



**ROCKY MOUNTAIN
POWER**

A DIVISION OF PACIFICORP

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

May 31, 2011

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

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

Attention: Julie P. Orchard, Commission Secretary

RE: CY 2010 Affiliated Interest Report

In accordance with MidAmerican Energy Holdings Company Transaction Commitment #8 approved in Docket No.05-035-54, enclosed for filing is five (5) copies of PacifiCorp's (d.b.a. Rocky Mountain Power) Affiliated Interest Report for Calendar Year 2010. By copy of this letter other parties to the proceeding are being provided notice of this filing.

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

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

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

Informal inquiries regarding this filing, or requests for copies of the report, can be directed to Dave Taylor at (801) 220-2923.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation

Enclosure

cc: w/enclosures – OCS and DPU

cc: w/o enclosures: Service List for Docket No. 05-035-54

Certificate of Service

I hereby certify that on this 31st of May, 2011, I caused to be served, via E-mail, if address available or U.S. mail, a true and correct copy of the foregoing document in Docket No. 05-035-54.

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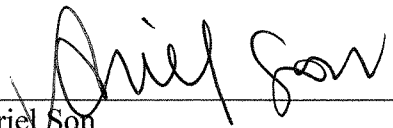
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Ariel Son
Coordinator, Regulatory Operations

PacifiCorp

Affiliated Interest Report

For the year ended December 31, 2010

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I. ORGANIZATION

PacifiCorp, which includes PacifiCorp and its subsidiaries, is a United States regulated electric company serving 1.7 million retail customers, including residential, commercial, industrial and other customers in portions of the states of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp owns, or has interests in, 78 thermal, hydroelectric, wind-powered and geothermal generating facilities, with a net owned capacity of 10,623 megawatts. PacifiCorp also owns, or has interests in, electric transmission and distribution assets, and transmits electricity through approximately 16,200 miles of transmission lines. PacifiCorp also buys and sells electricity on the wholesale market with public and private utilities, energy marketing companies and incorporated municipalities as a result of excess electricity generation or other system balancing activities. PacifiCorp is subject to comprehensive state and federal regulation.

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

PacifiCorp's subsidiaries support its electric utility operations by providing coal mining and environmental remediation services. PacifiCorp delivers electricity to customers in Utah, Wyoming and Idaho under the trade name Rocky Mountain Power and to customers in Oregon, Washington and California under the trade name Pacific Power. PacifiCorp's electric generation, commercial and trading, and coal mining functions are operated under the trade name PacifiCorp Energy.

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

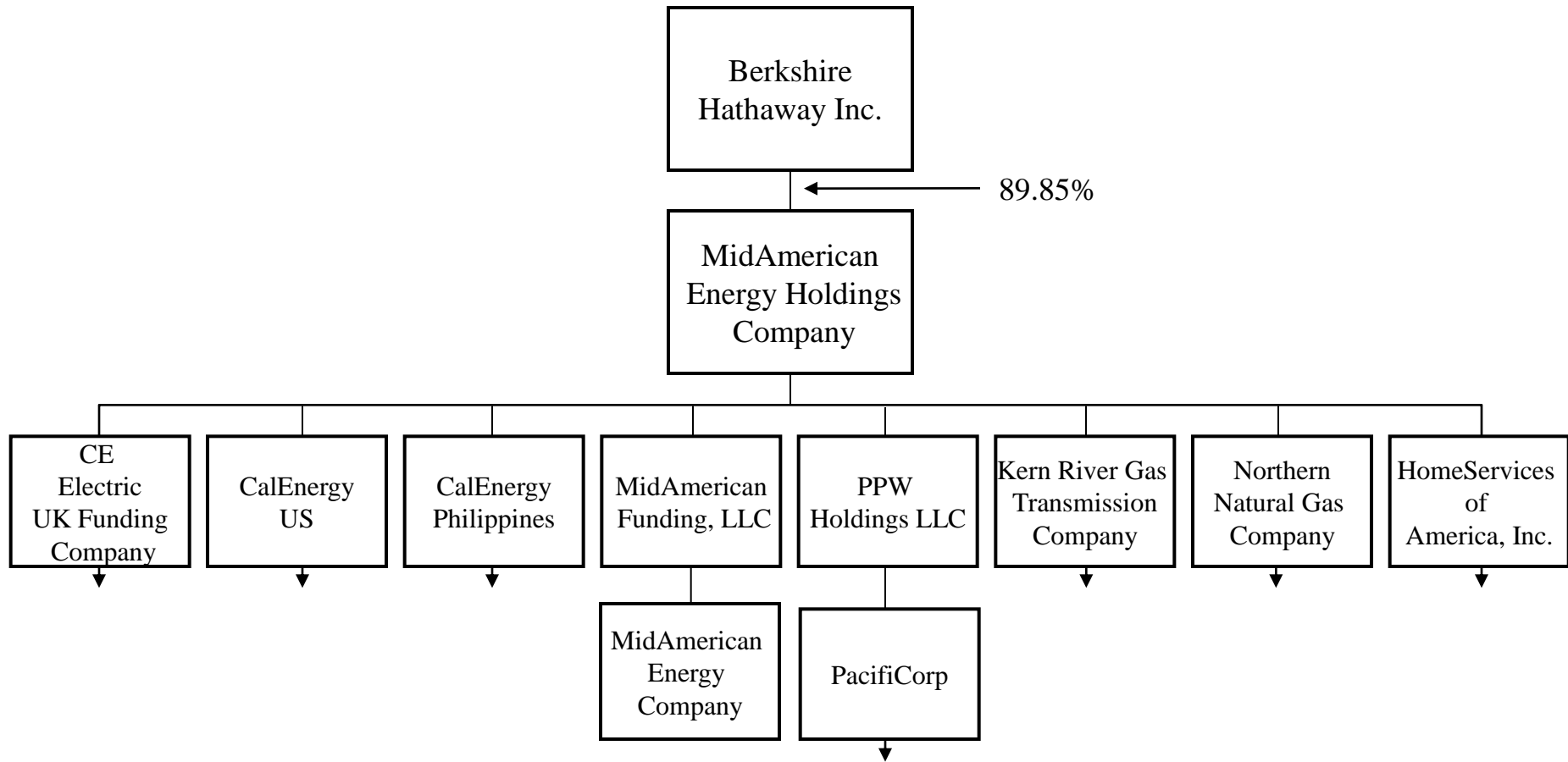
The following pages provide organization charts of PacifiCorp's and MEHC's subsidiaries. See section I.C. Affiliate Descriptions for discussion of affiliates with which PacifiCorp did business during the year ended December 31, 2010, including Berkshire Hathaway affiliates.

Subsidiaries of PacifiCorp as of December 31, 2010

Name of Subsidiary	Approximate Percentage of Voting Securities Owned	State of Jurisdiction of Incorporation or Organization
Centralia Mining Company	100%	Washington
Energy West Mining Company	100%	Utah
Glenrock Coal Company	100%	Wyoming
Interwest Mining Company	100%	Oregon
Pacific Minerals, Inc.	100%	Wyoming
- Bridger Coal Company, a joint venture	66.67%	Wyoming
Trapper Mining Inc.	21.40%	Colorado
PacifiCorp Environmental Remediation Company	100%	Oregon
PacifiCorp Investment Management, Inc.	100%	Oregon

MidAmerican Energy Holdings Company*

Organization Chart
As of December 31, 2010



*This chart does not include all subsidiaries of PacifiCorp or of its affiliates. For a list of subsidiaries of MEHC, refer to Exhibit 21.1 included in MEHC's Annual Report on Form 10-K for the year ended December 31, 2010 (File No. 001-14881).

I. A. Officers and Directors

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

- 1. PacifiCorp board of directors and committees of the board of directors during the year ended December 31, 2010**
- 2. PacifiCorp officers during the year ended December 31, 2010**
- 3. PacifiCorp officers and directors with affiliated positions as of December 31, 2010**

The positions listed for the directors and officers in each of these sections are those positions that were held as of or during the year ended December 31, 2010, as indicated. Changes that occurred subsequent to December 31, 2010 (if any) are annotated.

1. PacifiCorp Board of Directors and Committees of the Board of Directors During the Year Ended December 31, 2010

Director	Address	From	To	Director at 12/31/2010	Elected During the Year Ended 12/31/2010	Resigned During the Year Ended 12/31/2010
Gregory E. Abel (a)	666 Grand Avenue Suite DM29 Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Douglas L. Anderson	302 South 36 th Street Omaha, Nebraska 68131	3/21/2006		Yes	No	No
Brent E. Gale	825 NE Multnomah Suite 2000 Portland, Oregon 97232	3/21/2006		Yes	No	No
Patrick J. Goodman	666 Grand Avenue Suite DM29 Des Moines, Iowa 50309	3/21/2006		Yes	No	No
Natalie L. Hocken	825 NE Multnomah Suite 2000 Portland, Oregon 97232	8/30/2007		Yes	No	No
A. Robert Lasich	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	3/21/2006	1/31/2010	No	No	Yes
Micheal G. Dunn	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	2/1/2010		Yes	Yes	No
Mark C. Moench	201 South Main Suite 2400 Salt Lake City, Utah 84111	3/21/2006		Yes	No	No
R. Patrick Reiten	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006		Yes	No	No
A. Richard Walje	201 South Main Suite 2300 Salt Lake City, Utah 84111	7/2/2001		Yes	No	No

(a) **Committees of the Board of Directors:** The Compensation Committee is the only PacifiCorp board committee. Gregory E. Abel, PacifiCorp's Chairman of the Board of Directors and Chief Executive Officer, is the sole member of the Compensation Committee. All other board committees are at the MEHC level.

2. PacifiCorp Officers During the Year Ended December 31, 2010

Title	Officer	Address	From	To	Officer at 12/31/2010	Elected During the Year Ended 12/31/2010	Resigned During the Year Ended 12/31/2010
Chairman of the Board of Directors and Chief Executive Officer	Gregory E. Abel	666 Grand Avenue Suite DM29 Des Moines, Iowa 50309	3/21/2006		Yes	No	No
President, PacifiCorp Energy	A. Robert Lasich	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	8/30/2007	1/31/2010	No	No	Yes
President, PacifiCorp Energy	Micheal G. Dunn	1407 West North Temple Suite 320 Salt Lake City, Utah 84116	2/1/2010		Yes	Yes	No
President, Rocky Mountain Power	A. Richard Walje	201 South Main Suite 2300 Salt Lake City, Utah 84111	3/21/2006		Yes	No	No
President, Pacific Power	R. Patrick Reiten	825 NE Multnomah Suite 2000 Portland, Oregon 97232	9/15/2006		Yes	No	No
Senior Vice President and Chief Financial Officer	Douglas K. Stuver	825 NE Multnomah Suite 1900 Portland, Oregon 97232	3/1/2008		Yes	No	No

3. PacifiCorp Officers and Directors with Affiliated Positions as of December 31, 2010

Abel, Gregory E.

Business Entity	Title
American Pacific Finance Company	President
American Pacific Finance Company II	President
CalEnergy Capital Trust	Trustee
CalEnergy Capital Trust III	Trustee
CalEnergy Capital Trust IV	Trustee
CalEnergy Capital Trust V	Trustee
CalEnergy Company, Inc.	President
CalEnergy Holdings, Inc.	President
CalEnergy Pacific Holdings Corp.	President
CalEnergy Resources Limited	Director
CalEnergy U.K. Inc.	President
CE Administrative Services, Inc.	President
CE Casecnan Ltd.	Chairman, President & Chief Executive Officer
CE Casecnan Ltd.	Director
CE Electric UK Funding Company	Director
CE Electric UK Holdings	Chief Executive Officer
CE Electric UK Holdings	Director
CE Electric UK Limited	Director
CE Electric, Inc.	President
CE Exploration Company	President
CE Geothermal, LLC	President
CE Indonesia Geothermal, Inc.	President
CE International Investments, Inc.	President
CE Power, Inc.	President
CE Power, LLC	President
CE Resource, LLC	President
CE/TA LLC	President
Constellation Energy Holdings LLC	President
Cordova Funding Corporation	President
HomeServices of America, Inc.	Director
Kern River Gas Transmission Company	Executive Committee Member
KR Acquisition 1, LLC	President
KR Acquisition 2, LLC	President
KR Holding, LLC	President
Magma Netherlands B.V.	Director
MEHC Investment, Inc.	President
MHC Inc.	President
MHC Inc.	Director
MidAmerican Energy Foundation	President
MidAmerican Energy Foundation	Director
MidAmerican Energy Holdings Company	President & Chief Executive Officer
MidAmerican Energy Holdings Company	Director
MidAmerican Energy Machining Services LLC	President
MidAmerican Funding, LLC	President
MidAmerican Nuclear Energy Holdings Company, LLC	Chairman & Chief Executive Officer
NNGC Acquisition, LLC	President
Norming Investments B.V.	Chairman, President & Chief Executive Officer
Northern Aurora, Inc.	President
Northern Electric Finance plc.	Director
Northern Electric plc.	Director
Northern Natural Gas Company	Director

Abel, Gregory E. (continued)

Business Entity	Title
PPW Holdings LLC	President
Quad Cities Energy Company	President
Salton Sea Minerals Corp.	President
Visayas Geothermal Power Company	Chairman & Chief Executive Officer
Yorkshire Cayman Holding Limited	Director
Yorkshire Power Finance Limited	Director

Anderson, Douglas L.

Business Entity	Title
American Pacific Finance Company	Director
American Pacific Finance Company II	Director
BG Energy Holding LLC	Director
BG Energy LLC	Director
CalEnergy Capital Trust VI	Trustee
CalEnergy Company, Inc.	Director
CalEnergy Generation Operating Company	Director
CalEnergy Holdings, Inc.	Director
CalEnergy International Ltd.	President & Assistant Secretary
CalEnergy International Ltd.	Director
CalEnergy International Services, Inc.	Director
CalEnergy International, Inc.	Director
CalEnergy Pacific Holdings Corp.	Director
CalEnergy U.K. Inc.	Director
CBEC Railway Inc.	Director
CE Administrative Services, Inc.	Director
CE Asia Limited	President & Assistant Secretary
CE Asia Limited	Director
CE Casecnan II, Inc.	Director
CE Casecnan Ltd.	Senior Vice President, General Counsel & Assistant Secretary
CE Casecnan Ltd.	Director
CE Casecnan Water and Energy Company, Inc.	Chairman
CE Casecnan Water and Energy Company, Inc.	Director
CE Cebu Geothermal Power Company, Inc.	Senior Vice President & General Counsel
CE Cebu Geothermal Power Company, Inc.	Director
CE Electric (NY), Inc.	Director
CE Electric UK Funding Company	Director
CE Electric UK Holdings	Director
CE Electric UK Limited	Director
CE Electric, Inc.	Director
CE Exploration Company	Director
CE Geothermal, Inc.	Director
CE Indonesia Geothermal, Inc.	Director
CE International (Bermuda) Limited	President & Assistant Secretary
CE International (Bermuda) Limited	Director
CE International Investments, Inc.	Director
CE Luzon Geothermal Power Company, Inc.	Senior Vice President & General Counsel
CE Luzon Geothermal Power Company, Inc.	Director
CE Mahanagdong II, Inc.	Senior Vice President
CE Mahanagdong Ltd.	President & Assistant Secretary
CE Mahanagdong Ltd.	Director
CE Philippines II, Inc.	Senior Vice President
CE Philippines Ltd.	President & Assistant Secretary
CE Philippines Ltd.	Director

Anderson, Douglas L. (continued)

Business Entity	Title
CE Power, Inc.	Director
Cimmred Leasing Company	Director
Cordova Funding Corporation	Director
Dakota Dunes Development Company	Director
DCCO Inc.	Director
HomeServices of America, Inc.	Director
Kern River Funding Corporation	Director
Kern River Gas Transmission Company	Executive Committee Member
KR Acquisition 1, LLC	Vice President & Secretary
KR Acquisition 2, LLC	Vice President & Secretary
KR Holding, LLC	Vice President & Secretary
M & M Ranch Holding Company, LLC	Director
Magma Netherlands B.V.	Senior Vice President
Magma Netherlands B.V.	Director
MEC Construction Services Co.	Director
MEHC Investment, Inc.	Senior Vice President
MEHC Investment, Inc.	Director
MEHC Merger Sub Inc.	Corporate Secretary
MHC Inc.	Senior Vice President, General Counsel & Assistant Secretary
MHC Inc.	Director
MHC Investment Company	Director
MidAmerican Energy Holdings Company	Senior Vice President, General Counsel & Corporate Secretary
MidAmerican Nuclear Energy Company, LLC	Director
MidAmerican Nuclear Energy Holdings Company, LLC	Director
Midwest Capital Group, Inc.	Director
MWR Capital Inc.	Director
Norming Investments B.V.	Senior Vice President & General Counsel
Northern Aurora, Inc.	Director
Northern Natural Gas Company	Director
Ormoc Cebu Ltd.	President & Assistant Secretary
Ormoc Cebu Ltd.	Director
PacifiCorp Environmental Remediation Company	Director
Quad Cities Energy Company	Director
Tongonan Power Investment, Inc.	Chairman, Senior Vice President & General Counsel
Tongonan Power Investment, Inc.	Director
Two Rivers Inc.	Director
Visayas Geothermal Power Company	Senior Vice President, General Counsel & Assistant Secretary

Dunn, Micheal G.

Business Entity	Title
Centralia Mining Company	President
Centralia Mining Company	Director
Energy West Mining Company	President
Energy West Mining Company	Director
Glenrock Coal Company	President
Glenrock Coal Company	Director
Interwest Mining Company	President
Interwest Mining Company	Director
Pacific Minerals, Inc.	President
Pacific Minerals, Inc.	Director

Gale, Brent E.**Business Entity**

MidAmerican Energy Holdings Company

Title

Senior Vice President

Goodman, Patrick J.**Business Entity**

American Pacific Finance Company
American Pacific Finance Company II
BG Energy Holding LLC
BG Energy LLC
CalEnergy Capital Trust
CalEnergy Capital Trust III
CalEnergy Capital Trust IV
CalEnergy Capital Trust V
CalEnergy Capital Trust VI
CalEnergy Company, Inc.
CalEnergy Generation Operating Company
CalEnergy Holdings, Inc.
CalEnergy International Ltd.
CalEnergy International Ltd.
CalEnergy International Services, Inc.
CalEnergy International, Inc.
CalEnergy Pacific Holdings Corp.
CalEnergy U.K. Inc.
CE Administrative Services, Inc.
CE Asia Limited
CE Asia Limited
CE Casecnan II, Inc.
CE Casecnan Ltd.
CE Casecnan Ltd.
CE Casecnan Water and Energy Company, Inc.
CE Casecnan Water and Energy Company, Inc.
CE Cebu Geothermal Power Company, Inc.
CE Cebu Geothermal Power Company, Inc.
CE Electric (NY), Inc.
CE Electric UK Funding Company
CE Electric UK Holdings
CE Electric UK Limited
CE Electric, Inc.
CE Exploration Company
CE Geothermal, Inc.
CE Indonesia Geothermal, Inc.
CE International (Bermuda) Limited
CE International (Bermuda) Limited
CE International Investments, Inc.
CE Luzon Geothermal Power Company, Inc.
CE Luzon Geothermal Power Company, Inc.
CE Mahanagdong II, Inc.
CE Mahanagdong Ltd.
CE Mahanagdong Ltd.
CE Philippines II, Inc.
CE Philippines Ltd.
CE Philippines Ltd.
CE Power, Inc.
HomeServices of America, Inc.
HomeServices of America, Inc.

Title

Director
Director
Director
Director
Trustee
Trustee
Trustee
Trustee
Trustee
Director
Director
Director
Senior Vice President & Chief Financial Officer
Director
Director
Director
Director
Director
Director
Senior Vice President & Chief Financial Officer
Director
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Senior Vice President & Chief Financial Officer
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Senior Vice President & Chief Financial Officer
Director
Director
Senior Vice President & Chief Financial Officer
Director
Senior Vice President & Chief Financial Officer
Senior Vice President & Chief Financial Officer
Director
Senior Vice President & Chief Financial Officer
Senior Vice President & Chief Financial Officer
Director
Director
Finance Committee Member
Director

Goodman, Patrick J. (continued)

Business Entity	Title
Kern River Funding Corporation	Director
Kern River Gas Transmission Company	Executive Committee Member
KR Acquisition 1, LLC	Vice President, Treasurer & Assistant Secretary
KR Acquisition 2, LLC	Vice President, Treasurer & Assistant Secretary
KR Holding, LLC	Vice President & Treasurer
M & M Ranch Holding Company, LLC	Director
Magma Netherlands B.V.	Senior Vice President
Magma Netherlands B.V.	Director
MEHC Insurance Services Ltd.	President & Treasurer
MEHC Insurance Services Ltd.	Director
MEHC Investment, Inc.	Vice President, Chief Financial Officer & Treasurer
MEHC Investment, Inc.	Director
MEHC Merger Sub Inc.	Senior Vice President
MidAmerican Energy Holdings Company	Senior Vice President & Chief Financial Officer
MidAmerican Nuclear Energy Company, LLC	Director
MidAmerican Nuclear Energy Holdings Company, LLC	Director
Norming Investments B.V.	Senior Vice President & Chief Financial Officer
Northern Aurora, Inc.	Director
Northern Electric plc.	Director
Northern Natural Gas Company	Director
Ormoc Cebu Ltd.	Senior Vice President & Chief Financial Officer
Ormoc Cebu Ltd.	Director
Roy H. Long Realty Company, Inc.	Chief Operating Officer
Tongonan Power Investment, Inc.	Senior Vice President & Chief Financial Officer
Tongonan Power Investment, Inc.	Director
Visayas Geothermal Power Company	Senior Vice President & Chief Financial Officer
Yorkshire Cayman Holding Limited	Director
Yorkshire Electricity Group plc	Director
Yorkshire Power Finance Limited	Director
Yorkshire Power Group Limited	Director

Moench, Mark C.

Business Entity	Title
PacifiCorp Foundation	Secretary
PacifiCorp Investment Management, Inc.	Secretary

Reiten, R. Patrick

Business Entity	Title
PacifiCorp Foundation	Director

Walje, A. Richard

Business Entity	Title
PacifiCorp Foundation	Chairman

I. B. Changes in Ownership

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

**Changes in Successive Ownership Between the Regulated Utility and Affiliated Interest
For the Year Ended December 31, 2010**

There were no changes in the direct, successive chain of ownership during the year ended December 31, 2010. Refer to Exhibit 21 of the Berkshire Hathaway Form 10-K for a list of subsidiaries of MEHC's parent company, Berkshire Hathaway, as of December 31, 2010. Refer to Exhibit 21.1 of the MEHC Form 10-K for a list of subsidiaries of MEHC as of December 31, 2010.

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 5% direct or indirect ownership.

In the ordinary course of business, PacifiCorp engaged in various transactions with several of its affiliated companies during the year ended December 31, 2010. Services provided by PacifiCorp and charged to affiliates related primarily to administrative services, financial statement preparation and direct-assigned employees. Services provided by affiliates and charged to PacifiCorp related primarily to the transportation of natural gas and coal, financial services, captive insurance services, relocation services, and administrative services provided under the Intercompany Administrative Services Agreement (“IASA”) among MEHC and its affiliates. Refer to Section V for a discussion of the tax allocation agreement between PacifiCorp and its affiliates.

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

BNSF Railway Company (“BNSF”) – In February 2010, BNSF became an indirect wholly owned subsidiary of Berkshire Hathaway. BNSF operates one of the largest railroad networks in North America. PacifiCorp has long-term coal transportation contracts with BNSF, including indirectly through a generating facility that is jointly owned by PacifiCorp and another utility, as well as right-of-way agreements.

Marmon Holdings, Inc. (“Marmon”) – At December 31, 2010, Berkshire Hathaway held a 63.6% ownership interest in Marmon. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. Certain Marmon affiliates provide materials and equipment parts and repairs to PacifiCorp in the normal course of business.

Wells Fargo & Company (“Wells Fargo”) – At December 31, 2010, Berkshire Hathaway held a 7.0% ownership interest in Wells Fargo. Wells Fargo is a financial services company providing banking, insurance, investments, mortgage banking, investment banking, retail banking, brokerage and consumer finance to consumers, businesses and institutions. Wells Fargo provides PacifiCorp various financial services, including commodity swaps and banking services.

Nalco Holding Company (“Nalco”) – At December 31, 2009, Berkshire Hathaway held a 6.5% ownership interest in Nalco. During the fourth quarter of 2010, Berkshire Hathaway sold all of its shares of Nalco’s common stock, at which point Nalco ceased being an affiliate of PacifiCorp. This report reflects transactions between PacifiCorp and Nalco for the entire year ended December 31, 2010. Nalco is engaged in the worldwide manufacture and sale of highly specialized service chemical programs. This includes production and service related to the sale and application of chemicals and technology used in water treatment, pollution control, energy conservation, oil production and refining, steelmaking, papermaking, mining, and other industrial processes. Nalco provides water treatment services for PacifiCorp.

Cable ONE – Cable ONE is a wholly owned subsidiary of The Washington Post Company. At January 2, 2011, Berkshire Hathaway held 1,727,765 of the 6,952,973 outstanding shares of Class B common stock of The Washington Post Company. Pursuant to an agreement, which has a termination date of February 24, 2017, Berkshire Hathaway has granted Donald Graham, Chairman of the Board and Chief Executive Officer of The Washington Post Company, a proxy to vote these Class B shares at his discretion. Class B common stock elects three of the ten directors on the board of directors; Class A common stock elects seven of the ten directors. During 2010, Warren Buffet was on the Board of Directors of The Washington

Post Company. Cable ONE is an operator of cable systems including cable television, telephone and high-speed internet service. Cable ONE provides PacifiCorp with cable internet-related services.

The Hartford Steam Boiler Inspection and Insurance Company (“Hartford Steam Boiler”) – At December 31, 2010, Berkshire Hathaway held a 10.2% ownership interest in Munich Re, which indirectly wholly owns Hartford Steam Boiler. Hartford Steam Boiler is a specialty insurer and reinsurer and also provides inspection services and engineering consulting. Hartford Steam Boiler provides PacifiCorp with transformer oil and gas analysis.

Moody’s Investors Service (“Moody’s”) – At December 31, 2010, Berkshire Hathaway held a 12.1% 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.

MidAmerican Energy Holdings Company – a holding company owning subsidiaries that are principally engaged in energy businesses. MEHC is a consolidated subsidiary of Berkshire Hathaway. As of January 31, 2011, Berkshire Hathaway owned approximately 89.9% of MEHC's common stock. The remainder of MEHC's common stock is owned by a private investor group that includes Walter Scott, Jr.,⁽¹⁾ a director of MEHC (5.6% ownership interest as of January 31, 2011) and Gregory E. Abel, PacifiCorp’s Chairman of the Board of Directors and Chief Executive Officer (0.8% ownership interest as of January 31, 2011). MEHC and its subsidiaries provide management and administrative services to PacifiCorp pursuant to the IASA which are billed to PacifiCorp as a management fee. PacifiCorp also provides management and administrative services to MEHC and its subsidiaries pursuant to the IASA. Refer to Section VII for further discussion.

⁽¹⁾ Excludes 2,778,000 shares held by family members and family controlled trusts and corporations, or Scott Family Interests, as to which Mr. Scott disclaims beneficial ownership.

HomeServices of America, Inc. (“HomeServices”) – a majority-owned subsidiary of MEHC. HomeServices is a full-service residential real estate brokerage firm that provides relocation services and traditional residential real estate brokerage services to employees of PacifiCorp and its affiliates. PacifiCorp provides services to HomeServices pursuant to the IASA.

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

MEHC Insurance Services Ltd. (“MEISL”) – a wholly owned subsidiary of MEHC that provides a captive insurance program to PacifiCorp. MEISL covers all or significant portions of the property damage and liability insurance deductibles in many of PacifiCorp’s current policies, as well as overhead distribution and transmission line property damage. Claims for distribution and transmission line property, after an aggregate deductible of \$5 million, are capped at \$10 million per annual policy coverage period. Claims for non-distribution and transmission line property, after a \$1.5 million deductible, are capped at \$6 million per occurrence. Claims for general liability, after a \$250,000 deductible, are capped at \$750,000 per occurrence. PacifiCorp has no equity interest in MEISL and has no obligation to contribute equity or loan funds to MEISL. Premium amounts were established in March 2006 based on a combination of actuarial assessments and market rates to cover loss claims, administrative expenses and appropriate reserves, but as a result of regulatory commitments were capped through December 31, 2010. Certain costs associated with the program are prepaid and amortized over the policy coverage period that expired March 20, 2011. Coverage under the captive will not be renewed.

MidAmerican Energy Company (“MEC”) – an indirect wholly owned subsidiary of MEHC. MEC is principally engaged in the business of generating, transmitting, distributing and selling electricity and in

distributing, selling and transporting natural gas. Additionally, MEC transports natural gas through its distribution system for a number of end-use customers who have independently secured their supply of natural gas. In addition to retail sales and natural gas transportation, MEC sells electricity and natural gas to other utilities, municipalities and energy marketing companies on a wholesale basis. MEC provides administrative services to PacifiCorp pursuant to the IASA as part of the MEHC management fee. PacifiCorp provides services to MEC pursuant to the IASA.

CalEnergy Generation Operating Company (“CalEnergy Generation”) – a wholly owned subsidiary of MEHC. CalEnergy Generation is organized to manage and operate independent power projects in the United States. CalEnergy Generation provides administrative services to PacifiCorp pursuant to the IASA as part of the MEHC management fee. PacifiCorp provides services to CalEnergy Generation pursuant to the IASA.

Falcon Power Operating Company (“Falcon Power”) – an indirect wholly owned subsidiary of CE Generation, LLC, which is 50% owned by MEHC. CE Generation, LLC is engaged in the independent power business and owns several facilities, including three natural gas-fired cogeneration facilities operated by Falcon Power. One of Falcon Power’s employees transferred to PacifiCorp during the year ended December 31, 2010.

Other MEHC subsidiaries – In addition to the entities described above, MEHC’s subsidiaries MidAmerican Funding, LLC, MHC Inc. and CE Electric UK Funding Company performed administrative services for PacifiCorp pursuant to the IASA as part of the MEHC management fee. MidAmerican Funding, LLC, a wholly owned subsidiary of MEHC, is a holding company owning all of the outstanding common stock of MHC Inc., which is a holding company owning all of the common stock of MEC. CE Electric UK Funding Company is an indirect wholly owned subsidiary of MEHC whose services include the distribution of electricity in Great Britain and the operation of an engineering contracting business.

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

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

Energy West Mining Company – a wholly owned subsidiary of PacifiCorp that mines coal from PacifiCorp-owned mines in Emery County, Utah to supply PacifiCorp’s Huntington, Hunter and Carbon generating facilities. PacifiCorp provides administrative services to Energy West Mining Company.

Interwest Mining Company – a wholly owned subsidiary of PacifiCorp providing technical, management and administrative services to Energy West Mining Company, Pacific Minerals, Inc. and PacifiCorp. Interwest Mining Company charges a management fee to Energy West Mining Company and Pacific Minerals, Inc. that is intended to compensate it, without profit, for its cost of managing these entities. PacifiCorp provides administrative services to Interwest Mining Company.

PacifiCorp Environmental Remediation Company (“PERCo”) – a wholly owned subsidiary of PacifiCorp that evaluates, manages and resolves certain environmental remediation activities on behalf of PacifiCorp utilizing PacifiCorp’s employees.

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

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

Huntington Cleveland Irrigation Company (“HCIC”) is a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 34% of its water shares. PacifiCorp pays annual assessment fees to HCIC to help cover its operating and maintenance costs, in exchange for receiving access to water used by PacifiCorp’s Huntington generating facility. PacifiCorp also made capital investments in HCIC through December 31, 2010 to ensure a long-term, firm water supply for its Huntington generating facility.

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

I. D. Financial Statements

Financial statements or trial balances for the year ended December 31, 2010 are included in Section II. Transactions.

II. Transactions

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

1. A description of the nature of the transactions.
2. The basis used to determine pricing.
3. In total, for each affiliated entity whether receiving or providing services:
 - A. Total charges or billings.
 - B. The cost of providing service.
 - C. The margin of charges over costs.
 - D. Assets allocable to the services.
 - E. The overall rate of return on assets.
4. Commission order(s) approving transaction where such approval is required by law.

**Affiliated Interest Transactions Summary
For the Year Ended December 31, 2010**

Requirements	BNSF Railway Company	Marmon Holdings, Inc.	Wells Fargo & Company
1. A description of the nature of the transactions:	(a)	(a)	(a)
2. The basis used to determine pricing:			
PacifiCorp Received Services	(b)	(c)	(d)
PacifiCorp Provided Services	None	None	None
3. In total for each affiliated entity whether receiving or providing services:			
Receiving Services:			
A. Total charges or billings	\$29,905,732	\$29,390	\$28,815,677
B. The cost of providing service	(b)	(c)	(d)
C. The margin of charges over costs	(b)	(c)	(d)
D. Assets allocable to the services	(b)	(c)	(d)
E. The overall rate of return on assets	(b)	(c)	(d)
Providing Services:			
A. Total charges or billings	N/A	N/A	N/A
B. The cost of providing service	N/A	N/A	N/A
C. The margin of charges over costs	N/A	N/A	N/A
D. Assets allocable to the services	N/A	N/A	N/A
E. The overall rate of return on assets	N/A	N/A	N/A
4. Commission order(s) approving transaction where such approval is required by law:	(e)	(e)	(e)

- (a) Detailed financial information for each affiliated company is included following this summary. Also refer to Section I.C. Affiliate Descriptions for a general discussion of the services provided by and/or to each affiliate.
- (b) Coal transportation services are priced at Surface Transportation Board-approved tariff rates under long-term contracts. Right-of-way fees are based on factors such as square footage.
- (c) Transactions with Marmon Holdings, Inc. affiliates are provided to PacifiCorp in the normal course of business, at standard pricing.
- (d) Wells Fargo & Company provides financial services to PacifiCorp in the normal course of business at standard pricing.
- (e) Refer to Appendix A for a discussion of commission orders approving transactions with affiliates.

**Affiliated Interest Transactions Summary
For the Year Ended December 31, 2010**

Requirements	Nalco Holding Company	Cable ONE	The Hartford Steam Boiler Inspection and Insurance Company
1. A description of the nature of the transactions:	(a)	(a)	(a)
2. The basis used to determine pricing:			
PacifiCorp Received Services	(b)	(c)	(d)
PacifiCorp Provided Services	None	None	None
3. In total for each affiliated entity whether receiving or providing services:			
Receiving Services:			
A. Total charges or billings	\$3,225,464	\$4,106	\$21,425
B. The cost of providing service	(b)	(c)	(d)
C. The margin of charges over costs	(b)	(c)	(d)
D. Assets allocable to the services	(b)	(c)	(d)
E. The overall rate of return on assets	(b)	(c)	(d)
Providing Services:			
A. Total charges or billings	N/A	N/A	N/A
B. The cost of providing service	N/A	N/A	N/A
C. The margin of charges over costs	N/A	N/A	N/A
D. Assets allocable to the services	N/A	N/A	N/A
E. The overall rate of return on assets	N/A	N/A	N/A
4. Commission order(s) approving transaction where such approval is required by law:	(e)		

- (a) Detailed financial information for each affiliated company is included following this summary. Also refer to Section I.C. Affiliate Descriptions for a general discussion of the services provided by and/or to each affiliate.
- (b) Nalco Holding Company provides goods and services to PacifiCorp in the normal course of business at standard pricing.
- (c) Cable ONE provides goods and services to PacifiCorp in the normal course of business at standard pricing.
- (d) The Hartford Steam Boiler Inspection and Insurance Company provides services to PacifiCorp in the normal course of business at standard pricing.
- (e) Refer to Appendix A for a discussion of commission orders approving transactions with affiliates.

**Affiliated Interest Transactions Summary
For the Year Ended December 31, 2010**

Requirements	Moody's Investors Service	MidAmerican Energy Holdings Company	HomeServices of America, Inc.
1. A description of the nature of the transactions:	(a)	(a)	(a)
2. The basis used to determine pricing:			
PacifiCorp Received Services	(b)	(c)	(d)
PacifiCorp Provided Services	None	(c)	Services were performed pursuant to the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA.
3. In total for each affiliated entity whether receiving or providing services:			
Receiving Services:			
A. Total charges or billings	\$178,040	\$9,000,000	\$2,053,556
B. The cost of providing service	(b)	\$9,000,000	(d)
C. The margin of charges over costs	(b)	None	(d)
D. Assets allocable to the services	(b)	None	(d)
E. The overall rate of return on assets	(b)	None	(d)
Providing Services:			
A. Total charges or billings	N/A	\$1,218,262	\$4,723
B. The cost of providing service	N/A	\$1,218,262	\$4,723
C. The margin of charges over costs	N/A	None	None
D. Assets allocable to the services	N/A	None	None
E. The overall rate of return on assets	N/A	None	None
4. Commission order(s) approving transaction where such approval is required by law:		(e)	(e)

- (a) Detailed financial information for each affiliated company is included following this summary. Also refer to Section I.C. Affiliate Descriptions for a general discussion of the services provided by and/or to each affiliate.
- (b) Moody's Investors Service provides services to PacifiCorp in the normal course of business at standard pricing.
- (c) Services were performed pursuant to 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. Also refer to Section VII for discussion of the \$9,000,000 cap on charges from MEHC, which expired March 20, 2011.
- (d) HomeServices of America, Inc. charges PacifiCorp a flat fee per relocation for its services, plus the actual costs of services procured from its vendors and service providers.
- (e) Refer to Appendix A for a discussion of commission orders approving transactions with affiliates.

**Affiliated Interest Transactions Summary
For the Year Ended December 31, 2010**

Requirements	Kern River Gas Transmission Company	MEHC Insurance Services Ltd.	MidAmerican Energy Company
1. A description of the nature of the transactions:	(a)	(a)	(a)
2. The basis used to determine pricing:			
PacifiCorp Received Services	(b)	Premium amounts were established based on a combination of actuarial assessments and market rates to cover loss claims, administrative expenses and appropriate reserves but as a result of regulatory commitments were capped through December 31, 2010.	(c)
PacifiCorp Provided Services	Services were performed pursuant to the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA.	None	Services were performed pursuant to the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA.
3. In total for each affiliated entity whether receiving or providing services:			
Receiving Services:			
A. Total charges or billings	\$3,308,627	\$6,969,001	(c)
B. The cost of providing service	(b)	Refer to financial statements	(c)
C. The margin of charges over costs	(b)	Refer to financial statements	None
D. Assets allocable to the services	(b)	None	None
E. The overall rate of return on assets	(b)	None	None
Providing Services:			
A. Total charges or billings	\$34,660	N/A	\$149,837
B. The cost of providing service	\$34,660	N/A	\$149,837
C. The margin of charges over costs	None	N/A	None
D. Assets allocable to the services	None	N/A	None
E. The overall rate of return on assets	None	N/A	None
4. Commission order(s) approving transaction where such approval is required by law:	(d)	(d)	(d)

- (a) Detailed financial information for each affiliated company is included following this summary. Also refer to Section I.C. Affiliate Descriptions for a general discussion of the services provided by and/or to each affiliate.
- (b) Gas transportation services are priced at tariffs established by the FERC.
- (c) MEC provided services to PacifiCorp pursuant to the IASA that were included in MEHC's management fee. Refer to the MEHC column within this Affiliated Interest Transactions Summary for a discussion of the basis used to determine pricing. Refer to the MEHC detailed page following this summary for the amount of services provided by MEC pursuant to that agreement.
- (d) Refer to Appendix A for a discussion of commission orders approving transactions with affiliates.

**Affiliated Interest Transactions Summary
For the Year Ended December 31, 2010**

Requirements	CalEnergy Generation Operating Company	PPW Holdings LLC	PacifiCorp Foundation
1. A description of the nature of the transactions:	(a)	(a)	(a)
2. The basis used to determine pricing:			
PacifiCorp Received Services	(b)	None (c)	None
PacifiCorp Provided Services	Services were performed pursuant to the IASA. Direct charges are calculated as described in Article 4(a)(i) of the attached IASA.	None (c)	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.
3. In total for each affiliated entity whether receiving or providing services:			
Receiving Services:			
A. Total charges or billings	(b)	None (c)	N/A
B. The cost of providing service	(b)	None (c)	N/A
C. The margin of charges over costs	None	N/A	N/A
D. Assets allocable to the services	None	N/A	N/A
E. The overall rate of return on assets	None	N/A	N/A
Providing Services:			
A. Total charges or billings	\$143,963	None (c)	\$197,008
B. The cost of providing service	\$143,963	None (c)	\$197,008
C. The margin of charges over costs	None	N/A	None
D. Assets allocable to the services	None	N/A	None
E. The overall rate of return on assets	None	N/A	None
4. Commission order(s) approving transaction where such approval is required by law:	(d)	(d)	(d)

- (a) Detailed financial information for each affiliated company is included following this summary. Also refer to Section I.C. Affiliate Descriptions for a general discussion of the services provided by and/or to each affiliate.
- (b) CalEnergy Generation provided services to PacifiCorp pursuant to the IASA that were included in MEHC's management fee. Refer to the MEHC column within this Affiliated Interest Transactions Summary for a discussion of the basis used to determine pricing. Refer to the MEHC detailed page following this summary for the amount of services provided by CalEnergy Generation pursuant to that agreement.
- (c) Refer to Section V for a discussion of income-tax related transactions between PacifiCorp and PPW Holdings LLC.
- (d) Refer to Appendix A for a discussion of commission orders approving transactions with affiliates.

**Affiliated Interest Transactions Summary
For the Year Ended December 31, 2010**

Requirements	Energy West Mining Company	Interwest Mining Company	PacifiCorp Environmental Remediation Company
1. A description of the nature of the transactions:	(a)	(a)	(a)
2. The basis used to determine pricing:			
PacifiCorp Received Services	Charges are based on costs incurred to extract coal from PacifiCorp-owned coal reserves. PacifiCorp owns title to the assets used in the mining process. No profit is allowed.	Interwest Mining Company charges are based on labor, benefits and operational cost. No profit is allowed.	None
PacifiCorp Provided Services	Costs incurred by PacifiCorp on behalf of subsidiaries are charged at direct cost. Labor is charged at PacifiCorp's fully loaded cost plus administrative and general expense.	Costs incurred by PacifiCorp on behalf of subsidiaries are charged at direct cost. Labor is charged at PacifiCorp's fully loaded cost plus administrative and general expense.	Costs incurred by PacifiCorp on behalf of subsidiaries are charged at direct cost. Labor is charged at PacifiCorp's fully loaded cost plus administrative and general expense.
3. In total for each affiliated entity whether receiving or providing services:			
Receiving Services:			
A. Total charges or billings	\$102,447,458	\$54,002	N/A
B. The cost of providing service	\$102,447,458	\$54,002	N/A
C. The margin of charges over costs	None	None	N/A
D. Assets allocable to the services	None	None	N/A
E. The overall rate of return on assets	None	None	N/A
Providing Services:			
A. Total charges or billings	\$595,528	\$568,032	\$218,575
B. The cost of providing service	\$595,528	\$568,032	\$218,575
C. The margin of charges over costs	None	None	None
D. Assets allocable to the services	None	None	None
E. The overall rate of return on assets	None	None	None
4. Commission order(s) approving transaction where such approval is required by law:	(b)	(b)	(b)

(a) Detailed financial information for each affiliated company is included following this summary. Also refer to Section I.C. Affiliate Descriptions for a general discussion of the services provided by and/or to each affiliate.

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

**Affiliated Interest Transactions Summary
For the Year Ended December 31, 2010**

Requirements	Pacific Minerals, Inc.	Bridger Coal Company	Trapper Mining Inc.
1. A description of the nature of the transactions:	(a)	(a)	(a)
2. The basis used to determine pricing:			
PacifiCorp Received Services	None (b)	Coal delivered is recorded on PacifiCorp's books at the affiliate's cost.	Coal delivered is recorded on PacifiCorp's books at the affiliate's cost.
PacifiCorp Provided Services	None (b)	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.	(c)
3. In total for each affiliated entity whether receiving or providing services:			
Receiving Services:			
A. Total charges or billings	None (b)	\$128,804,025	\$12,420,218
B. The cost of providing service	None (b)	\$128,804,025	\$12,420,218
C. The margin of charges over costs	N/A	None	None
D. Assets allocable to the services	N/A	None	None
E. The overall rate of return on assets	N/A	None	None
Providing Services:			
A. Total charges or billings	None (b)	\$2,171,471	\$3,794
B. The cost of providing service	None (b)	\$2,171,471	(c)
C. The margin of charges over costs	N/A	None	(c)
D. Assets allocable to the services	N/A	None	(c)
E. The overall rate of return on assets	N/A	None	(c)
4. Commission order(s) approving transaction where such approval is required by law:	(d)	(d)	(d)

- (a) Detailed financial information for each affiliated company is included following this summary. Also refer to Section I.C. Affiliate Descriptions for a general discussion of the services provided by and/or to each affiliate.
- (b) Refer to Section III for further information regarding loans and associated interest between PacifiCorp and PMI.
- (c) Charges are based on a flat fee of \$500 per board meeting plus actual out-of-pocket expenses incurred.
- (d) Refer to Appendix A for a discussion of commission orders approving transactions with affiliates.

**Affiliated Interest Transactions Summary
For the Year Ended December 31, 2010**

Requirements	Huntington Cleveland Irrigation Company	Ferron Canal & Reservoir Company
1. A description of the nature of the transactions:	(a)	(a)
2. The basis used to determine pricing:		
PacifiCorp Received Services	Under section 501(c)12 of the Internal Revenue Code, HCIC operates at cost.	Under section 501(c)12 of the Internal Revenue Code, FC&RC operates at cost.
	None	None
PacifiCorp Provided Services		
3. In total for each affiliated entity whether receiving or providing services:		
Receiving Services:		
A. Total charges or billings	\$103,169	\$616,072
B. The cost of providing service	\$103,169	\$616,072
C. The margin of charges over costs	None	None
D. Assets allocable to the services	None	None
E. The overall rate of return on assets	None	None
Providing Services:		
A. Total charges or billings	N/A	N/A
B. The cost of providing service	N/A	N/A
C. The margin of charges over costs	N/A	N/A
D. Assets allocable to the services	N/A	N/A
E. The overall rate of return on assets	N/A	N/A
4. Commission order(s) approving transaction where such approval is required by law:	(b)	(b)

- (a) Detailed financial information for each affiliated company is included following this summary. Also refer to Section I.C. Affiliate Descriptions for a general discussion of the services provided by and/or to each affiliate.
- (b) Refer to Appendix A for a discussion of commission orders approving transactions with affiliates.

BNSF Railway Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rail services	\$ 29,856,898	\$ -
Right-of-way fees	<u>48,834</u>	<u>-</u>
Total	<u>\$ 29,905,732</u>	<u>\$ -</u>

For further information on the following financial statements, refer to www.sec.gov.

Consolidated Statements of Income

In millions

	Successor	Predecessor		
	February 13 – December 31, 2010	January 1 – February 12, 2010	Year ended December 31, 2009	Year ended December 31, 2008
Revenues	\$ 14,835	\$ 1,768	\$ 13,848	\$ 17,787
Operating expenses:				
Compensation and benefits	3,544	439	3,458	3,859
Fuel	2,687	329	2,372	4,640
Purchased services	1,787	211	1,859	2,074
Depreciation and amortization	1,531	192	1,534	1,395
Equipment rents	670	97	777	901
Materials and other	652	1	640	1,022
Total operating expenses	10,871	1,269	10,640	13,891
Operating income	3,964	499	3,208	3,896
Interest expense	72	16	124	97
Interest income, related parties	(15)	(1)	(3)	(19)
Other expense, net	8	2	6	18
Income before income taxes	3,899	482	3,081	3,800
Income tax expense	1,517	200	1,067	1,438
Net income	\$ 2,382	\$ 282	\$ 2,014	\$ 2,362

See accompanying Notes to Consolidated Financial Statements.

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

Dollars in millions

	Successor	Predecessor
	December 31, 2010	December 31, 2009
Assets		
Current assets:		
Cash and cash equivalents	\$ 10	\$ 20
Accounts receivable, net	1,031	810
Materials and supplies	652	632
Current portion of deferred income taxes	309	282
Other current assets	272	375
Total current assets	2,274	2,119
Property and equipment, net of accumulated depreciation of \$659 and \$10,731, respectively	45,473	32,278
Goodwill	14,803	-
Intangible assets, net	1,732	-
Other assets	2,574	3,193
Total assets	\$ 66,856	\$ 37,590
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	\$ 2,831	\$ 2,548
Long-term debt due within one year	299	335
Total current liabilities	3,130	2,883
Deferred income taxes	14,553	9,360
Long-term debt	2,096	2,118
Intangible liabilities, net	1,790	-
Casualty and environmental liabilities	938	899
Pension and retiree health and welfare liability	490	783
Other liabilities	849	1,799
Total liabilities	23,846	17,842
Commitments and contingencies (see Notes 4, 11 and 12)		
Stockholder's equity:		
Common stock, \$1 par value, 1,000 shares authorized; issued and outstanding and paid-in-capital	42,920	6,331
Retained earnings	2,382	14,866
Intercompany notes receivable	(2,319)	(948)
Accumulated other comprehensive income (loss)	27	(501)
Total stockholder's equity	43,010	19,748
Total liabilities and stockholder's equity	\$ 66,856	\$ 37,590

See accompanying Notes to Consolidated Financial Statements.

Marmon Holdings, Inc.
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Materials and equipment parts and repairs	\$ 29,390	\$ -
Total	<u>\$ 29,390</u>	<u>\$ -</u>

Marmon Holdings, Inc. is not a public company, and its financial statements are not available.

Wells Fargo & Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Natural gas swaps ^(a)	\$ 27,372,318	\$ -
Natural gas futures charting and consulting services	15,000	-
Banking fees	1,481,563	-
Interest earned ^(b)	<u>(53,204)</u>	<u>-</u>
Total	<u>\$ 28,815,677</u>	<u>\$ -</u>

(a) Represents the financial impact realized on natural gas swaps during the year ended December 31, 2010. In conjunction with these swap arrangements, PacifiCorp had posted \$30,400,000 of collateral at Wells Fargo at December 31, 2010. Please refer to further discussion below.

(b) Represents interest earned on collateral posted during the year ended December 31, 2010 in conjunction with the natural gas swaps discussed in (a) above.

The costs incurred with Wells Fargo & Company for the natural gas swaps included above are only one component of PacifiCorp's overall risk management process, which is designed to identify, assess, monitor, report, manage and mitigate each of the various types of risk involved in PacifiCorp's business, including commodity risk. PacifiCorp manages certain risks, including price risk, relating to its supply of electricity and fuel requirements by entering into various contracts, which may be derivatives, including forwards, futures, options, swaps and other agreements. PacifiCorp's energy costs are subject to numerous operational and economic factors such as planned and unplanned outages; fuel commodity prices; fuel transportation costs; weather; environmental considerations; transmission constraints; and wholesale market prices of electricity. For further information regarding PacifiCorp's risk management process and hedging activities, including its use of commodity derivative contracts, please refer to PacifiCorp's Annual Report on Form 10-K for the year ended December 31, 2010.

For further information on the following financial statements, refer to www.sec.gov

Financial Statements

Wells Fargo & Company and Subsidiaries

Consolidated Statement of Income

(in millions, except per share amounts)	Year ended December 31,		
	2010	2009	2008
Interest income			
Trading assets	\$ 1,098	918	177
Securities available for sale	9,666	11,319	5,287
Mortgages held for sale	1,736	1,930	1,573
Loans held for sale	101	183	48
Loans	39,760	41,589	27,632
Other interest income	435	335	181
Total interest income	52,796	56,274	34,898
Interest expense			
Deposits	2,832	3,774	4,521
Short-term borrowings	92	222	1,478
Long-term debt	4,888	5,782	3,756
Other interest expense	227	172	-
Total interest expense	8,039	9,950	9,755
Net interest income	44,757	46,324	25,143
Provision for credit losses	15,753	21,668	15,979
Net interest income after provision for credit losses	29,004	24,656	9,164
Noninterest income			
Service charges on deposit accounts	4,916	5,741	3,190
Trust and investment fees	10,934	9,735	2,924
Card fees	3,652	3,683	2,336
Other fees	3,990	3,804	2,097
Mortgage banking	9,737	12,028	2,525
Insurance	2,126	2,126	1,830
Net gains from trading activities	1,648	2,674	275
Net gains (losses) on debt securities available for sale (1)	(324)	(127)	1,037
Net gains (losses) from equity investments (2)	779	185	(757)
Operating leases	815	685	427
Other	2,180	1,828	850
Total noninterest income	40,453	42,362	16,734
Noninterest expense			
Salaries	13,869	13,757	8,260
Commission and incentive compensation	8,692	8,021	2,676
Employee benefits	4,651	4,689	2,004
Equipment	2,636	2,506	1,357
Net occupancy	3,030	3,127	1,619
Core deposit and other intangibles	2,199	2,577	186
FDIC and other deposit assessments	1,197	1,849	120
Other	14,182	12,494	6,376
Total noninterest expense	50,456	49,020	22,598
Income before income tax expense	19,001	17,998	3,300
Income tax expense	6,338	5,331	602
Net income before noncontrolling interests	12,663	12,667	2,698
Less: Net income from noncontrolling interests	301	392	43
Wells Fargo net income	\$ 12,362	12,275	2,655
Less: Preferred stock dividends and accretion and other	730	4,285	286
Wells Fargo net income applicable to common stock	\$ 11,632	7,990	2,369
Per share information			
Earnings per common share	\$ 2.23	1.76	0.70
Diluted earnings per common share	2.21	1.75	0.70
Dividends declared per common share	0.20	0.49	1.30
Average common shares outstanding	5,226.8	4,545.2	3,378.1
Diluted average common shares outstanding	5,263.1	4,562.7	3,391.3

(1) Includes other-than-temporary impairment (OTTI) losses of \$672 million and \$1,012 million recognized in earnings (\$500 million and \$2,352 million of total OTTI losses, net of \$(172) million and \$1,340 million recognized as an increase (decrease) to non-credit related OTTI losses recorded in other comprehensive income) for the year ended December 31, 2010 and 2009, respectively.

(2) Includes OTTI losses of \$268 million and \$655 million for the year ended December 31, 2010 and 2009, respectively.

The accompanying notes are an integral part of these statements.

Wells Fargo & Company and Subsidiaries

Consolidated Balance Sheet

	December 31,	
(in millions, except shares)	2010	2009
Assets		
Cash and due from banks	\$ 16,044	27,080
Federal funds sold, securities purchased under resale agreements and other short-term investments	80,637	40,885
Trading assets	51,414	43,039
Securities available for sale	172,654	172,710
Mortgages held for sale (includes \$47,531 and \$36,962 carried at fair value)	51,763	39,094
Loans held for sale (includes \$873 and \$149 carried at fair value)	1,290	5,733
Loans (includes \$309 carried at fair value at December 31, 2010)	757,267	782,770
Allowance for loan losses	(23,022)	(24,516)
Net loans	734,245	758,254
Mortgage servicing rights:		
Measured at fair value	14,467	16,004
Amortized	1,419	1,119
Premises and equipment, net	9,644	10,736
Goodwill	24,770	24,812
Other assets	99,781	104,180
Total assets (1)	\$ 1,258,128	1,243,646
Liabilities		
Noninterest-bearing deposits	\$ 191,256	181,356
Interest-bearing deposits	656,686	642,662
Total deposits	847,942	824,018
Short-term borrowings	55,401	38,966
Accrued expenses and other liabilities	69,913	62,442
Long-term debt (includes \$306 carried at fair value at December 31, 2010)	156,983	203,861
Total liabilities (2)	1,130,239	1,129,287
Equity		
Wells Fargo stockholders' equity:		
Preferred stock	8,689	8,485
Common stock – \$1-2/3 par value, authorized 9,000,000,000 shares; issued 5,272,414,622 shares and 5,245,971,422 shares	8,787	8,743
Additional paid-in capital	53,426	52,878
Retained earnings	51,918	41,563
Cumulative other comprehensive income	4,738	3,009
Treasury stock – 10,131,394 shares and 67,346,829 shares	(487)	(2,450)
Unearned ESOP shares	(663)	(442)
Total Wells Fargo stockholders' equity	126,408	111,786
Noncontrolling interests	1,481	2,573
Total equity	127,889	114,359
Total liabilities and equity	\$ 1,258,128	1,243,646

(1) Our consolidated assets at December 31, 2010, 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, \$200 million; Trading assets, \$143 million; Securities available for sale, \$2.2 billion; Net loans, \$16.7 billion; Other assets, \$2.0 billion, and Total assets, \$21.2 billion.

(2) Our consolidated liabilities at December 31, 2010, include the following VIE liabilities for which the VIE creditors do not have recourse to Wells Fargo: Short-term borrowings, \$7 million; Accrued expenses and other liabilities, \$71 million; Long-term debt, \$8.3 billion; and Total liabilities, \$8.4 billion.

The accompanying notes are an integral part of these statements.

Nalco Holding Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Water treatment services at generating facilities	\$ 3,225,464	\$ -
Total	<u>\$ 3,225,464</u>	<u>\$ -</u>

(a) Includes activity for the entire year ended December 31, 2010. Nalco Holding Company ceased being a PacifiCorp affiliate during the fourth quarter of 2010.

For further information on the following financial statements, refer to www.sec.gov.

Nalco Holding Company and Subsidiaries
Consolidated Balance Sheets
(dollars in millions, except per share data)

	December 31, 2010	December 31, 2009
Assets		
Current assets:		
Cash and cash equivalents	\$ 128.1	\$ 127.6
Trade accounts receivable, less allowances of \$13.2 and \$17.8 in 2010 and 2009, respectively	765.5	681.2
Inventories	330.0	313.8
Deferred income taxes	63.9	25.6
Prepaid expenses, taxes and other current assets	147.2	96.6
Total current assets	1,434.7	1,244.8
Property, plant, and equipment, net	729.1	678.1
Goodwill	1,844.1	1,800.0
Other intangible assets, net	1,023.3	1,055.9
Deferred financing costs	73.6	60.9
Other noncurrent assets	118.9	125.1
Total assets	\$5,223.7	\$4,964.8
Liabilities and equity		
Current liabilities:		
Accounts payable	\$ 356.5	\$ 315.4
Accrued expenses	214.2	209.2
Accrued compensation	134.5	139.0
Short-term debt	90.0	229.8
Income taxes	63.0	32.4
Total current liabilities	858.2	925.8
Long-term debt	2,782.0	2,714.3
Deferred income taxes	260.3	202.9
Accrued pension benefits	405.6	418.1
Other liabilities	190.1	212.1
Total liabilities	4,496.2	4,473.2
Equity:		
Nalco Holding Company shareholders' equity:		
Common stock, par value \$0.01 per share; authorized 500,000,000 shares; 147,925,072 shares and 147,730,531 shares issued in 2010 and 2009, respectively	1.4	1.4
Additional paid-in capital	800.7	776.1
Treasury stock, at cost; 9,535,943 shares in 2010 and 2009	(211.3)	(211.3)
Accumulated deficit	(45.6)	(227.8)
Accumulated other comprehensive income	151.6	133.2
Nalco Holding Company shareholders' equity	696.8	471.6
Noncontrolling interests	30.7	20.0
Total equity	727.5	491.6
Total liabilities and equity	\$5,223.7	\$4,964.8

See notes to consolidated financial statements.

Nalco Holding Company and Subsidiaries
Consolidated Statements of Operations
(dollars in millions, except per share amounts)

	Year ended December 31		
	2010	2009	2008
Net sales	\$4,250.5	\$3,746.8	\$4,212.4
Operating costs and expenses:			
Cost of product sold	2,336.7	2,040.9	2,381.8
Selling, administrative and research expenses	1,285.4	1,206.3	1,246.5
Amortization of intangible assets	43.2	47.9	56.8
Restructuring expenses	2.6	47.8	33.4
Gain on divestiture	—	—	(38.1)
Impairment of goodwill	4.9	—	544.2
Total operating costs and expenses	3,672.8	3,342.9	4,224.6
Operating earnings (loss)	577.7	403.9	(12.2)
Other income (expense), net	(45.1)	(17.6)	(17.4)
Interest income	4.3	3.9	8.3
Interest expense	(231.9)	(254.5)	(258.8)
Earnings (loss) before income taxes	305.0	135.7	(280.1)
Income tax provision	103.3	67.8	54.5
Net earnings (loss)	201.7	67.9	(334.6)
Less: Net earnings attributable to noncontrolling interests	5.5	7.4	8.0
Net earnings (loss) attributable to Nalco Holding Company	\$ 196.2	\$ 60.5	\$ (342.6)
Net earnings (loss) per share attributable to Nalco Holding Company common shareholders:			
Basic	\$ 1.42	\$ 0.44	\$ (2.44)
Diluted	\$ 1.41	\$ 0.44	\$ (2.44)
Weighted-average shares outstanding (millions):			
Basic	138.3	138.2	140.1
Diluted	139.4	138.6	140.1

See notes to consolidated financial statements.

**Cable ONE
 Affiliated Transactions
 For the Year Ended December 31, 2010**

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Cable internet service and installation of cable line	\$ 4,106	\$ -
Total	<u>\$ 4,106</u>	<u>\$ -</u>

(a) These services were provided to PacifiCorp's subsidiary PERCo.

Cable ONE is not a public company, and its financial statements are not available.

The Hartford Steam Boiler Inspection and Insurance Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Transformer oil and gas analysis	\$ <u>21,425</u>	\$ <u>-</u>
Total	\$ <u>21,425</u>	\$ <u>-</u>

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

**Moody's Investors Service
 Affiliated Transactions
 For the Year Ended December 31, 2010**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rating agency fees	\$ 178,040	\$ -
Total	<u>\$ 178,040</u>	<u>\$ -</u>

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 www.sec.gov.

MOODY'S CORPORATION
CONSOLIDATED STATEMENTS OF OPERATIONS
(AMOUNTS IN MILLIONS, EXCEPT PER SHARE DATA)

	Year Ended December 31,		
	2010	2009	2008
Revenue	\$ 2,032.0	\$ 1,797.2	\$ 1,755.4
Expenses			
Operating	604.8	532.4	493.3
Selling, general and administrative	588.0	495.7	441.3
Restructuring	0.1	17.5	(2.5)
Depreciation and amortization	66.3	64.1	75.1
Total expenses	1,259.2	1,109.7	1,007.2
Operating income	772.8	687.5	748.2
Interest income (expense), net	(52.5)	(33.4)	(52.2)
Other non-operating income (expense), net	(5.9)	(7.9)	33.8
Non-operating income (expense), net	(58.4)	(41.3)	(18.4)
Income before provision for income taxes	714.4	646.2	729.8
Provision for income taxes	201.0	239.1	268.2
Net income	513.4	407.1	461.6
Less: Net income attributable to noncontrolling interests	5.6	5.1	4.0
Net income attributable to Moody's	\$ 507.8	\$ 402.0	\$ 457.6
Earnings per share			
Basic	\$ 2.16	\$ 1.70	\$ 1.89
Diluted	\$ 2.15	\$ 1.69	\$ 1.87
Weighted average shares outstanding			
Basic	235.0	236.1	242.4
Diluted	236.6	237.8	245.3

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

MOODY'S CORPORATION
CONSOLIDATED BALANCE SHEETS
(AMOUNTS IN MILLIONS, EXCEPT SHARE AND PER SHARE DATA)

	December 31,	
	2010	2009
Assets		
Current assets:		
Cash and cash equivalents	\$ 659.6	\$ 473.9
Short-term investments	12.7	10.0
Accounts receivable, net of allowances of \$33.0 in 2010 and \$24.6 in 2009	497.5	444.9
Deferred tax assets, net	45.3	32.3
Other current assets	127.9	51.8
Total current assets	1,343.0	1,012.9
Property and equipment, net	319.3	293.0
Goodwill	465.5	349.2
Intangible assets, net	168.8	104.9
Deferred tax assets, net	187.9	192.6
Other assets	55.8	50.7
Total assets	<u>\$ 2,540.3</u>	<u>\$ 2,003.3</u>
Liabilities and shareholders' deficit		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 414.4	\$ 317.2
Commercial paper	—	443.7
Current portion of long-term debt	11.3	3.8
Deferred revenue	508.1	471.3
Total current liabilities	933.8	1,236.0
Non-current portion of deferred revenue	96.6	103.8
Long-term debt	1,228.3	746.2
Deferred tax liabilities, net	36.9	31.4
Unrecognized tax benefits	180.8	164.2
Other liabilities	362.3	317.8
Total liabilities	2,838.7	2,599.4
Commitments and contingencies (Notes 16 and 17)		
Shareholders' deficit:		
Preferred stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Series common stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Common stock, par value \$.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2010 and 2009	3.4	3.4
Capital surplus	391.5	391.1
Retained earnings	3,736.2	3,329.0
Treasury stock, at cost; 112,116,581 and 106,044,833 shares of common stock at December 31, 2010 and 2009, respectively	(4,407.3)	(4,288.5)
Accumulated other comprehensive loss	(33.4)	(41.2)
Total Moody's shareholders' deficit	(309.6)	(606.2)
Noncontrolling interests	11.2	10.1
Total shareholders' deficit	(298.4)	(596.1)
Total liabilities and shareholders' deficit	<u>\$ 2,540.3</u>	<u>\$ 2,003.3</u>

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

MidAmerican Energy Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services ^(b)</u>
MEHC management fee pursuant to the IASA:		
MEHC	\$ 11,622,757	\$ -
MidAmerican Energy Company	1,761,257	-
MidAmerican Funding, LLC	1,433,272	-
MHC Inc.	816,328	-
CalEnergy Generation Operating Company	5,211	-
CE Electric UK Funding Company	29,152	-
Charges over the cost cap – retained by MEHC	<u>(6,667,977)</u>	<u>-</u>
Total MEHC management fee	<u>9,000,000</u>	<u>-</u>
Labor and benefits services (primarily IT costs)	<u>-</u>	<u>1,218,262</u>
Total	<u>\$ 9,000,000</u>	<u>\$ 1,218,262</u>

(a) Represents services received by PacifiCorp and its subsidiaries. Includes \$375,696 of capitalized amounts. Refer to Section VII for discussion of the portion of these services that were based on allocation factors.

(b) Represents services provided by PacifiCorp and its subsidiaries. PacifiCorp bills MEHC for administrative cross charges for PacifiCorp's costs and those of its subsidiaries. Refer to Section VII for discussion of the portion of these services that were based on allocation factors.

Excluded from the table above are convenience payments made to vendors by one entity on behalf of, and charged to, other entities within the MEHC group. During the year ended December 31, 2010, PacifiCorp paid \$752,697 on behalf of MEHC for Aon Insurance premiums and prorated bonuses related to transferred employees. During the year ended December 31, 2010, MEHC and certain of its affiliates paid \$2,224,426 on behalf of PacifiCorp for Microsoft licensing and support, EIM insurance premiums, conference fees, personal time related to transferred employees, and payments to Edison Electric Institute, North American Transmission Forum and PB Power. Also excluded from the table are reimbursements by MEHC for payments made by PacifiCorp to its employees under a long-term incentive plan ("LTIP") maintained by MEHC. Amounts paid by PacifiCorp to fund the LTIP are included in the MEHC management fee above.

Refer to the following pages for MEHC, MidAmerican Funding, LLC and MHC Inc. financial statements. For further information on these financial statements, refer to www.sec.gov. Also following this MEHC page are CE Electric UK Funding Company financial statements, which are stated in British pounds and are prepared under International Financial Reporting Standards. Refer to separate section within this report for MidAmerican Energy Company financial statements. CalEnergy Generation Operating Company is not a public company, and its financial statements are not available.

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

	As of December 31,	
	2010	2009
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 470	\$ 429
Trade receivables, net	1,225	1,308
Income taxes receivable	396	88
Inventories	585	591
Derivative contracts	131	136
Investments and restricted cash and investments	44	83
Other current assets	437	458
Total current assets	3,288	3,093
Property, plant and equipment, net	31,899	30,936
Goodwill	5,025	5,078
Investments and restricted cash and investments	1,881	2,702
Regulatory assets	2,497	2,093
Derivative contracts	13	52
Other assets	1,065	730
Total assets	\$ 45,668	\$ 44,684

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

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

	As of December 31,	
	2010	2009
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	\$ 827	\$ 918
Accrued interest	341	344
Accrued property, income and other taxes	287	277
Derivative contracts	158	123
Short-term debt	320	179
Current portion of long-term debt	1,286	379
Other current liabilities	583	683
Total current liabilities	<u>3,802</u>	<u>2,903</u>
Regulatory liabilities	1,664	1,603
Derivative contracts	458	458
MEHC senior debt	5,371	5,371
MEHC subordinated debt	172	402
Subsidiary debt	12,662	13,600
Deferred income taxes	6,298	5,604
Other long-term liabilities	1,833	1,900
Total liabilities	<u>32,260</u>	<u>31,841</u>
Commitments and contingencies (Note 16)		
Equity:		
MEHC shareholders' equity:		
Common stock - 115 shares authorized, no par value, 75 shares issued and outstanding	—	—
Additional paid-in capital	5,427	5,453
Retained earnings	7,979	6,788
Accumulated other comprehensive (loss) income, net	(174)	335
Total MEHC shareholders' equity	<u>13,232</u>	<u>12,576</u>
Noncontrolling interests	176	267
Total equity	<u>13,408</u>	<u>12,843</u>
Total liabilities and equity	<u><u>\$ 45,668</u></u>	<u><u>\$ 44,684</u></u>

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

MIDAMERICAN ENERGY HOLDINGS COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2010	2009	2008
Operating revenue:			
Energy	\$ 10,107	\$ 10,167	\$ 11,535
Real estate	1,020	1,037	1,133
Total operating revenue	<u>11,127</u>	<u>11,204</u>	<u>12,668</u>
Operating costs and expenses:			
Energy:			
Cost of sales	3,890	3,904	5,170
Operating expense	2,470	2,571	2,369
Depreciation and amortization	1,262	1,238	1,110
Real estate	1,003	1,026	1,191
Total operating costs and expenses	<u>8,625</u>	<u>8,739</u>	<u>9,840</u>
Operating income	<u>2,502</u>	<u>2,465</u>	<u>2,828</u>
Other income (expense):			
Interest expense	(1,225)	(1,275)	(1,333)
Capitalized interest	54	41	54
Interest and dividend income	24	38	75
Other, net	110	146	1,188
Total other income (expense)	<u>(1,037)</u>	<u>(1,050)</u>	<u>(16)</u>
Income before income tax expense and equity income	1,465	1,415	2,812
Income tax expense	198	282	982
Equity income	43	55	41
Net income	<u>1,310</u>	<u>1,188</u>	<u>1,871</u>
Net income attributable to noncontrolling interests	72	31	21
Net income attributable to MEHC	<u>\$ 1,238</u>	<u>\$ 1,157</u>	<u>\$ 1,850</u>

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

MIDAMERICAN FUNDING, LLC AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Amounts in millions)

	As of December 31,	
	2010	2009
ASSETS		
Utility plant, net:		
Electric	\$ 9,403	\$ 9,286
Gas	1,214	1,184
	<u>10,617</u>	<u>10,470</u>
Accumulated depreciation and amortization	(3,849)	(3,641)
	<u>6,768</u>	<u>6,829</u>
Construction work in progress	151	114
Total utility plant, net	<u>6,919</u>	<u>6,943</u>
Current assets:		
Cash and cash equivalents	203	88
Receivables, net	386	412
Inventories	159	158
Other	111	93
Total current assets	<u>859</u>	<u>751</u>
Other assets:		
Investments and nonregulated property, net	516	472
Goodwill	1,270	1,270
Regulatory assets	578	397
Other	168	75
Total other assets	<u>2,532</u>	<u>2,214</u>
Total assets	<u>\$ 10,310</u>	<u>\$ 9,908</u>
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MidAmerican Funding member's equity	\$ 3,673	\$ 3,428
Noncontrolling interests	28	31
Long-term debt, excluding current portion	3,190	3,390
Total capitalization	<u>6,891</u>	<u>6,849</u>
Current liabilities:		
Current portion of long-term debt	200	—
Note payable to affiliate	14	254
Accounts payable	250	259
Taxes accrued	103	98
Interest accrued	56	56
Other	114	90
Total current liabilities	<u>737</u>	<u>757</u>
Other liabilities:		
Deferred income taxes	1,370	1,053
Investment tax credits	32	34
Asset retirement obligations	216	205
Regulatory liabilities	721	683
Other	343	327
Total other liabilities	<u>2,682</u>	<u>2,302</u>
Total capitalization and liabilities	<u>\$ 10,310</u>	<u>\$ 9,908</u>

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

MIDAMERICAN FUNDING, LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2010	2009	2008
Operating revenue:			
Regulated electric	\$ 1,779	\$ 1,715	\$ 2,030
Regulated gas	852	857	1,377
Nonregulated	1,184	1,127	1,308
Total operating revenue	<u>3,815</u>	<u>3,699</u>	<u>4,715</u>
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	566	522	743
Cost of gas sold	602	611	1,128
Other operating expenses	421	417	422
Maintenance	204	183	204
Depreciation and amortization	344	335	281
Property and other taxes	112	105	103
	<u>2,249</u>	<u>2,173</u>	<u>2,881</u>
Nonregulated:			
Cost of sales	1,076	1,026	1,214
Other	30	31	30
	<u>1,106</u>	<u>1,057</u>	<u>1,244</u>
Total operating costs and expenses	<u>3,355</u>	<u>3,230</u>	<u>4,125</u>
Operating income	<u>460</u>	<u>469</u>	<u>590</u>
Non-operating income:			
Interest and dividend income	1	—	5
Allowance for equity funds	4	—	25
Other, net	4	12	(4)
	<u>9</u>	<u>12</u>	<u>26</u>
Fixed charges:			
Interest on long-term debt	191	193	201
Other interest expense	1	4	6
Allowance for borrowed funds	(2)	(1)	(16)
	<u>190</u>	<u>196</u>	<u>191</u>
Income before income tax expense	<u>279</u>	<u>285</u>	<u>425</u>
Income tax (benefit) expense	(61)	(43)	107
Net Income	<u>340</u>	<u>328</u>	<u>318</u>
Net income attributable to noncontrolling interests	—	1	1
Net income attributable to MidAmerican Funding	<u>\$ 340</u>	<u>\$ 327</u>	<u>\$ 317</u>

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

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

	As of December 31,	
	2010	2009
ASSETS		
Utility plant, net:		
Electric	\$ 9,403	\$ 9,286
Gas	1,214	1,184
	<u>10,617</u>	<u>10,470</u>
Accumulated depreciation and amortization	(3,849)	(3,641)
	<u>6,768</u>	<u>6,829</u>
Construction work in progress	151	114
Total utility plant, net	<u>6,919</u>	<u>6,943</u>
Current assets:		
Cash and cash equivalents	203	88
Receivables, net	383	408
Inventories	159	158
Other	111	93
Total current assets	<u>856</u>	<u>747</u>
Other assets:		
Receivable from affiliate	17	—
Investments and nonregulated property, net	516	472
Goodwill	1,270	1,270
Regulatory assets	578	397
Other	168	75
Total other assets	<u>2,549</u>	<u>2,214</u>
Total assets	<u><u>\$ 10,324</u></u>	<u><u>\$ 9,904</u></u>
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MHC common shareholder's equity	\$ 4,225	\$ 3,958
Noncontrolling interests	28	31
Long-term debt, excluding current portion	2,865	2,865
Total capitalization	<u>7,118</u>	<u>6,854</u>
Current liabilities:		
Note payable to affiliate	14	254
Accounts payable	250	263
Taxes accrued	103	98
Interest accrued	44	44
Other	114	90
Total current liabilities	<u>525</u>	<u>749</u>
Other liabilities:		
Deferred income taxes	1,370	1,053
Investment tax credits	32	34
Asset retirement obligations	216	205
Regulatory liabilities	721	683
Other	342	326
Total other liabilities	<u>2,681</u>	<u>2,301</u>
Total capitalization and liabilities	<u><u>\$ 10,324</u></u>	<u><u>\$ 9,904</u></u>

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

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

	Years Ended December 31,		
	2010	2009	2008
Operating revenue:			
Regulated electric	\$ 1,779	\$ 1,715	\$ 2,030
Regulated gas	852	857	1,377
Nonregulated	1,184	1,127	1,308
Total operating revenue	<u>3,815</u>	<u>3,699</u>	<u>4,715</u>
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	566	522	743
Cost of gas sold	602	611	1,128
Other operating expenses	421	417	422
Maintenance	204	183	204
Depreciation and amortization	344	335	281
Property and other taxes	112	105	103
	<u>2,249</u>	<u>2,173</u>	<u>2,881</u>
Nonregulated:			
Cost of sales	1,076	1,026	1,214
Other	30	31	30
	<u>1,106</u>	<u>1,057</u>	<u>1,244</u>
Total operating expenses	<u>3,355</u>	<u>3,230</u>	<u>4,125</u>
Operating income	<u>460</u>	<u>469</u>	<u>590</u>
Non-operating income:			
Interest and dividend income	1	—	5
Allowance for equity funds	4	—	25
Other, net	4	12	(4)
Total non-operating income	<u>9</u>	<u>12</u>	<u>26</u>
Fixed charges:			
Interest on long-term debt	155	155	154
Other interest expense	1	4	6
Allowance for borrowed funds	(2)	(1)	(16)
Total fixed charges	<u>154</u>	<u>158</u>	<u>144</u>
Income before income tax expense	<u>315</u>	<u>323</u>	<u>472</u>
Income tax (benefit) expense	(46)	(27)	127
Net income	<u>361</u>	<u>350</u>	<u>345</u>
Net income attributable to noncontrolling interests	—	1	1
Net income attributable to MHC	<u>\$ 361</u>	<u>\$ 349</u>	<u>\$ 344</u>

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

**CONSOLIDATED INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2010**

	Notes	2010 £'000	2009 £'000
CONTINUING OPERATIONS			
Revenue	3	605,674	566,353
Cost of sales		<u>(47,358)</u>	<u>(67,054)</u>
GROSS PROFIT		558,316	499,299
Operating expenses		<u>(240,318)</u>	<u>(255,136)</u>
OPERATING PROFIT		317,998	244,163
Other gains	9	34,130	1,099
Finance costs	5	<u>(97,025)</u>	<u>(100,537)</u>
Finance income	5	<u>1,332</u>	<u>2,229</u>
PROFIT BEFORE INCOME TAX	6	256,435	146,954
Income tax	7	<u>(42,766)</u>	<u>(40,270)</u>
PROFIT FOR THE YEAR		<u>213,669</u>	<u>106,684</u>
Profit attributable to:			
Owners of the parent		210,960	105,929
Non-controlling interests		<u>2,709</u>	<u>755</u>
		<u>213,669</u>	<u>106,684</u>

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2010

	Notes	2010 £'000	2009 £'000
ASSETS			
NON-CURRENT ASSETS			
Goodwill	11	248,843	248,843
Intangible assets	12	9,574	16,366
Property, plant and equipment	13	3,708,791	3,553,442
Investments	14	3,328	3,257
Pension asset	26	158,345	128,411
Trade and other receivables	17	4,609	5,410
		<u>4,133,490</u>	<u>3,955,729</u>
CURRENT ASSETS			
Inventories	16	11,369	14,396
Trade and other receivables	17	118,394	123,373
Cash and cash equivalents	18	5,685	5,968
Non-current assets held for sale	31	-	50,021
		<u>135,448</u>	<u>193,758</u>
TOTAL ASSETS		<u>4,268,938</u>	<u>4,149,487</u>
EQUITY			
SHAREHOLDERS' EQUITY			
Called up share capital	20	354,550	354,550
Other reserves	21	(40)	6,335
Merger reserve	21	(163)	1,222
Retained earnings	21	677,952	465,607
		<u>1,032,299</u>	<u>827,714</u>
Non-controlling interests	19	14,464	11,755
TOTAL EQUITY		<u>1,046,763</u>	<u>839,469</u>

The notes form part of these financial statements

CONSOLIDATED STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2010

	Notes	2010 £'000	2009 £'000
LIABILITIES			
NON-CURRENT LIABILITIES			
Trade and other payables	22	1,060,862	1,024,272
Borrowings	23	1,521,851	1,545,577
Deferred tax	25	411,541	427,968
Provisions	24	<u>5,280</u>	<u>5,110</u>
		<u>2,999,534</u>	<u>3,002,927</u>
CURRENT LIABILITIES			
Trade and other payables	22	150,810	164,938
Borrowings	23	42,377	118,830
Tax payable		26,159	18,813
Provisions	24	<u>3,295</u>	<u>4,510</u>
		<u>222,641</u>	<u>307,091</u>
TOTAL LIABILITIES		<u>3,222,175</u>	<u>3,310,018</u>
TOTAL EQUITY AND LIABILITIES		<u>4,268,938</u>	<u>4,149,487</u>

The financial statements were approved by the Board of Directors on 21 April 2011 and were signed on its behalf by:



P A Jones
Director

HomeServices of America, Inc.
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Relocation services	\$ 2,053,556	\$ -
Procurement services	<u>-</u>	<u>4,723</u>
Total	<u><u>\$ 2,053,556</u></u>	<u><u>\$ 4,723</u></u>

HOMESERVICES OF AMERICA, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In thousands)

	As of December 31,	
	2010	2009
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 50,796	\$ 36,676
Commissions and other trade receivables, net	14,664	14,268
Amounts held in trust	49,281	64,249
Income tax receivable	609	1,552
Deferred income taxes	7,666	8,175
Other current assets	7,645	9,755
Total current assets	130,661	134,675
Property, plant and equipment, net	50,987	58,684
Goodwill	292,222	290,170
Trade name and other intangible assets, net	40,406	41,539
Equity investments	20,547	19,003
Other assets	13,043	11,492
Total assets	\$ 547,866	\$ 555,563

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

HOMESERVICES OF AMERICA, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (continued)
(In thousands, except share and per share amounts)

	As of December 31,	
	2010	2009
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts and commissions payable	\$ 6,774	\$ 9,003
Accrued expenses	32,842	33,150
Income taxes payable	2,491	5,375
Amounts held in trust	49,281	64,249
Accrued restructuring	6,510	9,385
Other current liabilities	<u>10,392</u>	<u>12,021</u>
Total current liabilities	108,290	133,183
Agent profit sharing	14,037	16,358
Accrued restructuring	9,440	14,100
Deferred income taxes	38,574	24,491
Other long-term liabilities	<u>25,707</u>	<u>30,111</u>
Total liabilities	<u>196,048</u>	<u>218,243</u>
Commitments and contingencies (Note 14)		
Equity:		
HomeServices shareholders' equity:		
Common stock, \$0.01 par value, 38,000 shares authorized; 13,200 shares issued	-	-
Additional paid-in capital	135,352	134,425
Retained earnings	250,503	237,341
Accumulated other comprehensive income (loss), net	115	(247)
Less treasury stock, 1,950 common shares, at cost	<u>(34,693)</u>	<u>(34,693)</u>
Total HomeServices shareholders' equity	351,277	336,826
Noncontrolling interests	<u>541</u>	<u>494</u>
Total equity	<u>351,818</u>	<u>337,320</u>
Total liabilities and equity	<u>\$ 547,866</u>	<u>\$ 555,563</u>

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

HOMESERVICES OF AMERICA, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(In thousands)

	Years Ended December 31,	
	2010	2009
Operating revenue:		
Commission revenue	\$ 909,360	\$ 919,476
Title and escrow closing fees	61,989	68,683
Other	<u>48,932</u>	<u>49,246</u>
Total operating revenue	<u>1,020,281</u>	<u>1,037,405</u>
Operating costs and expenses:		
Commission expense	685,308	687,124
Salaries and employee benefits	156,938	159,559
Occupancy	68,395	69,091
Business promotion and advertising	25,631	28,423
Restructuring expenses	1,713	8,721
Depreciation and amortization	13,784	15,387
Amortization of pending real estate contracts and home listings	226	2,794
Other operating expense	<u>51,509</u>	<u>55,611</u>
Total operating costs and expenses	<u>1,003,504</u>	<u>1,026,710</u>
Equity earnings	<u>25,269</u>	<u>27,939</u>
Operating income	<u>42,046</u>	<u>38,634</u>
Other income (expense):		
Interest expense	(109)	(489)
Other, net	<u>386</u>	<u>5,174</u>
Total other income (expense)	<u>277</u>	<u>4,685</u>
Income before income tax expense	42,323	43,319
Income tax expense	<u>12,908</u>	<u>16,723</u>
Net income	29,415	26,596
Net income attributable to noncontrolling interests	<u>1,253</u>	<u>1,142</u>
Net income attributable to HomeServices	28,162	25,454
Preferred dividend	-	1,557
Earnings available to HomeServices' common shareholders	<u>\$ 28,162</u>	<u>\$ 23,897</u>

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

Kern River Gas Transmission Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Gas transportation services	\$ 3,308,627	\$ -
Corporate aircraft, training and credit services	<u>-</u>	<u>34,660</u>
Total	<u>\$ 3,308,627</u>	<u>\$ 34,660</u>

KERN RIVER GAS TRANSMISSION COMPANY
BALANCE SHEETS – REGULATORY BASIS
(Amounts in thousands)

	As of December 31,	
	2010	2009
ASSETS		
Utility plant, net	\$ 1,708,049	\$ 1,622,773
Other property and investments	11,858	2,022
Current and accrued assets:		
Cash and cash equivalents	15,178	27,636
Trade receivables	33,186	34,308
Transportation and exchange gas receivables	1,903	1,933
Inventories	8,013	7,962
Other current and accrued assets	1,368	2,212
Total current and accrued assets	59,648	74,051
Deferred debits:		
Deferred income taxes	27,487	33,770
Regulatory assets	105,802	116,510
Other deferred debits	13,538	17,005
Total assets	\$ 1,926,382	\$ 1,866,131
PARTNERS' CAPITAL AND LIABILITIES		
Partners' capital:		
Contributed capital	\$ 838,871	\$ 783,871
Retained deficit	(134,439)	(215,592)
Accumulated other comprehensive income, net	22	97
Total partners' capital	704,454	568,376
Long-term debt - notes payable to subsidiary – less current portion	708,948	790,034
Other non-current liabilities:		
Provision for rate refunds	-	45,338
Other non-current liabilities	-	20
Total other non-current liabilities	-	45,358
Current and accrued liabilities:		
Current portion of long-term notes payable to subsidiary	81,086	78,668
Accounts payable	6,970	9,163
Accrued interest	729	602
Income taxes payable	1,840	8,333
Accrued property and other taxes	3,677	3,697
Other current and accrued liabilities	5,391	2,759
Total current and accrued liabilities	99,693	103,222
Deferred credits:		
Deferred income taxes	350,764	330,881
Regulatory liabilities	53,570	27,301
Other deferred credits	8,953	959
Total liabilities	1,221,928	1,297,755
Total partners' capital and liabilities	\$ 1,926,382	\$ 1,866,131

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

KERN RIVER GAS TRANSMISSION COMPANY
STATEMENTS OF INCOME – REGULATORY BASIS
(Amounts in thousands)

	Years Ended December 31,	
	2010	2009
Operating revenue – transportation	\$ 357,322	\$ 371,951
Operating costs and expenses:		
Operation and maintenance	33,061	34,662
Depreciation and amortization	70,413	63,368
Regulatory debits and credits	38,402	38,168
Property and other taxes	16,463	15,909
Income tax expense	57,056	64,435
Total operating costs and expenses	215,395	216,542
Operating income	141,927	155,409
Other income (expense):		
Interest income	20	136
Allowance for other funds used during construction	3,325	1,405
Other, net	29	606
Income tax (expense) benefit	(1,279)	1,278
Total other income (expense)	2,095	3,425
Interest charges:		
Interest on long-term notes payable to subsidiary	46,038	50,251
Amortization of deferred financing costs	3,461	3,768
Miscellaneous interest expense	1,136	2,438
Allowance for borrowed funds used during construction	(2,766)	(1,055)
Total interest charges	47,869	55,402
Net income	\$ 96,153	\$ 103,432

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

MEHC Insurance Services Ltd.
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Captive property insurance premiums expense	\$ 5,425,152	\$ -
Captive liability insurance premiums expense	<u>1,543,849</u>	<u>-</u>
Total	<u>\$ 6,969,001</u>	<u>\$ -</u>

(a) PacifiCorp received services represent prepaid amounts amortized to expense during the year ended December 31, 2010. At December 31, 2010, PacifiCorp had a prepaid balance of \$1,195,867 for captive property insurance, a prepaid balance of \$340,311 for captive liability insurance and claims receivable of \$12,411,552, reflecting \$16,311,944 of claims made and \$13,716,795 of payments received during the year ended December 31, 2010.

MEHC Insurance Services Ltd.
Balance Sheets
December 31, 2010 and 2009

	2010	2009
Assets		
Cash and cash equivalents	\$ 12,821,573	\$ 16,973,529
Investments, available for sale, at fair value	3,452,083	-
Accrued investment income	8,975	320
Deferred policy acquisition costs	5,804	5,804
Federal income tax receivable	6,164	-
Deferred federal income tax	1,200	-
	\$ 16,295,799	\$ 16,979,653
Liabilities and Shareholder's Deficit		
Liabilities:		
Unpaid losses and loss adjustment expenses	\$ 12,912,322	\$ 13,187,008
Claims payable to PacifiCorp	10,000,000	7,744,157
Premium deficiency reserve	58,000	154,000
Unearned premiums	1,527,452	1,527,452
Accrued expenses	71,552	70,482
Federal income tax payable	-	1,168
	24,569,326	22,684,267
Shareholder's deficit:		
Common stock, no par value, 1,000,000 shares authorized, 100,000 shares issued and outstanding	-	-
Additional paid-in capital	32,356,461	26,256,461
Accumulated deficit	(40,627,760)	(31,961,075)
Accumulated other comprehensive loss, net of tax	(2,228)	-
	(8,273,527)	(5,704,614)
	\$ 16,295,799	\$ 16,979,653

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

MEHC Insurance Services Ltd.
Statements of Operations and Comprehensive Loss
For the Years Ended December 31, 2010 and 2009

	2010	2009
Revenues:		
Premium written and earned	\$ 6,969,001	\$ 6,969,001
Investment income	106,588	16,456
Realized losses on sale of investments	(6,845)	-
Total revenues	7,068,744	6,985,457
Losses and expenses:		
Losses and loss adjustment expenses incurred	15,697,952	21,319,980
Reduction in premium deficiency reserve	(96,000)	(2,146,000)
General and administrative expenses	151,642	138,835
Total losses and expenses	15,753,594	19,312,815
Net loss before federal income tax benefit	(8,684,850)	(12,327,358)
Federal income tax benefit	(18,165)	(42,832)
Net loss	(8,666,685)	(12,284,526)
Other comprehensive loss, net of tax:		
Unrealized holding losses on available for sale securities, net of tax benefit of \$3,596 in 2010	(6,677)	-
Realized losses on available for sale securities, net of tax expense of \$2,396, reflected in net loss, in 2010	4,449	-
Other comprehensive loss	(2,228)	-
Comprehensive loss	\$ (8,668,913)	\$ (12,284,526)

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

MidAmerican Energy Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Storm assistance, regulatory and administrative support services	\$ <u> </u> -	\$ <u> 149,837</u>
Total	<u>\$ <u> </u> -</u>	<u>\$ <u> 149,837</u></u>

(a) Refer to the MEHC Affiliated Transactions page for services provided by MEC for PacifiCorp that were included in the MEHC management fee.

For further information on the following financial statements, refer to www.sec.gov.

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

(Amounts in millions)

	As of December 31,	
	2010	2009
ASSETS		
Utility plant, net:		
Electric	\$ 9,403	\$ 9,286
Gas	1,214	1,184
	<u>10,617</u>	<u>10,470</u>
Accumulated depreciation and amortization	(3,849)	(3,641)
	<u>6,768</u>	<u>6,829</u>
Construction work in progress	151	114
Total utility plant, net	<u>6,919</u>	<u>6,943</u>
Current assets:		
Cash and cash equivalents	203	87
Receivables, net	383	408
Inventories	159	158
Other	110	93
Total current assets	<u>855</u>	<u>746</u>
Other assets:		
Investments and nonregulated property, net	490	447
Regulatory assets	578	397
Other	168	74
Total other assets	<u>1,236</u>	<u>918</u>
Total assets	<u><u>\$ 9,010</u></u>	<u><u>\$ 8,607</u></u>
CAPITALIZATION AND LIABILITIES		
Capitalization:		
MidAmerican Energy common shareholder's equity	\$ 2,931	\$ 2,929
Preferred securities	27	30
Noncontrolling interests	1	1
Long-term debt, excluding current portion	2,865	2,865
Total capitalization	<u>5,824</u>	<u>5,825</u>
Current liabilities:		
Accounts payable	250	259
Taxes accrued	103	97
Interest accrued	44	44
Other	114	90
Total current liabilities	<u>511</u>	<u>490</u>
Other liabilities:		
Deferred income taxes	1,368	1,057
Investment tax credits	32	34
Asset retirement obligations	216	205
Regulatory liabilities	721	683
Other	338	313
Total other liabilities	<u>2,675</u>	<u>2,292</u>
Total capitalization and liabilities	<u><u>\$ 9,010</u></u>	<u><u>\$ 8,607</u></u>

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

MIDAMERICAN ENERGY COMPANY AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2010	2009	2008
Operating revenue:			
Regulated electric	\$ 1,779	\$ 1,715	\$ 2,030
Regulated gas	852	857	1,377
Nonregulated	1,179	1,121	1,293
Total operating revenue	<u>3,810</u>	<u>3,693</u>	<u>4,700</u>
Operating costs and expenses:			
Regulated:			
Cost of fuel, energy and capacity	566	522	743
Cost of gas sold	602	611	1,128
Other operating expenses	421	417	422
Maintenance	204	183	204
Depreciation and amortization	344	335	281
Property and other taxes	112	105	103
	<u>2,249</u>	<u>2,173</u>	<u>2,881</u>
Nonregulated:			
Cost of sales	1,076	1,025	1,212
Other	26	27	20
	<u>1,102</u>	<u>1,052</u>	<u>1,232</u>
Total operating costs and expenses	<u>3,351</u>	<u>3,225</u>	<u>4,113</u>
Operating income	<u>459</u>	<u>468</u>	<u>587</u>
Non-operating income:			
Interest and dividend income	1	—	5
Allowance for equity funds	4	—	25
Other, net	(2)	12	(6)
Total non-operating income	<u>3</u>	<u>12</u>	<u>24</u>
Fixed charges:			
Interest on long-term debt	155	155	154
Other interest expense	1	3	4
Allowance for borrowed funds	(2)	(1)	(16)
Total fixed charges	<u>154</u>	<u>157</u>	<u>142</u>
Income before income tax expense	<u>308</u>	<u>323</u>	<u>469</u>
Income tax (benefit) expense	(49)	(27)	126
Net income	<u>357</u>	<u>350</u>	<u>343</u>
Preferred dividends	—	1	1
Earnings on common stock	<u>\$ 357</u>	<u>\$ 349</u>	<u>\$ 342</u>

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

**CalEnergy Generation Operating Company
 Affiliated Transactions
 For the Year Ended December 31, 2010**

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Legal services	\$ _____ -	\$ <u>143,963</u>
Total	<u>\$ _____ -</u>	<u>\$ <u>143,963</u></u>

(a) Refer to the MEHC Affiliated Transactions page for services provided by CalEnergy Generation for PacifiCorp that were included in the MEHC management fee.

CalEnergy Generation Operating Company is not a public company, and its financial statements are not available.

PPW Holdings LLC
Intercompany Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
N/A	\$ _____ -	\$ _____ -
Total	<u>\$ _____ -</u>	<u>\$ _____ -</u>

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

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2010
(Amounts in thousands)

ASSETS

Current assets:		
Accounts receivable, net	\$	3,280
Income taxes receivable from affiliates		111
Total current assets		<u>3,391</u>
Property, plant and equipment, net		99,289
Investment in subsidiaries		7,277,463
Goodwill		1,126,642
Other assets		<u>44,962</u>
Total assets	\$	<u>8,551,747</u>

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	\$	20
Current portion of long-term debt and capital lease obligations		<u>12,347</u>
Total current liabilities		12,367
Long-term debt and capital lease obligations		86,942
Deferred income taxes		930
Other long-term liabilities		<u>(172)</u>
Total liabilities		<u>100,067</u>
Equity:		
Common stock		-
Additional paid-in capital		6,217,086
Retained earnings		2,230,032
Accumulated other comprehensive income, net		<u>4,562</u>
Total equity		<u>8,451,680</u>
Total liabilities and equity	\$	<u>8,551,747</u>

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2010
(Amounts in thousands)

Operating revenue	\$ <u> -</u>
Operating costs and expenses:	
Energy costs	(27,024)
Operations and maintenance	(2,803)
Depreciation and amortization	<u>10,566</u>
Total operating costs and expenses	<u>(19,261)</u>
Operating income	<u>19,261</u>
Other income (expense):	
Interest expense	(16,485)
Interest income	2,892
Other	<u>566,415</u>
Total other income (expense)	<u>552,822</u>
Income before income tax expense	572,083
Income tax expense	<u>1,277</u>
Net income	570,806
Net income attributable to noncontrolling interests	<u>1,892</u>
Net income attributable to PPW Holdings LLC	<u><u>\$ 568,914</u></u>

**PacifiCorp Foundation
 Affiliated Transactions
 For the Year Ended December 31, 2010**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ -	\$ 164,105
Other miscellaneous expenses	<u>-</u>	<u>32,903</u>
Total	<u><u>\$ -</u></u>	<u><u>\$ 197,008</u></u>

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2010
(in dollars)
(Unaudited - Internal Use Only)

	Year-to-Date
Revenue and contributions:	
Deposits - tax/bank refunds	\$ -
Interest income	320
Dividends	591,427
Realized gain/(loss) on sale of investment	(258,293)
Unrealized gain/(loss) on investment	3,316,629
Capital gains on partnership investments	723,043
Miscellaneous income: security litigation income	3,549
Total revenues/(losses) and contributions	4,376,674
Expenses:	
Grants:	
Health, welfare and social services	211,500
Education	230,500
Culture and arts	115,000
Civic and community betterment	115,000
Giving campaign match	300,000
Matching gift program	81,072
Small community capital projects	162,500
Rocky Mountain Power Foundation special grants	30,000
Pacific Power Foundation special grants	30,000
PacifiCorp Foundation special grants	-
Global Days of Service	80,000
Other Community Pledge	
Grants approved for future periods	-
Total grants	1,355,572
Administrative expenses	179,148
Investment management fees	93,977
Taxes	10,585
Bank fees	2,405
Miscellaneous expenses	15
Total expenses	1,641,702
Net assets increase (decrease)	2,734,973
Net assets beginning of period	36,838,564
Net assets end of period	\$ 39,573,536

PacifiCorp Foundation
Statement of Financial Position

(in dollars)
(Unaudited - Internal Use Only)

	<u>12/31/2010</u>
Assets:	
Cash	\$ 181,884
Restricted investments:	
Cash and cash equivalents	135,129
Interest receivable	11
Dividend receivable	5,450
Tax receivable	1,423
Receivable for investments sold	-
Receivable from State Street	
State Street investments	<u>39,537,140</u>
Total restricted investments	<u>39,679,152</u>
Total assets	<u><u>39,861,036</u></u>
Liabilities:	
Accounts payable	-
Interest payable	
Grants payable	<u>287,500</u>
Total liabilities	<u>287,500</u>
Net assets	<u><u>\$ 39,573,536</u></u>

**Energy West Mining Company
Intercompany Transactions
For the Year Ended December 31, 2010**

<u>Account Description</u>	<u>PacifiCorp Received Services ^(a)</u>	<u>PacifiCorp Provided Services</u>
Coal extraction services	\$ 102,447,458	\$ -
Contractor services	-	236,373
Administrative support services	-	357,316
Other miscellaneous expenses	<u>-</u>	<u>1,839</u>
Total	<u>\$ 102,447,458</u>	<u>\$ 595,528</u>

(a) Represents the cost incurred by Energy West Mining Company to extract coal for PacifiCorp during the year ended December 31, 2010.

Energy West Mining Company's costs relate to the extraction of coal to support PacifiCorp's coal-fired generating facilities. As such, these expenses are included in the cost of fuel inventory. As coal is consumed, it is charged to fuel expense at PacifiCorp.

Excluded from the table is a management fee charged by Interwest Mining Company to Energy West Mining Company in the amount of \$792,000.

Excluded from the table are services provided by Energy West Mining Company to Bridger Coal in the amount of \$297,200.

ENERGY WEST MINING COMPANY

BALANCE SHEET

December 31, 2010

(Amounts in thousands)

ASSETS

Current assets:	
Cash and cash equivalents	\$ 145
Accounts receivable, net	21
Amounts due from affiliates	6,068
Inventories:	
Materials and supplies	4,478
Fuel	16,963
Other current assets	112
Total current assets	<u>27,787</u>
Other assets	<u>1,105</u>
Total assets	<u><u>\$ 28,892</u></u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 17,392
Accrued employee expenses	6,079
Accrued property and other taxes	461
Other current liabilities	90
Total current liabilities	<u>24,022</u>
Regulatory liabilities	1,982
Other long-term liabilities	2,887
Total liabilities	<u>28,891</u>
Equity:	
Common stock	-
Additional paid-in capital	<u>1</u>
Total equity	<u>1</u>
Total liabilities and equity	<u><u>\$ 28,892</u></u>

**Interwest Mining Company
Intercompany Transactions
For the Year Ended December 31, 2010**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ 54,002	\$ 559,043
Other miscellaneous expenses	-	8,131
Contractor services	<u>-</u>	<u>858</u>
Total	<u>\$ 54,002</u>	<u>\$ 568,032</u>

Excluded from the table are management fees charged by Interwest Mining Company to Energy West Mining Company in the amount of \$792,000 and to PMI in the amount of \$1,074,000. The amount charged to PMI was then charged by PMI to Bridger Coal.

Excluded from the table are \$2,938 of board of directors fees and associated board meeting costs related to an Interwest Mining Company employee that serves on the Trapper Mining Inc. board of directors.

INTERWEST MINING COMPANY

BALANCE SHEET

December 31, 2010

(Amounts in thousands)

ASSETS

Current assets:

Amounts due from affiliates	\$	449
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Total assets	\$	<u>449</u>
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LIABILITIES AND EQUITY

Current liabilities:

Accounts payable	\$	17
------------------	----	----

Accrued employee expenses		142
---------------------------	--	-----

Accrued property and other taxes		6
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Total current liabilities		<u>165</u>
---------------------------	--	------------

Other long-term liabilities		<u>283</u>
-----------------------------	--	------------

Total liabilities		<u>448</u>
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Equity:

Common stock		-
--------------	--	---

Additional paid-in capital		1
----------------------------	--	---

Total equity		<u>1</u>
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Total liabilities and equity	\$	<u>449</u>
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**PacifiCorp Environmental Remediation Company
Intercompany Transactions
For the Year Ended December 31, 2010**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Project management and administrative services	\$ -	\$ 218,575
Total	<u>\$ -</u>	<u>\$ 218,575</u>

PACIFICORP ENVIRONMENTAL REMEDIATION COMPANY
BALANCE SHEET
December 31, 2010
(Amounts in thousands)

ASSETS

Current assets:		
Cash and cash equivalents	\$	26,376
Amounts due from affiliates		91
Deferred income taxes		3,868
		<hr/>
Total assets	\$	30,335
		<hr/> <hr/>

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable	\$	20
Other current liabilities		10,111
Total current liabilities		10,131
		<hr/>
Deferred income taxes		(569)
Other long-term liabilities		(179)
Total liabilities		9,383
		<hr/> <hr/>
Equity:		
Common stock		-
Additional paid-in capital		14,719
Retained earnings		6,233
Total equity		20,952
		<hr/> <hr/>
Total liabilities and equity	\$	30,335
		<hr/> <hr/>

PACIFICORP ENVIRONMENTAL REMEDIATION COMPANY

STATEMENT OF OPERATIONS

For the Year Ended December 31, 2010

(Amounts in thousands)

Operating revenue	<u>\$ -</u>
Operating costs and expenses:	
Operations and maintenance	<u>3,087</u>
Operating loss	<u>(3,087)</u>
Other income (expense):	
Interest expense	(506)
Interest income	<u>14</u>
Total other income (expense)	<u>(492)</u>
Loss before income tax benefit	(3,579)
Income tax benefit	<u>(1,481)</u>
Net loss	<u><u>\$ (2,098)</u></u>

Pacific Minerals, Inc.
Intercompany Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
N/A	\$ _____ -	\$ _____ -
Total	<u>\$ _____ -</u>	<u>\$ _____ -</u>

Refer to Section III for information regarding loans and associated interest between PacifiCorp and PMI.

Excluded from the table above are transactions between PMI and Bridger Coal, including a management fee in the amount of \$1,074,000 charged by Interwest Mining Company to PMI, which is then charged by PMI to Bridger Coal. For additional discussion of these transactions, refer to the Bridger Coal page.

PACIFIC MINERALS, INC.
BALANCE SHEET
December 31, 2010
(Amounts in thousands)

ASSETS

Current assets:	
Accounts receivable, net	\$ 68
Amounts due from affiliates	3,388
Total current assets	<u>3,456</u>
Investment in unconsolidated subsidiaries	180,989
Other assets	<u>4,302</u>
Total assets	<u><u>\$ 188,747</u></u>

LIABILITIES AND EQUITY

Current liabilities:	
Amounts due to affiliates	\$ 1,984
Accrued employee expenses	12,265
Accrued property and other taxes	152
Total current liabilities	<u>14,401</u>
Other long-term liabilities	<u>27</u>
Total liabilities	<u>14,428</u>
Equity:	
Common stock	-
Additional paid-in capital	47,960
Retained earnings	126,359
Total equity	<u>174,319</u>
Total liabilities and equity	<u><u>\$ 188,747</u></u>

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2010
(Amounts in thousands)

Operating revenue	\$ -
Operating costs and expenses:	
Operations and maintenance	4,311
Taxes, other than income taxes	38
Total operating costs and expenses	<u>4,349</u>
Operating loss	<u>(4,349)</u>
Other income (expense):	
Interest expense	(36)
Other	22,562
Total other income (expense)	<u>22,526</u>
Income before income tax expense	18,177
Income tax expense	5,526
Net income	<u>\$ 12,651</u>

Bridger Coal Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services ^(b)</u>	<u>PacifiCorp Provided Services ^(c)</u>
Coal purchases ^(a)	\$ 128,741,571	\$ -
Support services/materials and supplies	62,454	-
Administrative support services	-	2,047,529
Royalties	-	<u>123,942</u>
Total	<u>\$ 128,804,025</u>	<u>\$ 2,171,471</u>

(a) Represents the cost of coal purchased by PacifiCorp from Bridger Coal during the year ended December 31, 2010.

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

(c) PacifiCorp provided services include capitalized amounts of \$199,603.

Excluded from the table above is a management fee in the amount of \$1,074,000 that was charged by Interwest Mining Company to PMI, and then charged by PMI to Bridger Coal.

Excluded from the table above are services performed by Energy West Mining Company for Bridger Coal in the amount of \$297,200.

Excluded from the table above are employee services provided by PMI to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal and PMI charges Bridger Coal for these employees' services. Bridger Coal then charges PacifiCorp for its 66.67% share of this payroll expense as part of the coal purchases shown in the table above.

Currency: USD
 No specific CO requested

	2010	2009
CURRENT ASSETS		
Cash and Temp Investments	(1,249,249)	1,950,796
Accounts Receivable Trade	8,136,430	4,857,766
Accounts Receivable Interco	16,206,204	9,712,214
Coal Inventory	22,630,962	16,213,179
Materials and Supplies Inventory	15,102,675	13,462,816
Total Current Assets	60,827,022	46,196,771
PROPERTY, PLANT AND EQUIPMENT		
Land	6,211	6,211
Land Improvements	12,102,426	10,763,641
Mine Developments	17,100,337	17,474,735
Buildings and Improvements	37,365,422	30,090,285
Capitalized Interest	410,400	410,400
Haul Roads	15,390,873	15,390,873
Mining Equipment	185,910,919	160,517,507
Vehicles	127,327,831	128,110,259
Office Furniture & Equip	378,731	368,567
Computer H & S	5,009,979	4,118,422
Other Equipment	9,668,791	9,470,066
Mineral Rights	14,025,624	14,025,624
ARO	69,220,158	45,692,296
Non-Utility Property	176,074	176,074
Total Property, Plant and Equipment	494,093,775	436,614,958
Less: Accumulated Depreciation/Depletion	238,029,593	214,937,997
Construction in Progress	11,054,260	27,807,055
Net Property, Plant and Equipment	267,118,442	249,484,016
OTHER NON-CURRENT ASSETS		
Deferred Longwall	1,653,162	1,445,064
Reclamation Trust Fund	85,532,413	78,856,141
Total Other Non-Current Assets	87,185,575	80,301,205
TOTAL - ASSETS	415,131,039	375,981,993

Currency: USD
 No specific CO requested

	2010	2009
CURRENT LIABILITIES		
Accounts Payable - Trade	10,998,791	18,506,468
Accounts Payable - Interco	3,071,223	6,714,875
Accrued Royalties	1,653,738	(216,064)
Accrued Payroll	0	0
Accrued Production Taxes	9,350,860	7,403,590
Accrued Property and Sales Tax	767,207	848,706
Total Current Liabilities	25,841,819	33,257,574
LONG-TERM LIABILITIES		
Accrued Pre Jan 1988 Reclamation	0	0
Accrued Post Jan 1988 Reclamation	0	7,053,728
Earnings on Reclamation Trust Fund	38,065,385	39,159,663
ARO Regulatory Liability Unrealized G/L	2,216,080	(3,785,573)
ARO Liability	14,216,272	14,004,459
Production Taxes	59,722,265	32,305,497
Coal Lease Bonus	3,584,911	2,079,895
Total Long-Term Liabilities	117,804,913	90,817,668
total Liabilities	143,646,731	124,075,243
JOINT VENTURE CAPITAL		
Pacific Minerals, Inc.	180,989,538	167,937,833
Idaho Energy Resources	90,494,769	83,968,917
Total Joint Venture Capital	271,484,308	251,906,750
TOTAL - LIABILITIES/CAPITAL	415,131,039	375,981,993

M G. BOOK
Bridger Coal Company Statement of Income
Current Period: DEC-10

Currency: USD
CO=03 (Bridger Coal Company)

	Year to Date		
	One Month Ended	DEC-10	DEC-09
REVENUE:			
Coal Sales	24,273,897	14,486,733	226,954,976
Interest Revenue	0	0	0
Other Revenue	0	18,000	(227,779)
Total Revenue	24,273,897	14,504,733	226,727,197
EXPENSES:			
Overburden Removal	323,950	1,364,836	20,947,319
Reclamation	528,925	245,749	5,655,732
Coal Production - Surface	465,604	1,211,829	14,310,967
Coal Production Underground	10,125,752	4,216,160	80,152,302
Other Cost of Mining	319,272	447,305	4,123,018
Depreciation & Amortization	2,326,174	2,486,292	27,414,162
Royalties	2,059,045	1,116,761	19,475,307
Taxes	2,278,080	1,239,735	19,731,834
Administrative	85,000	75,000	1,074,000
Interest	0	0	0
Total Expenses	18,511,801	12,403,666	192,884,640
NET INCOME	5,762,096	2,101,067	33,842,557

174,153,288
24,768,909

**Trapper Mining Inc.
 Affiliated Transactions
 For the Year Ended December 31, 2010**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 12,420,218	\$ -
Board of directors fees and associated board meeting costs ^(b)	<u>-</u>	<u>3,794</u>
Total	<u>\$ 12,420,218</u>	<u>\$ 3,794</u>

(a) Represents the cost of coal purchased by PacifiCorp from Trapper Mining Inc. during the year ended December 31, 2010.

(b) PacifiCorp and Interwest Mining Company each have an employee that serves on the Trapper Mining Inc. board of directors. The table excludes \$2,938 related to the Interwest Mining Company employee.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2010
(Unaudited)

Assets:

Current Assets:

Cash & Cash Equivalents	\$ 13,448,198
Accounts Receivable	5,707,336
Inventories	6,172,597
Prepaid and Other Current Assets	412,462
Current Reclamation Receivable from Buyers	688,820
Current Deferred Income Tax Asset	60,000
Total Current Assets	\$ 26,489,413
Property Plant and Equipment before FAS 143:	
Lands and Leases	\$ 11,240,186
Development Costs	2,834,815
Equipment and Facilities	116,338,112
Total Property Plant and Equipment (Cost)	\$ 130,413,113
Less Depreciation and Amortization	(88,392,162)
Total Property Plant and Equipment (Net)	\$ 42,020,951
FAS 143 Property Plant and Equipment (Net)	6,511,312
Grand Total Property Plant and Equipment (Net)	\$ 48,532,263
Acquired GE Royalty	5,454,546
Deferred Loan Fees	144,366
Deferred Income Tax Asset	1,079,000
Reclamation Receivable from Buyers	10,913,070
Restricted Funds - Black Lung	500,000

Total Assets **\$ 93,112,658**

Liabilities and Members' Equity:

Current Liabilities:

Accounts Payable	\$ 3,229,302
Accrued Royalties	440,179
Accrued Payroll Expenses	2,616,967
Accrued Production Taxes	1,817,123
Deferred Reclamation Revenue	36,868
Current Asset Retirement Liability	765,355
Current Portion Long-Term Debt	5,009,714
Total Current Liabilities	\$ 13,915,508
Long-Term Debt	16,470,959
Asset Retirement Liability	17,958,177
Deferred Income Tax Liability	1,210,000
Black Lung Liability	272,237
Total Liabilities	\$ 49,826,881

Members' Equity

Paid in Capital @ 1/1/98	\$ 20,324,925
Patronage Equity - Prior Year	19,020,937
Non-Patronage Equity - Prior Year	1,940,385
Patronage Equity - Current Year	1,862,596
Non-Patronage Equity - Current Year	136,934
Total Members' Equity	\$ 43,285,777

Total Liabilities and Members' Equity **\$ 93,112,658**

TRAPPER MINING INC
CONSOLIDATED NET INCOME
AS OF: DECEMBER 31, 2010

		<u>NET INCOME FOR THE MONTH</u>	<u>NET INCOME YEAR TO DATE</u>
TRAPPER MINING		\$ (3,026,916.65)	2,061,447.28
WILLIAMS FORK MINING		(2,059.32)	(3,220.32)
WILLIAMS FORK LAND		<u>(36,608.79)</u>	<u>(35,866.29)</u>
NET INCOME (LOSS) BEFORE TAX		<u>\$ (3,065,584.76)</u>	<u>\$ 2,022,360.67</u>
CURRENT TAX PROVISION		<u>(22,831.00)</u>	<u>(22,831.00)</u>
TOTAL TAX PROVISION		<u>(22,831.00)</u>	<u>(22,831.00)</u>
NET INCOME (LOSS) AFTER TAX		<u><u>\$ (3,088,415.76)</u></u>	<u><u>1,999,529.67</u></u>
SALT RIVER	32.10%	(91,026.79)	43,955.86
TRI-STATE	26.57%	(75,345.23)	36,383.40
PACIFICORP	21.40%	(60,684.52)	29,303.91
PLATTE RIVER	19.93%	<u>(56,516.01)</u>	<u>27,290.98</u>
TOTAL NONPATRONAGE INCOME (LOSS)		<u>(283,572.55)</u>	<u>136,934.15</u>
SALT RIVER	32.10%	(900,354.67)	597,893.16
TRI-STATE	26.57%	(745,246.84)	494,891.63
PACIFICORP	21.40%	(600,236.45)	398,595.44
PLATTE RIVER	19.93%	<u>(559,005.25)</u>	<u>371,215.29</u>
TOTAL PATRONAGE INCOME (LOSS)		<u>(2,804,843.21)</u>	<u>1,862,595.52</u>
TOTAL INCOME (LOSS)		<u><u>(3,088,415.76)</u></u>	<u><u>1,999,529.67</u></u>

TRAPPER MINING INC
CONSOLIDATED PATRONAGE & NONPATRONAGE INCOME ALLOCATION
DECEMBER 31, 2010

		<u>NET INCOME \$</u> <u>FOR THE MONTH</u>	<u>NET INCOME</u> <u>YEAR TO DATE</u>
TRAPPER PATRONAGE INCOME		(2,768,234.42)	
TRAPPER NONPATRON INCOME		<u>(281,513.23)</u>	
TOTAL TRAPPER INCOME		(3,049,747.65)	
WFMC NONPATRONAGE INCOME		(2,059.32)	
WFLC PATRONAGE INCOME		<u>(36,608.79)</u>	
TOTAL CONSOLIDATED INCOME		<u>(3,088,415.76)</u>	
SALT RIVER	32.10%	(888,603.25)	609,406.24
TRI-STATE	26.57%	(735,519.89)	504,421.30
PACIFICORP	21.40%	(592,402.16)	406,270.83
PLATTE RIVER	19.93%	<u>(551,709.12)</u>	<u>378,363.44</u>
TOTAL TRAPPER PATRONAGE		(2,768,234.42)	1,898,461.81
SALT RIVER	32.10%	(90,365.75)	44,989.58
TRI-STATE	26.57%	(74,798.07)	37,239.04
PACIFICORP	21.40%	(60,243.82)	29,993.06
PLATTE RIVER	19.93%	<u>(56,105.59)</u>	<u>27,932.79</u>
TOTAL TRAPPER NONPATRON		(281,513.23)	140,154.47
TOTAL TRAPPER INCOME		(3,049,747.65)	2,038,616.28
SALT RIVER	32.10%	(661.04)	(1,033.72)
TRI-STATE	26.57%	(547.16)	(855.64)
PACIFICORP	21.40%	(440.70)	(689.15)
PLATTE RIVER	19.93%	<u>(410.42)</u>	<u>(641.81)</u>
TOTAL WFMC NONPATRONAGE		(2,059.32)	(3,220.32)
SALT RIVER	32.10%	(11,751.42)	(11,513.08)
TRI-STATE	26.57%	(9,726.95)	(9,529.67)
PACIFICORP	21.40%	(7,834.29)	(7,675.39)
PLATTE RIVER	19.93%	<u>(7,296.13)</u>	<u>(7,148.15)</u>
TOTAL WFLC PATRONAGE		(36,608.79)	(35,866.29)

Huntington Cleveland Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment expenses ^(a)	\$ <u>103,169</u>	\$ <u>-</u>
Total	\$ <u>103,169</u>	\$ <u>-</u>

(a) During the year ended December 31, 2010, PacifiCorp incurred \$103,169 in annual assessment expenses, of which \$15,379 was recorded as a prepaid expense at December 31, 2010, and paid \$1,801,192 of capital costs associated with the water supply project. At December 31, 2010, PacifiCorp's plant-in-service included the following assets: \$22,075,411 for the water supply project (amounts include capitalized interest and capital surcharge) and \$1,471,639 for the water rights.

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2010 AND 2009

	TOTAL ALL FUNDS	
<u>ASSETS</u>	2010	2009
CURRENT ASSETS:		
Cash and cash equivalent	\$ 74,410	\$ 118,703
Restricted cash	1,342,090	859,971
Undeposited funds		71,500
Accounts receivable:		
Shareholder assessments	76,612	23,938
Contracts receivable:		
Division of Water Resources		283,743
Rocky Mountain Power		150,393
Bureau of Reclamation	143,098	173,727
NRCS	77,718	
	\$ 1,713,928	\$ 1,681,975
NONCURRENT ASSETS:		
Fixed Assets:		
Land	\$ 41,722	\$ 41,722
Easements	85,955	81,790
Water rights	3,096,469	3,096,469
Vehicles	23,563	23,563
Office equipment	1,383	1,383
Diversion structures	55,000	55,000
Storage facilities improvements	3,541,085	3,072,833
Construction in progress		
Salinity project	47,930,099	39,391,760
Miller flat dam safety upgrade		468,252
Accumulated depreciation	(2,393,418)	(2,346,305)
	52,381,858	43,886,467
Total noncurrent assets	52,381,858	43,886,467
Total assets	\$ 54,095,786	\$ 45,568,442

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

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2010 AND 2009

	TOTAL ALL FUNDS	
	2010	2009
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 935,305	\$ 998,391
Wages payable		4,255
Payroll taxes payable	1,420	3,689
Current portion of long-term liabilities	54,821	50,000
Total current liabilities	\$ 991,546	\$ 1,056,335
LONG-TERM LIABILITIES:		
Notes payable	\$ 2,541,879	\$ 1,343,241
Accrued interest payable	1,749	11,281
Total long-term liabilities	\$ 2,543,628	\$ 1,354,522
Total liabilities	\$ 3,535,174	\$ 2,410,857
NET ASSETS:		
Unrestricted:	\$ 4,076,373	\$ 3,946,945
Restricted:		
Salinity Project	46,484,239	39,210,640
Total net assets	\$ 50,560,612	\$ 43,157,585
Total liabilities and net assets	\$ 54,095,786	\$ 45,568,442

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

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	UNRESTRICTED OPERATIONS & MAINTENANCE	RESTRICTED SALINITY PROJECT	TOTAL ALL FUNDS	
			2010	2009
Charges for Services:				
A Water Assessment	\$ 99,622		\$ 99,622	\$ 105,210
B Water Assessment	16,283		16,283	17,660
Municipal and Industry Assessment	53,410		53,410	53,140
Dam Repayment Assessment	48,553		48,553	51,068
Project Repayment/O & M Assessment	50,104		50,104	41,940
Salinity Project Repayment Assessment	31,111		31,111	
Meter Assessment	7,725		7,725	
Minimal Assessment Adjustments	1,829		1,829	2,014
Net charges for services	\$ 308,637	\$...	\$ 308,637	\$ 271,032
Governmental grants	\$ 88,286	\$ 4,378,346	\$ 4,466,632	\$ 3,263,193
Other Revenue:				
Private Contribution - Rocky Mountain Power		\$ 1,650,800	\$ 1,650,800	\$ 3,632,479
Payments from Stockholders (NRCS)		1,212,613	1,212,613	1,667,738
Other Governmental Revenue		26,487	26,487	
Certificate Transfers	\$ 570		570	1,210
Late Fees				574
Interest	1,083	5,653	6,736	12,125
Reimbursements	86,547		86,547	7,739
Miscellaneous	916		916	1,059
Total other revenue	\$ 89,116	\$ 2,895,553	\$ 2,984,669	\$ 5,322,924
Total revenues	\$ 486,039	\$ 7,273,899	\$ 7,759,938	\$ 8,857,149
Expenses:				
Program services:				
Water Master Wage	\$ 49,750		\$ 49,750	\$ 42,210
Reservoir Manager Wage	13,062		13,062	11,754
System Tech Wage	47,191		47,191	34,628
Other Wages	1,658		1,658	
Payroll Benefits	12,763		12,763	8,456
Machine Hire	2,481		2,481	9,407
Non Employee Labor	4,424		4,424	2,860
Joe's Valley Dam Repayment	26,198		26,198	26,266
O&M - EWCD	27,790		27,790	18,093
O&M - EWCD - RRA Admin				15,430
Dam Safety Maintenance	7,000		7,000	
Water Rights Assessments	23,614		23,614	23,524
Beaver & Muskrat Control	2,347		2,347	2,125
Vehicle and Equipment Expense	8,949		8,949	17,855
Material and Supplies	10,924		10,924	3,842
Insurance	8,374		8,374	6,007
Medical Insurance	6,223		6,223	
Depreciation	47,113	\$ 300	47,413	38,429
Total program expenses	\$ 299,861	\$ 300	\$ 300,161	\$ 260,886

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

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	UNRESTRICTED OPERATIONS & MAINTENANCE	RESTRICTED SALINITY PROJECT	TOTAL ALL FUNDS	
			2010	2009
Support Services:				
Secretary Wage	\$ 24,184		\$ 24,184	\$ 24,808
Payroll Benefits	1,919		1,919	2,812
Office Rent	3,600		3,600	3,600
Accounting and Auditing	7,550		7,550	4,100
Legal Fees	1,814		1,814	4,104
Telephone and Internet	6,797		6,797	5,458
Office Supplies	3,731		3,731	3,231
Postage	927		927	1,058
Meetings	884		884	841
Training	675		675	
Bank Charges and Fees	649		649	548
Miscellaneous	4,020		4,020	3,975
Total support services	\$ 56,750	\$	\$ 56,750	\$ 54,535
Total expenses	\$ 356,611	\$ 300	\$ 356,911	\$ 315,421
Change in net assets	\$ 129,428	\$ 7,273,599	\$ 7,403,027	\$ 8,541,728
Net assets, beginning of year	3,946,945	39,210,640	43,157,585	34,615,857
Net assets, end of year	\$ 4,076,373	\$ 46,484,239	\$ 50,560,612	\$ 43,157,585

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

Ferron Canal & Reservoir Company
Affiliated Transactions
For the Year Ended December 31, 2010

<u>Account Description</u>	<u>PacifiCorp Received Services^(a)</u>	<u>PacifiCorp Provided Services</u>
Payment for water rights	\$ 551,817	\$ -
Annual assessment expenses	267,645	-
Credit received	<u>(203,390)</u>	<u>-</u>
Total	<u>\$ 616,072</u>	<u>\$ -</u>

(a) During the year ended December 31, 2010, PacifiCorp incurred \$267,645 in annual assessment expenses, of which \$223,038 was recorded as a prepaid expense at December 31, 2010. PacifiCorp also paid \$551,817 for the right to obtain 7,000 acre feet of water for the year ended December 31, 2010. PacifiCorp received a credit of \$203,390 representing PacifiCorp's share of the water rights payment based on its percentage ownership in Ferron Canal & Reservoir Company.

6:20 AM
04/20/11
Cash Basis

FERRON CANAL & RESERVOIR CO.
Profit & Loss
January through December 2010

	<u>Jan - Dec 10</u>
Income	
INCOME	55.72
REVENUE	<u>563,089.18</u>
Total Income	<u>563,144.90</u>
Gross Profit	563,144.90
Expense	
GENERAL	
BOARDMEMBER	270.00
PAYROLL EXPENS...	103,593.55
REIMBURSEMENT	5,718.07
GENERAL - Other	<u>430,375.61</u>
Total GENERAL	<u>539,957.23</u>
Total Expense	<u>539,957.23</u>
Net Income	<u><u>23,187.67</u></u>

III. Loans

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

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

Loan Summary
2010

REQUIREMENTS	PACIFIC MINERALS, INC.
<p>III. For inter-company loans to / from affiliates:</p> <p>A. The month-end amounts outstanding for short-term and long-term loans:</p> <p style="padding-left: 20px;">Short-term loans:</p> <p style="padding-left: 40px;">January - December</p> <p style="padding-left: 20px;">Long-term loans:</p>	<p>(a)</p> <p>N/A</p>
<p>B. The highest amount during the year separately for short-term and long-term loans:</p> <p style="padding-left: 20px;">Maximum loan to affiliate:</p> <p style="padding-left: 40px;">Short-term loans:</p> <p style="padding-left: 60px;">Amount</p> <p style="padding-left: 60px;">Date</p> <p style="padding-left: 40px;">Long-term loans:</p> <p style="padding-left: 60px;">Amount</p> <p style="padding-left: 60px;">Date</p> <p style="padding-left: 20px;">Maximum loan from affiliate:</p> <p style="padding-left: 40px;">Short-term loans:</p> <p style="padding-left: 60px;">Amount</p> <p style="padding-left: 60px;">Date</p> <p style="padding-left: 20px;">Maximum loan from affiliate:</p> <p style="padding-left: 40px;">Long-term loans:</p> <p style="padding-left: 60px;">Amount</p> <p style="padding-left: 60px;">Date</p>	<p>\$18,241,423</p> <p>February 2, 2010</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>
<p>C. A description of the terms and conditions for loans including the basis for interest rates:</p>	<p>Pursuant to the terms and conditions of the Umbrella Loan Agreement</p>
<p>D. The total amount of interest charged or credited and the weighted average rate of interest separately for short-term and long-term loans:</p> <p style="padding-left: 20px;">Short-term loans:</p> <p style="padding-left: 40px;">Interest expense charged</p> <p style="padding-left: 40px;">Interest income credited</p> <p style="padding-left: 20px;">Long-term loans:</p> <p style="padding-left: 40px;">Interest charged or credited</p>	<p>\$ -</p> <p>\$35,855</p> <p>(b)</p> <p>N/A</p>
<p>E. Specify the commission order(s) approving the transaction where such approval is required by law:</p>	<p>Refer to Appendix A</p>

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

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

PacifiCorp - Pacific Minerals, Inc.
Umbrella Loan Agreement Transactions Statement
Pacific Minerals, Inc. ("PMI")
2010

<u>Month</u>	<u>Net Principal Advanced To PacifiCorp</u>	<u>Net Principal Repaid By PacifiCorp</u>	<u>Principal Advanced To PMI</u>	<u>Principal Repaid By PMI</u>	<u>Outstanding Month End Balance^(a)</u>	<u>Interest Rate Range</u>	<u>Interest Expense Charged By PacifiCorp</u>	<u>Interest Income Credited By PacifiCorp</u>
Jan-10	\$ -	\$ -	\$8,700,000	\$3,803,386	\$9,641,423	0.3200% - 0.3500%	\$ -	\$1,275
Feb-10	-	-	8,600,000	10,250,403	7,991,020	0.3000% - 0.3200%	-	3,457
Mar-10	-	-	4,400,000	2,730,688	9,660,332	0.3000% - 0.3000%	-	2,795
Apr-10	-	-	5,565,000	5,707,494	9,517,838	0.2800% - 0.2900%	-	2,840
May-10	-	-	4,600,000	3,214,697	10,903,141	0.2800% - 0.2800%	-	2,973
Jun-10	-	-	6,200,000	6,303,082	10,800,059	0.2900% - 0.2900%	-	3,473
Jul-10	-	-	4,600,000	2,143,874	13,256,185	0.3800% - 0.4000%	-	4,624
Aug-10	-	-	4,700,000	7,970,781	9,985,404	0.3800% - 0.4000%	-	4,938
Sep-10	-	-	4,500,000	6,553,277	7,932,127	0.3600% - 0.3800%	-	3,325
Oct-10	-	-	5,200,000	9,444,121	3,688,006	0.3500% - 0.3551%	-	2,568
Nov-10	-	-	6,700,000	7,943,905	2,444,101	0.3400% - 0.3500%	-	1,999
Dec-10	-	-	5,500,000	5,962,436	1,981,665	0.3449% - 0.3551%	-	1,588
TOTAL	\$ -	\$ -	\$69,265,000	\$72,028,144			\$ -	\$35,855
(a) Outstanding month-end balances advanced to PacifiCorp are shown in parentheses, if applicable.								

IV. Debt Guarantees

If the parent guarantees any debt of affiliated interests, identify the entities involved, the nature of the debt, the original amount, the highest amount during the year ended December 31, 2010 and the balance as of December 31, 2010.

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

V. Other Transactions

Report 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) as follows:

PacifiCorp is party to a tax-sharing arrangement and is part of the Berkshire Hathaway United States federal income tax return. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. The tax payments are then remitted to MEHC. At December 31, 2010, MEHC owed PacifiCorp \$344,671,476 and PERCo \$99,749 under this arrangement. In March 2011, the United States Internal Revenue Service released Revenue Procedure 2011-26, which provides guidance regarding the application of the 100% bonus depreciation provisions that were provided for in the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this new guidance, PacifiCorp reduced its income tax receivable from MEHC by \$164,695,101 as of March 31, 2011.

VI. Employee Transfers

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

Report of PacifiCorp Employee Transfers to Affiliates During the Year Ended December 31, 2010

Executive, Management and Professional/Technical Employees

Affiliate	Job Title	Count
Kern River Gas Transmission Company	Analyst, Environmental – Lead/Senior	1
Kern River Gas Transmission Company	Intern - Engineering	1
Kern River Gas Transmission Company	Coordinator, Project – Career	1
MidAmerican Energy Company	Vice President, Generation	1
MidAmerican Energy Holdings Company	Director, Environmental	1
MidAmerican Energy Holdings Company	President, PacifiCorp Energy	1
Total		6

Report of PacifiCorp Employee Transfers from Affiliates During the Year Ended December 31, 2010

Executive, Management and Professional/Technical Employees

Affiliate	Job Title	Count
Falcon Power Operating Company*	Managing Director, Gas Plants	1
Kern River Gas Transmission Company	President, PacifiCorp Energy	1
MidAmerican Energy Company	Consultant, Planning/Financial Accounting – Lead/Senior	1
MidAmerican Energy Company	Director, Plant Operations/ Maintenance	1
MidAmerican Energy Company	Vice President, Generation	1
MidAmerican Energy Company	Manager, Engineering/ Environmental	1
MidAmerican Energy Company	Managing Director, Plant (Medium)	1
Total		7

*Falcon Power Operating Company is an indirect wholly owned subsidiary of CE Generation, LLC, which is 50% owned by MEHC. Refer to the following pages for CE Generation, LLC financial statements.

CE GENERATION, LLC AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(In thousands)

	As of December 31,	
	2010	2009
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 44,580	\$ 54,705
Trade receivables	34,035	32,754
Income tax receivable	1,738	2,613
Inventories	33,240	32,672
Deferred income taxes	-	75
Other current assets	<u>3,730</u>	<u>2,801</u>
Total current assets	117,323	125,620
Property, plant and equipment, net	672,461	705,772
Goodwill	265,897	265,897
Intangible assets, net	50,122	55,869
Other assets	<u>2,807</u>	<u>3,205</u>
Total assets	<u>\$ 1,108,610</u>	<u>\$ 1,156,363</u>
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	\$ 2,724	\$ 1,612
Accrued interest	1,499	1,722
Due to affiliates	1,193	946
Current portion of long-term debt	35,190	40,941
Deferred income taxes	1,287	-
Other current liabilities	<u>6,734</u>	<u>13,139</u>
Total current liabilities	48,627	58,360
Parent senior secured bonds	189,600	204,800
Subsidiary debt	117,744	137,734
Due to affiliates	2,828	4,893
Deferred income taxes	207,752	212,778
Other long-term liabilities	<u>17,801</u>	<u>18,250</u>
Total liabilities	<u>584,352</u>	<u>636,815</u>
Commitments and contingencies (Note 10)		
Equity:		
CE Generation members' equity	507,201	500,823
Noncontrolling interests	<u>17,057</u>	<u>18,725</u>
Total equity	<u>524,258</u>	<u>519,548</u>
Total liabilities and equity	<u>\$ 1,108,610</u>	<u>\$ 1,156,363</u>

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

CE GENERATION, LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(In thousands)

	Years Ended December 31,		
	2010	2009	2008
Operating revenue	<u>\$ 260,531</u>	<u>\$ 394,517</u>	<u>\$ 530,831</u>
Operating costs and expenses:			
Fuel	10,252	56,066	121,814
Plant operations	123,934	136,615	133,936
General and administrative	4,178	3,935	3,721
Depreciation and amortization	<u>73,576</u>	<u>90,302</u>	<u>114,371</u>
Total operating costs and expenses	<u>211,940</u>	<u>286,918</u>	<u>373,842</u>
Operating income	<u>48,591</u>	<u>107,599</u>	<u>156,989</u>
Other income (expense):			
Interest expense	(28,733)	(32,601)	(37,479)
Interest and other income	<u>928</u>	<u>801</u>	<u>2,676</u>
Total other income (expense)	<u>(27,805)</u>	<u>(31,800)</u>	<u>(34,803)</u>
Income before income tax (benefit) expense	20,786	75,799	122,186
Income tax (benefit) expense	<u>(499)</u>	<u>8,134</u>	<u>14,303</u>
Net income	21,285	67,665	107,883
Net (loss) income attributable to noncontrolling interests	<u>(971)</u>	<u>22,636</u>	<u>54,184</u>
Net income attributable to CE Generation	<u>\$ 22,256</u>	<u>\$ 45,029</u>	<u>\$ 53,699</u>

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

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, 2010

Overview/Introduction

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

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

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

PacifiCorp’s Non-Regulated Activities and Affiliates

The following is a list of PacifiCorp’s non-regulated activities:

- During the year ended December 31, 2010, PacifiCorp was allocated costs by its non-regulated parent company, MEHC, and certain of MEHC’s subsidiaries, some of which are non-regulated, as part of the MEHC management fee (see complete listing of these subsidiaries on the MEHC page within Section II – Transactions). See below for a discussion of the amounts of these costs and the allocation methods used. Refer to section I.C. for a description of MEHC and its subsidiaries.
- During the year ended December 31, 2010, PacifiCorp allocated costs to one non-regulated affiliate: MEHC. See below for a discussion of the amounts of these costs and the allocation methods used.

Allocation Methods

MEHC to subsidiaries

In connection with the March 2006 acquisition of PacifiCorp by MEHC, MEHC committed to PacifiCorp’s state regulatory commissions to limit the amount of management fees that PacifiCorp pays to MEHC each year to \$9,000,000. This acquisition commitment expired March 20, 2011.

For the year ended December 31, 2010, MEHC invoiced PacifiCorp a total of \$15,667,977 in management service fees for services performed by MEHC and subsidiaries under the IASA. Pursuant to the commitment to state regulators, MEHC and PacifiCorp mutually agreed that PacifiCorp’s total liability to MEHC for management services provided for the year ended December 31, 2010 was a total of \$9,000,000. Refer to Section II – Transactions for further information on this amount. Refer to the attached IASA schedule for a description of the types of services provided. This \$9,000,000 included \$3,386,976 of costs that were allocated by MEHC using six different formulae during the year ended December 31, 2010. These formulae are as follows:

- a) A two factor formula based on the labor and assets of each of MEHC's subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2010 was 45.38%.
- b) The same two factor formula as a) above, except excluding the labor and assets of HomeServices. PacifiCorp's allocation percentage during the year ended December 31, 2010 was 48.15%.
- c) The same two factor formula as a) above, except excluding the labor and assets of MEHC's international subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2010 was 52.21%.
- d) The same two factor formula as c) above, except excluding the labor and assets of HomeServices. PacifiCorp's allocation percentage during the year ended December 31, 2010 was 56.00%.
- e) A formula to allocate legislative and regulatory costs to each of MEHC's subsidiaries based on where the legislative and regulatory employees spent their time. PacifiCorp's allocation percentage during the year ended December 31, 2010 was 25.00% from January 1 – May 31, 2010 and 20% from June 1 – December 31, 2010.
- f) A formula based on the gross plant asset amounts of each of MEHC's subsidiaries. PacifiCorp's allocation percentage during the year ended December 31, 2010 was 48.66%.

PacifiCorp to MEHC

PacifiCorp used two different formulae for allocating \$79,572 of labor costs to MEHC during the year ended December 31, 2010 (this amount is part of the \$1,218,262 included on the MEHC page in Section II – Transactions). These formulae are as follows:

- a) A two factor formula based on the labor and assets of each of MEHC's subsidiaries. MEHC's allocation percentage during the year ended December 31, 2010 was 54.62%.
- b) The same two factor formula as c) in the section above, except excluding the labor and assets of HomeServices. MEHC's allocation percentage during the year ended December 31, 2010 was 44.00%.

INTERCOMPANY ADMINISTRATIVE SERVICES AGREEMENT

BETWEEN

MIDAMERICAN ENERGY HOLDINGS COMPANY

AND

ITS SUBSIDIARIES

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

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

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

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

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

ARTICLE 1. PROVISION OF ADMINISTRATIVE SERVICES

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

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

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

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

ARTICLE 2. DEFINITIONS

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

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

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

- (a) CHARGES.

Parties shall charge for Administrative Services on the following basis:

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

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

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

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

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

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

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

(b) PAYMENT.

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

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

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

ARTICLE 5. GENERAL OBLIGATIONS; STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

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

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

ARTICLE 8. BUDGETING

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

ARTICLE 9. COOPERATION WITH OTHERS

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

ARTICLE 10. COMPLIANCE WITH ALL LAWS

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

ARTICLE 11. LIMITATION OF LIABILITY

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

ARTICLE 12. INDEMNIFICATION

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

ARTICLE 13. DISPUTE RESOLUTION

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

ARTICLE 14. TERMINATION FOR CONVENIENCE

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

ARTICLE 15. CONFIDENTIAL INFORMATION/NONDISCLOSURE

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

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

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

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

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

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

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

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

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

ARTICLE 16. PERMITTED DISCLOSURE

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

ARTICLE 17. SUBCONTRACTORS

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

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

ARTICLE 18. NONWAIVER

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

ARTICLE 19. SEVERABILITY

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

ARTICLE 20. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE


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

ARTICLE 21. OTHER AGREEMENTS

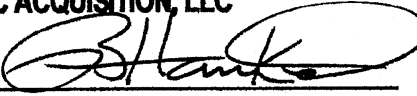
This Agreement does not address or govern the Parties' relationship involving: (a) the tax allocation agreement nor (b) any other relationships not specifically identified herein. All such relationships not addressed or governed by this Agreement will be governed and controlled by a separate agreement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

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

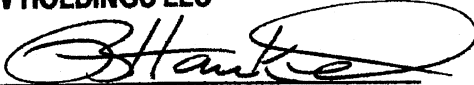
MIDAMERICAN ENERGY HOLDINGS COMPANY

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


NNGC ACQUISITION, LLC

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


PPW HOLDINGS LLC

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


KR HOLDING, LLC

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

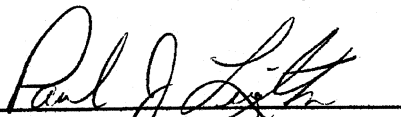
CE ELECTRIC UK FUNDING COMPANY

By: 
Patrick J. Goodman
Title: Director


CALENERGY INTERNATIONAL SERVICES, INC.

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

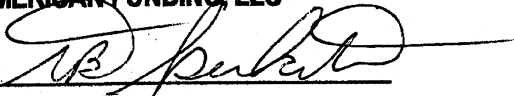
HOME SERVICES OF AMERICA, INC.

By: 
Paul J. Leighton
Title: Asst Secretary

CE CASECNAN WATER AND ENERGY COMPANY, INC.

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

MIDAMERICAN FUNDING, LLC

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

Appendix A

**December 31, 2010 Affiliated Interest Report
Oregon Public Utility Commission orders approving transactions with affiliates**

Affiliate	Order No.	Docket No.	Date Approved
BNSF Railway Company	07-323	UI 269	July 27, 2007
	10-090	UI 292	March 11, 2010
	10-089	UI 293	March 11, 2010
	09-504	UI 288	December 28, 2009
Hendrix Wire & Cable Corp. (a Marmon Holdings, Inc. company)			Filed for approval in 2011. Have not received approval yet.
Marmon Utility LLC (a Marmon Holdings, Inc. company)			Filed for approval in 2011. Have not received approval yet.
The Kerite Company (a Marmon Holdings, Inc. company)	10-409	UI 303	October 18, 2010
Wells Fargo & Company	08-165	UI 277	March 12, 2008
Nalco Holdings Company	10-346	UI 299	September 2, 2010
MidAmerican Energy Holdings Company	06-305	UI 249	June 19, 2006
MidAmerican Energy Company	06-305	UI 249	June 19, 2006
CalEnergy Generation Operating Company	06-305	UI 249	June 19, 2006
MidAmerican Funding, LLC	06-305	UI 249	June 19, 2006
CE Electric UK Funding Company	06-305	UI 249	June 19, 2006
HomeServices of America, Inc.	11-053	UI 304	February 11, 2011
	08-165	UI 277	March 12, 2008
	06-305	UI 249	June 19, 2006
Kern River Gas Transmission Company	09-503	UI 255 (1)	December 28, 2009
	06-683	UI 255	December 26, 2006
	06-305	UI 249	June 19, 2006
MidAmerican Energy Holdings Company Insurance Services Ltd.	06-498	UI 253	August 24, 2006
PPW Holdings LLC	06-305	UI 249	June 19, 2006

Affiliate	Order No.	Docket No.	Date Approved
PacifiCorp Foundation	04-028	UI 223	January 15, 2004
Energy West Mining Company	91-513	UI 105	April 12, 1991
Interwest Mining Company	09-261	UI 286	July 7, 2009
PacifiCorp Environmental Remediation Company	03-664	UI 220	November 18, 2003
Pacific Minerals, Inc. (Umbrella Loan Agreement)	06-353	UI 1 (11)	July 7, 2006
Bridger Coal Company	01-472	UI 189	June 12, 2001
Trapper Mining Inc.	94-1550	UI 140	October 12, 1994
Huntington Cleveland Irrigation Company	10-353	UI 300	September 10, 2010
Ferron Canal & Reservoir Company	10-345	UI 301	September 2, 2010