdings Corporation	Director
BHE Canada Holdings Corporation	Executive Vice President & Secretary
BHE Canada, LLC	Executive Vice President & General Counsel
BHE Canada, LLC	Manager ⁽¹⁾
BHE Compression Services, LLC	Manager ⁽¹⁾
BHE CS Holdings, LLC	Manager ⁽¹⁾
BHE Midcontinent Transmission Holdings, LLC	Manager ⁽¹⁾
BHE Midcontinent Transmission Holdings, LLC	President
BHE Southwest Transmission Holdings, LLC	Manager ⁽¹⁾
BHE Southwest Transmission Holdings, LLC	President
BHE Texas Transco, LLC	Manager ⁽¹⁾
BHE U.K. Electric, Inc.	Director
BHE U.K. Electric, Inc.	President
BHE U.K. Inc.	Director
BHE U.K. Power, Inc.	Director
BHE U.K. Power, Inc.	President
BHE U.S. Transmission, LLC	Manager ⁽¹⁾
CalEnergy Company, Inc.	Senior Vice President & General Counsel
California Utility HoldCo, LLC	Manager ⁽¹⁾
California Utility HoldCo, LLC	President
HomeServices of America, Inc.	Director
Kanstar Transmission, LLC	Manager ⁽¹⁾

Hocken, Natalie L. (continued)**Business Entity****Title**

Kanstar Transmission, LLC	President
Kern River Gas Transmission Company	Director
KR Holding, LLC	Manager ⁽¹⁾
KR Holding, LLC	Vice President & Secretary
M & M Ranch Acquisition Company, LLC	Manager ⁽¹⁾
M & M Ranch Acquisition Company, LLC	President
M & M Ranch Holding Company, LLC	Manager ⁽¹⁾
M & M Ranch Holding Company, LLC	President
MEHC Investment, Inc.	Director
MEHC Investment, Inc.	Senior Vice President
MHC Inc.	Director
MHC Inc.	Senior Vice President, General Counsel & Assistant Secretary
MHC Investment Company	Director
MidAmerican Central California Transco, LLC	Manager ⁽¹⁾
MidAmerican Central California Transco, LLC	President
MidAmerican Energy Company	Vice President
MidAmerican Funding, LLC	Manager ⁽¹⁾
Midwest Power Midcontinent Transmission Development, LLC	Manager ⁽¹⁾
Midwest Power Midcontinent Transmission Development, LLC	President
Midwest Power Transmission Arkansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Arkansas, LLC	President
Midwest Power Transmission Kansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Kansas, LLC	President
Midwest Power Transmission Oklahoma, LLC	Manager ⁽¹⁾
Midwest Power Transmission Oklahoma, LLC	President
Midwest Power Transmission Texas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Texas, LLC	President
MPT Heartland Development, LLC	Manager ⁽¹⁾
MPT Heartland Development, LLC	President
MTL Canyon Holdings, LLC	Manager ⁽¹⁾
MTL Canyon Holdings, LLC	President
NNGC Acquisition, LLC	Manager ⁽¹⁾
Northern Natural Gas Company	Director
NVE Holdings, LLC	Manager ⁽¹⁾
NVE Insurance Company, Inc.	President
PPW Holdings LLC	Manager ⁽¹⁾

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

I. B. Changes in Ownership

Changes in Successive Ownership Between the Regulated Utility and Affiliated Interest for the year ended December 31, 2019

Refer to Exhibit 21 of the Berkshire Hathaway Inc. (“Berkshire Hathaway”) Form 10-K (File No. 001-14905) for a list of certain subsidiaries of Berkshire Hathaway Energy Company’s parent company, Berkshire Hathaway, as of December 31, 2019. Refer to Exhibit 21.1 of the Berkshire Hathaway Energy Company (“BHE”) Form 10-K (File No. 001-14881) for a list of certain subsidiaries of BHE as of December 31, 2019.

I. C. Affiliate Descriptions

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

Narrative Descriptions for Each Affiliated Entity

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

In the ordinary course of business, PacifiCorp engaged in various transactions with several of its affiliated companies during the year ended December 31, 2019. Services provided by PacifiCorp and charged to affiliates related primarily to administrative services provided under the Intercompany Administrative Services Agreement (“IASA”) among Berkshire Hathaway Energy Company (“BHE”) and its affiliates, as well as wholesale energy supply and marketing activities, information technology, and administrative support services and joint use services. Services provided by affiliates and charged to PacifiCorp related primarily to coal mining, the transportation of natural gas and coal, wholesale energy purchases and transmission of electricity, information technology goods and services, banking services, employee relocation services and administrative services provided under the IASA. Refer to Section III for information regarding the Umbrella Loan Agreement between PacifiCorp and Pacific Minerals, Inc. Throughout this report, the term “services” includes labor, overheads and related employee expenses.

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

The narrative descriptions below are as of December 31, 2019 and do not contemplate changes subsequent to that date.

American Airlines, Inc. (“American Airlines”) – At December 31, 2019, Berkshire Hathaway held a 9.98% ownership interest in American Airlines Group Inc., which wholly owns American Airlines. American Airlines is a major network carrier, providing scheduled air transportation for passengers and cargo. American Airlines provides travel services to PacifiCorp.

American Express Travel Related Services Company, Inc. (“American Express Travel”) – At December 31, 2019, Berkshire Hathaway held a 18.27% ownership interest in American Express Company, which wholly owns American Express Travel. American Express Company is a global services company whose principal products and services are charge and credit card products and travel-related services to consumers and businesses around the world. American Express Travel provides PacifiCorp travel arrangement services.

Apple Inc. (“Apple”) – At December 31, 2019, Berkshire Hathaway held a 5.73% ownership interest in Apple Inc. Apple designs, manufactures and markets smartphones, personal computers, tablets, wearables and accessories, and sells a variety of related services. In addition to its high tech related activities, Apple owns several renewable electric generation facilities primarily for Apple's use; however, Apple has received permission to sell its surplus electricity into the marketplace at wholesale prices through spot transactions. PacifiCorp purchases wholesale energy from Apple.

The Bank of New York Mellon Corporation (“BNY Mellon”) – At December 31, 2019, Berkshire Hathaway held a 9.98% ownership interest in BNY Mellon. BNY Mellon engages in trust and custody activities, investment management services, banking services and various securities-related activities. BNY Mellon provides trustee, custodial and lending services to PacifiCorp.

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

Delta Air Lines, Inc. (“Delta Air”) – At December 31, 2019, Berkshire Hathaway held a 10.96% ownership interest in Delta Air. Delta Air is a major passenger airline, providing scheduled air transportation for passengers and cargo throughout the United States and around the world. Delta Air provides travel services to PacifiCorp.

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

FlightSafety International Inc. (“FlightSafety”) – a wholly owned subsidiary of Berkshire Hathaway. FlightSafety provides aviation training to PacifiCorp.

J. Aron & Company LLC (“J. Aron”) – At December 31, 2019, Berkshire Hathaway held a 5.31% ownership interest in The Goldman Sachs Group, Inc, which wholly owns J. Aron. J. Aron is an international commodities dealer that is engaged as a market-maker in physical and financial transactions involving various commodities, including electricity, natural gas, precious metals, base metals, crude oil and petroleum products. J. Aron provides financial transactions related to energy hedging activity to PacifiCorp.

Marmon Utility LLC – a wholly owned subsidiary of Marmon Holdings, Inc. (“Marmon”), in which Berkshire Hathaway held a 99.75% ownership interest at December 31, 2019. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. Marmon affiliate Marmon Utility LLC provides materials and supplies to PacifiCorp in the normal course of business.

Moody’s Investors Service (“Moody’s”) – At December 31, 2019, Berkshire Hathaway held a 13.07% ownership interest in Moody’s Corporation, which wholly owns Moody’s. Moody’s provides credit ratings and research covering debt instruments and securities. Moody’s provides PacifiCorp with credit rating services.

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

Southwest Airlines Co. (“Southwest Airlines”) – At December 31, 2019, Berkshire Hathaway held a 10.19% ownership interest in Southwest Airlines. Southwest Airlines is a major passenger airline that provides scheduled air transportation in the United States and near-international markets. Southwest Airlines provides travel services to PacifiCorp.

U.S. Bancorp – At December 31, 2019, Berkshire Hathaway held a 9.61% ownership interest in U.S. Bancorp. U.S. Bancorp is a financial services company providing lending and depository services, credit card, merchant, and ATM processing, mortgage banking, cash management, capital markets, insurance, trust and investment management, brokerage and leasing activities. U.S. Bancorp provides banking and lending services to PacifiCorp.

Wells Fargo & Company (“Wells Fargo”) – At December 31, 2019, Berkshire Hathaway held a 9.48% ownership interest in Wells Fargo. Wells Fargo is a financial services company providing banking, insurance, trust and investments, mortgage banking, investment banking, retail banking, brokerage, and consumer and commercial finance to consumers, businesses, and institutions. Wells Fargo provides banking and lending services, and financial transactions related to energy hedging activity to PacifiCorp.

Berkshire Hathaway Energy Company – a holding company that owns a highly diversified portfolio of locally managed businesses principally engaged in the energy industry. BHE is a consolidated subsidiary of Berkshire Hathaway. As of January 31, 2020, Berkshire Hathaway owned 90.9% of BHE’s common stock. As of January 31, 2020, the balance of BHE’s common stock is owned by Walter Scott, Jr., a member of BHE’s Board of Directors (along with his family members and related or affiliated entities) (8.1% ownership interest as of February 21, 2019) and Gregory E. Abel, BHE’s Chairman (1.0% ownership interest as of February 21, 2019). BHE and its subsidiaries provide administrative services to PacifiCorp under the IASA. PacifiCorp also provides administrative services to BHE and its subsidiaries under the IASA. Refer to Section VII for further discussion.

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

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

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

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

Grid Assurance, LLC (“Grid Assurance”) – a joint venture in which BTL holds a 16.67% ownership interest. Grid Assurance offers cost-effective solutions for enhancing transmission system grid resilience and faster access to critical transmission equipment following a catastrophic event. PacifiCorp provides administrative services to Grid Assurance under the IASA.

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

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

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

HomeServices of America, Inc. (“HomeServices”) – a majority-owned subsidiary of BHE, which held 97.78% ownership at December 31, 2019. HomeServices is, through its operating subsidiaries, a residential real estate brokerage firm whose services include relocation services and provides such services to employees of PacifiCorp and its affiliates. PacifiCorp provides administrative services to HomeServices under the IASA.

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

MHC Inc. – an indirect wholly owned subsidiary of BHE. MHC Inc. is a holding company owning all of the common stock of MidAmerican Energy Company. MHC Inc. provides administrative services to PacifiCorp under the IASA.

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

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

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

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

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

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

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

Sierra Pacific Power Company (“Sierra Pacific”) – a wholly owned subsidiary of NV Energy. Sierra Pacific is a regulated electric and natural gas utility company serving retail electric customers and retail and transportation natural gas customers in Nevada. PacifiCorp purchases wholesale energy and transmission services from Sierra Pacific. PacifiCorp sells transmission services to Sierra Pacific. PacifiCorp also provides administrative services to Sierra Pacific under the IASA.

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

Fossil Rock Fuels, LLC (“Fossil Rock”) – a wholly owned subsidiary of PacifiCorp. Fossil Rock served as the leaseholder for certain coal reserves until June 5, 2015, when the associated coal reserves were sold to Fossil Rock Resources, LLC.

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

Bridger Coal Company (“Bridger Coal”) – a coal mining joint venture 66.67% owned by PMI and 33.33% owned by IERC. Bridger Coal was formed to supply coal to the Jim Bridger generating facility. The Jim Bridger generating facility is 66.67% owned by PacifiCorp and 33.33% owned by Idaho Power Company. PacifiCorp provides information technology and administrative services to Bridger Coal.

Trapper Mining Inc. – a cooperative in which PacifiCorp holds a 21.40% interest, the Salt River Project Agricultural Improvement and Power District, an unaffiliated entity, holds a 32.10% interest, Tri-State Generation and Transmission Association, Inc., an unaffiliated entity, holds a 26.57% interest and the Platte River Power Authority, an unaffiliated entity, holds a 19.93% interest. Trapper Mining Inc. was formed to supply coal to the Craig generating facility. The Craig generating facility is 19.28% owned by PacifiCorp. In addition to Trapper Mining Inc. providing coal to PacifiCorp, two PacifiCorp employees serve on the Trapper Mining Inc. board of directors. PacifiCorp is compensated for this service.

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

Cottonwood Creek Consolidated Irrigation Company (“CCCIC”) – a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 25.98% of the outstanding water stock in CCCIC. PacifiCorp pays annual assessment fees to CCCIC to help cover its operating and maintenance costs, as well as other costs pertinent to conducting its business, in exchange for receiving access to water used by PacifiCorp’s Hunter generating facility. PacifiCorp also previously made capital investments in CCCIC to ensure a long-term, firm water supply for its Hunter generating facility.

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

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

I. D. Financial Statements

Financial statements or trial balances for the year ended December 31, 2019, are included in Section II. Transactions.

II. Transactions

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

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

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

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

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

- “Convenience” payments made to vendors by one entity within the BHE group on behalf of, and charged to, other entities within the BHE group. Such convenience payments reflect the ability to obtain price discounts as a result of larger purchasing power.
- Reimbursements by BHE for payments made by PacifiCorp to its employees under the long-term incentive plan that was maintained by BHE upon vesting of the previously granted awards and reimbursements of payments related to wages and benefits associated with transferred employees.

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

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

Summary of transactions included in Section II for the Year Ended December 31, 2019

Affiliated Entity	Ownership Interest as of 12/31/2019	Services provided pursuant to the IASA ⁽¹⁾				Non-IASA goods and services			
		Total				Total			
		PacifiCorp Received Services	PacifiCorp Provided Services	PacifiCorp Received and Provided Services		PacifiCorp Received Services	PacifiCorp Provided Services	PacifiCorp Received and Provided Services	
American Airlines, Inc.	9.98%	\$ -	\$ -	\$ -	\$ -	\$ 31,618	\$ -	\$ 31,618	
American Express Travel Related Services Company, Inc.	18.27%	-	-	-	-	62,974	-	62,974	
Apple Inc.	5.73%	-	-	-	-	409,072	-	409,072	
The Bank of New York Mellon Corporation	9.98%	-	-	-	-	182,214	-	182,214	
BNSF Railway Company	100.00%	-	-	-	-	35,201,754	-	35,201,754	
Delta Air Lines, Inc.	10.96%	-	-	-	-	1,193,177	-	1,193,177	
Environment One Corporation	100.00%	-	-	-	-	21,281	-	21,281	
FlightSafety International Inc.	100.00%	-	-	-	-	14,200	-	14,200	
J. Aron & Company LLC	5.31%	-	-	-	-	14,666,938	-	14,666,938	
Marmon Utility LLC	99.75%	-	-	-	-	17,510	-	17,510	
Moody's Investors Service	13.07%	-	-	-	-	500,454	-	500,454	
Penn Machine Company LLC	99.75%	-	-	-	-	26,806	-	26,806	
Southwest Airlines Co.	10.19%	-	-	-	-	56,695	-	56,695	
U.S. Bancorp	9.61%	-	-	-	-	355,291	-	355,291	
Wells Fargo & Company	9.48%	-	-	-	-	1,107,114	344,870	1,451,984	
Berkshire Hathaway Energy Company	90.90%	4,963,789	118,335	5,082,124	-	-	-	-	
BHE AltaLink Ltd.	100.00%	-	55,068	55,068	-	-	-	-	
BHE Renewables, LLC	100.00%	2,927	70,506	73,433	-	-	-	-	
CalEnergy Generation Operating Company	100.00%	-	762	762	-	-	-	-	
BHE U.S. Transmission, LLC	100.00%	12,407	184,527	196,934	-	-	-	-	
Grid Assurance, LLC	16.67%	-	2,072	2,072	-	-	-	-	
Electric Transmission Texas, LLC	50.00%	-	4,508	4,508	-	-	-	-	
MTL Canyon Holdings, LLC	100.00%	-	74,023	74,023	-	-	-	-	
CalEnergy Philippines	various	-	1,737	1,737	-	-	-	-	
HomeServices of America, Inc.	97.78%	-	141,320	141,320	1,312,195	-	-	1,312,195	
Kern River Gas Transmission Company	100.00%	93	28,845	28,938	3,080,471	250	3,080,721		
MHC Inc.	100.00%	494,378	-	494,378	-	-	-	-	
MidAmerican Energy Company	100.00%	4,401,310	428,101	4,829,411	-	-	-	-	
Midwest Capital Group, Inc.	100.00%	-	203	203	-	-	-	-	
MidAmerican Energy Services, LLC	100.00%	-	4,175	4,175	-	-	-	-	
Northern Natural Gas Company	100.00%	-	86,745	86,745	-	-	-	-	
Northern Powergrid Holdings Company	100.00%	-	71,566	71,566	-	-	-	-	
NV Energy, Inc.	100.00%	-	60,015	60,015	-	-	-	-	
Nevada Power Company	100.00%	127,670	88,400	216,070	1,760,265	467,804	2,228,069		
Sierra Pacific Power Company	100.00%	-	50,512	50,512	367,810	47,489	415,299		
PPW Holdings LLC	100.00%	-	-	-	-	-	-	-	
Fossil Rock Fuels, LLC	100.00%	-	-	-	-	-	-	-	
Pacific Minerals, Inc.	100.00%	-	-	-	-	-	-	-	
Brider Coal Company	66.67%	-	-	-	142,144,831	1,341,044	143,485,875		
Trapper Mining Inc.	21.40%	-	-	-	13,332,176	7,028	13,339,204		
PacifiCorp Foundation	0.00%	-	-	-	-	185,616	185,616		
Cottonwood Creek Consolidated Irrigation Company	25.98%	-	-	-	325,321	-	325,321		
Ferron Canal & Reservoir Company	36.82%	-	-	-	1,049,366	-	1,049,366		
Huntington Cleveland Irrigation Company	34.12%	-	-	-	528,309	-	528,309		
Total Affiliated Services by Category		\$ 10,002,574	\$ 1,471,420	\$ 11,473,994	\$ 217,747,842	\$ 2,394,101	\$ 220,141,943		

(1) Intercompany Administrative Services Agreement

American Airlines, Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel services	\$ 31,618	\$ -
Total	\$ 31,618	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

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

For further information on the following financial statements, refer to American Airlines, Inc.'s Form 10-K for the year ended December 31, 2019 (File No. 001-2691) at www.sec.gov.

AMERICAN AIRLINES, INC.
CONSOLIDATED BALANCE SHEETS
(In millions, except share and par value)

	December 31,	
	2019	2018
ASSETS		
Current assets		
Cash	\$ 267	\$ 265
Short-term investments	3,543	4,482
Restricted cash and short-term investments	158	154
Accounts receivable, net	1,770	1,755
Receivables from related parties, net	12,451	10,666
Aircraft fuel, spare parts and supplies, net	1,754	1,442
Prepaid expenses and other	584	493
Total current assets	<u>20,527</u>	<u>19,257</u>
Operating property and equipment		
Flight equipment	42,213	41,180
Ground property and equipment	9,089	8,466
Equipment purchase deposits	1,674	1,277
Total property and equipment, at cost	<u>52,976</u>	<u>50,923</u>
Less accumulated depreciation and amortization	(18,335)	(17,123)
Total property and equipment, net	<u>34,641</u>	<u>33,800</u>
Operating lease right-of-use assets		
	8,694	9,094
Other assets		
Goodwill	4,091	4,091
Intangibles, net of accumulated amortization of \$704 and \$663, respectively	2,084	2,137
Deferred tax asset	689	1,280
Other assets	1,164	1,219
Total other assets	<u>8,028</u>	<u>8,727</u>
Total assets	<u><u>\$ 71,890</u></u>	<u><u>\$ 70,878</u></u>
LIABILITIES AND STOCKHOLDER'S EQUITY		
Current liabilities		
Current maturities of long-term debt and finance leases	\$ 2,358	\$ 2,547
Accounts payable	1,990	1,707
Accrued salaries and wages	1,461	1,363
Air traffic liability	4,808	4,339
Loyalty program liability	3,193	3,267
Operating lease liabilities	1,695	1,639
Other accrued liabilities	2,055	2,259
Total current liabilities	<u>17,560</u>	<u>17,121</u>
Noncurrent liabilities		
Long-term debt and finance leases, net of current maturities	20,684	20,650
Pension and postretirement benefits	6,008	6,863
Loyalty program liability	5,422	5,272
Operating lease liabilities	7,388	7,857
Other liabilities	1,406	1,345
Total noncurrent liabilities	<u>40,908</u>	<u>41,987</u>
Commitments and contingencies (Note 10)		
Stockholder's equity		
Common stock, \$1.00 par value; 1,000 shares authorized, issued and outstanding	—	—
Additional paid-in capital	16,903	16,802
Accumulated other comprehensive loss	(6,423)	(5,992)
Retained earnings	2,942	960
Total stockholder's equity	<u>13,422</u>	<u>11,770</u>
Total liabilities and stockholder's equity	<u><u>\$ 71,890</u></u>	<u><u>\$ 70,878</u></u>

AMERICAN AIRLINES, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(In millions)

	Year Ended December 31,		
	2019	2018	2017
Operating revenues:			
Passenger	\$ 42,010	\$ 40,676	\$ 39,131
Cargo	863	1,013	890
Other	2,888	2,841	2,589
Total operating revenues	<u>45,761</u>	<u>44,530</u>	<u>42,610</u>
Operating expenses:			
Aircraft fuel and related taxes	7,526	8,053	6,128
Salaries, wages and benefits	12,600	12,240	11,942
Regional expenses	7,518	7,064	6,572
Maintenance, materials and repairs	2,380	2,050	1,959
Other rent and landing fees	2,055	1,900	1,806
Aircraft rent	1,326	1,264	1,197
Selling expenses	1,602	1,520	1,477
Depreciation and amortization	1,982	1,839	1,702
Special items, net	635	787	712
Other	5,090	5,090	4,910
Total operating expenses	<u>42,714</u>	<u>41,807</u>	<u>38,405</u>
Operating income	<u>3,047</u>	<u>2,723</u>	<u>4,205</u>
Nonoperating income (expense):			
Interest income	515	330	215
Interest expense, net	(1,109)	(1,028)	(988)
Other income, net	152	167	123
Total nonoperating expense, net	<u>(442)</u>	<u>(531)</u>	<u>(650)</u>
Income before income taxes	<u>2,605</u>	<u>2,192</u>	<u>3,555</u>
Income tax provision	633	534	2,270
Net income	<u><u>\$ 1,972</u></u>	<u><u>\$ 1,658</u></u>	<u><u>\$ 1,285</u></u>

American Express Travel Related Services Company, Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp</u> <u>Received Services</u>	<u>PaciCorp</u> <u>Provided Services</u>
Travel arrangement services	\$ 62,974	\$ -
Total	\$ 62,974	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

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

American Express Travel Related Services Company, Inc. is not a public company, and its financial statements are not available. The financial statements of its parent company, American Express Company, are included. For further information on the following financial statements, refer to American Express Company's Form 10-K for the year ended December 31, 2019 (File No. 001-7657) at www.sec.gov.

American Express Company
CONSOLIDATED BALANCE SHEETS

December 31 (Millions, except share data)	2019	2018
Assets		
Cash and cash equivalents		
Cash and due from banks	\$ 3,402	\$ 3,253
Interest-bearing deposits in other banks (includes securities purchased under resale agreements: 2019, \$87; 2018, \$64)	20,392	24,026
Short-term investment securities	138	166
Total cash and cash equivalents	23,932	27,445
Card Member receivables (includes gross receivables available to settle obligations of a consolidated variable interest entity: 2019, \$8,284; 2018, \$8,539), less reserves: 2019, \$619; 2018, \$573	56,794	55,320
Card Member loans (includes gross loans available to settle obligations of a consolidated variable interest entity: 2019, \$32,230; 2018, \$33,194), less reserves: 2019, \$2,383; 2018, \$2,134	84,998	79,720
Other loans, less reserves: 2019, \$152; 2018, \$124	4,626	3,676
Investment securities	8,406	4,647
Premises and equipment, less accumulated depreciation and amortization: 2019, \$6,562; 2018, \$6,015	4,834	4,416
Other assets (includes restricted cash of consolidated variable interest entities: 2019, \$85; 2018, \$70)	14,731	13,378
Total assets	\$ 198,321	\$ 188,602
Liabilities and Shareholders' Equity		
Liabilities		
Customer deposits	\$ 73,287	\$ 69,960
Accounts payable	12,738	12,255
Short-term borrowings	6,442	3,100
Long-term debt (includes debt issued by consolidated variable interest entities: 2019, \$19,668; 2018, \$19,509)	57,835	58,423
Other liabilities	24,948	22,574
Total liabilities	\$ 175,250	\$ 166,312
Contingencies and Commitments (Note 12)		
Shareholders' Equity		
Preferred shares, \$1.66 ^{2/3} par value, authorized 20 million shares; issued and outstanding 1,600 shares as of December 31, 2019 and 2018 (Note 16)	—	—
Common shares, \$0.20 par value, authorized 3.6 billion shares; issued and outstanding 810 million shares as of December 31, 2019 and 847 million shares as of December 31, 2018	163	170
Additional paid-in capital	11,774	12,218
Retained earnings	13,871	12,499
Accumulated other comprehensive loss		
Net unrealized debt securities gains (losses), net of tax of: 2019, \$11; 2018, \$(1)	33	(8)
Foreign currency translation adjustments, net of tax of: 2019, \$(319); 2018, \$(300)	(2,189)	(2,133)
Net unrealized pension and other postretirement benefits, net of tax of: 2019, \$(208); 2018, \$(170)	(581)	(456)
Total accumulated other comprehensive loss	(2,737)	(2,597)
Total shareholders' equity	23,071	22,290
Total liabilities and shareholders' equity	\$ 198,321	\$ 188,602

American Express Company
CONSOLIDATED STATEMENTS OF INCOME

Year Ended December 31 (Millions, except per share amounts)	2019	2018	2017
Revenues			
Non-interest revenues			
Discount revenue	\$ 26,167	\$ 24,721	\$ 22,890
Net card fees	4,042	3,441	3,090
Other fees and commissions	3,297	3,153	2,990
Other	1,430	1,360	1,457
Total non-interest revenues	34,936	32,675	30,427
Interest income			
Interest on loans	11,308	9,941	8,148
Interest and dividends on investment securities	188	118	89
Deposits with banks and other	588	547	326
Total interest income	12,084	10,606	8,563
Interest expense			
Deposits	1,559	1,287	779
Long-term debt and other	1,905	1,656	1,333
Total interest expense	3,464	2,943	2,112
Net interest income	8,620	7,663	6,451
Total revenues net of interest expense	43,556	40,338	36,878
Provisions for losses			
Charge card	963	937	795
Card Member loans	2,462	2,266	1,868
Other	148	149	97
Total provisions for losses	3,573	3,352	2,760
Total revenues net of interest expense after provisions for losses	39,983	36,986	34,118
Expenses			
Marketing and business development	7,114	6,470	5,722
Card Member rewards	10,439	9,696	8,687
Card Member services	2,222	1,777	1,392
Salaries and employee benefits	5,911	5,250	5,258
Other, net	5,868	5,671	5,634
Total expenses	31,554	28,864	26,693
Pretax income	8,429	8,122	7,425
Income tax provision	1,670	1,201	4,677
Net income	\$ 6,759	\$ 6,921	\$ 2,748
Earnings per Common Share — (Note 21)^(a)			
Basic	\$ 8.00	\$ 7.93	\$ 3.00
Diluted	\$ 7.99	\$ 7.91	\$ 2.99
Average common shares outstanding for earnings per common share:			
Basic	828	856	883
Diluted	830	859	886

(a) Represents net income less (i) earnings allocated to participating share awards of \$47 million, \$54 million and \$21 million for the years ended December 31, 2019, 2018 and 2017, respectively, and (ii) dividends on preferred shares of \$81 million, \$80 million and \$81 million for the years ended December 31, 2019, 2018 and 2017, respectively.

Apple Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Wholesale energy purchases	\$ 409,072	\$ -
Total	\$ 409,072	\$ -

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

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

For further information on the following financial statements, refer to Apple Inc.'s Form 10-K for the year ended September 28, 2019 (File No. 001-36743) at www.sec.gov.

Apple Inc.

CONSOLIDATED BALANCE SHEETS

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

	September 28, 2019	September 29, 2018
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 48,844	\$ 25,913
Marketable securities	51,713	40,388
Accounts receivable, net	22,926	23,186
Inventories	4,106	3,956
Vendor non-trade receivables	22,878	25,809
Other current assets	12,352	12,087
Total current assets	<u>162,819</u>	<u>131,339</u>
Non-current assets:		
Marketable securities	105,341	170,799
Property, plant and equipment, net	37,378	41,304
Other non-current assets	32,978	22,283
Total non-current assets	<u>175,697</u>	<u>234,386</u>
Total assets	<u><u>\$ 338,516</u></u>	<u><u>\$ 365,725</u></u>
LIABILITIES AND SHAREHOLDERS' EQUITY:		
Current liabilities:		
Accounts payable	\$ 46,236	\$ 55,888
Other current liabilities	37,720	33,327
Deferred revenue	5,522	5,966
Commercial paper	5,980	11,964
Term debt	10,260	8,784
Total current liabilities	<u>105,718</u>	<u>115,929</u>
Non-current liabilities:		
Term debt	91,807	93,735
Other non-current liabilities	50,503	48,914
Total non-current liabilities	<u>142,310</u>	<u>142,649</u>
Total liabilities	<u><u>248,028</u></u>	<u><u>258,578</u></u>
Commitments and contingencies		
Shareholders' equity:		
Common stock and additional paid-in capital, \$0.00001 par value: 12,600,000 shares authorized; 4,443,236 and 4,754,986 shares issued and outstanding, respectively	45,174	40,201
Retained earnings	45,898	70,400
Accumulated other comprehensive income/(loss)	(584)	(3,454)
Total shareholders' equity	<u>90,488</u>	<u>107,147</u>
Total liabilities and shareholders' equity	<u><u>\$ 338,516</u></u>	<u><u>\$ 365,725</u></u>

Apple Inc.

CONSOLIDATED STATEMENTS OF OPERATIONS

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

	Years ended		
	September 28, 2019	September 29, 2018	September 30, 2017
Net sales:			
Products	\$ 213,883	\$ 225,847	\$ 196,534
Services	46,291	39,748	32,700
Total net sales	260,174	265,595	229,234
Cost of sales:			
Products	144,996	148,164	126,337
Services	16,786	15,592	14,711
Total cost of sales	161,782	163,756	141,048
Gross margin	98,392	101,839	88,186
Operating expenses:			
Research and development	16,217	14,236	11,581
Selling, general and administrative	18,245	16,705	15,261
Total operating expenses	34,462	30,941	26,842
Operating income	63,930	70,898	61,344
Other income/(expense), net	1,807	2,005	2,745
Income before provision for income taxes	65,737	72,903	64,089
Provision for income taxes	10,481	13,372	15,738
Net income	\$ 55,256	\$ 59,531	\$ 48,351
Earnings per share:			
Basic	\$ 11.97	\$ 12.01	\$ 9.27
Diluted	\$ 11.89	\$ 11.91	\$ 9.21
Shares used in computing earnings per share:			
Basic	4,617,834	4,955,377	5,217,242
Diluted	4,648,913	5,000,109	5,251,692

The Bank of New York Mellon Corporation
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Trustee, custodial and lending services	\$ 182,214	\$ -
Total	\$ 182,214	\$ -

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

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

For further information on the following financial statements, refer to The Bank of New York Mellon Corporation's Form 10-K for the year ended December 31, 2019 (File No. 001-35651) at www.sec.gov.

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

Consolidated Balance Sheet

<i>(dollars in millions, except per share amounts)</i>	Dec. 31,	
	2019	2018
Assets		
Cash and due from banks	\$ 4,830	\$ 5,864
Interest-bearing deposits with the Federal Reserve and other central banks	95,042	67,988
Interest-bearing deposits with banks (\$2,437 and \$2,394 is restricted)	14,811	14,148
Federal funds sold and securities purchased under resale agreements	30,182	46,795
Securities:		
Held-to-maturity (fair value of \$34,805 and \$33,302)	34,483	33,982
Available-for-sale	88,550	85,809
Total securities	123,033	119,791
Trading assets	13,571	7,035
Loans	54,953	56,564
Allowance for loan losses	(122)	(146)
Net loans	54,831	56,418
Premises and equipment	3,625	1,832
Accrued interest receivable	624	671
Goodwill	17,386	17,350
Intangible assets	3,107	3,220
Other assets (includes \$419 and \$742, at fair value)	20,221	21,298
Subtotal assets of operations	381,263	362,410
Assets of consolidated investment management funds, at fair value	245	463
Total assets	\$ 381,508	\$ 362,873
Liabilities		
Deposits:		
Noninterest-bearing (principally U.S. offices)	\$ 57,630	\$ 70,783
Interest-bearing deposits in U.S. offices	101,542	74,904
Interest-bearing deposits in non-U.S. offices	100,294	93,091
Total deposits	259,466	238,778
Federal funds purchased and securities sold under repurchase agreements	11,401	14,243
Trading liabilities	4,841	3,479
Payables to customers and broker-dealers	18,758	19,731
Commercial paper	3,959	1,939
Other borrowed funds	599	3,227
Accrued taxes and other expenses	5,642	5,669
Other liabilities (including allowance for lending-related commitments of \$94 and \$106, also includes \$607 and \$88, at fair value)	7,612	5,774
Long-term debt (includes \$387 and \$371, at fair value)	27,501	29,163
Subtotal liabilities of operations	339,779	322,003
Liabilities of consolidated investment management funds, at fair value	1	2
Total liabilities	339,780	322,005
Temporary equity		
Redeemable noncontrolling interests	143	129
Permanent equity		
Preferred stock – par value \$0.01 per share; authorized 100,000,000 shares; issued 35,826 and 35,826 shares	3,542	3,542
Common stock – par value \$0.01 per share; authorized 3,500,000,000 shares; issued 1,374,443,376 and 1,364,877,915 shares	14	14
Additional paid-in capital	27,515	27,118
Retained earnings	31,894	28,652
Accumulated other comprehensive loss, net of tax	(2,638)	(3,171)
Less: Treasury stock of 473,760,338 and 404,452,246 common shares, at cost	(18,844)	(15,517)
Total The Bank of New York Mellon Corporation shareholders' equity	41,483	40,638
Nonredeemable noncontrolling interests of consolidated investment management funds	102	101
Total permanent equity	41,585	40,739
Total liabilities, temporary equity and permanent equity	\$ 381,508	\$ 362,873

Consolidated Income Statement

<i>(in millions)</i>	Year ended Dec. 31,		
	2019	2018	2017
Fee and other revenue			
Investment services fees:			
Asset servicing fees	\$ 4,563	\$ 4,608	\$ 4,383
Clearing services fees (a)	1,648	1,616	1,598
Issuer services fees	1,130	1,099	977
Treasury services fees	559	554	557
Total investment services fees (a)	7,900	7,877	7,515
Investment management and performance fees (a)	3,389	3,647	3,539
Foreign exchange and other trading revenue	654	732	668
Financing-related fees	196	207	216
Distribution and servicing	129	139	160
Investment and other income	968	240	64
Total fee revenue	13,236	12,842	12,162
Net securities (losses) gains — including other-than-temporary impairment	(17)	(47)	6
Noncredit-related portion of other-than-temporary impairment (recognized in other comprehensive income)	1	1	3
Net securities (losses) gains	(18)	(48)	3
Total fee and other revenue	13,218	12,794	12,165
Operations of consolidated investment management funds			
Investment income (loss)	57	(12)	74
Interest of investment management fund note holders	1	1	4
Income (loss) from consolidated investment management funds	56	(13)	70
Net interest revenue			
Interest revenue	7,548	6,432	4,382
Interest expense	4,360	2,821	1,074
Net interest revenue	3,188	3,611	3,308
Total revenue	16,462	16,392	15,543
Provision for credit losses	(25)	(11)	(24)
Noninterest expense			
Staff	6,063	6,145	6,033
Professional, legal and other purchased services	1,345	1,334	1,276
Software and equipment	1,222	1,062	985
Net occupancy	564	630	570
Sub-custodian and clearing	450	450	414
Distribution and servicing	374	406	419
Business development	213	228	229
Bank assessment charges	125	170	220
Amortization of intangible assets	117	180	209
Other	427	606	602
Total noninterest expense	10,900	11,211	10,957
Income			
Income before income taxes	5,587	5,192	4,610
Provision for income taxes	1,120	938	496
Net income	4,467	4,254	4,114
Net (income) loss attributable to noncontrolling interests (includes \$(26), \$12 and \$(33) related to consolidated investment management funds, respectively)	(26)	12	(24)
Net income applicable to shareholders of The Bank of New York Mellon Corporation	4,441	4,266	4,090
Preferred stock dividends	(169)	(169)	(175)
Net income applicable to common shareholders of The Bank of New York Mellon Corporation	\$ 4,272	\$ 4,097	\$ 3,915

(a) In 2019, we reclassified certain platform-related fees to clearing services fees from investment management and performance fees. Prior periods have been reclassified.

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

Consolidated Income Statement (continued)

Net income applicable to common shareholders of The Bank of New York Mellon Corporation used for the earnings per share calculation (in millions)		Year ended Dec. 31,		
		2019	2018	2017
Net income applicable to common shareholders of The Bank of New York Mellon Corporation	\$ 4,272	\$ 4,097	\$ 3,915	
Less: Earnings allocated to participating securities	18	27	43	
Net income applicable to common shareholders of The Bank of New York Mellon Corporation after required adjustment for the calculation of basic and diluted earnings per common share	\$ 4,254	\$ 4,070	\$ 3,872	

Average common shares and equivalents outstanding of The Bank of New York Mellon Corporation (in thousands)		Year ended Dec. 31,		
		2019	2018	2017
Basic	939,623	1,002,922	1,034,281	
Common stock equivalents	5,087	6,801	13,030	
Less: Participating securities	(1,601)	(2,582)	(7,021)	
Diluted	943,109	1,007,141	1,040,290	
Anti-dilutive securities (a)	4,014	6,804	12,383	

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

Earnings per share applicable to common shareholders of The Bank of New York Mellon Corporation (in dollars)		Year ended Dec. 31,		
		2019	2018	2017
Basic	\$ 4.53	\$ 4.06	\$ 3.74	
Diluted	\$ 4.51	\$ 4.04	\$ 3.72	

**BNSF Railway Company
Affiliated Transactions
For the Year Ended December 31, 2019**

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Rail services	\$ 35,158,552	\$ -
Right of way fees	43,202	-
Total	\$ 35,201,754	\$ -

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

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

For further information on the following financial statements, refer to BNSF Railway Company's Consolidated Financial Statements for the year ended December 31, 2019 at www.bnsf.com.

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

In millions

	December 31, 2019	December 31, 2018
Assets		
Current assets:		
Cash and cash equivalents	\$ 557	\$ 513
Accounts receivable, net	1,874	1,784
Materials and supplies	789	793
Other current assets	129	297
Total current assets	3,349	3,387
Property and equipment, net of accumulated depreciation of \$12,065 and \$9,981, respectively	64,343	63,147
Goodwill	14,803	14,803
Operating lease right-of-use assets	2,264	—
Other assets	2,723	2,618
Total assets	\$ 87,482	\$ 83,955
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	\$ 3,619	\$ 3,082
Long-term debt and finance leases due within one year	121	80
Total current liabilities	3,740	3,162
Deferred income taxes	14,430	13,875
Operating lease liabilities	1,614	—
Long-term debt and finance leases	1,151	1,269
Casualty and environmental liabilities	465	486
Pension and retiree health and welfare liability	285	267
Other liabilities	1,287	1,400
Total liabilities	22,972	20,459
Commitments and contingencies (see Note 12)		
Stockholder's equity:		
Common stock, \$1 par value, 1,000 shares authorized; issued and outstanding and paid-in-capital	42,920	42,920
Retained earnings	52,655	45,748
Intercompany notes receivable	(31,210)	(25,302)
Accumulated other comprehensive income (loss)	145	130
Total stockholder's equity	64,510	63,496
Total liabilities and stockholder's equity	\$ 87,482	\$ 83,955

Consolidated Statements of Income

In millions

	Years ended December 31,		
	2019	2018	2017
Revenues	\$ 22,745	\$ 22,999	\$ 20,747
Operating expenses:			
Compensation and benefits	5,270	5,322	4,968
Fuel	2,944	3,346	2,518
Depreciation and amortization	2,389	2,306	2,341
Purchased services	2,086	2,168	2,019
Equipment rents	758	732	784
Materials and other	1,239	1,329	875
Total operating expenses	<u>14,686</u>	<u>15,203</u>	<u>13,505</u>
Operating income	8,059	7,796	7,242
Interest expense	57	51	43
Interest income, related parties	(892)	(643)	(360)
Other (income) expense, net	(229)	(70)	(24)
Income before income taxes	9,123	8,458	7,583
Income tax expense (benefit)	2,216	2,019	(4,536)
Net income	<u>\$ 6,907</u>	<u>\$ 6,439</u>	<u>\$ 12,119</u>

Delta Air Lines, Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel services	\$ 1,193,177	\$ -
Total	\$ 1,193,177	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Delta Air Lines, Inc. provides services to PacifiCorp in the normal course of business at standard pricing.

For further information on the following financial statements, refer to Delta Air Lines, Inc. Form 10-K for the year ended December 31, 2019 (File No. 001-5424) at www.sec.gov.

DELTA AIR LINES, INC.
Consolidated Balance Sheets

(in millions, except share data)	December 31,		
	2019	2018	
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 2,882	\$ 1,565	
Accounts receivable, net of an allowance for uncollectible accounts of \$13 and \$12 at December 31, 2019 and 2018, respectively	2,854	2,314	
Fuel inventory	730	592	
Expendable parts and supplies inventories, net of an allowance for obsolescence of \$82 and \$102 at December 31, 2019 and 2018, respectively	521	463	
Prepaid expenses and other	1,262	1,406	
Total current assets	8,249	6,340	
Noncurrent Assets:			
Property and equipment, net of accumulated depreciation and amortization of \$17,027 and \$15,823 at December 31, 2019 and 2018, respectively	31,310	28,335	
Operating lease right-of-use assets	5,627	5,994	
Goodwill	9,781	9,781	
Identifiable intangibles, net of accumulated amortization of \$873 and \$862 at December 31, 2019 and 2018, respectively	5,163	4,830	
Cash restricted for airport construction	636	1,136	
Other noncurrent assets	3,766	3,850	
Total noncurrent assets	56,283	53,926	
Total assets	\$ 64,532	\$ 60,266	
LIABILITIES AND STOCKHOLDERS' EQUITY			
Current Liabilities:			
Current maturities of debt and finance leases	\$ 2,287	\$ 1,518	
Current maturities of operating leases	801	955	
Air traffic liability	5,116	4,661	
Accounts payable	3,266	2,976	
Accrued salaries and related benefits	3,701	3,287	
Loyalty program deferred revenue	3,219	2,989	
Fuel card obligation	736	1,075	
Other accrued liabilities	1,078	1,117	
Total current liabilities	20,204	18,578	
Noncurrent Liabilities:			
Debt and finance leases	8,873	8,253	
Pension, postretirement and related benefits	8,452	9,163	
Loyalty program deferred revenue	3,509	3,652	
Noncurrent operating leases	5,294	5,801	
Deferred income taxes, net	1,456	163	
Other noncurrent liabilities	1,386	969	
Total noncurrent liabilities	28,970	28,001	
Commitments and Contingencies			
Stockholders' Equity:			
Common stock at \$0.0001 par value; 1,500,000,000 shares authorized, 651,731,443 and 688,136,306 shares issued at December 31, 2019 and 2018, respectively	—	—	
Additional paid-in capital	11,129	11,671	
Retained earnings	12,454	10,039	
Accumulated other comprehensive loss	(7,989)	(7,825)	
Treasury stock, at cost, 8,959,730 and 8,191,831 shares at December 31, 2019 and 2018, respectively	(236)	(198)	
Total stockholders' equity	15,358	13,687	
Total liabilities and stockholders' equity	\$ 64,532	\$ 60,266	

DELTA AIR LINES, INC.
Consolidated Statements of Operations

(in millions, except per share data)	Year Ended December 31,		
	2019	2018	2017
Operating Revenue:			
Passenger	\$ 42,277	\$ 39,755	\$ 36,947
Cargo	753	865	744
Other	3,977	3,818	3,447
Total operating revenue	47,007	44,438	41,138
Operating Expense:			
Salaries and related costs	11,225	10,743	10,058
Aircraft fuel and related taxes	8,519	9,020	6,756
Regional carriers expense, excluding fuel	3,584	3,438	3,466
Contracted services	2,641	2,175	2,108
Depreciation and amortization	2,581	2,329	2,222
Passenger commissions and other selling expenses	1,993	1,941	1,827
Landing fees and other rents	1,762	1,662	1,501
Aircraft maintenance materials and outside repairs	1,751	1,575	1,591
Profit sharing	1,643	1,301	1,065
Passenger service	1,251	1,178	1,123
Ancillary businesses and refinery	1,245	1,695	1,495
Aircraft rent	423	394	351
Other	1,771	1,723	1,609
Total operating expense	40,389	39,174	35,172
Operating Income	6,618	5,264	5,966
Non-Operating Expense:			
Interest expense, net	(301)	(311)	(396)
Gain/(loss) on investments, net	119	38	—
Miscellaneous, net	(238)	160	(70)
Total non-operating expense, net	(420)	(113)	(466)
Income Before Income Taxes	6,198	5,151	5,500
Income Tax Provision	(1,431)	(1,216)	(2,295)
Net Income	\$ 4,767	\$ 3,935	\$ 3,205
Basic Earnings Per Share	\$ 7.32	\$ 5.69	\$ 4.45
Diluted Earnings Per Share	\$ 7.30	\$ 5.67	\$ 4.43
Cash Dividends Declared Per Share	\$ 1.51	\$ 1.31	\$ 1.02

Environment One Corporation
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ 21,281	\$ -
Total	\$ 21,281	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

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

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

FlightSafety International Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Aviation training	\$ 14,200	\$ -
Total	\$ 14,200	\$ -

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

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

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

J. Aron & Company LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp</u>	<u>PacifiCorp</u>
	<u>Received Services</u>	<u>Provided Services</u>
Financial transactions related to energy hedging		
activity ^(a)	\$ 15,874,950	\$ -
Interest earned ^(b)	(1,208,012)	-
Total	\$ 14,666,938	\$ -

Basis of pricing	See discussion below	N/A
Cost of service	See discussion below	N/A
The margin of charges over costs	See discussion below	N/A
Assets allocable to the services	See discussion below	N/A
The overall rate of return on assets	See discussion below	N/A

(a) Represents the financial impact realized on natural gas swaps during the year ended December 31, 2019. In conjunction with these swap arrangements, PacifiCorp had posted \$47,000,000 of collateral at J. Aron & Company LLC at December 31, 2019. Please refer to further discussion below.

(b) Represents interest earned on collateral posted during the year ended December 31, 2019 in conjunction with the natural gas swaps discussed in (a) above.

The costs incurred with J. Aron & Company LLC for the natural gas swaps included above are only one component of PacifiCorp's overall risk management process, which is designed to identify, assess, monitor, report, manage and mitigate each of the various types of risk involved in PacifiCorp's business, including commodity price risk. PacifiCorp is principally exposed to commodity price risk as PacifiCorp has an obligation to serve retail customer load in its service territories. Exposures to commodity prices consist mainly of variations in the price of fuel required to generate electricity and wholesale electricity that is purchased and sold. Commodity prices are subject to wide price swings as supply and demand are impacted by, among many other unpredictable items, weather, market liquidity, generating facility availability, customer usage, storage, and transmission and transportation constraints. To mitigate a portion of its commodity price risk, PacifiCorp uses commodity derivative contracts, which may include forwards, options, swaps and other agreements. For further information regarding PacifiCorp's risk management process and hedging activities, including its use of commodity derivative contracts, please refer to PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2019.

J. Aron & Company LLC is not a public company, and its financial statements are not available. The financial statements of its parent company, The Goldman Sachs Group, Inc., are included. For further information on the following financial statements, refer to The Goldman Sachs Group, Inc.'s Form 10-K for the year ended December 31, 2019 (File No. 001-14965) at www.sec.gov.

Consolidated Balance Sheets

\$ in millions	As of December	
	2019	2018
Assets		
Cash and cash equivalents	\$133,546	\$130,547
Collateralized agreements:		
Securities purchased under agreements to resell (includes \$85,691 and \$139,220 at fair value)	85,691	139,258
Securities borrowed (includes \$26,279 and \$23,142 at fair value)	136,071	135,285
Customer and other receivables (includes \$53 and \$160 at fair value)	74,605	72,455
Trading assets (at fair value and includes \$66,605 and \$47,371 pledged as collateral)	355,332	280,195
Investments (includes \$57,827 and \$45,579 at fair value, and \$10,968 and \$7,710 pledged as collateral)	63,937	47,224
Loans (includes \$14,386 and \$13,416 at fair value)	108,904	97,837
Other assets	34,882	28,995
Total assets	\$992,968	\$931,796
Liabilities and shareholders' equity		
Deposits (includes \$17,765 and \$21,060 at fair value)	\$190,019	\$158,257
Collateralized financings:		
Securities sold under agreements to repurchase (at fair value)	117,756	78,723
Securities loaned (includes \$714 and \$3,241 at fair value)	14,985	11,808
Other secured financings (includes \$18,071 and \$20,904 at fair value)	19,277	21,433
Customer and other payables	174,817	180,235
Trading liabilities (at fair value)	108,835	108,897
Unsecured short-term borrowings (includes \$26,007 and \$16,963 at fair value)	48,287	40,502
Unsecured long-term borrowings (includes \$43,661 and \$46,584 at fair value)	207,076	224,149
Other liabilities (includes \$150 and \$132 at fair value)	21,651	17,607
Total liabilities	902,703	841,611
Commitments, contingencies and guarantees		
Shareholders' equity		
Preferred stock; aggregate liquidation preference of \$11,203 and \$11,203	11,203	11,203
Common stock; 896,782,650 and 891,356,284 shares issued, and 347,343,184 and 367,741,973 shares outstanding	9	9
Share-based awards	3,195	2,845
Nonvoting common stock; no shares issued and outstanding	—	—
Additional paid-in capital	54,883	54,005
Retained earnings	106,465	100,100
Accumulated other comprehensive income/(loss)	(1,484)	693
Stock held in treasury, at cost; 549,439,468 and 523,614,313 shares	(84,006)	(78,670)
Total shareholders' equity	90,265	90,185
Total liabilities and shareholders' equity	\$992,968	\$931,796

THE GOLDMAN SACHS GROUP, INC. AND SUBSIDIARIES
Consolidated Statements of Earnings

	Year Ended December		
<i>in millions, except per share amounts</i>	2019	2018	2017
Revenues			
Investment banking	\$ 6,798	\$ 7,430	\$ 7,076
Investment management	6,189	6,590	5,867
Commissions and fees	2,988	3,199	3,051
Market making	10,157	9,724	7,853
Other principal transactions	6,052	5,906	5,951
Total non-interest revenues	32,184	32,849	29,798
Interest income	21,738	19,679	13,113
Interest expense	17,376	15,912	10,181
Net interest income	4,362	3,767	2,932
Total net revenues	36,546	36,616	32,730
Provision for credit losses	1,065	674	657
Operating expenses			
Compensation and benefits	12,353	12,328	11,653
Brokerage, clearing, exchange and distribution fees	3,252	3,200	2,876
Market development	739	740	588
Communications and technology	1,167	1,023	897
Depreciation and amortization	1,704	1,328	1,152
Occupancy	1,029	809	733
Professional fees	1,316	1,214	1,165
Other expenses	3,338	2,819	1,877
Total operating expenses	24,898	23,461	20,941
Pre-tax earnings	10,583	12,481	11,132
Provision for taxes	2,117	2,022	6,846
Net earnings	8,466	10,459	4,286
Preferred stock dividends	569	599	601
Net earnings applicable to common shareholders	\$ 7,897	\$ 9,860	\$ 3,685
Earnings per common share			
Basic	\$ 21.18	\$ 25.53	\$ 9.12
Diluted	\$ 21.03	\$ 25.27	\$ 9.01
Average common shares			
Basic	371.6	385.4	401.6
Diluted	375.5	390.2	409.1

Marmon Utility LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Materials	\$ 17,510	\$ -
Total	\$ 17,510	\$ -

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

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

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

**Moody's Investors Service
Affiliated Transactions
For the Year Ended December 31, 2019**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Credit rating services	\$ 500,454	\$ -
Total	\$ 500,454	\$ -

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

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

Moody's Investors Service is not a public company, and its financial statements are not available. The financial statements of its parent company, Moody's Corporation, are included. For further information on the following financial statements, refer to Moody's Corporation's Form 10-K for the year ended December 31, 2019 (File No. 001-14037) at www.sec.gov.

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

	December 31,	
	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,832	\$ 1,685
Short-term investments	98	133
Accounts receivable, net of allowances of \$43 in 2019 and \$43 in 2018	1,419	1,287
Other current assets	330	282
Total current assets	3,679	3,387
Property and equipment, net	292	320
Operating lease right-of-use assets	456	—
Goodwill	3,722	3,781
Intangible assets, net	1,498	1,566
Deferred tax assets, net	229	197
Other assets	389	275
Total assets	\$ 10,265	\$ 9,526
LIABILITIES, REDEEMABLE NONCONTROLLING INTEREST AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 773	\$ 696
Current portion of operating lease liabilities	89	—
Current portion of long-term debt	—	450
Deferred revenue	1,050	953
Total current liabilities	1,912	2,099
Non-current portion of deferred revenue	112	122
Long-term debt	5,581	5,226
Deferred tax liabilities, net	357	352
Uncertain tax positions	477	495
Operating lease liabilities	485	—
Other liabilities	504	576
Total liabilities	9,428	8,870
Contingencies (Note 22)		
Redeemable noncontrolling interest	6	—
Shareholders' equity:		
Preferred stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Series common stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Common stock, par value \$.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2019 and December 31, 2018, respectively.	3	3
Capital surplus	642	601
Retained earnings	9,656	8,594
Treasury stock, at cost; 155,215,143 and 151,598,695 shares of common stock at December 31, 2019 and December 31, 2018, respectively	(9,250)	(8,313)
Accumulated other comprehensive loss	(439)	(426)
Total Moody's shareholders' equity	612	459
Noncontrolling interests	219	197
Total shareholders' equity	831	656
Total liabilities, redeemable noncontrolling interest and shareholders' equity	\$ 10,265	\$ 9,526

MOODY'S CORPORATION
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions, except per share data)

	Year Ended December 31,		
	2019	2018	2017
Revenue	\$ 4,829	\$ 4,443	\$ 4,204
Expenses			
Operating	1,387	1,246	1,216
Selling, general and administrative	1,167	1,080	986
Restructuring	60	49	—
Depreciation and amortization	200	192	158
Acquisition-Related Expenses	3	8	23
Loss pursuant to the divestiture of MAKS	14	—	—
Total expenses	2,831	2,575	2,383
Operating income	1,998	1,868	1,821
Non-operating (expense) income, net			
Interest expense, net	(208)	(215)	(209)
Other non-operating income, net	20	19	4
Purchase Price Hedge Gain	—	—	111
CCXI Gain	—	—	60
Non-operating (expense) income, net	(188)	(196)	(34)
Income before provision for income taxes	1,810	1,672	1,787
Provision for income taxes	381	352	779
Net income	1,429	1,320	1,008
Less: Net income attributable to noncontrolling interests	7	10	7
Net income attributable to Moody's	\$ 1,422	\$ 1,310	\$ 1,001
Earnings per share			
Basic	\$ 7.51	\$ 6.84	\$ 5.24
Diluted	\$ 7.42	\$ 6.74	\$ 5.15
Weighted average shares outstanding			
Basic	189.3	191.6	191.1
Diluted	191.6	194.4	194.2

Penn Machine Company LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Equipment	\$ 26,806	\$ -
Total	\$ 26,806	\$ -

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

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

Penn Machine Company is not a public company, and its financial statements are not available.

**Southwest Airlines Co.
Affiliated Transactions
For the Year Ended December 31, 2019**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel services	\$ 56,695	\$ -
Total	\$ 56,695	\$ -

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

(a) Southwest Airlines Co. provides services to PacifiCorp in the normal course of business at standard pricing.

For further information on the following financial statements, refer to Southwest Airlines Co. Form 10-K for the year ended December 31, 2019 (File No. 001-7259) at www.sec.gov.

Southwest Airlines Co.
Consolidated Balance Sheet
(in millions, except share data)

	December 31, 2019	December 31, 2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 2,548	\$ 1,854
Short-term investments	1,524	1,835
Accounts and other receivables	1,086	568
Inventories of parts and supplies, at cost	529	461
Prepaid expenses and other current assets	287	310
Total current assets	<u>5,974</u>	<u>5,028</u>
Property and equipment, at cost:		
Flight equipment	21,629	21,753
Ground property and equipment	5,672	4,960
Deposits on flight equipment purchase contracts	248	775
Assets constructed for others	164	1,768
	<u>27,713</u>	<u>29,256</u>
Less allowance for depreciation and amortization	10,688	9,731
	<u>17,025</u>	<u>19,525</u>
Goodwill	970	970
Operating lease right-of-use assets	1,349	—
Other assets	577	720
	<u>\$ 25,895</u>	<u>\$ 26,243</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	\$ 1,574	\$ 1,416
Accrued liabilities	1,749	1,749
Current operating lease liabilities	353	—
Air traffic liability	4,457	4,134
Current maturities of long-term debt	819	606
Total current liabilities	<u>8,952</u>	<u>7,905</u>
Long-term debt less current maturities	1,846	2,771
Air traffic liability - noncurrent	1,053	936
Deferred income taxes	2,364	2,427
Construction obligation	164	1,701
Noncurrent operating lease liabilities	978	—
Other noncurrent liabilities	706	650
Stockholders' equity:		
Common stock, \$1.00 par value: 2,000,000,000 shares authorized; 807,611,634 shares issued in 2019 and 2018	808	808
Capital in excess of par value	1,581	1,510
Retained earnings	17,945	15,967
Accumulated other comprehensive income (loss)	(61)	20
Treasury stock, at cost: 288,547,318 and 255,008,275 shares in 2019 and 2018 respectively	<u>(10,441)</u>	<u>(8,452)</u>
Total stockholders' equity	<u>9,832</u>	<u>9,853</u>
	<u>\$ 25,895</u>	<u>\$ 26,243</u>

Southwest Airlines Co.
Consolidated Statement of Income
(in millions, except per share amounts)

	Year ended December 31,		
	2019	2018	2017
OPERATING REVENUES:			
Passenger	\$ 20,776	\$ 20,455	\$ 19,763
Freight	172	175	173
Other	1,480	1,335	1,210
Total operating revenues	22,428	21,965	21,146
OPERATING EXPENSES:			
Salaries, wages, and benefits	8,293	7,649	7,305
Fuel and oil	4,347	4,616	4,076
Maintenance materials and repairs	1,223	1,107	1,001
Landing fees and airport rentals	1,363	1,334	1,292
Depreciation and amortization	1,219	1,201	1,218
Other operating expenses	3,026	2,852	2,847
Total operating expenses	19,471	18,759	17,739
OPERATING INCOME	2,957	3,206	3,407
OTHER EXPENSES (INCOME):			
Interest expense	118	131	114
Capitalized interest	(36)	(38)	(49)
Interest income	(90)	(69)	(35)
Other (gains) losses, net	8	18	112
Total other expenses (income)	—	42	142
INCOME BEFORE INCOME TAXES	2,957	3,164	3,265
PROVISION (BENEFIT) FOR INCOME TAXES	657	699	(92)
NET INCOME	\$ 2,300	\$ 2,465	\$ 3,357
NET INCOME PER SHARE, BASIC	\$ 4.28	\$ 4.30	\$ 5.58
NET INCOME PER SHARE, DILUTED	\$ 4.27	\$ 4.29	\$ 5.57

U.S. Bancorp
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Banking and lending services	\$ 355,291	\$ -
Total	\$ 355,291	\$ -

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

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

For further information on the following financial statements, refer to U.S. Bancorp's Form 10-K for the year ended December 31, 2019 (File No. 001-6880) at www.sec.gov

U.S. Bancorp

Consolidated Balance Sheet

At December 31 (Dollars in Millions)

	2019	2018
Assets		
Cash and due from banks	\$ 22,405	\$ 21,453
Investment securities		
Held-to-maturity (2018 fair value \$44,964)	-	46,050
Available-for-sale (\$269 and \$2,057 pledged as collateral, respectively) ^(a)	122,613	66,115
Loans held for sale (including \$5,533 and \$2,035 of mortgage loans carried at fair value, respectively)	5,578	2,056
Loans		
Commercial	103,863	102,444
Commercial real estate	39,746	39,539
Residential mortgages	70,586	65,034
Credit card	24,789	23,363
Other retail	57,118	56,430
Total loans	296,102	286,810
Less allowance for loan losses	(4,020)	(3,973)
Net loans	292,082	282,837
Premises and equipment	3,702	2,457
Goodwill	9,655	9,369
Other intangible assets	3,223	3,392
Other assets (including \$951 and \$843 of trading securities at fair value pledged as collateral, respectively) ^(a)	36,168	33,645
Total assets	<u>\$495,426</u>	<u>\$467,374</u>
Liabilities and Shareholders' Equity		
Deposits		
Noninterest-bearing	\$ 75,590	\$ 81,811
Interest-bearing ^(b)	286,326	263,664
Total deposits	361,916	345,475
Short-term borrowings	23,723	14,139
Long-term debt	40,167	41,340
Other liabilities	17,137	14,763
Total liabilities	442,943	415,717
Shareholders' equity		
Preferred stock	5,984	5,984
Common stock, par value \$0.01 a share — authorized: 4,000,000,000 shares; issued: 2019 and 2018 — 2,125,725,742 shares	21	21
Capital surplus	8,475	8,469
Retained earnings	63,186	59,065
Less cost of common stock in treasury: 2019 — 591,570,506 shares; 2018 — 517,391,021 shares	(24,440)	(20,188)
Accumulated other comprehensive income (loss)	(1,373)	(2,322)
Total U.S. Bancorp shareholders' equity	51,853	51,029
Noncontrolling interests	630	628
Total equity	52,483	51,657
Total liabilities and equity	<u>\$495,426</u>	<u>\$467,374</u>

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

(b) Includes time deposits greater than \$250,000 balances of \$7.8 billion and \$15.3 billion at December 31, 2019 and 2018, respectively.

U.S. Bancorp

Consolidated Statement of Income

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

	2019	2018	2017
Interest Income			
Loans	\$14,099	\$13,120	\$11,788
Loans held for sale	162	165	144
Investment securities	2,893	2,616	2,232
Other interest income	340	272	182
Total interest income	17,494	16,173	14,346
Interest Expense			
Deposits	2,855	1,869	1,041
Short-term borrowings	360	378	141
Long-term debt	1,227	1,007	784
Total interest expense	4,442	3,254	1,966
Net interest income	13,052	12,919	12,380
Provision for credit losses	1,504	1,379	1,390
Net interest income after provision for credit losses	11,548	11,540	10,990
Noninterest Income			
Credit and debit card revenue	1,413	1,401	1,289
Corporate payment products revenue	664	644	575
Merchant processing services	1,601	1,531	1,486
Trust and investment management fees	1,673	1,619	1,522
Deposit service charges	909	1,070	1,035
Treasury management fees	578	594	618
Commercial products revenue	934	895	954
Mortgage banking revenue	874	720	834
Investment products fees	186	188	173
Realized securities gains (losses), net	73	30	57
Other	926	910	774
Total noninterest income	9,831	9,602	9,317
Noninterest Expense			
Compensation	6,325	6,162	5,746
Employee benefits	1,286	1,231	1,134
Net occupancy and equipment	1,123	1,063	1,019
Professional services	454	407	419
Marketing and business development	426	429	542
Technology and communications	1,095	978	903
Postage, printing and supplies	290	324	323
Other intangibles	168	161	175
Other	1,618	1,709	2,529
Total noninterest expense	12,785	12,464	12,790
Income before income taxes	8,594	8,678	7,517
Applicable income taxes	1,648	1,554	1,264
Net income	6,946	7,124	6,253
Net (income) loss attributable to noncontrolling interests	(32)	(28)	(35)
Net income attributable to U.S. Bancorp	\$ 6,914	\$ 7,096	\$ 6,218
Net income applicable to U.S. Bancorp common shareholders	\$ 6,583	\$ 6,784	\$ 5,913
Earnings per common share	\$ 4.16	\$ 4.15	\$ 3.53
Diluted earnings per common share	\$ 4.16	\$ 4.14	\$ 3.51
Average common shares outstanding	1,581	1,634	1,677
Average diluted common shares outstanding	1,583	1,638	1,683

**Wells Fargo & Company
Affiliated Transactions
For the Year Ended December 31, 2019**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Banking and lending services	\$ 1,107,114	\$ -
Financial transactions related to energy hedging activity ^(a)	-	344,870
Total	\$ 1,107,114	\$ 344,870

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

(a) Represents the financial impact realized on natural gas swaps during the year ended December 31, 2019. In conjunction with these swap arrangements, PacifiCorp had no collateral at Wells Fargo as of December 31, 2019. Please refer to further discussion below.

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

The returns received from Wells Fargo & Company for the natural gas swaps included above are only one component of PacifiCorp's overall risk management process, which is designed to identify, assess, monitor, report, manage and mitigate each of the various types of risk involved in PacifiCorp's business, including commodity price risk. PacifiCorp is principally exposed to commodity price risk as PacifiCorp has an obligation to serve retail customer load in its service territories. Exposures to commodity prices consist mainly of variations in the price of fuel required to generate electricity and wholesale electricity that is purchased and sold. Commodity prices are subject to wide price swings as supply and demand are impacted by, among many other unpredictable items, weather, market liquidity, generating facility availability, customer usage, storage, and transmission and transportation constraints. To mitigate a portion of its commodity price risk, PacifiCorp uses commodity derivative contracts, which may include forwards, options, swaps and other agreements. For further information regarding PacifiCorp's risk management process and hedging activities, including its use of commodity derivative contracts, please refer to PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2019.

For further information on the following financial statements, refer to Wells Fargo & Company's Form 10-K for the year ended December 31, 2019 (File No. 001-2979) at www.sec.gov.

Wells Fargo & Company and Subsidiaries

Consolidated Balance Sheet

	Dec 31, 2019	Dec 31, 2018
(in millions, except shares)		
Assets		
Cash and due from banks	\$ 21,757	23,551
Interest-earning deposits with banks	119,493	149,736
Total cash, cash equivalents, and restricted cash	141,250	173,287
Federal funds sold and securities purchased under resale agreements	102,140	80,207
Debt securities:		
Trading, at fair value	79,733	69,989
Available-for-sale, at fair value	263,459	269,912
Held-to-maturity, at cost (fair value \$156,860 and \$142,115)	153,933	144,788
Mortgage loans held for sale (includes \$16,606 and \$11,771 carried at fair value) (1)	23,342	15,126
Loans held for sale (includes \$972 and \$1,469 carried at fair value) (1)	977	2,041
Loans (includes \$171 and \$244 carried at fair value) (1)	962,265	953,110
Allowance for loan losses	(9,551)	(9,775)
Net loans	952,714	943,335
Mortgage servicing rights:		
Measured at fair value	11,517	14,649
Amortized	1,430	1,443
Premises and equipment, net	9,309	8,920
Goodwill	26,390	26,418
Derivative assets	14,203	10,770
Equity securities (includes \$41,936 and \$29,556 carried at fair value) (1)	68,241	55,148
Other assets	78,917	79,850
Total assets (2)	\$ 1,927,555	1,895,883
Liabilities		
Noninterest-bearing deposits	\$ 344,496	349,534
Interest-bearing deposits	978,130	936,636
Total deposits	1,322,626	1,286,170
Short-term borrowings	104,512	105,787
Derivative liabilities	9,079	8,499
Accrued expenses and other liabilities	75,163	69,317
Long-term debt	228,191	229,044
Total liabilities (3)	1,739,571	1,698,817
Equity		
Wells Fargo stockholders' equity:		
Preferred stock	21,549	23,214
Common stock – \$1-2/3 par value, authorized 9,000,000,000 shares; issued 5,481,811,474 shares	9,136	9,136
Additional paid-in capital	61,049	60,685
Retained earnings	166,697	158,163
Cumulative other comprehensive income (loss)	(1,311)	(6,336)
Treasury stock – 1,347,385,537 shares and 900,557,866 shares	(68,831)	(47,194)
Unearned ESOP shares	(1,143)	(1,502)
Total Wells Fargo stockholders' equity	187,146	196,166
Noncontrolling interests	838	900
Total equity	187,984	197,066
Total liabilities and equity	\$ 1,927,555	1,895,883

(1) Parenthetical amounts represent assets and liabilities that we are required to carry at fair value or have elected the fair value option.

(2) Our consolidated assets at December 31, 2019 and 2018, include the following assets of certain variable interest entities (VIEs) that can only be used to settle the liabilities of those VIEs: Cash and due from banks, \$16 million and \$139 million; Interest-bearing deposits with banks, \$284 million and \$8 million; Debt securities, \$540 million and \$562 million; Net loans, \$13.2 billion and \$13.6 billion; Derivative assets, \$1 million and \$0 million; Equity securities, \$118 million and \$85 million; Other assets, \$239 million and \$227 million; and Total assets, \$14.4 billion and \$14.6 billion, respectively. Prior period balances have been conformed to current period presentation.

(3) Our consolidated liabilities at December 31, 2019 and 2018, include the following VIE liabilities for which the VIE creditors do not have recourse to Wells Fargo: Short-term borrowings, \$401 million and \$493 million; Derivative liabilities, \$3 million and \$0 million; Accrued expenses and other liabilities, \$235 million and \$199 million; Long-term debt, \$587 million and \$816 million; and Total liabilities, \$1.2 billion and \$1.5 billion, respectively. Prior period balances have been conformed to current period presentation.

Wells Fargo & Company and Subsidiaries

Consolidated Statement of Income

(in millions, except per share amounts)	Year ended December 31,		
	2019	2018	2017
Interest income			
Debt securities	\$ 14,955	14,406	12,946
Mortgage loans held for sale	813	777	786
Loans held for sale	79	140	50
Loans	44,146	43,974	41,388
Equity securities	962	992	799
Other interest income	5,128	4,358	2,940
Total interest income	66,083	64,647	58,909
Interest expense			
Deposits	8,635	5,622	3,013
Short-term borrowings	2,316	1,717	758
Long-term debt	7,350	6,703	5,157
Other interest expense	551	610	424
Total interest expense	18,852	14,652	9,352
Net interest income	47,231	49,995	49,557
Provision for credit losses	2,687	1,744	2,528
Net interest income after provision for credit losses	44,544	48,251	47,029
Noninterest income			
Service charges on deposit accounts	4,798	4,716	5,111
Trust and investment fees	14,072	14,509	14,495
Card fees	4,016	3,907	3,960
Other fees	3,084	3,384	3,557
Mortgage banking	2,715	3,017	4,350
Insurance	378	429	1,049
Net gains from trading activities	993	602	542
Net gains on debt securities (1)	140	108	479
Net gains from equity securities (2)	2,843	1,515	1,779
Lease income	1,612	1,753	1,907
Other	3,181	2,473	1,603
Total noninterest income	37,832	36,413	38,832
Noninterest expense			
Salaries	18,382	17,834	17,363
Commission and incentive compensation	10,828	10,264	10,442
Employee benefits	5,874	4,926	5,566
Technology and equipment	2,763	2,444	2,237
Net occupancy	2,945	2,888	2,849
Core deposit and other intangibles	108	1,058	1,152
FDIC and other deposit assessments	526	1,110	1,287
Other	16,752	15,602	17,588
Total noninterest expense	58,178	56,126	58,484
Income before income tax expense	24,198	28,538	27,377
Income tax expense	4,157	5,662	4,917
Net income before noncontrolling interests	20,041	22,876	22,460
Less: Net income from noncontrolling interests	492	483	277
Wells Fargo net income	\$ 19,549	22,393	22,183
Less: Preferred stock dividends and other	1,611	1,704	1,629
Wells Fargo net income applicable to common stock	\$ 17,938	20,689	20,554
Per share information			
Earnings per common share	\$ 4.08	4.31	4.14
Diluted earnings per common share	4.05	4.28	4.10
Average common shares outstanding	4,393.1	4,799.7	4,964.6
Diluted average common shares outstanding	4,425.4	4,838.4	5,017.3

(1) Total other-than-temporary impairment (OTTI) losses were \$64 million, \$17 million and \$205 million for the years ended December 31, 2019, 2018 and 2017, respectively. Of total OTTI, losses of \$63 million, \$28 million and \$262 million were recognized in earnings, and losses (reversal of losses) of \$1 million, \$(11) million and \$(57) million were recognized as non-credit-related OTTI in other comprehensive income for the years ended December 31, 2019, 2018 and 2017, respectively.

(2) Includes OTTI losses of \$245 million, \$352 million and \$344 million for the years ended December 31, 2019, 2018 and 2017, respectively.

Berkshire Hathaway Energy Company
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ 4,963,789	\$ 118,335
Total	\$ 4,963,789	\$ 118,335

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

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

The following items are excluded from the table above:

- Services provided by Berkshire Hathaway Energy Company to Bridger Coal Company in the amount of \$74,482.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company (“BHE”) combined or consolidated state income tax returns. PacifiCorp’s provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2019, PacifiCorp and Pacific Minerals, Inc. owed PPW Holdings LLC \$28,342,099 and \$2,804,117, respectively.

For further information on the following financial statements, refer to Berkshire Hathaway Energy Company’s Form 10-K for the year ended December 31, 2019 (File No. 001-14881) at www.sec.gov. PacifiCorp is included in the following financial statements as a consolidated subsidiary of BHE.

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

	As of December 31,	
	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,040	\$ 627
Restricted cash and cash equivalents	212	227
Trade receivables, net	1,910	2,038
Inventories	873	844
Mortgage loans held for sale	1,039	468
Other current assets	839	943
Total current assets	5,913	5,147
Property, plant and equipment, net	73,305	68,087
Goodwill	9,722	9,595
Regulatory assets	2,766	2,896
Investments and restricted cash and cash equivalents and investments	6,255	4,903
Other assets	2,090	1,561
Total assets	\$ 100,051	\$ 92,189

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

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

	As of December 31,	
	2019	2018
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	\$ 1,839	\$ 1,809
Accrued interest	493	469
Accrued property, income and other taxes	537	599
Accrued employee expenses	285	275
Short-term debt	3,214	2,516
Current portion of long-term debt	2,539	2,081
Other current liabilities	1,350	1,021
Total current liabilities	<u>10,257</u>	<u>8,770</u>
BHE senior debt	8,231	8,577
BHE junior subordinated debentures	100	100
Subsidiary debt	28,483	25,492
Regulatory liabilities	7,100	7,346
Deferred income taxes	9,653	9,047
Other long-term liabilities	3,649	3,134
Total liabilities	<u>67,473</u>	<u>62,466</u>
Commitments and contingencies (Note 16)		
Equity:		
BHE shareholders' equity:		
Common stock - 115 shares authorized, no par value, 77 shares issued and outstanding	—	—
Additional paid-in capital	6,389	6,371
Long-term income tax receivable	(530)	(457)
Retained earnings	28,296	25,624
Accumulated other comprehensive loss, net	(1,706)	(1,945)
Total BHE shareholders' equity	<u>32,449</u>	<u>29,593</u>
Noncontrolling interests	129	130
Total equity	<u>32,578</u>	<u>29,723</u>
Total liabilities and equity	<u>\$ 100,051</u>	<u>\$ 92,189</u>

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

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

	Years Ended December 31,		
	2019	2018	2017
Operating revenue:			
Energy	\$ 15,371	\$ 15,573	\$ 15,171
Real estate	4,473	4,214	3,443
Total operating revenue	<u>19,844</u>	<u>19,787</u>	<u>18,614</u>
Operating expenses:			
Energy:			
Cost of sales	4,586	4,769	4,518
Operations and maintenance	3,318	3,440	3,210
Depreciation and amortization	2,965	2,933	2,580
Property and other taxes	574	573	555
Real estate	<u>4,251</u>	<u>4,000</u>	<u>3,229</u>
Total operating expenses	<u>15,694</u>	<u>15,715</u>	<u>14,092</u>
Operating income	<u>4,150</u>	<u>4,072</u>	<u>4,522</u>
Other income (expense):			
Interest expense	(1,912)	(1,838)	(1,841)
Capitalized interest	77	61	45
Allowance for equity funds	173	104	76
Interest and dividend income	117	113	111
(Losses) gains on marketable securities, net	(288)	(538)	14
Other, net	97	(9)	(420)
Total other income (expense)	<u>(1,736)</u>	<u>(2,107)</u>	<u>(2,015)</u>
Income before income tax benefit and equity (loss) income	<u>2,414</u>	<u>1,965</u>	<u>2,507</u>
Income tax benefit	(598)	(583)	(554)
Equity (loss) income	(44)	43	(151)
Net income	<u>2,968</u>	<u>2,591</u>	<u>2,910</u>
Net income attributable to noncontrolling interests	18	23	40
Net income attributable to BHE shareholders	<u><u>\$ 2,950</u></u>	<u><u>\$ 2,568</u></u>	<u><u>\$ 2,870</u></u>

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

BHE AltaLink Ltd.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 55,068
Total	\$ -	\$ 55,068

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

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

For further information on the following financial statements, refer to the AltaLink, L.P. Financial Statements for the year ended December 31, 2019, at www.brkenergy.com.

Statement of Financial Position

	Notes	As at	
		December 31, 2019	December 31, 2018
<i>(in thousands of Canadian dollars)</i>			
ASSETS			
Current			
Cash		\$ 1,313	\$ 4,929
Trade and other receivables	6	159,086	286,811
		160,399	291,740
Non-current			
Goodwill		202,066	202,066
Intangible assets	7	291,468	290,862
Property, plant and equipment	8	8,131,718	8,039,365
Third party deposits	9	62,606	67,004
Other non-current assets	10	717,921	742,364
		\$ 9,566,178	\$ 9,633,401
LIABILITIES AND PARTNERS' EQUITY			
Current			
Trade and other payables	11	\$ 136,373	\$ 126,596
Commercial paper and bank credit facilities	12	249,361	384,020
Long-term debt maturing in less than one year	12	125,000	—
Current portion of deferred revenue	13	61,402	56,579
		572,136	567,195
Non-current			
Long-term debt	12	4,497,604	4,621,192
Deferred revenue	13	995,995	963,745
Third party deposits liability	9	62,606	67,004
Lease liabilities	14	51,449	—
Other non-current liabilities	15	35,476	30,501
		6,215,266	6,249,637
Commitments and contingencies	25, 26		
Partners' Equity			
AltaLink, L.P. equity	21	3,340,978	3,383,764
Non-controlling interest	22	9,934	—
		3,350,912	3,383,764
		\$ 9,566,178	\$ 9,633,401

Statement of Comprehensive Income

	Notes	Year ended December 31, 2019	Year ended December 31, 2018
<i>(in thousands of dollars)</i>			
Revenue			
Operations	18	\$ 947,614	\$ 968,814
Re-measurement of future income tax recovery	18	(57,969)	—
Other	19	42,529	33,278
		932,174	1,002,092
Expenses			
Operating	20	(109,060)	(98,272)
Property taxes, salvage and other	20	(101,200)	(105,101)
Depreciation and amortization		(270,688)	(277,970)
Disallowable capital costs	8	—	(29,725)
		(480,948)	(511,068)
		451,226	491,024
Finance costs	12	(191,116)	(193,924)
Loss on disposal of assets		(5,247)	(4,954)
Income before non-controlling interest		\$ 254,863	\$ 292,146
Non-controlling interest		(571)	—
Net income		254,292	292,146
Other comprehensive income			
Actuarial gain	16	3,355	334
Comprehensive income		\$ 257,647	\$ 292,480

BHE Renewables, LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ 2,927	\$ 70,506
Total	\$ 2,927	\$ 70,506

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

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

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

CalEnergy Generation Operating Company
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 762
Total	\$ -	\$ 762

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

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

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of CalEnergy Generation Operating Company.

BHE U.S. Transmission, LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ 12,407	\$ 184,527
Total	\$ 12,407	\$ 184,527
Basis of pricing	(a)	(a)
Cost of service	(a)	(a)
The margin of charges over costs	None	None
Assets allocable to the services	None	None
The overall rate of return on assets	None	None

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

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

Grid Assurance, LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 2,072
Total	\$ -	\$ 2,072

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

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

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

Electric Transmission Texas, LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 4,508
Total	\$ -	\$ 4,508

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

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

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

MTL Canyon Holdings, LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 74,023
Total	\$ -	\$ 74,023

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

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

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

CalEnergy Philippines
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 1,737
Total	\$ -	\$ 1,737

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

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

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

HomeServices of America, Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Employee relocation services	\$ 1,312,195	\$ -
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	-	141,320
Total	\$ 1,312,195	\$ 141,320

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

(a) HomeServices of America, Inc. (“HomeServices”) charges PacifiCorp a flat fee of \$295 per lump sum relocation; \$0, \$350 or \$395 per homeowner relocation, depending on policy and date; \$400 per union relocation; \$895 per renter relocation; and \$600 per missed referral for its services; plus the actual costs of services procured from its vendors and service providers.

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

The following items are excluded from the table above:

- Services provided by HomeServices to Bridger Coal Company in the amount of \$51,156.

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

Kern River Gas Transmission Company
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Natural gas transportation services ^(a)	\$ 3,080,471	\$ -
Easement ^(b)	-	250
Administrative services under the Intercompany		
Administrative Services Agreement (“IASA”) ^(c)	93	28,845
Total	\$ 3,080,564	\$ 29,095

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

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

(b) Fair market value of the easement granted by PacifiCorp to Kern River Gas Transmission Company was \$121; however, the minimum transaction fee is \$250.

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

For further information on the following financial statements, refer to the Kern River Gas Transmission Company FERC Form 2 for the year ended December 31, 2019 at www.brkenergy.com.

Name of Respondent: Kern River Gas Transmission Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
Comparative Balance Sheet (Assets and Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	2,916,897,877	2,895,350,034
3	Construction Work in Progress (107)	200-201	1,857,807	5,956,482
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	2,918,755,684	2,901,306,516
5	(Less) Accum. Provision for Depr., Amort., Dep't. (108, 111, 115)		1,423,520,564	1,379,172,870
6	Net Utility Plant (Total of line 4 less 5)		1,495,235,120	1,522,133,646
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		1,495,235,120	1,522,133,646
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	0	0
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		0	0
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		10,812,573	19,239,487
28	Long-Term Portion of Derivative Assets (175)		0	0
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		10,812,573	19,239,487
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		8,709,020	0
33	Special Deposits (132-134)		1,046,274	1,670,663
34	Working Funds (135)		0	0
35	Temporary Cash Investments (136)	222-223	0	23,837,662
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		21,468,608	21,140,459
38	Other Accounts Receivable (143)		2,644,960	2,566
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		4,549,390	4,438,398
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

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Name of Respondent: Kern River Gas Transmission Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
Comparative Balance Sheet (Assets and Other Debits)(continued)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		12,723,084	12,478,562
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	0	0
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
54	Prepayments (165)	230	1,713,556	1,318,184
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	0
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		0	0
59	Miscellaneous Current and Accrued Assets (174)		2,815,772	3,760,767
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		1,500,430	2,668,030
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		57,171,094	71,303,291
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		0	0
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	165,106,298	156,233,905
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		789,940	226,702
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	0	0
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	133,260,876	143,604,197
79	Unrecovered Purchased Gas Costs (191)		0	0
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		299,157,114	300,064,804
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64, and 80)		1,862,375,901	1,912,741,228

Name of Respondent: Kern River Gas Transmission Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019Q4
Comparative Balance Sheet (Liabilities and Other Credits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	1	1
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	1,229,271,246	1,229,271,246
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expenses (214)	254	0	0
11	Retained Earnings (216, 215.1, 216)	118-119	(277,091,724)	(272,728,225)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	1,124,996	1,997,100
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		953,304,519	958,540,122
16	LONG TERM DEBT			
17	Bonds (221)	256-257	0	0
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257	0	0
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt		0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		0	0
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		12,899,556	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		0	0
29	Accumulated Provision for Pensions and Benefits (228.3)		3,621,614	2,583,436
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	595,518

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Name of Respondent: Kern River Gas Transmission Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019Q4
Comparative Balance Sheet (Liabilities and Other Credits)(continued)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		16,521,200	3,178,954
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt		0	0
38	Notes Payable (231)		0	0
39	Accounts Payable (232)		1,585,955	17,688,952
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		594,382	743,993
42	Customer Deposits (235)		1,708,326	14,294,007
43	Taxes Accrued (236)	262-263	4,645,635	6,163,587
44	Interest Accrued (237)		18,894	18,894
45	Dividends Declared (238)		0	0
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		123,804	117,625
49	Miscellaneous Current and Accrued Liabilities (242)	268	7,135,859	5,652,255
50	Obligations Under Capital Leases-Current (243)		877,588	0
51	Derivative Instrument Liabilities (244)		0	0
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
53	Derivative Instrument Liabilities - Hedges (245)		0	0
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		16,690,443	44,679,313
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		4,722,152	2,533,645
58	Accumulated Deferred Investment Tax Credits (255)		0	0
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credit (253)	269	0	0
61	Other Regulatory Liabilities (254)	278	496,983,215	524,730,060
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		327,374,479	337,708,741
65	Accumulated Deferred Income Taxes - Other (283)		46,779,893	41,370,393
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		875,859,739	906,342,839
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55, and 66)		1,862,375,901	1,912,741,228

Name of Respondent: Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4			
Statement of Income						
Quarterly						
<p>1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.</p> <p>2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (i) the quarter to date amounts for other utility function for the year to date.</p> <p>3. Report in column (g) the quarter to date amounts for electric utility function; in column (l) the quarter to date amounts for gas utility, and in (n) the quarter to date amounts for other utility function for the prior year.</p> <p>4. If additional columns are needed place them in a footnote.</p> <p>5. No notes required if applicable.</p> <p>6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column a similar manner to a utility department. Spread the amount(s) over lines 2 thru 28 as appropriate. Include these amounts in column (c) and (d) totals.</p> <p>7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.</p> <p>9. Use the term "income" to mean net income, net of all expenses, including the amount of income or any amount thereof.</p> <p>10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.</p> <p>11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.</p> <p>13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.</p>						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only (e)	Prior Three Months Ended Quarterly Only (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (403)	300-301	278,302,546	312,817,313	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	48,406,499	46,686,726	0	0
5	Maintenance Expenses (402)	317-325	854,927	1,229,880	0	0
6	Depreciation Expenses (403)	336-338	60,017,188	59,571,985	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depreciation of Utility Plant (404-409)	336-338	2,787,058	2,787,070	0	0
9	Amortization of Utility Plant Acc. Adjustment (405)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debts (407.3)		6,900,539	21,551,380	0	0
13	(Less) Regulatory Credits (407.4)		41,552,144	36,119,083	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	11,607,246	12,837,879	0	0
15	Income Taxes-Federal (409.1)	262-263	34,265,316	35,276,027	0	0
16	Income Taxes-Other (409.1)	262-263	7,942,957	8,458,441	0	0
17	Provision for Deferred Income Taxes (410.1)	224-225	42,091,715	44,499,105	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	224-225	39,904,846	39,368,256	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		133,416,459	157,411,214	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		144,886,067	155,406,098	0	0

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Name of Respondent: Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4			
Statement of Income						
Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	0	0	278,302,546	312,817,313	0	0
2	0	0				
3	0	0				
4	0	0	48,406,499	46,686,726	0	0
5	0	0	854,927	1,229,880	0	0
6	0	0	60,017,188	59,571,985	0	0
7	0	0	0	0	0	0
8	0	0	2,787,058	2,787,070	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	6,900,539	21,551,380	0	0
13	0	0	41,552,144	36,119,083	0	0
14	0	0	11,607,246	12,837,879	0	0
15	0	0	34,265,316	35,276,027	0	0
16	0	0	7,942,957	8,458,441	0	0
17	0	0	42,091,715	44,499,105	0	0
18	0	0	39,904,846	39,368,256	0	0
19	0	0	0	0	0	0
20	0	0	0	0	0	0
21	0	0	0	0	0	0
22	0	0	0	0	0	0
23	0	0	0	0	0	0
24	0	0	0	0	0	0
25	0	0	133,416,459	157,411,214	0	0
26	0	0	144,886,067	155,406,098	0	0

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Name of Respondent: Kern River Gas Transmission Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4		
Statement of Income (continued)						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date for Quarter/Year (d)	Current Three Months Ended Quarterly Only (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		144,869,081	155,405,099	0	0
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenue from Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenue from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		272,244	377,910	0	0
38	Allowance for Other Funds Used During Construction (419.1)		203,081	375,881	0	0
39	Miscellaneous Nonoperating Income (421)		3,409,338	6,505,695	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		3,931,779	7,259,466	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	0	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	40,654	40,946	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		61	0	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		4,670	5,826	0	0
49	Other Deductions (426.5)		2,112	4,215	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	47,419	40,987	0	0
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	147,854	143,361	0	0
54	Income Taxes-Other (409.2)	262-263	12,525	62,099	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	1,588,319	2,795,893	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	612,744	3,371,170	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		1,133,959	(379,851)	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		2,760,414	7,588,350	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		0	0	0	0
63	Amortization of Debt Chg. and Expenses (428)	298-299	0	0	0	0
64	Amortization of Loss on Recapitalized Debt (428.1)		0	1,725,056	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	298-299	0	0	0	0
66	(Less) Amortization of Gain on Recapitalized Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	0	0	0	0
68	Other Interest Expenses (431)	340	0	647,862	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		0	(863)	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		0	2,372,780	0	0
71	Income Before Extraordinary Items (Total of lines 27-60 and 70)		147,636,501	160,620,668	0	0
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		147,636,501	160,620,668	0	0

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MHC Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ 494,378	\$ -
Total	\$ 494,378	\$ -

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

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

For further information on the following financial statements, refer to MidAmerican Funding, LLC’s Form 10-K for the year ended December 31, 2019 (File No. 333-90553) at www.sec.gov.

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

	As of December 31,	
	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 288	\$ 1
Trade receivables, net	291	363
Inventories	226	204
Other current assets	90	90
Total current assets	895	658
Property, plant and equipment, net	18,377	16,169
Goodwill	1,270	1,270
Regulatory assets	289	273
Investments and restricted investments	820	710
Receivable from affiliate	1	429
Other assets	188	121
Total assets	\$ 21,840	\$ 19,630

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

	As of December 31,	
	2019	2018
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 520	\$ 575
Accrued interest	78	53
Accrued property, income and other taxes	226	300
Note payable to affiliate	171	156
Short-term debt	—	240
Current portion of long-term debt	—	500
Other current liabilities	220	122
Total current liabilities	<u>1,215</u>	<u>1,946</u>
Long-term debt	7,208	4,879
Regulatory liabilities	1,406	1,620
Deferred income taxes	2,621	2,319
Asset retirement obligations	704	552
Other long-term liabilities	340	312
Total liabilities	<u>13,494</u>	<u>11,628</u>
Commitments and contingencies (Note 13)		
Shareholder's equity:		
Common stock - no par value, 1,000 shares authorized, 1,000 shares issued and outstanding	—	—
Additional paid-in capital	2,430	2,430
Retained earnings	5,916	5,572
Total shareholder's equity	<u>8,346</u>	<u>8,002</u>
Total liabilities and shareholder's equity	<u>\$ 21,840</u>	<u>\$ 19,630</u>

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

	Years Ended December 31,		
	2019	2018	2017
Operating revenue:			
Regulated electric	\$ 2,237	\$ 2,283	\$ 2,108
Regulated natural gas and other	690	770	738
Total operating revenue	<u>2,927</u>	<u>3,053</u>	<u>2,846</u>
Operating expenses:			
Cost of fuel and energy	399	487	434
Cost of natural gas purchased for resale and other	412	469	447
Operations and maintenance	801	813	802
Depreciation and amortization	639	609	500
Property and other taxes	<u>127</u>	<u>125</u>	<u>119</u>
Total operating expenses	<u>2,378</u>	<u>2,503</u>	<u>2,302</u>
Operating income	<u>549</u>	<u>550</u>	<u>544</u>
Other income (expense):			
Interest expense	(286)	(231)	(215)
Allowance for borrowed funds	27	20	15
Allowance for equity funds	78	53	41
Other, net	<u>52</u>	<u>31</u>	<u>39</u>
Total other income (expense)	<u>(129)</u>	<u>(127)</u>	<u>(120)</u>
Income before income tax benefit	<u>420</u>	<u>423</u>	<u>424</u>
Income tax benefit	<u>(372)</u>	<u>(257)</u>	<u>(180)</u>
Net income	<u><u>\$ 792</u></u>	<u><u>\$ 680</u></u>	<u><u>\$ 604</u></u>

**MidAmerican Energy Company
Affiliated Transactions
For the Year Ended December 31, 2019**

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ 4,401,310	\$ 428,101
Total	\$ 4,401,310	\$ 428,101

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

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

The following items are excluded from the table above:

- Services provided by MidAmerican Energy Company to Bridger Coal Company in the amount of \$10,168.

For further information on the following financial statements, refer to MidAmerican Energy Company’s Form 10-K for the year ended December 31, 2019 (File No. 333-15387) at www.sec.gov.

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS
(Amounts in millions)

	As of December 31,	
	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 287	\$ —
Trade receivables, net	291	367
Inventories	226	204
Other current assets	90	90
Total current assets	894	661
Property, plant and equipment, net	18,375	16,157
Regulatory assets	289	273
Investments and restricted investments	818	708
Other assets	188	121
Total assets	\$ 20,564	\$ 17,920

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

	As of December 31,	
	2019	2018
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 519	\$ 575
Accrued interest	78	53
Accrued property, income and other taxes	225	300
Short-term debt	—	240
Current portion of long-term debt	—	500
Other current liabilities	219	122
Total current liabilities	<u>1,041</u>	<u>1,790</u>
Long-term debt	7,208	4,879
Regulatory liabilities	1,406	1,620
Deferred income taxes	2,626	2,322
Asset retirement obligations	704	552
Other long-term liabilities	339	311
Total liabilities	<u>13,324</u>	<u>11,474</u>
Commitments and contingencies (Note 13)		
Shareholder's equity:		
Common stock - 350 shares authorized, no par value, 71 shares issued and outstanding	—	—
Additional paid-in capital	561	561
Retained earnings	6,679	5,885
Total shareholder's equity	<u>7,240</u>	<u>6,446</u>
Total liabilities and shareholder's equity	<u>\$ 20,564</u>	<u>\$ 17,920</u>

MIDAMERICAN ENERGY COMPANY
STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2019	2018	2017
Operating revenue:			
Regulated electric	\$ 2,237	\$ 2,283	\$ 2,108
Regulated natural gas and other	688	766	729
Total operating revenue	<u>2,925</u>	<u>3,049</u>	<u>2,837</u>
Operating expenses:			
Cost of fuel and energy	399	487	434
Cost of natural gas purchased for resale and other	413	466	442
Operations and maintenance	800	811	799
Depreciation and amortization	639	609	500
Property and other taxes	<u>126</u>	<u>125</u>	<u>119</u>
Total operating expenses	<u>2,377</u>	<u>2,498</u>	<u>2,294</u>
Operating income	<u>548</u>	<u>551</u>	<u>543</u>
Other income (expense):			
Interest expense	(281)	(227)	(214)
Allowance for borrowed funds	27	20	15
Allowance for equity funds	78	53	41
Other, net	<u>50</u>	<u>30</u>	<u>37</u>
Total other income (expense)	<u>(126)</u>	<u>(124)</u>	<u>(121)</u>
Income before income tax benefit	<u>422</u>	<u>427</u>	<u>422</u>
Income tax benefit	<u>(371)</u>	<u>(255)</u>	<u>(183)</u>
Net income	<u><u>\$ 793</u></u>	<u><u>\$ 682</u></u>	<u><u>\$ 605</u></u>

Midwest Capital Group, Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 203
Total	\$ -	\$ 203

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

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

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

MidAmerican Energy Services, LLC
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 4,175
Total	\$ -	\$ 4,175

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

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

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

**Northern Natural Gas Company
Affiliated Transactions
For the Year Ended December 31, 2019**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 86,745
Total	\$ -	\$ 86,745

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

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

For further information on the following financial statements, refer to the Northern Natural Gas Company Financial Statements for the year ended December 31, 2019, at www.brkenergy.com.

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

	As of December 31,	
	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 38,792	\$ 14,749
Accounts receivable, net	94,427	107,776
Accounts receivable from affiliates	8,278	9,246
Notes receivable from BHE	240,000	305,000
Transportation and exchange gas receivables	5,365	16,231
Inventories	41,951	35,657
Income tax receivable	9,519	466
Other current assets	31,886	27,571
Total current assets	<u>470,218</u>	<u>516,696</u>
Property, plant and equipment, net	3,970,699	3,359,034
Regulatory assets	100,340	116,848
Other assets	61,538	49,424
Total assets	<u>\$ 4,602,795</u>	<u>\$ 4,042,002</u>
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 101,077	\$ 71,735
Accounts payable to affiliates	1,199	1,191
Accrued interest	19,877	15,804
Accrued property, income and other taxes	54,246	56,395
Transportation and exchange gas payables	3,309	14,740
Other current liabilities	52,530	34,176
Total current liabilities	<u>232,238</u>	<u>194,041</u>
Long-term debt	1,247,108	1,041,512
Regulatory liabilities	426,624	434,362
Deferred income taxes	583,407	523,715
Asset retirement obligations	15,290	33,290
Other long-term liabilities	45,834	38,921
Total liabilities	<u>2,550,501</u>	<u>2,265,841</u>
Commitments and contingencies (Note 12)		
Shareholder's equity:		
Series A preferred stock - 1,000 shares authorized, \$0.01 par value, no shares issued and outstanding	—	—
Common stock - 10,000 shares authorized, \$1.00 par value, 1,002 shares issued and outstanding	1	1
Additional paid-in capital	981,868	981,868
Retained earnings	1,068,149	794,292
Accumulated other comprehensive income, net	2,276	—
Total shareholder's equity	<u>2,052,294</u>	<u>1,776,161</u>
Total liabilities and shareholder's equity	<u>\$ 4,602,795</u>	<u>\$ 4,042,002</u>

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

	Years Ended December 31,	
	2019	2018
Operating revenue:		
Transportation	\$ 745,358	\$ 691,550
Storage	65,008	67,545
Gas, liquids and other sales	41,882	130,526
Total operating revenue	<u>852,248</u>	<u>889,621</u>
Operating expenses:		
Operations and maintenance	297,135	299,116
Cost of gas and liquids sales	39,262	137,987
Depreciation and amortization	89,209	81,763
Taxes, other than income taxes	45,675	53,424
Total operating expenses	<u>471,281</u>	<u>572,290</u>
Operating income	<u>380,967</u>	<u>317,331</u>
Other income (expense):		
Interest expense, net	(49,548)	(41,513)
Interest income	13,991	8,455
Other, net	21,169	12,402
Total other income (expense)	<u>(14,388)</u>	<u>(20,656)</u>
Income before income tax expense	<u>366,579</u>	<u>296,675</u>
Income tax expense	92,722	70,552
Net income	<u><u>\$ 273,857</u></u>	<u><u>\$ 226,123</u></u>

Northern Powergrid Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 71,566
Total	\$ -	\$ 71,566

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

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

For further information on the following financial statements, refer to the Northern Powergrid Holdings Company Financial Statements for the year ended December 31, 2019, at www.brkenergy.com.

Northern Powergrid Holdings Company
(Registration number: 03476201)
Consolidated Statement of Financial Position as at 31 December 2019

		Restated (Note 3)	Restated (Note 3)
	31 December 2019	31 December 2018	31 December 2017
	Note	£ 000	£ 000
Assets			
Non-current assets			
Property, plant and equipment	3, 12	6,374,612	6,096,063
Right of use assets	13	18,048	-
Intangible assets	3, 15	306,356	307,203
Equity accounted investments	16	29,253	24,379
Retirement benefit obligations	29	93,400	84,600
Deferred tax asset	11	577	615
Trade and other receivables	18	7,730	6,877
Other non-current financial assets		-	837
		<u>6,829,976</u>	<u>6,520,574</u>
			<u>6,315,134</u>
Current assets			
Inventories	17	20,692	14,359
Trade and other receivables	18	154,174	147,394
Tax receivable		101	62
Cash and cash equivalents	19	245,122	30,445
Restricted cash	20	13,873	13,809
Contract assets	4	8,132	6,005
Other current financial assets		-	114
		<u>442,094</u>	<u>212,188</u>
			<u>215,648</u>
Total assets		<u>7,272,070</u>	<u>6,732,762</u>
			<u>6,530,782</u>
Equity and liabilities			
Equity			
Share capital	21	(354,550)	(354,550)
Share premium		810	810
Foreign currency translation reserve	22	1,549	2,353
Cash flow hedging reserve	22	1,091	(789)
Retained earnings		<u>(2,361,515)</u>	<u>(2,167,775)</u>
			<u>(2,019,414)</u>
Equity attributable to owners of the Company		(2,712,615)	(2,519,951)
Non-controlling interests		<u>(36,466)</u>	<u>(34,828)</u>
Total equity		<u>(2,749,081)</u>	<u>(2,554,779)</u>
			<u>(2,403,560)</u>

Northern Powergrid Holdings Company

(Registration number: 03476201)

Consolidated Statement of Financial Position as at 31 December 2019 (continued)

		Restated (Note 3)	Restated (Note 3)
	31 December 2019	31 December 2018	31 December 2017
	Note	£ 000	£ 000
Non-current liabilities			
Long term lease liabilities		(13,731)	-
Loans and borrowings	24	(2,089,401)	(2,016,492)
Provisions	26	(6,232)	(3,202)
Deferred revenue	28	(1,462,863)	(1,443,736)
Deferred tax liabilities	11	(225,537)	(239,025)
Other non-current financial liabilities	33	(1,131)	(243,553)
Trade and other payables	27	(2,693)	-
		<u>(3,801,588)</u>	<u>(3,702,455)</u>
		<u>(3,717,267)</u>	
Current liabilities			
Current portion of long term lease liabilities		(4,508)	-
Trade and other payables	27	(210,418)	(218,098)
Loans and borrowings	24	(417,164)	(172,921)
Income tax liability		(23,701)	(21,093)
Deferred revenue	28	(61,273)	(59,342)
Provisions	26	(4,153)	(4,074)
Other current financial liabilities	33	(184)	-
		<u>(721,401)</u>	<u>(475,528)</u>
		<u>(4,522,989)</u>	<u>(4,177,983)</u>
		<u>(7,272,070)</u>	<u>(6,732,762)</u>
		<u>(6,530,782)</u>	

Northern Powergrid Holdings Company
Consolidated Income Statement for the Year Ended 31 December 2019

		Restated (Note 3)	
	Note	2019 £ 000	2018 £ 000
Revenue	3, 4	849,695	815,307
Cost of sales		<u>(50,779)</u>	<u>(46,315)</u>
Gross profit		798,916	768,992
Distribution costs	3	(285,321)	(272,238)
Administrative expenses		<u>(146,524)</u>	<u>(143,141)</u>
Operating profit	6	367,071	353,613
Other gains	5	2,711	971
Finance income	7	1,363	888
Finance costs	7	<u>(108,918)</u>	<u>(105,363)</u>
Profit before tax		262,227	250,109
Income tax expense	11	<u>(46,469)</u>	<u>(50,200)</u>
Profit for the year		<u>215,758</u>	<u>199,909</u>
Profit attributable to:			
Owners of the Company		213,535	197,927
Non-controlling interests	23	<u>2,223</u>	<u>1,982</u>
		<u>215,758</u>	<u>199,909</u>

The above results were derived from continuing operations.

NV Energy, Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PaciCorp Received Services</u>	<u>PaciCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement (“IASA”)	\$ -	\$ 60,015
Total	\$ -	\$ 60,015

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

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

NV Energy, Inc. is a holding company that wholly owns Nevada Power Company and Sierra Pacific Power Company. NV Energy is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company. For further information refer to Berkshire Hathaway Energy Company’s Form 10-K for the year ended December 31, 2019 (File No. 001-14881) at www.sec.gov.

Nevada Power Company
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Electricity transmission services	\$ 452,906	\$ 200,787
Transmission ancillary services	214,607	8,410
Wholesale energy purchases	1,132,876	-
Wholesale energy sales	-	258,607
Settlement adjustment	(40,124)	-
Administrative services under the Intercompany Administrative Services Agreement ("IASA") ^(b)	<u>127,670</u>	<u>88,400</u>
Total	\$ 1,887,935	\$ 556,204

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

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

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

In previous years, PacifiCorp paid Nevada Power Company ("Nevada Power") for the construction of transmission assets to be used by PacifiCorp at Nevada Power's Harry Allen substation. These assets are owned by Nevada Power and are recorded in PacifiCorp's plant-in-service as intangible assets in the gross amount of \$18,193,656 (\$11,801,021 net of accumulated depreciation) as of December 31, 2019. PacifiCorp pays Nevada Power for its share of the costs to operate and maintain these assets; for the year ended December 31, 2019 there were no operations and maintenance billings.

For further information on the following financial statements, refer to Nevada Power Company's Form 10-K for the year ended December 31, 2019 (File No. 000-52378) at www.sec.gov.

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

	As of December 31,	
	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 15	\$ 111
Trade receivables, net	215	233
Inventories	62	61
Regulatory assets	1	39
Prepayments	42	51
Other current assets	29	24
Total current assets	364	519
Property, plant and equipment, net	6,538	6,418
Finance lease right of use assets, net	441	450
Regulatory assets	800	878
Other assets	59	37
Total assets	<u>8,202</u>	<u>8,302</u>
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 194	\$ 187
Accrued interest	30	38
Accrued property, income and other taxes	25	30
Current portion of long-term debt	575	500
Current portion of finance lease obligations	24	20
Regulatory liabilities	93	49
Customer deposits	62	67
Other current liabilities	34	29
Total current liabilities	1,037	920
Long-term debt	1,776	1,853
Finance lease obligations	430	443
Regulatory liabilities	1,163	1,137
Deferred income taxes	714	749
Other long-term liabilities	285	296
Total liabilities	5,405	5,398
Commitments and contingencies (Note 13)		
Shareholder's equity:		
Common stock - \$1.00 stated value, 1,000 shares authorized, issued and outstanding	—	—
Additional paid-in capital	2,308	2,308
Retained earnings	493	600
Accumulated other comprehensive loss, net	(4)	(4)
Total shareholder's equity	2,797	2,904
Total liabilities and shareholder's equity	<u>\$ 8,202</u>	<u>\$ 8,302</u>

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

	Years Ended December 31,		
	2019	2018	2017
Operating revenue	\$ 2,148	\$ 2,184	\$ 2,206
Operating expenses:			
Cost of fuel and energy	943	917	902
Operations and maintenance	324	443	391
Depreciation and amortization	357	337	308
Property and other taxes	45	41	40
Total operating expenses	<u>1,669</u>	<u>1,738</u>	<u>1,641</u>
Operating income	<u>479</u>	<u>446</u>	<u>565</u>
Other income (expense):			
Interest expense	(171)	(170)	(179)
Allowance for borrowed funds	3	2	1
Allowance for equity funds	5	3	1
Other, net	<u>21</u>	<u>17</u>	<u>23</u>
Total other income (expense)	<u>(142)</u>	<u>(148)</u>	<u>(154)</u>
Income before income tax expense	<u>337</u>	<u>298</u>	<u>411</u>
Income tax expense	73	72	156
Net income	<u><u>\$ 264</u></u>	<u><u>\$ 226</u></u>	<u><u>\$ 255</u></u>

Sierra Pacific Power Company
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Electricity transmission services	\$ 281,114	\$ -
Transmission ancillary services	39,838	-
Electricity transmission service over agreed-upon facilities	-	36,160
Wholesale energy purchases	42,051	-
Reserve share	4,807	3,327
Operations and maintenance	-	8,002
Administrative services under the Intercompany Administrative Services Agreement (“IASA”) ^(b)	-	50,512
Total	\$ 367,810	\$ 98,001

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

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

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

For further information on the following financial statements, refer to Sierra Pacific Power Company’s Form 10-K for the year ended December 31, 2019 (File No. 000-00508) at www.sec.gov.

SIERRA PACIFIC POWER COMPANY

BALANCE SHEETS

(Amounts in millions, except share data)

	As of December 31,	
	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 27	\$ 71
Trade receivables, net	109	100
Income taxes receivable	14	—
Inventories	57	52
Regulatory assets	12	7
Other current assets	20	33
Total current assets	<u>239</u>	<u>263</u>
Property, plant and equipment, net	3,075	2,947
Regulatory assets	283	314
Other assets	<u>74</u>	<u>45</u>
Total assets	<u>\$ 3,671</u>	<u>\$ 3,569</u>
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 103	\$ 116
Accrued interest	14	13
Accrued property, income and other taxes	12	14
Regulatory liabilities	49	18
Customer deposits	21	18
Other current liabilities	<u>21</u>	<u>18</u>
Total current liabilities	<u>220</u>	<u>197</u>
Long-term debt	1,135	1,120
Regulatory liabilities	489	491
Deferred income taxes	347	331
Other long-term liabilities	<u>160</u>	<u>166</u>
Total liabilities	<u>2,351</u>	<u>2,305</u>
Commitments and contingencies (Note 13)		
Shareholder's equity:		
Common stock - \$3.75 stated value, 20,000,000 shares authorized and 1,000 issued and outstanding	—	—
Additional paid-in capital	1,111	1,111
Retained earnings	210	153
Accumulated other comprehensive loss, net	<u>(1)</u>	<u>—</u>
Total shareholder's equity	<u>1,320</u>	<u>1,264</u>
Total liabilities and shareholder's equity	<u>\$ 3,671</u>	<u>\$ 3,569</u>

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

	Years Ended December 31,		
	2019	2018	2017
Operating revenue:			
Regulated electric	\$ 770	\$ 752	\$ 713
Regulated natural gas	119	103	99
Total operating revenue	<u>889</u>	<u>855</u>	<u>812</u>
Operating expenses:			
Cost of fuel and energy	337	322	268
Cost of natural gas purchased for resale	62	49	42
Operations and maintenance	172	190	167
Depreciation and amortization	125	119	114
Property and other taxes	22	23	24
Total operating expenses	<u>718</u>	<u>703</u>	<u>615</u>
Operating income	<u>171</u>	<u>152</u>	<u>197</u>
Other income (expense):			
Interest expense	(48)	(44)	(43)
Allowance for borrowed funds	1	1	2
Allowance for equity funds	3	4	3
Other, net	4	9	5
Total other income (expense)	<u>(40)</u>	<u>(30)</u>	<u>(33)</u>
Income before income tax expense	<u>131</u>	<u>122</u>	<u>164</u>
Income tax expense	28	30	55
Net income	<u><u>\$ 103</u></u>	<u><u>\$ 92</u></u>	<u><u>\$ 109</u></u>

PPW Holdings LLC
Affiliated Transactions
For the Year Ended December 31, 2019

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

During the year ended December 31, 2019, PacifiCorp paid dividends of \$175,000,000 to PPW Holdings LLC.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2019, PacifiCorp and Pacific Minerals, Inc. owed PPW Holdings LLC \$28,342,099 and \$2,804,117, respectively.

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2019
(Amounts in thousands)

ASSETS

Current assets:

Accounts receivable, net	\$ 3,479
Amounts due from affiliates	-
Total current assets	<u>3,479</u>
Investment in subsidiaries	8,451,308
Goodwill	1,126,642
Other assets	<u>31,148</u>
Total assets	<u>\$ 9,612,577</u>

LIABILITIES AND EQUITY

Current liabilities:

Accounts payable	\$ 25
Income taxes payable	(91)
Total current liabilities	<u>(66)</u>

Equity:

Common stock	-
Additional paid-in capital	6,217,086
Retained earnings	3,392,396
Accumulated other comprehensive income, net	<u>3,161</u>
Total equity	<u>9,612,643</u>

Total liabilities and equity	<u>\$ 9,612,577</u>
-------------------------------------	----------------------------

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2019
(Amounts in thousands)

Operating revenue	\$ _____ -
Operating costs and expenses:	
Operations and maintenance	<u>25</u>
Total operating costs and expenses	<u>25</u>
Operating income	
	<u>(25)</u>
Other income (expense):	
Interest income	2,091
Other	<u>771,492</u>
Total other income (expense)	<u>773,583</u>
Income before income tax benefit	
Income tax benefit	<u>586</u>
Net income	<u>772,972</u>
Net income attributable to noncontrolling interests	<u>162</u>
Net income attributable to PPW Holdings LLC	<u>\$ 772,810</u>

Fossil Rock Fuels, LLC
Affiliated Transactions
For the Year Ended December 31, 2019

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

During the year ended December 31, 2019, Fossil Rock Fuels, LLC paid dividends of \$2,397,000, and returned \$2,665,000 of capital to PacifiCorp.

FOSSIL ROCK FUELS, LLC**BALANCE SHEET****December 31, 2019***(Amounts in thousands)***ASSETS**

Current assets:

Cash and cash equivalents	\$ 4
Accounts receivable, net	22,333
Total current assets	<u>22,337</u>
 Total assets	 <u><u>\$ 22,337</u></u>

LIABILITIES AND EQUITY

Equity:

Common stock	\$ -
Additional paid-in capital	22,336
Retained earnings	<u>1</u>
Total equity	<u>22,337</u>
 Total liabilities and equity	 <u><u>\$ 22,337</u></u>

FOSSIL ROCK FUELS, LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2019
(Amounts in thousands)

Operating revenue	\$ _____ -
Operations and maintenance	<u>4</u>
Notes receivable-noncurrent	<u>(4)</u>
Other income (expense):	
Interest income	<u>2,400</u>
Total other income (expense)	<u>2,400</u>
Loss before income tax benefit	2,396
Income tax benefit	-
Net loss	<u>\$ 2,396</u>

Pacific Minerals, Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
(a)	\$ -	\$ -
Total	\$ -	\$ -

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

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

The following items are excluded from the table above:

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

During the year ended December 31, 2019, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$38,900,000.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company (“BHE”) combined or consolidated state income tax returns. PacifiCorp’s provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2019, PacifiCorp and Pacific Minerals, Inc. owed PPW Holdings LLC \$28,342,099 and \$2,804,117, respectively.

PACIFIC MINERALS, INC.
BALANCE SHEET
December 31, 2019
(Amounts in thousands)

ASSETS

Current assets:

Cash and cash equivalents	\$ 7,511
Amounts due from affiliates	69,329
Other current assets	-
Total current assets	<u>76,840</u>
Investment in unconsolidated subsidiaries	<u>81,426</u>
Total assets	<u>\$ 158,266</u>

LIABILITIES AND EQUITY

Current liabilities:

Accounts payable	\$ 58
Amounts due to affiliates	2,804
Accrued employee expenses	3,157
Accrued property and other taxes	96
Total current liabilities	<u>6,115</u>
Deferred income taxes	<u>(11,602)</u>
Total liabilities	<u>(5,487)</u>

Equity:

Common stock	-
Additional paid-in capital	47,960
Retained earnings	<u>115,793</u>
Total equity	<u>163,753</u>
Total liabilities and equity	<u>\$ 158,266</u>

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2019
(Amounts in thousands)

Operating revenue	\$ <u> </u>	-
Operating costs and expenses:		
Taxes other than income taxes	<u> </u>	30
Operating loss		
	<u> </u>	(30)
Other income (expense):		
Interest expense	<u> </u>	10
Interest income	<u> </u>	1,142
Other	<u> </u>	20,569
Total other income (expense)	<u> </u>	21,721
Income before income tax expense		
Income tax expense	<u> </u>	2,279
Net income	<u> </u>	<u>\$ 19,412</u>

Bridger Coal Company
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 142,144,831	\$ -
Information technology and administrative services	- <hr/>	1,341,044 <hr/>
Total	\$ 142,144,831	\$ 1,341,044

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

(a) Represents the cost of coal purchased by PacifiCorp from Bridger Coal Company ("Bridger Coal") during the year ended December 31, 2019, and is PacifiCorp's 66.67% share equal to its ownership interest in Bridger Coal. Refer also to (b) below.

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

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

The following items are excluded from the table above:

- Services provided by Berkshire Hathaway Energy Company to Bridger Coal in the amount of \$74,482.
- Services provided by HomeServices of America, Inc. to Bridger Coal in the amount of \$51,156.
- Services provided by MidAmerican Energy Company to Bridger Coal in the amount of \$10,168.
- Employee services provided by Pacific Minerals, Inc. ("PMI") to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal. PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then inherently charges PacifiCorp for its 66.67% share of this payroll expense as part of the coal purchases shown in the table above.

During the year ended December 31, 2018, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$38,900,000.

December 31, 2019

**Bridger Coal
Company**
Current Balance

Current Balance

ASSETS		
Cash & Temporary Investments		
Cash JP Morgan Chase	4,217,411.62	
Temporary Investments	0.00	
Total Cash and Temporary Investments	4,217,411.62	
Accounts Receivable Trade		
AR Trade Idaho Power	3,929,153.00	
AR Trade Return to Vendors	0.00	
AR Employee Travel Advan	0.00	
AR Trade Other	0.00	
Total Accounts Receivable Trade	3,929,153.00	
Accounts Receivable Interco		
AR Inc0 PMI	0.00	
AR Inc0 PP&L	11,736,601.00	
Total Accounts Receivable Interco	11,736,601.00	
Coal Inventory		
Surface Coal	1,608,002.18	
Commingled Coal	0.00	
UG CM/LV Coal	22,936,942.07	
Inventoryed Coal Production Tax/Royalties	2,650,676.59	
Total Coal Inventory	27,195,620.84	
Material and Supplies Inventory		
Materials and Supplies Inventory- Surface	10,034,397.96	
Materials and Supplies Inventory- Underground	6,269,418.63	
Materials and Supplies on Consignment	0.00	
Materials and Supplies Return Exchange Loaner	0.00	
Materials and Supplies Inactive Obsolete Reserve	-1,155,323.54	
Materials and Supplies Inventory Clearing	0.00	
Total Material and Supplies Inventory	15,148,493.05	
Prepayments and Other Current Assets		
OthCurAsset/Prepaid Expenses	0.00	
OthCurAsset/Diesel Clearing	0.00	
OthCurAsset/Gasoline Clearing	0.00	
OthCurAsset/NonIssue Stock Clearing	0.00	
OthCurAsset/Emulsion Clearing	0.00	
OthCurAsset/KLS EPS Clearing	0.00	
OthCurAsset/Prill Clearing	0.00	
OthCurAsset/Components Clearing	0.00	
OthCurAsset/Suspense	62.75	
Total Prepays & Other Current Assets	62.75	
Property Plant & Equipment		
Land	6,211.00	
Land Improvements	12,207,676.14	
Mine Development	20,896,437.83	
Buildings & Improvements	46,030,846.90	
Capitalized Interest	410,399.65	
Haul Roads	15,370,873.97	
Mining Equipment	167,800,581.14	
Vehicles	148,884,790.67	
Office Furniture & Equipment	160,487.65	
Computer Hardware & Software	4,130,192.85	
Other Equipment	11,869,607.55	
Mineral Rights	15,520,571.88	
Sub-Total Property Plant and Equipment	443,288,677.23	
Accumulated Depreciation		
AD Land Improvements	-10,060,604.59	
AD Mine Development	-14,784,926.97	
AD Buildings & Improvements	-34,788,155.49	
AD Capitalized Interest	-322,797.44	
AD Haul Roads	-12,809,736.87	
AD Mining Equipment	-143,222,435.43	
AD Vehicles	-110,802,269.34	
AD Office Furniture & Equipment	-144,794.67	
AD Computer Hardware & Software	-3,838,209.52	
AD Other Equipment	-9,593,656.10	
AD Mineral Rights	-10,410,742.04	
Sub-Total Accumulated Depreciation	-350,778,328.46	
Total Property, Plant & Equipment	92,510,348.77	
Construction Work In Process		
CWIP Additions	3,662,765.78	
CWIP Capitalizations	-3,635,007.78	
Total Construction Work in Progress	27,758.00	
Other Non-Current Assets		
Deferred Longwall	5,705,399.98	
Reclamation Trust Fund	38,520,236.92	
Reclamation Trust Earnings	120,586,572.97	
Reclamation Trust Tax Withheld	-5,757,510.90	
Reclamation Trust Market Value	20,968,629.34	
Reclamation Trust Drawdown	-126,285,805.92	
Reclamation Trust Advt Contributions 2010	90,490,378.34	
Asset Retirement Obligation	163,734,253.00	
ARO - Accumulated Depreciation	-74,944,808.00	
Employee Housing Project	177,436.66	
Total Other Non-Current Assets	233,194,782.39	
Total - Assets	387,960,231.42	
LIABILITIES		
Accounts Payable - Trade		
AP Goods Received Not Invoiced	-1,558,848.57	
AP Unpaid Invoices	-1,023,588.62	
AP Manual Accruals	-2,875,555.11	
Accrued Settlement Provisions	-5,543.00	
Total Accounts Payable Trade	-5,463,535.30	
Accounts Payable Intercompany		
AP Inc0 Pacific Electric Operations		
AP Inc0 PMI	-4,270,362.76	
AP Inc0 PacifCorp	-152,646.77	
Total Accounts Payable Intercompany	-4,423,009.53	
Payroll Liabilities		
Accrued Bonus - AIP Corporate	0.00	
Accrued Bonus - Other	-185,565.70	
Accrued Retention Bonus	0.00	
Accrued Severance	-2,753,330.00	
Total Payroll Liabilities	-2,938,895.70	
Royalties and Taxes Payable		
Accrued Royalties - BLM	-1,430,366.76	
Accrued Royalties - ALC	-690,093.21	
Accrued Royalties - State of Wyoming	71,179.58	
Production Tax Payable - Severance	-1,521,581.73	
Production Tax Payable - Wyoming Extraction	-10,948,407.07	
Production Tax Payable - Federal Reclamation	-27,838.24	
Production Tax Payable - Black Lung	-53,906.50	
Taxes Payable - Property	-734,719.90	
Taxes Payable - Sales & Use	-217,080.15	
Total Taxes Payable	-15,802,813.98	
Other Non-Current Liabilities		
Production Tax Long Term	-5,012,113.88	
ARO Reg. Liab. Unrealized Earnings	-20,968,629.34	
ARO Regulatory Liability	-62,489,189.62	
ARO Liability	-148,722,300.86	
Minority Interest		
Total Other Non-Current Liabilities	-237,192,233.70	
Total Liabilities	-265,820,488.21	
Equity		
Owner's Equity - Common Stock		
Paid in Capital		
Total Paid in Capital	0.00	
Contributions		
Contributions - Pacific Minerals Inc.	-60,200,000.00	
Contributions - Idaho Energy Resources	-30,100,000.00	
Total Contributions	-90,300,000.00	
Distributions		
Distributions - Pacific Minerals Inc.	99,100,000.00	
Distributions - Idaho Energy Resources	49,550,000.00	
Total Distributions	148,650,000.00	
Retained Earnings		
Retained Earnings		
Current Year Income	-30,854,436.16	
Retained Earnings Pacific Minerals Inc.	-99,756,871.40	
Retained Earnings Idaho Energy Resources	-49,878,435.65	
Total Retained Earnings	-180,489,743.21	
Total Equity	-122,139,743.21	
Total Liabilities and Equity	-387,960,231.42	

December 31, 2019

**Bridger Coal
Company
Current Balance**

Current Year Income

Coal Sales Revenue

Revenue Coal PP&L	-162,711,321.00
Revenue Coal Idaho Power	-73,550,617.00
Total Coal Sales Revenue	-236,261,938.00

Other Operating Revenue

Miscellaneous Other	0.00
Gain Loss on Sale of Assets	-790,400.96
Third Party Interest	-84,019.84
Total Other Operating Revenue	-874,420.80
Total Revenue	-237,136,358.80

Operating Expense

Labor	36,931,216.87
AIP Bonus	806,085.00
Retention Bonus	0.00
Severance	2,753,330.00
Payroll Overhead	10,922,802.64
Employee Related	1,437,415.15
Materials & Supplies	47,122,653.94
Equipment	0.00
Outside Services	13,483,768.63
Administrative Other	654,928.99
Charge Outs	18,755,804.54
Total Operating Expense	132,868,005.76

Non-Operating Expense

Depreciation and Amortization	30,235,592.27
Royalties	21,401,677.65
Taxes Other Than Income	20,813,276.86
Management Fee	834,000.00
Asset Abandonment	0.00
Total Non-Operating Expense	73,284,546.78
Total Expense	206,152,552.54
Profit Before Minority Interest and Taxes	-30,983,806.26

Interest Expense

Other Interest Income	129,370.10
Minority Interest	
Total Interest and Other	129,370.10
Income Before Federal Income Taxes	-30,854,436.16

Federal Income Taxes

Current Federal Income Tax	
Deferred Federal Income Tax	
Total Federal Income Taxes	0.00
Net Income	-30,854,436.16

Trapper Mining Inc.
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 13,332,176	\$ -
Board of directors fees and associated board meeting costs	-	7,028
Total	\$ 13,332,176	\$ 7,028

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

(a) Represents the cost of coal purchased by PacifiCorp from Trapper Mining Inc. during the year ended December 31, 2019. Refer also to (b) below.

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

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

During the year ended December 31, 2019, Trapper Mining Inc. paid a dividend of \$327 to PacifiCorp.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2019
(Unaudited)

Assets:

Current Assets:

Cash & Cash Equivalents	\$ 33,786,791
Accounts Receivable	1,940,059
Inventories	6,099,869
Prepaid and Other Current Assets	145,799
Current Reclamation Receivable from Buyers	220,873
Total Current Assets	\$ 42,193,391
Property, Equipment and Facilities before FAS 143:	
Lands and Leases	\$ 17,748,984
Development Costs	2,834,815
Equipment and Facilities	<u>129,555,788</u>
Total Property, Equipment and Facilities (Cost)	\$ 150,139,587
Less Accumulated Depreciation and Amortization	(125,230,662)
Total Property, Equipment and Facilities (Net)	\$ 24,908,925
FAS 143 Property, Equipment and Facilities (Net)	1,255,455
Grand Total Property, Equipment and Facilities (Net)	\$ 26,164,380
Reclamation Receivable from Buyers	14,478,015
Restricted Funds - Black Lung	500,000
Deferred Income Tax Asset	<u>86,237</u>
Total Assets	<u>\$ 83,422,023</u>

Liabilities and Members' Equity:

Current Liabilities:

Accounts Payable	\$ 2,442,103
Accrued Payroll Expenses	3,259,450
Accrued Production Taxes	1,111,761
Accrued Royalties	183,464
Current Portion Asset Retirement Liability	<u>220,873</u>
Total Current Liabilities	\$ 7,217,651
Asset Retirement Liability	15,733,470
Black Lung Liability	<u>656,227</u>
Total Liabilities	\$ 23,607,348
Members' Equity	
Paid in Capital @ 1/1/98	\$ 20,324,925
Patronage Equity - Prior Year	34,704,241
Non-Patronage Equity - Prior Year	3,085,283
Patronage Equity - Current Year	2,055,008
Non-Patronage Equity - Current Year	<u>(354,782)</u>
Total Members' Equity	\$ 59,814,675

Total Liabilities and Members' Equity **\$ 83,422,023**

Trapper Mining Inc.
Consolidated Net Income
As of: December 31, 2019

	NET INCOME YEAR TO DATE
TRAPPER MINING	2,084,850.89
WILLIAMS FORK MINING	(354,788.79)
WILLIAMS FORK LAND	<u>(29,836.66)</u>
NET INCOME (LOSS) BEFORE TAX	<u>\$ 1,700,225.44</u>
CURRENT TAX PROVISION	<u>0.00</u>
TOTAL TAX PROVISION	<u>0.00</u>
NET INCOME (LOSS) AFTER TAX	<u><u>1,700,225.44</u></u>
SALT RIVER	32.10%
TRI-STATE	26.57%
PACIFICORP	21.40%
PLATTE RIVER	19.93%
TOTAL NONPATRONAGE INCOME (LOSS)	<u>(354,782.69)</u>
SALT RIVER	32.10%
TRI-STATE	26.57%
PACIFICORP	21.40%
PLATTE RIVER	19.93%
TOTAL PATRONAGE INCOME (LOSS)	<u>2,055,008.13</u>
TOTAL INCOME (LOSS)	<u><u>1,700,225.44</u></u>

**PacifiCorp Foundation
Affiliated Transactions
For the Year Ended December 31, 2019**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ -	\$ 185,616
Total	\$ -	\$ 185,616

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

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

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

12/31/2019

Assets:		
Cash	\$	38,159
Restricted investments:		
Cash and cash equivalents	-	
Interest receivable	5,014	
Receivable for investment sold		
State Street investments	<u>52,254,893</u>	
Total restricted investments	<u>52,259,907</u>	
Total assets		<u><u>52,298,067</u></u>
Liabilities:		
Accounts payable	13,896	
Grants payable	<u>20,000</u>	
Total liabilities	<u>33,896</u>	
Net assets	<u><u>\$ 52,264,171</u></u>	

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2019
(in dollars)
(Unaudited - Internal Use Only)

	<u>Year-to-Date</u>
Revenue and contributions:	
Stock Contribution made by PacifiCorp	-
Interest income	\$ 6,436
Dividends	1,269,510
Realized gain/(loss) on sale of investment	3,572,922
Unrealized gain/(loss) on investment	4,839,549
Miscellaneous income: security litigation income	1,589
Total revenues/(losses) and contributions	<u>9,690,006</u>
Expenses:	
Grants:	
Health, welfare and social services	527,839
Education	552,480
Culture and arts	248,030
Civic and community betterment	261,735
Giving campaign match	275,709
Matching gift program	63,470
Small community capital projects	282,390
Rocky Mountain Power Foundation special grants	30,000
Pacific Power Foundation special grants	30,000
Global Days of Service	56,850
Other Community Pledge	12,000
Grants expensed in prior periods	<u>(20,000)</u>
Total grants	2,320,503
Administrative expenses	204,699
Investment management fees	6,958
Taxes	24,400
Bank fees	3,053
Total expenses	<u>2,559,614</u>
Net assets increase (decrease)	7,130,392
Net assets beginning of period	45,133,779
Net assets end of period	<u>\$ 52,264,172</u>

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2019

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Annual assessment fees	\$ 325,321	\$ -
Total	\$ 325,321	\$ -

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

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

At December 31, 2019, PacifiCorp's plant-in-service included the following assets related to Cottonwood Creek Consolidated Irrigation Company: \$6,052,845 (\$4,619,276 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and \$65,431 (\$27,218 net of accumulated depreciation) for water rights.

Cottonwood Creek Consolidated Irrigation Company
Balance Sheet
December 31, 2019

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
EUCCU Savings	\$ -	\$ 25	\$ -	\$ 25
Zions Bank - Payroll	1,500	42,458	41,811	2,147
Zions Bank - Construction	20,063	94,518	99,825	14,756
Zions Bank - Operating	446,792	358,398	361,696	443,494
WF Checking Construction	1,500	-	1,500	-
MM Zions Bank - Construction	917,073	2,575	919,648	-
MM Zions General Fund	355,269	1,015	356,284	-
EUCCU Money Market	-	410,830	-	410,830
Accounts Receivable	35,646	527,754	537,893	25,506
Wells Fargo CD	10,165	15	10,181	-
Zions CD 12 Month	-	250,000	-	250,000
EUCCU CD 24 Month	-	315,383	-	315,383
EUCCU CD 60 Month	-	421,603	-	421,603
Wells Fargo Short Term CD	1,212	0.14	1,212	-
Property & Equipment	29,735,444	-	-	29,735,444
Inventory	13,875	-	-	13,875
Accounts Payable	(264)	264	-	-
Loan UT Water Resources	(5,376,933)	258,831	-	(5,118,102)
Totals	<u>\$ 26,161,342</u>	<u>\$ 2,683,668</u>	<u>\$ 2,330,050</u>	<u>\$ 26,514,960</u>

Cottonwood Creek Consolidated Irrigation Company
Income Statement
For the Year Ended December 31, 2019

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	\$ 371,830	\$ 63,335	\$ 45,457	\$ 389,708
Loan Payment	-	276,000	276,000	-
Interest Earnings	17,378	13,770	-	31,148
Stock Water Pipeline	47,399	10,400	5,148	52,651
Project Water Fund	-	22,424	22,424	-
River Commissioner	14,895	-	4,746	10,149
Swasey Ditch	4,131	884	-	5,015
Peacock Ditch	8,643	2,443	-	11,086
Joe's Valley/Black Canyon	(11,135)	7,760	-	(3,375)
Fund Adjustment	25,672,098	260,431	-	25,932,529
	<u>26,125,238</u>	<u>657,447</u>	<u>353,775</u>	<u>26,428,911</u>
O&M				
O&M Irrigation	36,104	51,024	51,024	36,104
Mammoth Canal	-	6,443	5,170	1,273
Clipper/Western Canal	-	-	-	-
Blue Cut Canal	-	1,044	1,044	-
	<u>36,104</u>	<u>58,511</u>	<u>57,238</u>	<u>37,376</u>
O&M Reservoir	-	9,220	9,220	-
Total O&M	<u>36,104</u>	<u>67,731</u>	<u>66,458</u>	<u>37,376</u>
Construction				
Project Capitalization	-	95,148	50,615	44,532
C&W	-	-	20,516	(20,516)
Blue Cut	-	2,656	8,968	(6,312)
Upper Mammoth	-	4,506	300	4,206
Lower Mammoth	-	29,462	2,700	26,762
Total Construction	<u>-</u>	<u>131,772</u>	<u>83,099</u>	<u>48,673</u>
Grand Total	\$ 26,161,342	\$ 856,950	\$ 503,332	\$ 26,514,960

**Ferron Canal & Reservoir Company
Affiliated Transactions
For the Year Ended December 31, 2019**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 669,113	\$ -
Payment for water rights ^(a)	602,133	-
Credit received ^(a)	(221,880)	-
Total	\$ 1,049,366	\$ -

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

(a) During the year ended December 31, 2019, PacifiCorp paid for the right to obtain 7,000 acre-feet of water and received a credit representing PacifiCorp's share of the water rights payment based on its percentage ownership in Ferron Canal & Reservoir Company.

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

At December 31, 2018, PacifiCorp's plant-in-service included the following asset related to Ferron Canal & Reservoir Company: \$383,772 (\$159,640 net of accumulated depreciation) for water rights.

FERRON CANAL & RESERVOIR CO.

Balance Sheet

As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
DESERTVIEW CHECKING	128,702.59
DESERTVIEW FEDERAL CREDIT UNION	
MASTER SHARES	2,173,061.51
SHARE ACCOUNT	28.21
	<hr/>
Total DESERTVIEW FEDERAL CREDIT UNION	2,173,089.72
	<hr/>
MILLSITE REHABILITATION ACCOUNT	307,427.23
SEDIMENT MITIGATION ACCT	18,109.95
SOLAR PROJECT/SWINERTON	35,801.38
ZION'S BANK	370,819.07
	<hr/>
Total Checking/Savings	3,033,949.94
	<hr/>
Accounts Receivable	
Accounts Receivable	-1.76
	<hr/>
Total Accounts Receivable	-1.76
	<hr/>
Total Current Assets	3,033,948.18
	<hr/>
TOTAL ASSETS	3,033,948.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-130,679.13
Accounts Payable	
	<hr/>
Total Accounts Payable	-130,679.13
	<hr/>
Other Current Liabilities	
Payroll Liabilities	1,072.97
	<hr/>
Total Other Current Liabilities	1,072.97
	<hr/>
Total Current Liabilities	-129,606.16
	<hr/>
Total Liabilities	-129,606.16
Equity	
Retained Earnings	2,959,205.01
Net Income	204,349.33
	<hr/>
Total Equity	3,163,554.34
	<hr/>
TOTAL LIABILITIES & EQUITY	3,033,948.18

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2019

Jan - Dec 19

Income	
INCOME	
CERTIFICATE TRANSFERS	115.00
MILLSITE REHAB STATE FUNDS	1,645,908.57
INCOME - Other	<u>128,052.62</u>
Total INCOME	1,774,076.19
REVENUE	
Total Income	3,279,107.67
Gross Profit	3,279,107.67
Expense	
GENERAL	
BOARDMEMBER	930.00
DREDGE	10,500.00
HEALTH INSURANCE ALLOWANCE	27,000.00
INSURANCE	26,697.00
LOAN PAYMENTS	163,100.00
OFFICE SUPPLIES	2,143.43
PAYROLL EXPENSES	130,315.16
PERMITS	179.17
POWER	4,382.47
REGISTRATIONS	445.00
TELEPHONE	4,248.13
TRAVEL EXPENSE	1,784.30
WATER/POP/GROCERIES	1,819.42
GENERAL - Other	<u>6,120.00</u>
Total GENERAL	379,664.08
IRRIGATION	
REPAIRS	1,884.50
SUPPLIES	<u>43,677.02</u>
Total IRRIGATION	45,561.52
MAINTENANCE	
BUILDING	33,502.97
EQUIPMENT REPAIRS	21,682.77
FUEL	13,025.07
STOCKWATER LINE	1,361.11
SUPPLIES	<u>6,872.00</u>
Total MAINTENANCE	76,443.92
MILLSITE REHABILITATION	
EMERY COUNTY	1,936,778.12
IN-KIND MATCH EXPENSES	63,808.43
MILLSITE REHABILITATION - Other	<u>460.00</u>
Total MILLSITE REHABILITATION	2,001,046.55
Reconciliation Discrepancies	490.00
SOLAR PROJECT	-29,084.73
TRANSFER TO CHECKING	600,000.00
VEHICLES	
REGISTRATION	637.00
Total VEHICLES	637.00
Total Expense	3,074,758.34
Net Income	<u>204,349.33</u>

**Huntington Cleveland Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2019**

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

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

At December 31, 2018, PacifiCorp's plant-in-service included the following assets related to Huntington Cleveland Irrigation Company: \$22,292,513 (\$13,698,765 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and \$1,471,639 (\$489,798 net of accumulated depreciation) for water rights.

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2018 AND 2019

	<u>TOTAL ALL FUNDS</u>	
	<u>2018</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 489,807	\$ 368,242
Accounts receivable:		
Shareholder assessments	20,628	22,686
Prepaid Insurance	<u>7,729</u>	<u>6,934</u>
Total current assets	<u><u>\$ 518,164</u></u>	<u><u>\$ 397,862</u></u>
NONCURRENT ASSETS:		
Fixed Assets:		
Land	\$ 41,722	\$ 41,722
Buildings		81,320
Easements	116,718	116,718
Water rights	3,096,469	3,096,469
Vehicles	12,237	16,487
Office equipment	5,840	5,840
Other equipment	14,189	62,496
Diversion structures	72,143	72,143
Storage facilities improvements	4,797,808	4,797,808
Irrigation System	56,925,942	56,925,942
Accumulated depreciation	<u>(7,947,278)</u>	<u>(9,159,570)</u>
Total noncurrent assets	<u><u>\$ 57,135,790</u></u>	<u><u>\$ 56,057,375</u></u>
Total assets	<u><u>\$ 57,653,954</u></u>	<u><u>\$ 56,455,237</u></u>

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2018 AND 2019

	TOTAL ALL FUNDS	
	2018	2019
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 9,187	\$ 2,283
Wages payable	3,398	4,772
Payroll taxes payable	5,077	5,098
Accrued interest payable	3,210	3,110
Deferred Revenue	5,975	
Current portion of long-term liabilities	<u>141,301</u>	<u>139,690</u>
Total current liabilities	<u>\$ 168,148</u>	<u>\$ 154,953</u>
LONG-TERM LIABILITIES:		
Notes payable (Note 6)	\$ 2,813,836	\$ 2,674,146
Total long-term liabilities	<u>\$ 2,813,836</u>	<u>\$ 2,674,146</u>
Total liabilities	<u>\$ 2,981,984</u>	<u>\$ 2,829,099</u>
NET ASSETS:		
Unrestricted:		
	<u>\$ 54,671,970</u>	<u>\$ 53,626,138</u>
Total net assets	<u>\$ 54,671,970</u>	<u>\$ 53,626,138</u>
Total liabilities and net assets	<u>\$ 57,653,954</u>	<u>\$ 56,455,237</u>

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2019

	<u>2018</u>	<u>2019</u>
	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>
Charges for Services:		
A Water Assessment	\$ 81,834	\$ 175,893
B Water Assessment	88,350	90,884
Municipal and Industry Assessment	577,864	577,927
Dam Repayment Assessment	28,990	
Project Repayment/O & M Assessment	2,534	
Upper Pond Assessment	65,076	
Lawrence Project		7,444
Meter Assessment	31,950	31,875
Minimal Assessment Adjustments	2,526	2,549
Net charges for services	<u>\$ 879,124</u>	<u>\$ 886,572</u>
Governmental grants (restated)	\$ 5,631	\$ 5,975
Other Revenue:		
Certificate Transfers	\$ 1,890	\$ 2,613
Late Fees	1,498	6,052
Interest	2,941	3,609
Reimbursements	12,454	8,776
Miscellaneous	1,450	1,828
Total other revenue	<u>\$ 20,233</u>	<u>\$ 22,878</u>
Total revenues	<u>\$ 904,988</u>	<u>\$ 915,425</u>
Expenses:		
Program services:		
Water Master Wage	\$ 98,972	\$ 66,680
Reservoir Manager Wage	18,379	18,378
Other Labor Wage	1,026	
Payroll Benefits	18,846	15,495
Non project water O & M	15,444	2,776
Charge for water through the reservoir	12,872	500
Joe's Valley Dam Repayment	26,198	26,198
O&M - EWCD	30,821	30,821
Huntington Dam Repayment	11,154	11,154
Water System Maintenance	252,605	420,694
Water Rights Assessments	26,177	20,728
Beaver & Muskrat Control	160	
Vehicle and Equipment Expense	11,647	15,031
Material and Supplies	6,704	11,818
Insurance	11,353	13,954
Depreciation	1,205,311	1,212,292
Interest expense	38,857	37,698
Miscellaneous	9,640	2,414
Total program expenses	<u>\$ 1,796,166</u>	<u>\$ 1,906,631</u>

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2019

	<u>2018</u>	<u>2019</u>
	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>
Support Services:		
Secretary Wage	\$ 27,420	\$ 28,258
Payroll Benefits	1,559	2,235
Office Rent	3,600	3,300
Accounting and Auditing	6,470	6,850
Legal Fees	11,631	3,428
Telephone and Internet	5,345	6,006
Office Supplies	2,850	1,606
Postage	1,349	693
Meetings	50	50
Bank Charges and Fees	673	493
Travel	4,463	4,707
Miscellaneous	<u>5,303</u>	<u>.....</u>
Total support services	<u>\$ 70,713</u>	<u>\$ 54,626</u>
Total expenses	<u>\$ 1,866,879</u>	<u>\$ 1,961,257</u>
Change in net assets	<u>\$ (961,891)</u>	<u>\$ (1,045,832)</u>
Net assets, beginning of year	55,654,611	54,671,970
Prior period adjustment	<u>(20,750)</u>	<u>.....</u>
Net assets, end of year	<u>\$ 54,671,970</u>	<u>\$ 53,626,138</u>

III. Loans

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

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

Loan Summary to and from affiliates for the year ended December 31, 2019

Pacific Minerals, Inc.	
A. The month-end amounts outstanding, separately for short-term and long-term loans.	
Short-term loans: January - December	(a)
Long-term loans:	N/A
B. The highest amount outstanding during the year, separately for short-term and long-term loans.	
Maximum short-term loan to affiliate:	N/A
Maximum short-term loan from affiliate:	
Amount	\$ 60,000,000
Date	December 19, 2019
Long-term loans to or from affiliate:	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
D. The total amount of interest charged or credited and the weighted average rate of interest, separately for short-term and long-term loans.	
Short-term loans:	
Interest expense charged	\$ 177,870
Interest income credited	-
Weighted average interest rate	(a)
Long-term loans:	N/A
E. Specify the commission order(s) approving the transaction, where such approval is required by law.	Refer to Appendix A

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

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

	Net Principal Advanced to PacifiCorp	Net Principal Repaid by PacifiCorp	Principal Advanced to PMI	Principal Repaid by PMI	Outstanding Month-end Balance	Interest Rate Range	Interest Expense Incurred by PacifiCorp	Interest Income Earned by PacifiCorp
Dec '18					\$ 31,000,000			
Jan '19	\$ -	\$ -	\$ -	\$ -	31,000,000	2.6300% - 2.8500%	\$ 71,171	\$ -
Feb '19	-	-	-	-	31,000,000	2.6007% - 2.6954%	64,210	-
Mar '19	-	(31,000,000)	-	-	-		-	-
Apr '19	-	-	-	-	-		-	-
May '19	-	-	-	-	-		-	-
June '19	-	-	-	-	-		-	-
July '19	-	-	-	-	-		-	-
Aug '19	-	-	-	-	-		-	-
Sep '19	-	-	-	-	-		-	-
Oct '19	-	-	-	-	-		-	-
Nov '19	-	-	-	-	-		-	-
Dec '19	(60,000,000)	-	-	-	\$ (60,000,000)	1.7800% - 2.0500%	42,489	-
Total	\$ (60,000,000)	\$ (31,000,000)	\$ -	\$ -			\$ 177,870	\$ -

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, 2019, and the balance as of December 31, 2019.

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

V. Other Transactions

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

Other transactions are included in Section II. Transactions.

VI. Employee Transfers

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

Summary of PacifiCorp Employee Transfers to and from Affiliates during the year ended December 31, 2019

Transfer of Employee to PacifiCorp

from Affiliate	Job Title	Count
BHE US Transmission, LLC	Engineering Projects Director	1
BHE US Transmission, LLC	Principal Engineer	3
BHE US Transmission, LLC	Principal Engineer/Operations Project Manager	1
BHE US Transmission, LLC	Project Manager	1
BHE US Transmission, LLC	Vice President, Project Delivery	1
Kern River Gas Transmission Company	Senior Attorney	1
Northern Natural Gas Company	Engineer	1
NV Energy, Inc.	Labor Relations Specialist	1
NV Energy, Inc.	Maintenance Manager, Hydroelectric Plant	1
NV Energy, Inc.	Principal System Specialist	1
NV Energy, Inc.	Transmission Policy Specialist	1
Pacific Minerals, Inc.	Manager, Mine Purchase/Wholesale	1

Total transfers from Affiliates **14**

Transfer of Employee from PacifiCorp

to Affiliate	Job Title	Count
NV Energy, Inc.	Manager, Distribution	1
NV Energy, Inc.	Senior Business Analyst	1
NV Energy, Inc.	Senior Business Specialist	1

Total transfers to Affiliates **3**

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, 2019

Overview/Introduction

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

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

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

Allocation Amounts and Methods

BHE and subsidiaries to PacifiCorp

During the year ended December 31, 2019, PacifiCorp was allocated costs by its non-regulated parent company, BHE, and certain of BHE’s subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in Section II – Transactions include both direct charges and allocated amounts. The allocated amounts were as follows:

Affiliate	Total services provided		Amount of services based on allocations
	as reported in II. Transactions	\$	
Berkshire Hathaway Energy Company	4,963,789	\$ 4,963,789	\$ 3,661,679
BHE Renewables, LLC	2,927	\$ 2,927	\$ 2,927
BHE US Transmission, LLC	12,407	\$ 12,407	\$ -
Kern River Gas Transmission Company	93	\$ 93	\$ 93
MHC, Inc.	494,378	\$ 494,378	\$ 110,291
MidAmerican Energy Company	4,401,310	\$ 4,401,310	\$ 3,290,795
Nevada Power Company	127,670	\$ 127,670	\$ -
	\$ 10,002,574	\$ 10,002,574	\$ 7,065,785

The amounts were allocated by BHE and its subsidiaries to PacifiCorp using eight different formulae during the year ended December 31, 2019. These formulae are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE’s subsidiaries. PacifiCorp’s allocation percentage during the period of January 1 through December 31, 2019 was 25.51%.
- b) The same two-factor formula as a) above, except excluding the labor and assets of BHE’s international subsidiaries. PacifiCorp’s allocation percentage during the period of January 1 through December 31, 2019 was 29.62%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of NVE Holdings, LLC subsidiaries. PacifiCorp’s allocation percentage during the period of January 1 through December 31, 2019 was 35.31%.
- d) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. PacifiCorp’s allocation percentage during the period of January 1 through December 31, 2019 was 36.11%.

- e) A same two-factor formula as a) above, except excluding the labor and assets of HomeServices of America, Inc. and BHE's Philippine subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2019 was 30.40%.
- f) The same two-factor formula as a) above, except excluding the labor and assets of NVE Holdings, LLC subsidiaries and BHE AltaLink Ltd. subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2019 was 38.46%.
- g) A formula based on the gross plant asset amounts of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2019 was 30.71%.
- h) A formula based on shared Information Technology infrastructure that is owned and/or managed by MidAmerican Energy Company. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2019 was 2.00%.

PacifiCorp to BHE and subsidiaries

During the year ended December 31, 2019, PacifiCorp allocated costs to its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in Section II – Transactions include both direct charges and allocated amounts. The allocated amounts were as follows:

Affiliate		Total services provided as reported in II. Transactions		Amount of services based on allocations
Berkshire Hathaway Energy Company	\$	118,335	\$	11,961
BHE AltaLink Ltd.		55,068		50,868
BHE Renewables, LLC		70,506		58,552
CalEnergy Generation Operating Company		762		30
BHE US Transmission, LLC		184,527		3,804
Grid Assurance, LLC		2,072		-
Electric Transmission Texas, LLC		4,508		-
MTL Canyon Holdings, LLC		74,023		-
CalEnergy Philippines		1,737		1,684
Home Services of America, Inc.		141,320		132,791
Kern River Gas Transmission Company		28,845		14,398
MidAmerican Energy Company		428,101		179,866
Midwest Capital Group, Inc.		203		197
MidAmerican Energy Services, LLC		4,175		4,068
Northern Natural Gas Company		86,745		44,107
Northern Powergrid Holdings Company		71,566		68,503
NV Energy, Inc.		60,015		1,387
Nevada Power Company		88,400		85,720
Sierra Pacific Power Company		50,512		49,017
	\$	1,471,420	\$	706,953

The amounts were allocated by PacifiCorp to BHE and its subsidiaries using three different formulae during the year ended December 31, 2019. These formulae are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2019 was 74.49%.
- b) The same two-factor formula as a) above, except excluding the labor and assets of BHE's international subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2019 was 70.38%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2019 was 63.89%.

INTERCOMPANY ADMINISTRATIVE SERVICES AGREEMENT

BETWEEN

MIDAMERICAN ENERGY HOLDINGS COMPANY

AND

ITS SUBSIDIARIES

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

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

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

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

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

ARTICLE 1. PROVISION OF ADMINISTRATIVE SERVICES

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

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

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

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

ARTICLE 2. DEFINITIONS

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

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

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

- (a) CHARGES.

Parties shall charge for Administrative Services on the following basis:

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

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

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

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

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

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

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

(b) PAYMENT.

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

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

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

ARTICLE 5. GENERAL OBLIGATIONS; STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

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

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

ARTICLE 8. BUDGETING

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

ARTICLE 9. COOPERATION WITH OTHERS

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

ARTICLE 10. COMPLIANCE WITH ALL LAWS

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

ARTICLE 11. LIMITATION OF LIABILITY

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

ARTICLE 12. INDEMNIFICATION

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

ARTICLE 13. DISPUTE RESOLUTION

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

ARTICLE 14. TERMINATION FOR CONVENIENCE

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

ARTICLE 15. CONFIDENTIAL INFORMATION/NONDISCLOSURE

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

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

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

- a. All Information regarding the Administrative Services, including, but not limited to, price, costs, methods of operation and software, shall be maintained in confidence.
- b. Systems used to perform the Administrative Services provided hereunder are confidential and proprietary to the Company, its Subsidiaries or third parties. Both Parties shall treat these systems and all related procedures and documentation as confidential and proprietary to the Company, its Subsidiaries or its third party vendors.
- c. All systems, procedures and related materials provided to either Party are for its internal use only and only as related to the Administrative Services or any of the underlying systems used to provide the Administrative Services.

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

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

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

ARTICLE 16. PERMITTED DISCLOSURE

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

ARTICLE 17. SUBCONTRACTORS

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

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

ARTICLE 18. NONWAIVER

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

ARTICLE 19. SEVERABILITY

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

ARTICLE 20. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE

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

ARTICLE 21. OTHER AGREEMENTS

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

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

MIDAMERICAN ENERGY HOLDINGS COMPANY

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

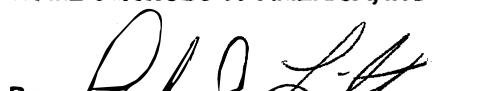
PPW HOLDINGS LLC

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

CE ELECTRIC UK FUNDING COMPANY

By: 
Patrick J. Goodman
Title: Director

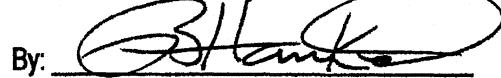
HOME SERVICES OF AMERICA, INC.

By: 
Paul J. Leighton
Title: Ass't Secy

MIDAMERICAN FUNDING, LLC

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

NNGC ACQUISITION, LLC

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

KR HOLDING, LLC

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

CALENERGY INTERNATIONAL SERVICES, INC.

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

CE CASECNAN WATER AND ENERGY COMPANY, INC.

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



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

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

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

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

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

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

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

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

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

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

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



ARTICLE 1. PROVISION OF MUTUAL ASSISTANCE

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

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

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

ARTICLE 2. DEFINITIONS

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

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

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

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

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



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

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

ARTICLE 5. STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

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

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

ARTICLE 8. COOPERATION WITH OTHERS

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



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

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

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

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

ARTICLE 9. COMPLIANCE WITH ALL LAWS

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



ARTICLE 10. DISPUTE RESOLUTION

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

ARTICLE 11. TERMINATION FOR CONVENIENCE

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

ARTICLE 12. CONFIDENTIAL INFORMATION/NONDISCLOSURE

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

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

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

ARTICLE 13. PERMITTED DISCLOSURE

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

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

ARTICLE 14. SUBCONTRACTORS

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



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

ARTICLE 15. NONWAIVER

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

ARTICLE 16. SEVERABILITY

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

ARTICLE 17. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE

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

ARTICLE 18. ADDITION OF RATE-REGULATED SUBSIDIARIES

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



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

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

By: _____

Title: _____

Name: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

By: _____

Title: _____

Name: _____

Date: _____

PACIFICORP

By: 

Title: VP, CFO Pacificorp

Name: Nikki Kobliha

Date: 11/2/2015

NEVADA POWER COMPANY
DBA NV ENERGY

By: _____

Title: _____

Name: _____

Date: _____

SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY

By: _____

Title: _____

Name: _____

Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

By: 

Title: VP, Finance

Name: Tony L. Lill

Date: 7/1/15

NORTHERN NATURAL GAS COMPANY

By: _____

Title: _____

Name: _____

Date: _____

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

NEVADA POWER COMPANY
DBA NV ENERGY

By: _____

Title: _____

Name: _____

Date: _____

SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY

By: _____

Title: _____

Name: _____

Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY

By: _____

Title: _____

Name: _____

Date: _____

MIDAMERICAN ENERGY COMPANY

By: Tom Specketer

Title: VP & CFO

Name: Tom Specketer

Date: March 14, 2015

NORTHERN NATURAL GAS COMPANY

By: _____

Title: _____

Name: _____

Date: _____

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

**NEVADA POWER COMPANY
DBA NV ENERGY**

By: _____

Title: _____

Name: _____

Date: _____

**SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY**

By: _____

Title: _____

Name: _____

Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY

By: _____

Title: _____

Name: _____

Date: _____

MIDAMERICAN ENERGY COMPANY

By: _____

Title: _____

Name: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

By: Jeff Liles

Title: VP Finance

Name: Jeff Liles

Date: 3/25/15

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

**NEVADA POWER COMPANY
DBA NV ENERGY**

By: _____

Title: _____

Name: _____

Date: _____

**SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY**

By: _____

Title: _____

Name: _____

Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

By: _____ By: _____

Title: _____ Title: _____

Name: _____ Name: _____

Date: _____ Date: _____

NORTHERN NATURAL GAS COMPANY

By: _____ By: _____

Title: _____ Title: _____

Name: _____ Name: _____

Date: _____ Date: _____

**NEVADA POWER COMPANY
DBA NV ENERGY**

By: E. Kevin Bethel By: _____

Title: SVP, Chief Financial Officer Title: _____

Name: E. Kevin Bethel Name: _____

Date: 3/12/15 Date: _____

PACIFICORP

By: _____ By: _____

Title: _____ Title: _____

Name: _____ Name: _____

Date: _____ Date: _____

**SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY**

By: E. Kevin Bethel By: _____

Title: SVP, Chief Financial Officer Title: _____

Name: E. Kevin Bethel Name: _____

Date: 3/12/15 Date: _____

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

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

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

Affiliate	Order No.	Docket No.	Date Approved
Amarillo Gear Company, LLC (a Marmon Holdings, Inc. company)	17-243	UI 384	July 11, 2017
	18-454	UI 408	December 4, 2018
American Express Travel Related Services Company, Inc.	14-144	UI 346	April 30, 2014
Apple, Inc.	19-121	UI 413	April 11, 2019
Berkshire Hathaway Energy Company	(a) 06-305	UI 249	June 19, 2006
BHE AltaLink Ltd.	(a) 06-305	UI 249	June 19, 2006
BHE Renewables, LLC	(a) 06-305	UI 249	June 19, 2006
BHE U.S. Transmission, LLC	(a) 06-305	UI 249	June 19, 2006
BNSF Railway Company	07-323	UI 269	July 27, 2007
	09-504	UI 288	December 28, 2009
	10-090	UI 292	March 11, 2010
	10-089	UI 293	March 11, 2010
	12-348	UI 325	September 13, 2012
	14-210	UI 347	June 10, 2014
	15-358	UI 359	November 3, 2015
	17-476	UI 387	November 21, 2017
	18-121	UI 393	April 10, 2018
	18-158	UI 394	May 8, 2018
Bridger Coal Company	01-472	UI 189	June 12, 2001
	15-218	UI 357	July 21, 2015
	18-085	UI 392	March 13, 2018
	18-228	UI 397	June 19, 2018
CalEnergy Generation Operating Company	(a) 06-305	UI 249	June 19, 2006
CalEnergy Philippines	(a) 06-305	UI 249	June 19, 2006
Cottonwood Creek Consolidated Irrigation Company	11-332	UI 312	August 26, 2011
	16-345	UI 373	September 13, 2016
Electric Transmission Texas, LLC	(a) 06-305	UI 249	June 19, 2006
Energy West Mining Company	91-513	UI 105	April 12, 1991
Environment One Corporation	17-169	UI 381	May 16, 2017
Ferron Canal & Reservoir Company	10-345	UI 301	September 2, 2010
	16-247	UI 301 (1)	July 5, 2016
	18-192	UI 396	May 24, 2018
FlightSafety International, Inc.	15-357	UI 358	November 3, 2015
	18-135	UI 358 (1)	April 27, 2018
Fossil Rock Fuels, LLC	11-482	UI 317	December 6, 2011
GBT US, LLC (dba American Express Global Business Travel)	17-216	UI 383	June 14, 2017
Graver Water System, Inc. (a Marmon Holdings, Inc. company)	16-121	UI 367	March 23, 2016
Grid Assurance, LLC	(a) 06-305	UI 249	June 19, 2006
HomeServices of America, Inc.	(a) 06-305	UI 249	June 19, 2006
	07-269	UI 264	June 11, 2007
	08-165	UI 277	March 12, 2008
	11-053	UI 304	February 11, 2011
	16-163	UI 369	May 3, 2016
Huntington Cleveland Irrigation Company	10-353	UI 300	September 10, 2010
	14-209	UI 345	June 10, 2014
	16-344	UI 374	September 13, 2016

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Affiliate		Order No.	Docket No.	Date Approved
Interwest Mining Company		09-261	UI 286	July 7, 2009
Kern River Gas Transmission Company	(a)	06-305	UI 249	June 19, 2006
		06-683	UI 255	December 26, 2006
		07-080	UI 258	March 5, 2007
		09-503	UI 255 (1)	December 28, 2009
		11-400	UI 316	October 6, 2011
		15-134	UI 316 (1)	April 28, 2015
		16-099	UI 361	March 8, 2016
		19-443	UI 428	December 20, 2019
		19-445	UI 430	December 20, 2019
Marmon Utility LLC (a Marmon Holdings, Inc. company)	11-189	UI 308	June 16, 2011	
		11-191	UI 309	June 16, 2011
		11-200	UI 311	June 22, 2011
		16-164	UI 368	May 3, 2016
Marmon/Keystone Corporation	12-143	UI 319	April 24, 2012	
Metalogic Inspection Services, LLC	15-018	UI 353	January 28, 2015	
MHC Inc.	(a) 06-305	UI 249	June 19, 2006	
MidAmerican Energy Company	(a)	06-305	UI 249	June 19, 2006
		11-190	UI 310	June 16, 2011
		11-400	UI 316	October 6, 2011
		15-134	UI 316 (1)	April 28, 2015
MidAmerican Energy Holdings Company Insurance Services Ltd.	06-498	UI 253	August 24, 2006	
MidAmerican Energy Services, LLC	(a) 06-305	UI 249	June 19, 2006	
Midwest Capital Group, Inc.	(a) 06-305	UI 249	June 19, 2006	
MTL Canyon Holdings, LLC	(a) 06-305	UI 249	June 19, 2006	
National Indemnity Company	13-322	UI 339	September 3, 2013	
NetJets, Inc.	08-166	UI 279	March 13, 2008	
Nevada Power Company	(a)	06-305	UI 249	June 19, 2006
		15-134	UI 316 (1)	April 28, 2015
Northern Natural Gas Company	(a)	06-305	UI 249	June 19, 2006
		11-400	UI 316	October 6, 2011
		15-134	UI 316 (1)	April 28, 2015
Northern Powergrid Holdings Company	(a) 06-305	UI 249	June 19, 2006	
NV Energy, Inc.	(a)	06-305	UI 249	June 19, 2006
		15-134	UI 316 (1)	April 28, 2015
Pacific Minerals, Inc. (Umbrella Loan Agreement)	06-353	UI 1 (11)	July 7, 2006	
PacifiCorp Foundation	04-028	UI 223	January 15, 2004	
Penn Machine Company LLC	19-444	UI 429	December 20, 2019	
PPW Holdings LLC	(a) 06-305	UI 249	June 19, 2006	
Racom Corporation	11-276	UI 313	July 29, 2011	
Sierra Pacific Power Company	(a)	06-305	UI 249	June 19, 2006
		15-134	UI 316 (1)	April 28, 2015
The Bank of New York Mellon Corporation	18-313	UI 406	August 28, 2018	
The Kerite Company (a Marmon Holdings, Inc. company)	10-409	UI 303	October 18, 2010	
Trapper Mining Inc.	94-1550	UI 140	October 12, 1994	
U.S. Bancorp Investments, Inc.	14-251	UI 349	July 8, 2014	
U.S. Bank National Association	16-184	UI 370	May 20, 2016	
		16-366	UI 375	September 27, 2016
		16-463	UI 377	December 7, 2016
		17-369	UI 386	September 28, 2017

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Affiliate	Order No.	Docket No.	Date Approved
Wells Fargo Home Equity	08-165	UI 277	March 12, 2008
Wells Fargo Securities, LLC	10-450	UI 302	November 15, 2010
	11-423	UI 315	October 26, 2011
	12-142	UI 318	April 24, 2012
	12-457	UI 328	November 26, 2012
	13-283	UI 336	August 6, 2013
	13-371	UI 340	October 16, 2013
	14-251	UI 349	July 8, 2014
	14-396	UI 351	November 12, 2014
	15-183	UI 356	June 9, 2015
	16-463	UI 377	December 7, 2016
	17-369	UI 386	September 28, 2017

CERTIFICATE OF SERVICE

Docket No. 20-035-25

I hereby certify that on May 29, 2020, a true and correct copy of the foregoing was served by electronic mail to the following:

Utah Office of Consumer Services

Cheryl Murray cmurray@utah.gov
Michele Beck mbeck@utah.gov

Division of Public Utilities

dpudatarequest@utah.gov

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Rocky Mountain Power

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Katie Savarin
Coordinator, Regulatory Operations