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Salt Lake City, Utah 84114

May 27, 2022

VIA ELECTRONIC FILING

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

Attention: Gary Widerburg, Commission Administrator

**RE: Docket No. 22-035-26
CY 2021 Affiliated Interest Report
Reference Docket No. 05-035-54**

In accordance with Berkshire Hathaway Energy Holdings Company's Transaction Commitment #8 approved in Docket No. 05-035-54, enclosed for filing is PacifiCorp's (d.b.a. Rocky Mountain Power) Affiliated Interest Report for Calendar Year 2021.

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
utahdockets@pacificorp.com
Jana.saba@pacificorp.com

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

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

Sincerely,

Joelle Steward
Vice President, Regulation

PacifiCorp

Affiliated Interest Report

for the year ended December 31, 2021

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I. Organization

PacifiCorp is a United States regulated electric utility company headquartered in Oregon that serves approximately 2.0 million retail electric customers in portions of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp is principally engaged in the business of generating, transmitting, distributing and selling electricity. PacifiCorp's combined service territory covers approximately 141,500 square miles and includes diverse regional economies across six states. No single segment of the economy dominates the combined service territory, which helps mitigate PacifiCorp's exposure to economic fluctuations. In the eastern portion of the service territory, consisting of Utah, Wyoming and southeastern Idaho, the principal industries are manufacturing, mining or extraction of natural resources, agriculture, technology, recreation and government. In the western portion of the service territory, consisting of Oregon, southern Washington and northern California, the principal industries are agriculture, manufacturing, forest products, food processing, technology, government and primary metals. In addition to retail sales, PacifiCorp buys and sells electricity on the wholesale market with other utilities, energy marketing companies, financial institutions and other market participants to balance and optimize the economic benefits of electricity generation, retail customer loads and existing wholesale transactions. Certain PacifiCorp subsidiaries support its electric utility operations by providing coal mining services.

PacifiCorp was incorporated under the laws of the state of Oregon in 1989 and its principal executive offices are located at 825 N.E. Multnomah Street, Suite 1900, Portland, Oregon 97232, its telephone number is (888) 221-7070 and its internet address is www.pacificorp.com. PacifiCorp delivers electricity to customers in Utah, Wyoming and Idaho under the trade name Rocky Mountain Power and to customers in Oregon, Washington and California under the trade name Pacific Power.

PacifiCorp is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company that owns a highly diversified portfolio of locally managed businesses principally engaged in the energy industry and is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway"). All shares of PacifiCorp's common stock are indirectly owned by BHE. PacifiCorp also has shares of preferred stock outstanding that are subject to voting rights in certain limited circumstances.

The following pages provide organization charts of PacifiCorp's and BHE's subsidiaries. See section I.C. Affiliate Descriptions for discussion of affiliates with which PacifiCorp did business during the year ended December 31, 2021, including Berkshire Hathaway affiliates.

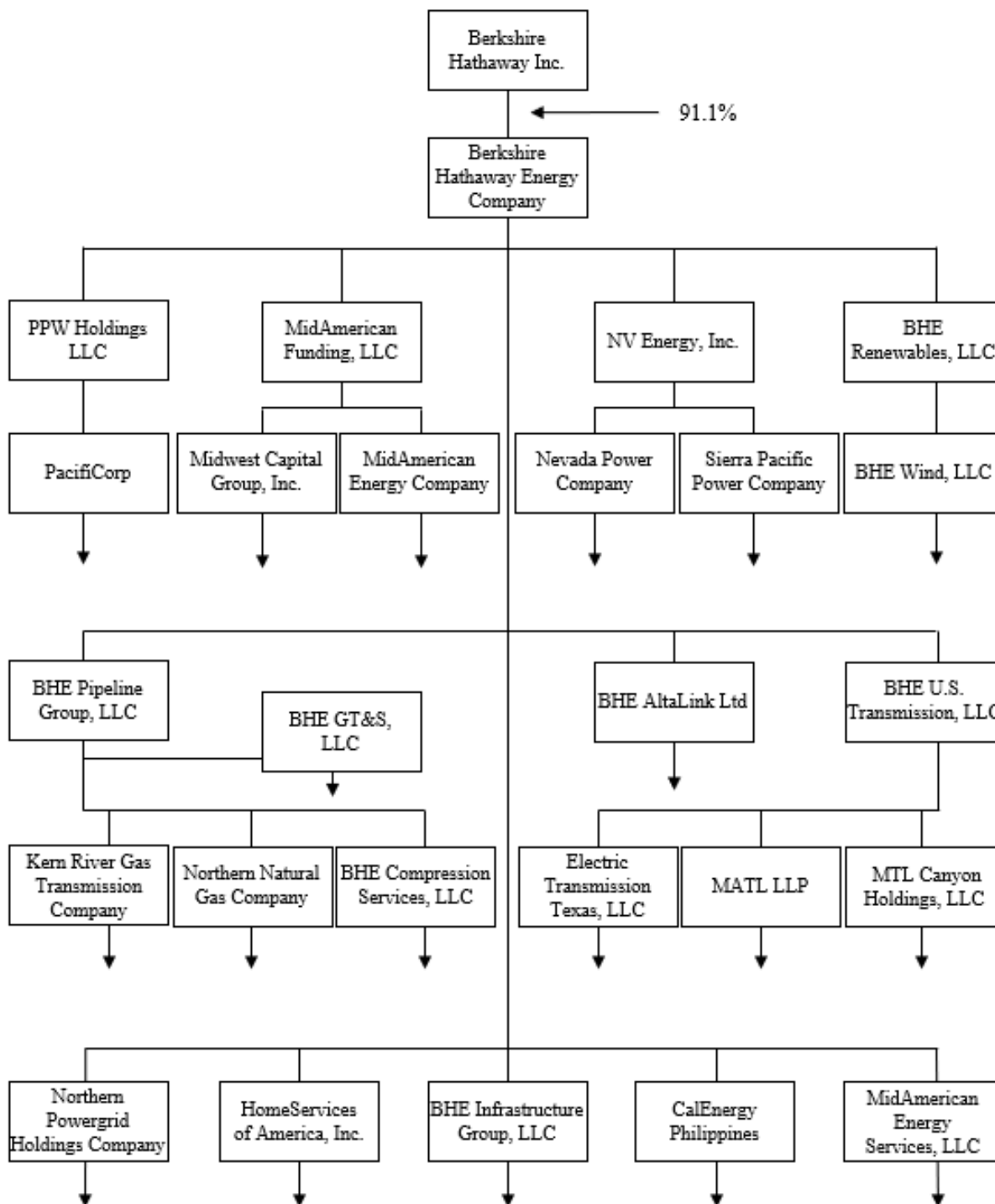
Subsidiaries of PacifiCorp as of December 31, 2021

| Name of Subsidiary | Approximate Percentage of Voting Securities Owned | State of Jurisdiction of Incorporation or Organization |
|--|---|--|
| Energy West Mining Company ^(a) | 100% | Utah |
| Pacific Minerals, Inc. ^(b) | 100% | Wyoming |
| - Bridger Coal Company, a joint venture ^(c) | 66.67% | Wyoming |
| Trapper Mining Inc. ^(d) | 29.14% | Delaware |

- (a) Energy West Mining Company ceased mining operations in 2015.
- (b) Pacific Minerals, Inc. is a wholly owned subsidiary of PacifiCorp that holds a 66.67% ownership interest in Bridger Coal Company.
- (c) Bridger Coal Company is a coal mining joint venture with Idaho Energy Resources Company, a subsidiary of Idaho Power Company, and is jointly controlled by Pacific Minerals, Inc. and Idaho Energy Resources Company.
- (d) PacifiCorp is a minority owner in Trapper Mining Inc., a cooperative. On January 1, 2021, Tri-State Generation and Transmission Association, Inc. terminated its membership in the cooperative. The members are Salt River Project Agricultural Improvement and Power District (43.72%), PacifiCorp (29.14%) and Platte River Power Authority (27.14%).

Berkshire Hathaway Energy Company*

Organization Chart
As of December 31, 2021



* This chart does not include all subsidiaries of PacifiCorp or of its affiliates. For a list of certain subsidiaries of BHE, refer to Exhibit 21.1 included in BHE's Form 10-K for the year ended December 31, 2021 (File No. 001-14881) at www.sec.gov.

I. A. Officers and Directors

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

- 1. PacifiCorp board of directors and committees of the board of directors during the year ended December 31, 2021**
- 2. PacifiCorp executive officers during the year ended December 31, 2021**
- 3. PacifiCorp executive officers and directors with affiliated positions as of December 31, 2021**

The positions listed for the directors and executive officers in each of these sections are those positions that were held as of or during the year ended December 31, 2021, as indicated. Changes that occurred subsequent to December 31, 2021 (if any) are annotated.

a) PacifiCorp Board of Directors and Committees of the Board of Directors during the year ended December 31, 2021 ^(a)

| Director | Address | From | To | Director at 12/31/2021 | Elected During the Year Ended 12/31/2021 | Resigned During the Year Ended 12/31/2021 |
|--------------------|---|-------------|-----------|-------------------------------|---|--|
| William J. Fehrman | 666 Grand Avenue 27th Floor Des Moines, Iowa 50309 | 1/10/2018 | | Yes | No | No |
| Stefan A. Bird | 825 NE Multnomah Street Suite 2000 Portland, Oregon 97232 | 3/10/2015 | | Yes | No | No |
| Gary W. Hoogeveen | 1407 West North Temple Suite 310 Salt Lake City, Utah 84116 | 11/19/2018 | | Yes | No | No |
| Nikki L. Kobliha | 825 NE Multnomah Street Suite 1900 Portland, Oregon 97232 | 2/1/2017 | | Yes | No | No |
| Calvin D. Haack | 666 Grand Avenue 27th Floor Des Moines, Iowa 50309 | 5/29/2020 | | Yes | No | No |
| Natalie L. Hocken | 825 NE Multnomah Street Suite 2000 Portland, Oregon 97232 | 8/30/2007 | | Yes | No | No |

(a) On April 13, 2022, Scott W. Thon replaced William J. Fehrman on PacifiCorp's Board of Directors.

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

(b) PacifiCorp Executive Officers during the year ended December 31, 2021 ^(a)

| Title | Officer | Address | From | To | Officer at 12/31/2021 | Elected During the Year Ended 12/31/2021 | Resigned During the Year Ended 12/31/2021 |
|--|--------------------|---|-------------------------------|-----------|----------------------------------|---|--|
| Chair of the Board of Directors and Chief Executive Officer | William J. Fehrman | 666 Grand Avenue 27th Floor Des Moines, Iowa 50309 | 1/10/2018 | | Yes | No | No |
| President and Chief Executive Officer, Pacific Power | Stefan A. Bird | 825 NE Multnomah Street Suite 2000 Portland, Oregon 97232 | 3/10/2015 | | Yes | No | No |
| President and Chief Executive Officer, Rocky Mountain Power | Gary W. Hoogeveen | 1407 West North Temple Suite 310 Salt Lake City, Utah 84116 | 6/1/2018 and 11/28/2018 | | Yes | No | No |
| Vice President, Chief Financial Officer and Treasurer | Nikki L. Kobliha | 825 NE Multnomah Street Suite 1900 Portland, Oregon 97232 | 8/13/2015 | | Yes | No | No |

(a) On April 13, 2022, Scott W. Thon replaced William J. Fehrman as PacifiCorp's Chair of the Board of Directors and Chief Executive Officer.

(c) PacifiCorp Executive Officers and Directors with Affiliated Positions as of December 31, 2021

Fehrman, William J. ^(a)

| Business Entity | Title |
|-------------------------------------|--|
| AltaLink Management Ltd. | Director |
| Berkshire Hathaway Energy Company | Director |
| Berkshire Hathaway Energy Company | President & Chief Executive Officer |
| BHE B Inc. | Chair, President & Chief Executive Officer |
| BHE B Inc. | Director |
| BHE Infrastructure Group, LLC | President & Chief Executive Officer |
| HomeServices of America, Inc. | Director |
| HomeServices of America, Inc. | Executive Committee Member |
| HomeServices of America, Inc. | Finance Committee Member |
| NNGC Acquisition, LLC | President |
| Northern Natural Gas Company | Chair |
| Northern Natural Gas Company | Director |
| Northern Powergrid Holdings Company | Chair |
| Northern Powergrid Holdings Company | Director |
| NV Energy, Inc. | Chair |
| NV Energy, Inc. | Director |
| PPW Holdings LLC | President |

(a) There has been no review of changes to Mr. Fehrman's Affiliated Positions subsequent to December 31, 2021.

Bird, Stefan A.

| Business Entity | Title |
|------------------------|--------------|
| PacifiCorp Foundation | Chair |
| PacifiCorp Foundation | Director |

Hoogeveen, Gary W.

| Business Entity | Title |
|----------------------------|--------------|
| Energy West Mining Company | Director |
| Energy West Mining Company | President |
| Pacific Minerals, Inc. | Director |
| Pacific Minerals, Inc. | President |
| PacifiCorp Foundation | Director |
| PacifiCorp Foundation | President |

Kobliha, Nikki L.

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

Haack, Calvin D.

| Business Entity | Title |
|---|---|
| Alaska Gas Pipeline Company, LLC | Vice President & Treasurer |
| Alaska Gas Transmission Company, LLC | Manager ⁽¹⁾ |
| Alaska Gas Transmission Company, LLC | Vice President & Treasurer |
| Alaska Storage Holding Company, LLC | Vice President & Treasurer |
| AltaLink Management Ltd. | Director |
| Berkshire Hathaway Energy Canada Foundation | Director |
| Berkshire Hathaway Energy Canada Foundation | Member |
| Berkshire Hathaway Energy Company | Senior Vice President & Chief Financial Officer |
| Berkshire Hathaway Energy Foundation | Director |

Haack, Calvin D. (continued)

| | Title |
|---|---|
| Berkshire Hathaway Energy Foundation | Treasurer |
| BHE America Transco, LLC | Vice President & Treasurer |
| BHE B Inc. | Senior Vice President & Chief Financial Officer |
| BHE B Tax Equity Holdings LLC | Manager ⁽¹⁾ |
| BHE B Tax Equity Holdings LLC | Senior Vice President & Chief Financial Officer |
| BHE Canada Holdings Corporation | Director |
| BHE Canada, LLC | Manager ⁽¹⁾ |
| BHE Canada, LLC | Vice President & Treasurer |
| BHE Compression Services, LLC | Manager ⁽¹⁾ |
| BHE Compression Services, LLC | Treasurer |
| BHE CS Holdings, LLC | Manager ⁽¹⁾ |
| BHE CS Holdings, LLC | Treasurer |
| BHE GT&S, LLC | Manager ⁽¹⁾ |
| BHE GT&S, LLC | Senior Vice President & Chief Financial Officer |
| BHE Infrastructure Group, LLC | Manager ⁽¹⁾ |
| BHE Infrastructure Group, LLC | Senior Vice President & Chief Financial Officer |
| BHE Infrastructure Services, LLC | Manager ⁽¹⁾ |
| BHE Infrastructure Services, LLC | Senior Vice President & Chief Financial Officer |
| BHE Investment Group LLC | Manager (1) |
| BHE Investment Group LLC | Senior Vice President & Chief Financial Officer |
| BHE Midcontinent Transmission Holdings, LLC | Vice President & Treasurer |
| BHE Pipeline Group, LLC | Manager ⁽¹⁾ |
| BHE Pipeline Group, LLC | Senior Vice President & Chief Financial Officer |
| BHE Southwest Transmission Holdings, LLC | Vice President & Treasurer |
| BHE Texas Transco, LLC | Vice President & Treasurer |
| BHE U.K. Electric, Inc. | Director |
| BHE U.K. Electric, Inc. | Vice President & Treasurer |
| BHE U.K. Inc. | Director |
| BHE U.K. Inc. | Vice President & Treasurer |
| BHE U.K. Power, Inc. | Director |
| BHE U.K. Power, Inc. | Vice President & Treasurer |
| BHE U.S. Transmission, LLC | Manager ⁽¹⁾ |
| CalEnergy Company, Inc. | Director |
| CalEnergy Company, Inc. | Vice President & Treasurer |
| CalEnergy Pacific Holdings Corp. | Director |
| CalEnergy Pacific Holdings Corp. | Vice President & Treasurer |
| California Utility HoldCo, LLC | Manager ⁽¹⁾ |
| California Utility HoldCo, LLC | Vice President & Treasurer |
| Carolina Gas Services, Inc. | Assistant Treasurer |
| Carolina Gas Transmission, LLC | Assistant Treasurer |
| CE International Investments, Inc. | Director |
| CE International Investments, Inc. | Vice President & Treasurer |
| Cook Inlet Natural Gas Storage Alaska, LLC | Vice President & Treasurer |
| Cove Point GP Holding Company, LLC | Assistant Treasurer |
| Cove Point LNG, LP | Assistant Treasurer |
| Dakota Dunes Development Company | Director |
| Dakota Dunes Development Company | Vice President & Treasurer |
| DCCO Inc. | Director |
| DCCO Inc. | Vice President & Treasurer |
| Eastern Brine, LLC | Assistant Treasurer |
| Eastern Energy Field Services Inc. | Assistant Treasurer |
| Eastern Energy Gas Holdings, LLC | Assistant Treasurer |
| Eastern Energy Gas Holdings, LLC | Director |
| Eastern Energy Gas Holdings, LLC | Manager ⁽¹⁾ |
| Eastern Gas Transmission and Storage, Inc. | Assistant Treasurer |

Haack, Calvin D. (continued)

| | Title |
|--|---|
| Eastern Gathering and Processing, Inc. | Assistant Treasurer |
| Eastern MLP Holding Company II, LLC | Assistant Secretary |
| Farmington Properties, Inc. | Assistant Treasurer |
| HomeServices of America, Inc. | Board Member & Finance Committee Member |
| IES Holding II, LLC | Vice President & Treasurer |
| Iroquois GP Holding Company, LLC | Assistant Treasurer |
| Iroquois, Inc. | Assistant Treasurer |
| JAX LNG, LLC | Assistant Treasurer |
| Kanstar Transmission, LLC | Vice President & Treasurer |
| Kern River Gas Transmission Company | Vice President & Treasurer |
| KR Holding, LLC | Manager ⁽¹⁾ |
| M & M Ranch Acquisition Company, LLC | Manager ⁽¹⁾ |
| M & M Ranch Acquisition Company, LLC | Vice President & Treasurer |
| M & M Ranch Holding Company, LLC | Manager ⁽¹⁾ |
| M & M Ranch Holding Company, LLC | Vice President & Treasurer |
| Magma Netherlands B.V. | Director |
| Magma Netherlands B.V. | Managing Director |
| Magma Netherlands B.V. | Vice President & Treasurer |
| MEHC Investment, Inc. | Director |
| MES Holding, LLC | Manager ⁽¹⁾ |
| MES Holding, LLC | Vice President & Treasurer |
| MHC Inc. | Director |
| MHC Inc. | Vice President & Treasurer |
| MHC Investment Company | Director |
| MHC Investment Company | Vice President & Treasurer |
| MidAmerican Central California Transco, LLC | Vice President & Treasurer |
| MidAmerican Energy Machining Services LLC | Manager ⁽¹⁾ |
| MidAmerican Energy Machining Services LLC | Vice President & Treasurer |
| MidAmerican Funding, LLC | Manager ⁽¹⁾ |
| MidAmerican Funding, LLC | Vice President & Treasurer |
| Midwest Capital Group Private Equity Holdings, LLC | Manager ⁽¹⁾ |
| Midwest Capital Group Private Equity Holdings, LLC | Senior Vice President & Chief Financial Officer |
| Midwest Capital Group, Inc. | Director |
| Midwest Capital Group, Inc. | Vice President & Treasurer |
| Midwest Power Midcontinent Transmission Development, LLC | Manager ⁽¹⁾ |
| Midwest Power Midcontinent Transmission Development, LLC | Vice President & Treasurer |
| Midwest Power Transmission Arkansas, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Arkansas, LLC | Vice President & Treasurer |
| Midwest Power Transmission Iowa, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Iowa, LLC | Vice President & Treasurer |
| Midwest Power Transmission Kansas, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Kansas, LLC | Vice President & Treasurer |
| Midwest Power Transmission Oklahoma, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Oklahoma, LLC | Vice President & Treasurer |
| Midwest Power Transmission Texas, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Texas, LLC | Vice President & Treasurer |
| Modular LNG Holdings, Inc. | Assistant Treasurer |
| Montana Alberta Tie LP Inc. | Director |
| Montana Alberta Tie US Holdings GP Inc. | Director |
| MPT Heartland Development, LLC | Manager ⁽¹⁾ |
| MPT Heartland Development, LLC | Vice President & Treasurer |
| MTL Canyon Holdings, LLC | Vice President & Treasurer |
| NE Hub Partners, LLC | Assistant Treasurer |
| NiChe LNG, LLC | Assistant Treasurer |
| NiChe Storage Solutions, LLC | Assistant Treasurer |

Haack, Calvin D. (continued)

| | Title |
|--|----------------------------|
| NNGC Acquisition, LLC | Manager ⁽¹⁾ |
| Northern Electric plc. | Director |
| Northern Natural Gas Company | Director |
| Northern Powergrid Holdings Company | Director |
| NVE Holdings, LLC | Manager ⁽¹⁾ |
| NVE Holdings, LLC | Vice President & Treasurer |
| Pivotal JAX LNG, LLC | Assistant Treasurer |
| Pivotal LNG, Inc. | Assistant Treasurer |
| PPW Holdings LLC | Manager ⁽¹⁾ |
| PPW Holdings LLC | Vice President & Treasurer |
| Rev LNG SSL BC LLC | Assistant Treasurer |
| Tioga Properties, LLC | Assistant Treasurer |
| Tongonan Power Investment, Inc. | Vice President & Treasurer |
| Visayas Geothermal Power Company | Vice President & Treasurer |
| Western Capital Group Private Equity Holdings, LLC | Manager ⁽¹⁾ |

Hocken, Natalie L.**Business Entity**

| Business Entity | Title |
|---|--|
| AltaLink Management Ltd. | Director |
| Berkshire Hathaway Energy Canada Foundation | Member |
| Berkshire Hathaway Energy Company | Corporate Secretary |
| Berkshire Hathaway Energy Company | Senior Vice President & General Counsel |
| Berkshire Hathaway Energy Foundation | Director |
| BHE America Transco, LLC | Manager ⁽¹⁾ |
| BHE America Transco, LLC | President |
| BHE B Inc. | Senior Vice President & General Counsel |
| BHE Canada Holdings Corporation | Director |
| BHE Canada Holdings Corporation | Executive Vice President & Secretary |
| BHE Canada, LLC | Executive Vice President & General Counsel |
| BHE Canada, LLC | Manager ⁽¹⁾ |
| BHE Compression Services, LLC | Manager ⁽¹⁾ |
| BHE CS Holdings, LLC | Manager ⁽¹⁾ |
| BHE GT&S, LLC | Manager ⁽¹⁾ |
| BHE GT&S, LLC | Senior Vice President & General Counsel |
| BHE Infrastructure Group, LLC | Manager ⁽¹⁾ |
| BHE Infrastructure Group, LLC | Senior Vice President & General Counsel |
| BHE Infrastructure Services, LLC | Manager ⁽¹⁾ |
| BHE Infrastructure Services, LLC | Senior Vice President |
| BHE Investment Group LLC | Manager ⁽¹⁾ |
| BHE Investment Group LLC | Senior Vice President |
| BHE Midcontinent Transmission Holdings, LLC | Manager ⁽¹⁾ |
| BHE Midcontinent Transmission Holdings, LLC | President |
| BHE Pipeline Group, LLC | Manager ⁽¹⁾ |
| BHE Pipeline Group, LLC | Senior Vice President & General Counsel |
| BHE Southwest Transmission Holdings, LLC | Manager ⁽¹⁾ |
| BHE Southwest Transmission Holdings, LLC | President |
| BHE Texas Transco, LLC | Manager ⁽¹⁾ |
| BHE U.K. Electric, Inc. | Director |
| BHE U.K. Electric, Inc. | President |
| BHE U.K. Inc. | Director |
| BHE U.K. Power, Inc. | Director |
| BHE U.K. Power, Inc. | President |
| BHE U.S. Transmission, LLC | Manager ⁽¹⁾ |
| CalEnergy Company, Inc. | Senior Vice President & General Counsel |

| Hocken, Natalie L. (continued) | Title |
|--|--|
| California Utility HoldCo, LLC | Manager ⁽¹⁾ |
| California Utility HoldCo, LLC | President |
| Eastern Energy Gas Holdings, LLC | Manager ⁽¹⁾ |
| HomeServices of America, Inc. | Director |
| Kanstar Transmission, LLC | Manager ⁽¹⁾ |
| Kanstar Transmission, LLC | President |
| Kern River Gas Transmission Company | Director |
| KR Holding, LLC | Manager ⁽¹⁾ |
| KR Holding, LLC | Vice President & Secretary |
| M & M Ranch Acquisition Company, LLC | Manager ⁽¹⁾ |
| M & M Ranch Acquisition Company, LLC | President |
| M & M Ranch Holding Company, LLC | Manager ⁽¹⁾ |
| M & M Ranch Holding Company, LLC | President |
| MEHC Investment, Inc. | Director |
| MEHC Investment, Inc. | Senior Vice President |
| MHC Inc. | Director |
| MHC Inc. | Senior Vice President, General Counsel & Assistant Secretary |
| MHC Investment Company | Director |
| MidAmerican Central California Transco, LLC | Manager ⁽¹⁾ |
| MidAmerican Central California Transco, LLC | President |
| MidAmerican Energy Company | Vice President |
| MidAmerican Funding, LLC | Manager ⁽¹⁾ |
| Midwest Capital Group Private Equity Holdings, LLC | Manager (1) |
| Midwest Capital Group Private Equity Holdings, LLC | Senior Vice President & General Counsel |
| Midwest Power Midcontinent Transmission Development, LLC | Manager ⁽¹⁾ |
| Midwest Power Midcontinent Transmission Development, LLC | President |
| Midwest Power Transmission Arkansas, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Arkansas, LLC | President |
| Midwest Power Transmission Iowa, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Iowa, LLC | President |
| Midwest Power Transmission Kansas, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Kansas, LLC | President |
| Midwest Power Transmission Oklahoma, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Oklahoma, LLC | President |
| Midwest Power Transmission Texas, LLC | Manager ⁽¹⁾ |
| Midwest Power Transmission Texas, LLC | President |
| Montana Alberta Tie LP Inc. | Director |
| Montana Alberta Tie US Holdings GP Inc. | Director |
| MPT Heartland Development, LLC | Manager ⁽¹⁾ |
| MPT Heartland Development, LLC | President |
| MTL Canyon Holdings, LLC | Manager ⁽¹⁾ |
| MTL Canyon Holdings, LLC | President |
| NNGC Acquisition, LLC | Manager ⁽¹⁾ |
| Northern Natural Gas Company | Director |
| NVE Holdings, LLC | Manager ⁽¹⁾ |
| NVE Insurance Company, Inc. | Director |
| NVE Insurance Company, Inc. | President |
| PPW Holdings LLC | Manager ⁽¹⁾ |
| Western Capital Group Private Equity Holdings, LLC | Manager ⁽¹⁾ |
| Western Capital Group Private Equity Holdings, LLC | Senior Vice President & General Counsel |

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

I. B. Changes in Ownership

Changes in Successive Ownership Between the Regulated Utility and Affiliated Interest for the year ended December 31, 2021

Refer to Exhibit 21 of the Berkshire Hathaway Inc. ("Berkshire Hathaway") Form 10-K (File No. 001-14905) for a list of certain subsidiaries of Berkshire Hathaway Energy Company's parent company, Berkshire Hathaway, as of December 31, 2021. Refer to Exhibit 21.1 of the Berkshire Hathaway Energy Company ("BHE") Form 10-K (File No. 001-14881) for a list of certain subsidiaries of BHE as of December 31, 2021.

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.

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

In the ordinary course of business, PacifiCorp engaged in various transactions with several of its affiliated companies during the year ended December 31, 2021. Services provided by PacifiCorp and charged to affiliates related primarily to administrative services provided under the Intercompany Administrative Services Agreement ("IASA") among Berkshire Hathaway Energy Company ("BHE") and its affiliates, as well as wholesale energy supply and marketing activities, information technology, administrative support services and joint use services. Services provided by affiliates and charged to PacifiCorp related primarily to coal mining, the transportation of natural gas and coal, wholesale energy purchases and transmission of electricity, banking and lending services, travel services, employee relocation services, financial transactions related to energy hedging activity, administrative services provided under the IASA and mutual assistance provided under the Intercompany Mutual Assistance Agreement ("IMAA") among BHE and its affiliates. Refer to section III. Loans for information regarding the umbrella loan agreement between PacifiCorp and Pacific Minerals, Inc. Throughout this report, the term "services" includes labor, overheads and related employee expenses.

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

The narrative descriptions below are as of December 31, 2021 and do not contemplate changes subsequent to that date.

American Express Travel Related Services Company, Inc. ("American Express Travel") – At December 31, 2021, Berkshire Hathaway held a 19.57% ownership interest in American Express Company, which wholly owns American Express Travel. American Express Company is a global services company whose principal products and services are charge and credit card products and travel-related services to consumers and businesses around the world. American Express Travel provided PacifiCorp travel arrangement services.

Apple Inc. ("Apple") – At December 31, 2021, Berkshire Hathaway held a 5.53% ownership interest in Apple Inc. Apple designs, manufactures and markets smartphones, personal computers, tablets, wearables and accessories, and sells a variety of related services. In addition to its high-tech related activities, Apple owns several renewable electric generation facilities primarily for Apple's use; however, Apple has received permission to sell its surplus electricity into the marketplace at wholesale prices through spot transactions. PacifiCorp purchased wholesale energy from Apple.

Bank of America Corporation ("B of A") – At December 31, 2021, Berkshire Hathaway held a 12.62% ownership interest in Bank of America. B of A is a financial institution serving individual consumers, small- and middle-market businesses, institutional investors, large corporations and governments with a full range of banking, investing, asset management and other financial and risk management products and services. B of A provided lending services to PacifiCorp.

The Bank of New York Mellon Corporation ("BNY Mellon") – At December 31, 2021, Berkshire Hathaway held an 9.00% ownership interest in BNY Mellon. BNY Mellon engages in trust and custody activities, investment management services, banking services and various securities-related activities. BNY Mellon provided trustee, custodial and lending services to PacifiCorp.

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

The Coca-Cola Company ("Coca-Cola") – At December 31, 2021, Berkshire Hathaway held a 9.26% ownership interest in Coca-Cola. Coca-Cola is a beverage company that owns, licenses and markets sparkling soft drinks, water, enhanced water, sports drinks, juice, dairy and plant-based beverages, tea, coffee and energy drinks. Coca-Cola provided beverage machine services to PacifiCorp.

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

FlightSafety International Inc. ("FlightSafety") – a wholly owned subsidiary of Berkshire Hathaway. FlightSafety provided aviation training to PacifiCorp.

Global Healthcare Product Solutions, LLC ("Global Healthcare") – At December 31, 2021, Berkshire Hathaway held a 20.49% ownership interest in BYD Company Limited, which owns Global Healthcare. Global Healthcare is the authorized seller of BYD Company Limited face masks and disinfection gels. Global Healthcare provided hand sanitizer necessary for PacifiCorp's COVID-19 preparedness efforts.

Marmon Utility LLC – a wholly owned subsidiary of Marmon Holdings, Inc. ("Marmon"), in which Berkshire Hathaway held a 99.75% ownership interest at December 31, 2021. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. Marmon subsidiary Marmon Utility LLC provided materials and supplies to PacifiCorp in the normal course of business.

Moody's Investors Service ("Moody's") – At December 31, 2021, Berkshire Hathaway held a 13.27% ownership interest in Moody's Corporation, which wholly owns Moody's. Moody's provided PacifiCorp with credit rating services.

NetJets Inc. ("NetJets") – a wholly owned subsidiary of Berkshire Hathaway. NetJets provided travel services to PacifiCorp.

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

U.S. Bancorp – At December 31, 2021, Berkshire Hathaway held a 9.71% ownership interest in U.S. Bancorp. U.S. Bancorp is a financial services company providing lending and depository services, credit card, merchant, and ATM processing, mortgage banking, cash management, capital markets, insurance, trust and investment management, brokerage and leasing activities. U.S. Bancorp provided underwriting, banking and lending services to PacifiCorp.

Berkshire Hathaway Energy Company – a holding company that owns a highly diversified portfolio of locally managed businesses principally engaged in the energy industry. BHE is a consolidated subsidiary of Berkshire Hathaway. As of January 31, 2022, Berkshire Hathaway owned 91.1% of BHE’s common stock. As of January 31, 2022, the balance of BHE's common stock is owned by family members and related or affiliated entities of the late Walter Scott, Jr., a former member of BHE’s Board of Directors (7.9% ownership interest as of January 31, 2022) and Gregory E. Abel, BHE’s Chair (1.0% ownership interest as of January 31, 2022). BHE and its subsidiaries provided administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to BHE and its subsidiaries under the IASA. Refer to section VII. Cost Allocations for further discussion.

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

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

BHE Wind, LLC ("BHE Wind") – a wholly owned subsidiary of BHE Renewables. BHE Wind has projects that produce energy for both the wholesale market and for customers under long-term power agreements. PacifiCorp sold wind turbines previously acquired from a third party to BHE Wind.

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

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

MATL LLP ("MATL") – an indirect wholly owned subsidiary of BTL. MATL operates a merchant transmission facility extending from Lethbridge, Alberta, Canada to Great Falls, Montana. PacifiCorp provided administrative services to MATL under the IASA.

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

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

HomeServices of America, Inc. ("HomeServices") – a wholly owned subsidiary of BHE. HomeServices is, through its operating subsidiaries, a residential real estate brokerage firm whose services include relocation services and provided such services to employees of PacifiCorp and its affiliates. PacifiCorp provided administrative services to HomeServices under the IASA.

BHE GT&S, LLC ("BHE GT&S") – a wholly owned subsidiary of BHE Pipeline Group, LLC. BHE GT&S is an interstate natural gas transmission and storage company that operates in the eastern United States. PacifiCorp provided administrative services to BHE GT&S under the IASA.

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

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

BHE Compression Services, LLC ("BHE Compression") – an indirect wholly owned subsidiary of BHE Pipeline Group, LLC. BHE Compression provides natural gas compression services. PacifiCorp provided administrative services to BHE Compression under the IASA.

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

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

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

BHE Infrastructure Group, LLC ("BHE Infrastructure") – an indirect wholly owned subsidiary of BHE. BHE Infrastructure holds a 100% interest in BHE Infrastructure Services, LLC. PacifiCorp provided administrative services to BHE Infrastructure under the IASA.

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

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

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

Sierra Pacific Power Company ("Sierra Pacific") – a wholly owned subsidiary of NV Energy. Sierra Pacific is a regulated electric and natural gas utility company serving retail electric customers and retail and transportation natural gas customers in Nevada. PacifiCorp purchased wholesale energy and transmission services from Sierra Pacific. PacifiCorp sold transmission services to Sierra Pacific. Sierra Pacific provided mutual assistance to PacifiCorp under the IMAA and administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to Sierra Pacific under the IASA.

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

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

Bridger Coal Company ("Bridger Coal") – a coal mining joint venture 66.67% owned by PMI and 33.33% owned by IERC. Bridger Coal jointly operates the Bridger surface and Bridger underground coal mines to supply coal to the Jim Bridger generating facility. The Jim Bridger generating facility is 66.67% owned by PacifiCorp and 33.33% owned by Idaho Power Company. The Bridger underground mine ceased coal production in 2021. PacifiCorp provided information technology and administrative services to Bridger Coal.

Trapper Mining Inc. – a cooperative in which, as of December 31, 2021, PacifiCorp held a 29.14% interest, the Salt River Project Agricultural Improvement and Power District, an unaffiliated entity, held a 43.72% interest and the Platte River Power Authority, an unaffiliated entity, held a 27.14% interest. On January 1, 2021, Tri-State Generation and Transmission Association, Inc. terminated its membership in the cooperative. Trapper Mining Inc. was formed to supply coal to the Craig generating facility. The Craig generating facility is 19.28% owned by PacifiCorp. In addition to Trapper Mining Inc. providing coal to PacifiCorp, two PacifiCorp employees served on the Trapper Mining Inc. board of directors. PacifiCorp was compensated for this service.

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

Cottonwood Creek Consolidated Irrigation Company ("CCCIC") – a non-profit mutual irrigation company, which is a privately owned water stock company. PacifiCorp holds approximately 23.73% of the outstanding water stock in CCCIC. PacifiCorp paid annual assessment fees to CCCIC to help cover its operating and maintenance costs, as well as other costs pertinent to conducting its business, in exchange for access to water used by PacifiCorp's Hunter generating facility. PacifiCorp also previously made capital investments in CCCIC to ensure a long-term, firm water supply for its Hunter generating facility.

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

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

I. D. Financial Statements

Financial statements or trial balances of the affiliated entity for the year ended December 31, 2021, are included in section II. Transactions.

II. Transactions

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

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

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

Refer to Appendix A for a discussion of Oregon Public Utility Commission orders approving transactions with affiliates.

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

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

- "Convenience" payments made to vendors by one entity within the BHE group on behalf of, and charged to, other entities within the BHE group. Such convenience payments reflect the ability to obtain price discounts as a result of larger purchasing power.
- Reimbursements of payments related to wages and benefits associated with transferred employees within the BHE group.

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

Summary of transactions included in Section II for the Year Ended December 31, 2021

| Affiliated Entity | Ownership Interest as of 12/31/2021 | Services provided pursuant to the IASA ⁽¹⁾ | | | Non-IASA goods and services | | |
|--|-------------------------------------|---|------------------------------|---|------------------------------|------------------------------|---|
| | | PacifiCorp Received Services | PacifiCorp Provided Services | Total PacifiCorp Received and Provided Services | PacifiCorp Received Services | PacifiCorp Provided Services | Total PacifiCorp Received and Provided Services |
| American Express Travel Related Services Company, Inc. | 19.57% | \$ - | \$ - | \$ - | \$ 9,661 | \$ - | \$ 9,661 |
| Apple Inc. | 5.53% | - | - | - | 224,833 | - | 224,833 |
| Bank of America Corporation | 12.62% | - | - | - | 568,032 | - | 568,032 |
| The Bank of New York Mellon Corporation | 9.00% | - | - | - | 495,036 | - | 495,036 |
| BNSF Railway Company | 100.00% | - | - | - | 19,321,838 | - | 19,321,838 |
| The Coca-Cola Company | 9.26% | - | - | - | 15,600 | - | 15,600 |
| Environment One Corporation | 100.00% | - | - | - | 13,422 | - | 13,422 |
| FlightSafety International Inc. | 100.00% | - | - | - | 25,200 | - | 25,200 |
| Global Healthcare Product Solutions, LLC | 20.49% | - | - | - | 309 | - | 309 |
| Marmon Utility LLC | 99.75% | - | - | - | 1,917,972 | - | 1,917,972 |
| Moody's Investors Service | 13.27% | - | - | - | 657,224 | - | 657,224 |
| NetJets Inc. | 100.00% | - | - | - | 222,331 | - | 222,331 |
| Penn Machine Company LLC | 99.75% | - | - | - | 19,642 | - | 19,642 |
| U.S. Bancorp | 9.71% | - | - | - | 909,561 | - | 909,561 |
| Berkshire Hathaway Energy Company | 91.10% | 8,526,790 | 4,081,647 | 12,608,437 | - | - | - |
| BHE AltaLink Ltd. | 100.00% | - | 98,987 | 98,987 | - | - | - |
| BHE Renewables, LLC | 100.00% | - | 227,750 | 227,750 | - | - | - |
| BHE Wind, LLC | 100.00% | - | - | - | - | 6,313,358 | 6,313,358 |
| BHE U.S. Transmission, LLC | 100.00% | - | 9,761 | 9,761 | - | - | - |
| Electric Transmission Texas, LLC | 50.00% | - | 5,110 | 5,110 | - | - | - |
| MATL LLP | 99.50% | - | 8,823 | 8,823 | - | - | - |
| MTL Canyon Holdings, LLC | 100.00% | - | 16,376 | 16,376 | - | - | - |
| CalEnergy Philippines | various | - | 668 | 668 | - | - | - |
| HomeServices of America, Inc. | 100.00% | - | 109,556 | 109,556 | 195,559 | - | 195,559 |
| BHE GT&S, LLC | 100.00% | - | 1,581,023 | 1,581,023 | - | - | - |
| Kern River Gas Transmission Company | 100.00% | 3,131 | 89,862 | 92,993 | 3,301,825 | 208,000 | 3,509,825 |
| Northern Natural Gas Company | 100.00% | 76,663 | 178,353 | 255,016 | - | - | - |
| BHE Compression Services, LLC | 100.00% | - | 920 | 920 | - | - | - |
| MidAmerican Energy Company | 100.00% | 8,354,366 | 671,846 | 9,026,212 | 238,130 | - | 238,130 |
| Midwest Capital Group, Inc. | 100.00% | - | 209 | 209 | - | - | - |
| MidAmerican Energy Services, LLC | 100.00% | - | 11,747 | 11,747 | - | - | - |
| BHE Infrastructure Group, LLC | 100.00% | - | 11,401 | 11,401 | - | - | - |
| Northern Powergrid Holdings Company | 100.00% | - | 160,227 | 160,227 | - | - | - |
| NV Energy, Inc. | 100.00% | 15,001 | 283,189 | 298,190 | - | - | - |
| Nevada Power Company | 100.00% | 347,087 | 239,119 | 586,206 | 2,977,769 | 421,720 | 3,399,489 |
| Sierra Pacific Power Company | 100.00% | 42,068 | 144,540 | 186,608 | 147,038 | 48,648 | 195,686 |
| PPW Holdings LLC | 100.00% | - | - | - | - | - | - |
| Pacific Minerals, Inc. | 100.00% | - | - | - | - | - | - |
| Bridger Coal Company | 66.67% | - | - | - | 132,364,302 | 1,163,993 | 133,528,295 |
| Trapper Mining Inc. | 29.14% | - | - | - | 16,006,250 | 3,089 | 16,009,339 |
| PacifiCorp Foundation | 0.00% | - | - | - | - | 118,686 | 118,686 |
| Cottonwood Creek Consolidated Irrigation Company | 23.73% | - | - | - | 338,573 | - | 338,573 |
| Ferron Canal & Reservoir Company | 36.82% | - | - | - | 920,344 | - | 920,344 |
| Huntington Cleveland Irrigation Company | 34.12% | - | - | - | 534,981 | - | 534,981 |
| Total Affiliated Services by Category | | \$ 17,365,106 | \$ 7,931,114 | \$ 25,296,220 | \$ 181,425,432 | \$ 8,277,494 | \$ 189,702,926 |

(1) Intercompany Administrative Services Agreement

American Express Travel Related Services Company, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--------------------------------------|---|---|
| Travel arrangement services | \$ 9,661 | \$ - |
| Total | \$ 9,661 | \$ - |
| Basis of pricing | (a) | N/A |
| Cost of service | (a) | N/A |
| The margin of charges over costs | (a) | N/A |
| Assets allocable to the services | (a) | N/A |
| The overall rate of return on assets | (a) | N/A |

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

American Express Travel Related Services Company, Inc. is not a public company, and its financial statements are not available. The financial statements of its parent company, American Express Company, are included. For further information on the following financial statements, refer to American Express Company's Form 10-K for the year ended December 31, 2021 (File No. 001-7657) at www.sec.gov.

AMERICAN EXPRESS COMPANY
CONSOLIDATED STATEMENTS OF INCOME

| Year Ended December 31 (<i>Millions, except per share amounts</i>) | 2021 | 2020 | 2019 |
|--|-----------------|-----------------|-----------------|
| Revenues | | | |
| Non-interest revenues | | | |
| Discount revenue | \$ 25,727 | \$ 20,401 | \$ 26,167 |
| Net card fees | 5,195 | 4,664 | 4,042 |
| Other fees and commissions | 2,392 | 2,163 | 3,297 |
| Other | 1,316 | 874 | 1,430 |
| Total non-interest revenues | 34,630 | 28,102 | 34,936 |
| Interest income | | | |
| Interest on loans | 8,850 | 9,779 | 11,308 |
| Interest and dividends on investment securities | 83 | 127 | 188 |
| Deposits with banks and other | 100 | 177 | 588 |
| Total interest income | 9,033 | 10,083 | 12,084 |
| Interest expense | | | |
| Deposits | 458 | 943 | 1,559 |
| Long-term debt and other | 825 | 1,155 | 1,905 |
| Total interest expense | 1,283 | 2,098 | 3,464 |
| Net interest income | 7,750 | 7,985 | 8,620 |
| Total revenues net of interest expense | 42,380 | 36,087 | 43,556 |
| Provisions for credit losses | | | |
| Card Member receivables | (73) | 1,015 | 963 |
| Card Member loans | (1,155) | 3,453 | 2,462 |
| Other | (191) | 262 | 148 |
| Total provisions for credit losses | (1,419) | 4,730 | 3,573 |
| Total revenues net of interest expense after provisions for credit losses | 43,799 | 31,357 | 39,983 |
| Expenses | | | |
| Marketing and business development | 9,053 | 6,747 | 7,125 |
| Card Member rewards | 11,007 | 8,041 | 10,439 |
| Card Member services | 1,993 | 1,230 | 2,223 |
| Salaries and employee benefits | 6,240 | 5,718 | 5,911 |
| Other, net | 4,817 | 5,325 | 5,856 |
| Total expenses | 33,110 | 27,061 | 31,554 |
| Pretax income | 10,689 | 4,296 | 8,429 |
| Income tax provision | 2,629 | 1,161 | 1,670 |
| Net income | \$ 8,060 | \$ 3,135 | \$ 6,759 |
| Earnings per Common Share — (Note 21)^(a) | | | |
| Basic | \$ 10.04 | \$ 3.77 | \$ 8.00 |
| Diluted | \$ 10.02 | \$ 3.77 | \$ 7.99 |
| Average common shares outstanding for earnings per common share: | | | |
| Basic | 789 | 805 | 828 |
| Diluted | 790 | 806 | 830 |

(a) Represents net income less (i) earnings allocated to participating share awards of \$56 million, \$20 million and \$47 million for the years ended December 31, 2021, 2020 and 2019, respectively, (ii) dividends on preferred shares of \$71 million, \$79 million and \$81 million for the years ended December 31, 2021, 2020 and 2019, respectively, and (iii) equity-related adjustments of \$16 million related to the redemption of preferred shares for the year ended December 31, 2021.

AMERICAN EXPRESS COMPANY
CONSOLIDATED BALANCE SHEETS

| December 31 (Millions, except share data) | 2021 | 2020 |
|---|-------------------|-------------------|
| Assets | | |
| Cash and cash equivalents | | |
| Cash and due from banks (includes restricted cash of consolidated variable interest entities: 2021, \$11; 2020, nil) | \$ 1,292 | \$ 2,984 |
| Interest-bearing deposits in other banks (includes securities purchased under resale agreements: 2021, \$463; 2020, \$92) | 20,548 | 29,824 |
| Short-term investment securities (includes restricted investments of consolidated variable interest entities: 2021, \$32; 2020, \$47) | 188 | 157 |
| Total cash and cash equivalents | 22,028 | 32,965 |
| Card Member receivables (includes gross receivables available to settle obligations of a consolidated variable interest entity: 2021, \$5,175; 2020, \$4,296), less reserves for credit losses: 2021, \$64; 2020, \$267 | 53,581 | 43,434 |
| Card Member loans (includes gross loans available to settle obligations of a consolidated variable interest entity: 2021, \$26,587; 2020, \$25,908), less reserves for credit losses: 2021, \$3,305; 2020, \$5,344 | 85,257 | 68,029 |
| Other loans, less reserves for credit losses: 2021, \$52; 2020, \$238 | 2,859 | 2,614 |
| Investment securities | 2,591 | 21,631 |
| Premises and equipment, less accumulated depreciation and amortization: 2021, \$8,602; 2020, \$7,540 | 4,988 | 5,015 |
| Other assets, less reserves for credit losses: 2021, \$25; 2020, \$85 | 17,244 | 17,679 |
| Total assets | \$ 188,548 | \$ 191,367 |
| Liabilities and Shareholders' Equity | | |
| Liabilities | | |
| Customer deposits | \$ 84,382 | \$ 86,875 |
| Accounts payable | 10,574 | 9,444 |
| Short-term borrowings | 2,243 | 1,878 |
| Long-term debt (includes debt issued by consolidated variable interest entities: 2021, \$13,803; 2020, \$12,760) | 38,675 | 42,952 |
| Other liabilities | 30,497 | 27,234 |
| Total liabilities | \$ 166,371 | \$ 168,383 |
| Contingencies and Commitments (Note 12) | | |
| Shareholders' Equity | | |
| Preferred shares, \$1.66 ^{2/3} par value, authorized 20 million shares; issued and outstanding 1,600 shares as of December 31, 2021 and 2020 (Note 16) | — | — |
| Common shares, \$0.20 par value, authorized 3.6 billion shares; issued and outstanding 761 million shares as of December 31, 2021 and 805 million shares as of December 31, 2020 | 153 | 161 |
| Additional paid-in capital | 11,495 | 11,881 |
| Retained earnings | 13,474 | 13,837 |
| Accumulated other comprehensive income (loss) | | |
| Net unrealized debt securities gains, net of tax of: 2021, \$7; 2020, \$20 | 23 | 65 |
| Foreign currency translation adjustments, net of tax of: 2021, \$(330); 2020, \$(381) | (2,392) | (2,229) |
| Net unrealized pension and other postretirement benefits, net of tax of: 2021, \$(184); 2020, \$(236) | (576) | (731) |
| Total accumulated other comprehensive income (loss) | (2,945) | (2,895) |
| Total shareholders' equity | 22,177 | 22,984 |
| Total liabilities and shareholders' equity | \$ 188,548 | \$ 191,367 |

Apple Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--------------------------------------|---|---|
| Wholesale energy purchases | \$ 224,833 | \$ - |
| Total | \$ 224,833 | \$ - |
| Basis of pricing | (a) | N/A |
| Cost of service | (a) | N/A |
| The margin of charges over costs | (a) | N/A |
| Assets allocable to the services | (a) | N/A |
| The overall rate of return on assets | (a) | N/A |

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

For further information on the following financial statements, refer to Apple Inc.'s Form 10-K for the year ended September 25, 2021 (File No. 001-36743) at www.sec.gov.

Apple Inc.

CONSOLIDATED STATEMENTS OF OPERATIONS

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

| | Years ended | | |
|--|-----------------------|-----------------------|-----------------------|
| | September 25, 2021 | September 26, 2020 | September 28, 2019 |
| Net sales: | | | |
| Products | \$ 297,392 | \$ 220,747 | \$ 213,883 |
| Services | 68,425 | 53,768 | 46,291 |
| Total net sales | 365,817 | 274,515 | 260,174 |
| Cost of sales: | | | |
| Products | 192,266 | 151,286 | 144,996 |
| Services | 20,715 | 18,273 | 16,786 |
| Total cost of sales | 212,981 | 169,559 | 161,782 |
| Gross margin | 152,836 | 104,956 | 98,392 |
| Operating expenses: | | | |
| Research and development | 21,914 | 18,752 | 16,217 |
| Selling, general and administrative | 21,973 | 19,916 | 18,245 |
| Total operating expenses | 43,887 | 38,668 | 34,462 |
| Operating income | 108,949 | 66,288 | 63,930 |
| Other income/(expense), net | 258 | 803 | 1,807 |
| Income before provision for income taxes | 109,207 | 67,091 | 65,737 |
| Provision for income taxes | 14,527 | 9,680 | 10,481 |
| Net income | \$ 94,680 | \$ 57,411 | \$ 55,256 |
| Earnings per share: | | | |
| Basic | \$ 5.67 | \$ 3.31 | \$ 2.99 |
| Diluted | \$ 5.61 | \$ 3.28 | \$ 2.97 |
| Shares used in computing earnings per share: | | | |
| Basic | 16,701,272 | 17,352,119 | 18,471,336 |
| Diluted | 16,864,919 | 17,528,214 | 18,595,651 |

Apple Inc.

CONSOLIDATED BALANCE SHEETS

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

| | September 25, 2021 | September 26, 2020 |
|---|-----------------------|-----------------------|
| ASSETS: | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 34,940 | \$ 38,016 |
| Marketable securities | 27,699 | 52,927 |
| Accounts receivable, net | 26,278 | 16,120 |
| Inventories | 6,580 | 4,061 |
| Vendor non-trade receivables | 25,228 | 21,325 |
| Other current assets | 14,111 | 11,264 |
| Total current assets | <u>134,836</u> | <u>143,713</u> |
| Non-current assets: | | |
| Marketable securities | 127,877 | 100,887 |
| Property, plant and equipment, net | 39,440 | 36,766 |
| Other non-current assets | 48,849 | 42,522 |
| Total non-current assets | <u>216,166</u> | <u>180,175</u> |
| Total assets | <u>\$ 351,002</u> | <u>\$ 323,888</u> |
| LIABILITIES AND SHAREHOLDERS' EQUITY: | | |
| Current liabilities: | | |
| Accounts payable | \$ 54,763 | \$ 42,296 |
| Other current liabilities | 47,493 | 42,684 |
| Deferred revenue | 7,612 | 6,643 |
| Commercial paper | 6,000 | 4,996 |
| Term debt | 9,613 | 8,773 |
| Total current liabilities | <u>125,481</u> | <u>105,392</u> |
| Non-current liabilities: | | |
| Term debt | 109,106 | 98,667 |
| Other non-current liabilities | 53,325 | 54,490 |
| Total non-current liabilities | <u>162,431</u> | <u>153,157</u> |
| Total liabilities | <u>287,912</u> | <u>258,549</u> |
| Commitments and contingencies | | |
| Shareholders' equity: | | |
| Common stock and additional paid-in capital, \$0.00001 par value: 50,400,000 shares authorized; 16,426,786 and 16,976,763 shares issued and outstanding, respectively | 57,365 | 50,779 |
| Retained earnings | 5,562 | 14,966 |
| Accumulated other comprehensive income/(loss) | 163 | (406) |
| Total shareholders' equity | <u>63,090</u> | <u>65,339</u> |
| Total liabilities and shareholders' equity | <u>\$ 351,002</u> | <u>\$ 323,888</u> |

Bank of America Corporation
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--------------------------------------|---|---|
| Underwriting services ^(a) | \$ 487,500 | \$ - |
| Lending services ^(b) | 80,532 | - |
| Total | <u>\$ 568,032</u> | <u>\$ -</u> |

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

(a) Represents a percentage of underwriting discount costs, excluding any expenses incurred by PacifiCorp in connection with a debt offering.

(b) Bank of America Corporation provides lending services to PacifiCorp in the normal course of business at standard pricing for certain transactions and at negotiated rates below standard pricing for certain transactions.

For further information on the following financial statements, refer to Bank of America Corporation's Form 10-K for the year ended December 31, 2021 (File No. 001-6523) at www.sec.gov

Bank of America Corporation and Subsidiaries

Consolidated Statement of Income

(In millions, except per share information)

| | 2021 | 2020 | 2019 |
|---|------------------|------------------|------------------|
| Net interest income | | | |
| Interest income | \$ 47,672 | \$ 51,585 | \$ 71,236 |
| Interest expense | 4,738 | 8,225 | 22,345 |
| Net interest income | 42,934 | 43,360 | 48,891 |
| Noninterest income | | | |
| Fees and commissions | 39,299 | 34,551 | 33,015 |
| Market making and similar activities | 8,691 | 8,355 | 9,034 |
| Other income | (1,811) | (738) | 304 |
| Total noninterest income | 46,179 | 42,168 | 42,353 |
| Total revenue, net of interest expense | 89,113 | 85,528 | 91,244 |
| Provision for credit losses | (4,594) | 11,320 | 3,590 |
| Noninterest expense | | | |
| Compensation and benefits | 36,140 | 32,725 | 31,977 |
| Occupancy and equipment | 7,138 | 7,141 | 6,588 |
| Information processing and communications | 5,769 | 5,222 | 4,646 |
| Product delivery and transaction related | 3,881 | 3,433 | 2,762 |
| Marketing | 1,939 | 1,701 | 1,934 |
| Professional fees | 1,775 | 1,694 | 1,597 |
| Other general operating | 3,089 | 3,297 | 5,396 |
| Total noninterest expense | 59,731 | 55,213 | 54,900 |
| Income before income taxes | 33,976 | 18,995 | 32,754 |
| Income tax expense | 1,998 | 1,101 | 5,324 |
| Net income | \$ 31,978 | \$ 17,894 | \$ 27,430 |
| Preferred stock dividends | 1,421 | 1,421 | 1,432 |
| Net income applicable to common shareholders | \$ 30,557 | \$ 16,473 | \$ 25,998 |
| Per common share information | | | |
| Earnings | \$ 3.60 | \$ 1.88 | \$ 2.77 |
| Diluted earnings | 3.57 | 1.87 | 2.75 |
| Average common shares issued and outstanding | 8,493.3 | 8,753.2 | 9,390.5 |
| Average diluted common shares issued and outstanding | 8,558.4 | 8,796.9 | 9,442.9 |

Consolidated Statement of Comprehensive Income

(Dollars in millions)

| | 2021 | 2020 | 2019 |
|--|------------------|------------------|------------------|
| Net income | \$ 31,978 | \$ 17,894 | \$ 27,430 |
| Other comprehensive income (loss), net-of-tax: | | | |
| Net change in debt securities | (2,077) | 4,799 | 5,875 |
| Net change in debit valuation adjustments | 356 | (498) | (963) |
| Net change in derivatives | (2,306) | 826 | 616 |
| Employee benefit plan adjustments | 624 | (98) | 136 |
| Net change in foreign currency translation adjustments | (45) | (52) | (86) |
| Other comprehensive income (loss) | (3,448) | 4,977 | 5,578 |
| Comprehensive income | \$ 28,530 | \$ 22,871 | \$ 33,008 |

Bank of America Corporation and Subsidiaries

Consolidated Balance Sheet

| | December 31 | |
|---|---------------------|---------------------|
| | 2021 | 2020 |
| (Dollars in millions) | | |
| Assets | | |
| Cash and due from banks | \$ 29,222 | \$ 36,430 |
| Interest-bearing deposits with the Federal Reserve, non-U.S. central banks and other banks | 318,999 | 344,033 |
| Cash and cash equivalents | 348,221 | 380,463 |
| Time deposits placed and other short-term investments | 7,144 | 6,546 |
| Federal funds sold and securities borrowed or purchased under agreements to resell (includes \$150,665 and \$108,856 measured at fair value) | 250,720 | 304,058 |
| Trading account assets (includes \$103,434 and \$91,510 pledged as collateral) | 247,080 | 198,854 |
| Derivative assets | 35,344 | 47,179 |
| Debt securities: | | |
| Carried at fair value | 308,073 | 246,601 |
| Held-to-maturity, at cost (fair value – \$665,890 and \$448,180) | 674,554 | 438,249 |
| Total debt securities | 982,627 | 684,850 |
| Loans and leases (includes \$7,819 and \$6,681 measured at fair value) | 979,124 | 927,861 |
| Allowance for loan and lease losses | (12,387) | (18,802) |
| Loans and leases, net of allowance | 966,737 | 909,059 |
| Premises and equipment, net | 10,833 | 11,000 |
| Goodwill | 69,022 | 68,951 |
| Loans held-for-sale (includes \$4,455 and \$1,585 measured at fair value) | 15,635 | 9,243 |
| Customer and other receivables | 72,263 | 64,221 |
| Other assets (includes \$12,144 and \$15,718 measured at fair value) | 163,869 | 135,203 |
| Total assets | \$ 3,169,495 | \$ 2,819,627 |
| Liabilities | | |
| Deposits in U.S. offices: | | |
| Noninterest-bearing | \$ 784,189 | \$ 650,674 |
| Interest-bearing (includes \$408 and \$481 measured at fair value) | 1,165,914 | 1,038,341 |
| Deposits in non-U.S. offices: | | |
| Noninterest-bearing | 27,457 | 17,698 |
| Interest-bearing | 86,886 | 88,767 |
| Total deposits | 2,064,446 | 1,795,480 |
| Federal funds purchased and securities loaned or sold under agreements to repurchase (includes \$139,641 and \$135,391 measured at fair value) | 192,329 | 170,323 |
| Trading account liabilities | 100,690 | 71,320 |
| Derivative liabilities | 37,675 | 45,526 |
| Short-term borrowings (includes \$4,279 and \$5,874 measured at fair value) | 23,753 | 19,321 |
| Accrued expenses and other liabilities (includes \$11,489 and \$16,311 measured at fair value and \$1,456 and \$1,878 of reserve for unfunded lending commitments) | 200,419 | 181,799 |
| Long-term debt (includes \$29,708 and \$32,200 measured at fair value) | 280,117 | 262,934 |
| Total liabilities | 2,899,429 | 2,546,703 |
| Commitments and contingencies (Note 6 – Securitizations and Other Variable Interest Entities and Note 12 – Commitments and Contingencies) | | |
| Shareholders' equity | | |
| Preferred stock, \$0.01 par value; authorized – 100,000,000 shares; issued and outstanding – 3,939,686 and 3,931,440 shares | 24,708 | 24,510 |
| Common stock and additional paid-in capital, \$0.01 par value; authorized – 12,800,000,000 shares; issued and outstanding – 8,077,831,463 and 8,650,814,105 shares | 62,398 | 85,982 |
| Retained earnings | 188,064 | 164,088 |
| Accumulated other comprehensive income (loss) | (5,104) | (1,656) |
| Total shareholders' equity | 270,066 | 272,924 |
| Total liabilities and shareholders' equity | \$ 3,169,495 | \$ 2,819,627 |
| Assets of consolidated variable interest entities included in total assets above (isolated to settle the liabilities of the variable interest entities) | | |
| Trading account assets | \$ 5,004 | \$ 5,225 |
| Loans and leases | 17,135 | 23,636 |
| Allowance for loan and lease losses | (958) | (1,693) |
| Loans and leases, net of allowance | 16,177 | 21,943 |
| All other assets | 189 | 1,387 |
| Total assets of consolidated variable interest entities | \$ 21,370 | \$ 28,555 |
| Liabilities of consolidated variable interest entities included in total liabilities above | | |
| Short-term borrowings (includes \$51 and \$22 of non-recourse short-term borrowings) | \$ 247 | \$ 454 |
| Long-term debt (includes \$3,587 and \$7,053 of non-recourse debt) | 3,587 | 7,053 |
| All other liabilities (includes \$7 and \$16 of non-recourse liabilities) | 7 | 16 |
| Total liabilities of consolidated variable interest entities | \$ 3,841 | \$ 7,523 |

The Bank of New York Mellon Corporation
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Underwriting services ^(a) | \$ 262,500 | \$ - |
| Trustee, custodial and lending services ^(b) | \$ 232,536 | \$ - |
| Total | \$ 495,036 | \$ - |

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

(a) Represents a percentage of underwriting discount costs, excluding any expenses incurred by PacifiCorp in connection with a debt offering.

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

The following item is excluded from the table above:

- The Bank of New York Mellon Trust Company is the trustee and custodian for PacifiCorp's pension plan master trust and post-retirement health and welfare benefit plan trust. Trustee fees are paid by the trusts, however the expenses flow through to PacifiCorp's net periodic benefit cost. For the year ended December 31, 2021, the plans paid \$234,843 for these trustee and custodial services.

For further information on the following financial statements, refer to The Bank of New York Mellon Corporation's Form 10-K for the year ended December 31, 2021 (File No. 001-35651) at www.sec.gov.

Consolidated Income Statement

| <i>(in millions)</i> | Year ended Dec. 31, | | |
|---|---------------------|----------|----------|
| | 2021 | 2020 | 2019 |
| Fee and other revenue | | | |
| Investment services fees | \$ 8,284 | \$ 8,047 | \$ 7,900 |
| Investment management and performance fees | 3,588 | 3,367 | 3,389 |
| Foreign exchange revenue <i>(a)</i> | 799 | 774 | 564 |
| Financing-related fees | 194 | 212 | 196 |
| Distribution and servicing fees | 112 | 115 | 129 |
| Total fee revenue <i>(a)</i> | 12,977 | 12,515 | 12,178 |
| Investment and other revenue <i>(a)</i> | 336 | 316 | 1,096 |
| Total fee and other revenue | 13,313 | 12,831 | 13,274 |
| Net interest revenue | | | |
| Interest revenue | 2,845 | 4,109 | 7,548 |
| Interest expense | 227 | 1,132 | 4,360 |
| Net interest revenue | 2,618 | 2,977 | 3,188 |
| Total revenue | 15,931 | 15,808 | 16,462 |
| Provision for credit losses | (231) | 336 | (25) |
| Noninterest expense | | | |
| Staff | 6,337 | 5,966 | 6,063 |
| Software and equipment | 1,478 | 1,370 | 1,222 |
| Professional, legal and other purchased services | 1,459 | 1,403 | 1,345 |
| Sub-custodian and clearing | 505 | 460 | 450 |
| Net occupancy | 498 | 581 | 564 |
| Distribution and servicing | 298 | 336 | 374 |
| Bank assessment charges | 133 | 124 | 125 |
| Business development | 107 | 105 | 213 |
| Amortization of intangible assets | 82 | 104 | 117 |
| Other | 617 | 555 | 427 |
| Total noninterest expense | 11,514 | 11,004 | 10,900 |
| Income | | | |
| Income before income taxes | 4,648 | 4,468 | 5,587 |
| Provision for income taxes | 877 | 842 | 1,120 |
| Net income | 3,771 | 3,626 | 4,467 |
| Net (income) attributable to noncontrolling interests related to consolidated investment management funds | (12) | (9) | (26) |
| Net income applicable to shareholders of The Bank of New York Mellon Corporation | 3,759 | 3,617 | 4,441 |
| Preferred stock dividends | (207) | (194) | (169) |
| Net income applicable to common shareholders of The Bank of New York Mellon Corporation | \$ 3,552 | \$ 3,423 | \$ 4,272 |

(a) In 2021, we reclassified certain items within total revenue on the consolidated income statement and reclassified prior periods to be comparable with the current period presentation. See Note 2 of the Notes to Consolidated Financial Statements for additional information.

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

Consolidated Income Statement (continued)

| Net income applicable to common shareholders of The Bank of New York Mellon Corporation used for the earnings per share calculation (in millions) | Year ended Dec. 31, | | |
|--|---------------------|----------|----------|
| | 2021 | 2020 | 2019 |
| Net income applicable to common shareholders of The Bank of New York Mellon Corporation | \$ 3,552 | \$ 3,423 | \$ 4,272 |
| Less: Earnings allocated to participating securities | 2 | 6 | 18 |
| Net income applicable to common shareholders of The Bank of New York Mellon Corporation after required adjustment for the calculation of basic and diluted earnings per common share | \$ 3,550 | \$ 3,417 | \$ 4,254 |

| Average common shares and equivalents outstanding of The Bank of New York Mellon Corporation (in thousands) | Year ended Dec. 31, | | |
|--|---------------------|---------|---------|
| | 2021 | 2020 | 2019 |
| Basic | 851,905 | 890,839 | 939,623 |
| Common stock equivalents | 4,900 | 2,425 | 5,087 |
| Less: Participating securities | (446) | (750) | (1,601) |
| Diluted | 856,359 | 892,514 | 943,109 |
| Anti-dilutive securities (a) | 642 | 4,968 | 4,014 |

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

| Earnings per share applicable to common shareholders of The Bank of New York Mellon Corporation (in dollars) | Year ended Dec. 31, | | |
|---|---------------------|---------|---------|
| | 2021 | 2020 | 2019 |
| Basic | \$ 4.17 | \$ 3.84 | \$ 4.53 |
| Diluted | \$ 4.14 | \$ 3.83 | \$ 4.51 |

Consolidated Balance Sheet

| <i>(dollars in millions, except per share amounts)</i> | Dec. 31, | |
|--|------------|------------|
| | 2021 | 2020 |
| Assets | | |
| Cash and due from banks, net of allowance for credit losses of \$3 and \$4 | \$ 6,061 | \$ 6,252 |
| Interest-bearing deposits with the Federal Reserve and other central banks | 102,467 | 141,775 |
| Interest-bearing deposits with banks, net of allowance for credit losses of \$2 and \$3 (includes restricted of \$3,822 and \$3,167) | 16,630 | 17,300 |
| Federal funds sold and securities purchased under resale agreements | 29,607 | 30,907 |
| Securities: | | |
| Held-to-maturity, at amortized cost, net of allowance for credit losses of less than \$1 and less than \$1 (fair value of \$56,775 and \$49,224) | 56,866 | 47,946 |
| Available-for-sale, at fair value (amortized cost of \$100,774 and \$105,141, net of allowance for credit losses of \$10 and \$11) | 101,839 | 108,495 |
| Total securities | 158,705 | 156,441 |
| Trading assets | 16,577 | 15,272 |
| Loans | 67,787 | 56,469 |
| Allowance for credit losses | (196) | (358) |
| Net loans | 67,591 | 56,111 |
| Premises and equipment | 3,431 | 3,602 |
| Accrued interest receivable | 457 | 510 |
| Goodwill | 17,512 | 17,496 |
| Intangible assets | 2,991 | 3,012 |
| Other assets, net of allowance for credit losses on accounts receivable of \$4 and \$4 (includes \$1,187 and \$1,009, at fair value) (a) | 22,409 | 20,955 |
| Total assets | \$ 444,438 | \$ 469,633 |
| Liabilities | | |
| Deposits: | | |
| Noninterest-bearing (principally U.S. offices) | \$ 93,695 | \$ 83,854 |
| Interest-bearing deposits in U.S. offices | 120,903 | 133,479 |
| Interest-bearing deposits in non-U.S. offices | 105,096 | 124,212 |
| Total deposits | 319,694 | 341,545 |
| Federal funds purchased and securities sold under repurchase agreements | 11,566 | 11,305 |
| Trading liabilities | 5,469 | 6,031 |
| Payables to customers and broker-dealers | 25,150 | 25,085 |
| Commercial paper | — | — |
| Other borrowed funds | 749 | 350 |
| Accrued taxes and other expenses | 5,767 | 5,696 |
| Other liabilities (including allowance for credit losses on lending-related commitments of \$45 and \$121, also includes \$496 and \$1,110, at fair value) (a) | 6,721 | 7,517 |
| Long-term debt (includes \$— and \$400, at fair value) | 25,931 | 25,984 |
| Total liabilities | 401,047 | 423,513 |
| Temporary equity | | |
| Redeemable noncontrolling interests | 161 | 176 |
| Permanent equity | | |
| Preferred stock – par value \$0.01 per share; authorized 100,000,000 shares; issued 48,826 and 45,826 shares | 4,838 | 4,541 |
| Common stock – par value \$0.01 per share; authorized 3,500,000,000 shares; issued 1,389,397,912 and 1,382,306,327 shares | 14 | 14 |
| Additional paid-in capital | 28,128 | 27,823 |
| Retained earnings | 36,667 | 34,241 |
| Accumulated other comprehensive loss, net of tax | (2,213) | (985) |
| Less: Treasury stock of 585,252,546 and 495,542,796 common shares, at cost | (24,400) | (19,833) |
| Total The Bank of New York Mellon Corporation shareholders' equity | 43,034 | 45,801 |
| Nonredeemable noncontrolling interests of consolidated investment management funds | 196 | 143 |
| Total permanent equity | 43,230 | 45,944 |
| Total liabilities, temporary equity and permanent equity | \$ 444,438 | \$ 469,633 |

(a) In 2021, we reclassified the assets and liabilities of consolidated investment management funds, at fair value, to other assets and other liabilities, respectively. See Note 2 of the Notes to Consolidated Financial Statements for additional information.

BNSF Railway Company
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|----------------------------|---|---|
| Rail services | \$ 19,211,385 | \$ - |
| Right-of-way fees | 110,453 | - |
| Total | \$ 19,321,838 | \$ - |

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

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

For further information on the following financial statements, refer to BNSF Railway Company's Consolidated Financial Statements for the year ended December 31, 2021 at www.bnsf.com.

BNSF Railway Company and Subsidiaries

Consolidated Statements of Income

In millions

| | Years ended December 31, | | |
|----------------------------------|--------------------------|-----------|-----------|
| | 2021 | 2020 | 2019 |
| Revenues | \$ 22,513 | \$ 20,180 | \$ 22,745 |
| Operating expenses: | | | |
| Compensation and benefits | 4,696 | 4,542 | 5,270 |
| Fuel | 2,766 | 1,789 | 2,944 |
| Depreciation and amortization | 2,442 | 2,458 | 2,389 |
| Purchased services | 2,066 | 1,996 | 2,086 |
| Equipment rents | 677 | 664 | 758 |
| Materials and other | 1,035 | 988 | 1,239 |
| Total operating expenses | 13,682 | 12,437 | 14,686 |
| Operating income | 8,831 | 7,743 | 8,059 |
| Interest expense | 28 | 37 | 57 |
| Interest income, related parties | (433) | (462) | (892) |
| Other (income) expense, net | (96) | (83) | (229) |
| Income before income taxes | 9,332 | 8,251 | 9,123 |
| Income tax expense | 2,226 | 1,985 | 2,216 |
| Net income | \$ 7,106 | \$ 6,266 | \$ 6,907 |

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

In millions

| | December 31, 2021 | December 31, 2020 |
|--|----------------------|----------------------|
| Assets | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 513 | \$ 552 |
| Accounts receivable, net | 1,688 | 1,738 |
| Materials and supplies | 864 | 803 |
| Other current assets | 158 | 130 |
| Total current assets | 3,223 | 3,223 |
| Property and equipment, net of accumulated depreciation of \$14,920 and \$13,126, respectively | 65,418 | 64,878 |
| Goodwill | 14,803 | 14,803 |
| Operating lease right-of-use assets | 1,560 | 1,898 |
| Other assets | 5,379 | 2,793 |
| Total assets | \$ 90,383 | \$ 87,595 |
| Liabilities and Stockholder's Equity | | |
| Current liabilities: | | |
| Accounts payable and other current liabilities | \$ 3,731 | \$ 3,496 |
| Long-term debt and finance leases due within one year | 332 | 217 |
| Total current liabilities | 4,063 | 3,713 |
| Deferred income taxes | 15,212 | 14,688 |
| Operating lease liabilities | 988 | 1,260 |
| Long-term debt and finance leases | 629 | 949 |
| Casualty and environmental liabilities | 459 | 451 |
| Pension and retiree health and welfare liability | 291 | 314 |
| Other liabilities | 972 | 1,334 |
| Total liabilities | 22,614 | 22,709 |
| Commitments and contingencies (see Note 13) | | |
| Stockholder's equity: | | |
| Common stock, \$1 par value, 1,000 shares authorized; issued and outstanding and paid-in-capital | 42,920 | 42,920 |
| Retained earnings | 66,027 | 58,921 |
| Intercompany notes receivable | (41,531) | (37,053) |
| Accumulated other comprehensive income (loss) | 353 | 98 |
| Total stockholder's equity | 67,769 | 64,886 |
| Total liabilities and stockholder's equity | \$ 90,383 | \$ 87,595 |

The Coca-Cola Company
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--------------------------------------|---|---|
| Beverage machine services | \$ 15,600 | \$ - |
| Total | \$ 15,600 | \$ - |
| Basis of pricing | (a) | N/A |
| Cost of service | (a) | N/A |
| The margin of charges over costs | (a) | N/A |
| Assets allocable to the services | (a) | N/A |
| The overall rate of return on assets | (a) | N/A |

(a) The Coca-Cola Company provides services to PacifiCorp in the normal course of business at standard pricing.

For further information on the following financial statements, refer to The Coca-Cola Company's Form 10-K for the year ended December 31, 2021 (File No. 001-02217) at www.sec.gov.

THE COCA-COLA COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
(In millions except per share data)

| Year Ended December 31, | 2021 | 2020 | 2019 |
|--|------------------|------------------|------------------|
| Net Operating Revenues | \$ 38,655 | \$ 33,014 | \$ 37,266 |
| Cost of goods sold | 15,357 | 13,433 | 14,619 |
| Gross Profit | 23,298 | 19,581 | 22,647 |
| Selling, general and administrative expenses | 12,144 | 9,731 | 12,103 |
| Other operating charges | 846 | 853 | 458 |
| Operating Income | 10,308 | 8,997 | 10,086 |
| Interest income | 276 | 370 | 563 |
| Interest expense | 1,597 | 1,437 | 946 |
| Equity income (loss) — net | 1,438 | 978 | 1,049 |
| Other income (loss) — net | 2,000 | 841 | 34 |
| Income Before Income Taxes | 12,425 | 9,749 | 10,786 |
| Income taxes | 2,621 | 1,981 | 1,801 |
| Consolidated Net Income | 9,804 | 7,768 | 8,985 |
| Less: Net income (loss) attributable to noncontrolling interests | 33 | 21 | 65 |
| Net Income Attributable to Shareowners of The Coca-Cola Company | \$ 9,771 | \$ 7,747 | \$ 8,920 |
| Basic Net Income Per Share¹ | \$ 2.26 | \$ 1.80 | \$ 2.09 |
| Diluted Net Income Per Share¹ | \$ 2.25 | \$ 1.79 | \$ 2.07 |
| Average Shares Outstanding — Basic | 4,315 | 4,295 | 4,276 |
| Effect of dilutive securities | 25 | 28 | 38 |
| Average Shares Outstanding — Diluted | 4,340 | 4,323 | 4,314 |

¹ Calculated based on net income attributable to shareowners of The Coca-Cola Company.

THE COCA-COLA COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In millions except par value)

| December 31, | 2021 | 2020 |
|---|------------------|------------------|
| <u>ASSETS</u> | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 9,684 | \$ 6,795 |
| Short-term investments | 1,242 | 1,771 |
| Total Cash, Cash Equivalents and Short-Term Investments | 10,926 | 8,566 |
| Marketable securities | 1,699 | 2,348 |
| Trade accounts receivable, less allowances of \$516 and \$526, respectively | 3,512 | 3,144 |
| Inventories | 3,414 | 3,266 |
| Prepaid expenses and other current assets | 2,994 | 1,916 |
| Total Current Assets | 22,545 | 19,240 |
| Equity method investments | 17,598 | 19,273 |
| Other investments | 818 | 812 |
| Other noncurrent assets | 6,731 | 6,184 |
| Deferred income tax assets | 2,129 | 2,460 |
| Property, plant and equipment — net | 9,920 | 10,777 |
| Trademarks with indefinite lives | 14,465 | 10,395 |
| Goodwill | 19,363 | 17,506 |
| Other intangible assets | 785 | 649 |
| Total Assets | \$ 94,354 | \$ 87,296 |
| <u>LIABILITIES AND EQUITY</u> | | |
| Current Liabilities | | |
| Accounts payable and accrued expenses | \$ 14,619 | \$ 11,145 |
| Loans and notes payable | 3,307 | 2,183 |
| Current maturities of long-term debt | 1,338 | 485 |
| Accrued income taxes | 686 | 788 |
| Total Current Liabilities | 19,950 | 14,601 |
| Long-term debt | 38,116 | 40,125 |
| Other noncurrent liabilities | 8,607 | 9,453 |
| Deferred income tax liabilities | 2,821 | 1,833 |
| The Coca-Cola Company Shareowners' Equity | | |
| Common stock, \$0.25 par value; authorized — 11,200 shares; issued — 7,040 shares | 1,760 | 1,760 |
| Capital surplus | 18,116 | 17,601 |
| Reinvested earnings | 69,094 | 66,555 |
| Accumulated other comprehensive income (loss) | (14,330) | (14,601) |
| Treasury stock, at cost — 2,715 and 2,738 shares, respectively | (51,641) | (52,016) |
| Equity Attributable to Shareowners of The Coca-Cola Company | 22,999 | 19,299 |
| Equity attributable to noncontrolling interests | 1,861 | 1,985 |
| Total Equity | 24,860 | 21,284 |
| Total Liabilities and Equity | \$ 94,354 | \$ 87,296 |

Environment One Corporation
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|----------------------------|---|---|
| Equipment parts | \$ 13,422 | \$ - |
| Total | \$ 13,422 | \$ - |

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

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

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

FlightSafety International Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|----------------------------|---|---|
| Aviation training | \$ 25,200 | \$ - |
| Total | \$ 25,200 | \$ - |

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

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

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

Global Healthcare Product Solutions, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--------------------------------------|---|---|
| Hand sanitizer | \$ 309 | \$ - |
| Total | \$ 309 | \$ - |
| Basis of pricing | (a) | N/A |
| Cost of service | (a) | N/A |
| The margin of charges over costs | (a) | N/A |
| Assets allocable to the services | (a) | N/A |
| The overall rate of return on assets | (a) | N/A |

(a) Global Healthcare Product Solutions, LLC provides services to PacifiCorp in the normal course of business at standard pricing.

Global Healthcare Product Solutions, LLC is not a public company, and its financial statements are not available. The financial statements of its parent company, BYD Company Limited, are included. BYD Company Limited is a publicly traded company on The Stock Exchange of Hong Kong Ltd and the Shenzhen Stock Exchange.

BYD Company Limited

Consolidated Statement of Profit or Loss

合併損益表

Year ended 31 December 2021
截至二零二一年十二月三十一日止年度

| | | Notes | 2021 二零二一年 RMB' 000 人民幣千元 | 2020 二零二零年 RMB'000 人民幣千元 |
|---|---------------------|-------|------------------------------------|-----------------------------------|
| | | 附註 | | |
| REVENUE | 收入 | 5 | 211,299,918 | 153,469,184 |
| Cost of sales | 銷售成本 | | (187,667,357) | (126,225,593) |
| Gross profit | 毛利 | | 23,632,561 | 27,243,591 |
| Other income and gains | 其他收入及收益 | 5 | 3,009,737 | 1,700,078 |
| Government grants and subsidies | 政府補助及補貼 | 7 | 2,263,485 | 1,688,142 |
| Selling and distribution expenses | 銷售及分銷成本 | | (6,081,678) | (5,055,613) |
| Research and development costs | 研究與開發成本 | | (7,990,974) | (7,464,861) |
| Administrative expenses | 行政開支 | | (5,742,242) | (4,395,630) |
| Impairment losses on financial and contract assets | 金融及合同資產的減值虧損 | | (444,553) | (1,166,268) |
| Loss on derecognition of financial assets measured at amortised cost | 終止確認以攤銷成本計量的金融資產的虧損 | | (88,765) | (299,523) |
| Other expenses | 其他開支 | | (1,986,631) | (2,056,691) |
| Finance costs | 融資成本 | 8 | (1,907,642) | (3,123,801) |
| Share of profits and losses of: | 分佔溢利及虧損： | | | |
| Joint ventures | 合營公司 | | (211,276) | (198,955) |
| Associates | 聯營公司 | | 65,981 | 12,118 |
| PROFIT BEFORE TAX | 除稅前溢利 | 6 | 4,518,003 | 6,882,587 |
| Income tax expense | 所得稅開支 | 11 | (550,737) | (868,624) |
| PROFIT FOR THE YEAR | 年度溢利 | | 3,967,266 | 6,013,963 |
| Attributable to: | 應佔： | | | |
| Owners of the parent | 母公司擁有人 | 13 | 3,045,188 | 4,234,267 |
| Non-controlling interests | 非控股權益 | | 922,078 | 1,779,696 |
| | | | 3,967,266 | 6,013,963 |
| EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT | 母公司的普通股權益持有人應佔每股盈利 | 13 | | |
| Basic and diluted | 基本及攤薄 | | | |
| – For profit for the year | – 年度溢利 | | 1.06 | 1.47 |

BYD Company Limited

Consolidated Statement of Financial Position

合併財務狀況表

31 December 2021
二零二一年十二月三十一日

| | | Notes | 2021 | 2020 |
|---|-----------------------|-------|----------------------------|---------------------------|
| | | 附註 | 二零二一年 RMB' 000 人民幣千元 | 二零二零年 RMB'000 人民幣千元 |
| NON-CURRENT ASSETS | 非流動資產 | | | |
| Property, plant and equipment | 物業、廠房及設備 | 14 | 75,545,128 | 58,201,882 |
| Investment properties | 投資物業 | 15 | 87,500 | 94,217 |
| Right-of-use assets | 使用權資產 | 16(a) | 11,233,301 | 7,527,852 |
| Goodwill | 商譽 | 17 | 65,914 | 65,914 |
| Other intangible assets | 其他無形資產 | 18 | 10,049,904 | 10,107,776 |
| Prepayments, other receivables and other assets | 預付款項、其他應收賬款及其他資產 | 27 | 18,378,849 | 2,670,118 |
| Due from joint ventures and associates | 應收合營公司及聯營公司款項 | 47(c) | 174,762 | - |
| Long-term receivables | 長期應收賬款 | 29 | 1,168,475 | 1,804,913 |
| Investments in joint ventures | 於合營公司的投資 | 19 | 6,814,229 | 4,442,807 |
| Investments in associates | 於聯營公司的投資 | 20 | 1,090,772 | 1,022,781 |
| Equity investments at fair value through other comprehensive income | 以公允價值計量並計入其他綜合收益的權益投資 | 21 | 2,913,836 | 1,420,080 |
| Other non-current financial assets | 其他非流動金融資產 | 22 | 233,972 | 284,896 |
| Deferred tax assets | 遞延稅項資產 | 39 | 1,913,316 | 1,768,975 |
| Total non-current assets | 非流動資產總值 | | 129,669,958 | 89,412,211 |
| CURRENT ASSETS | 流動資產 | | | |
| Inventories | 存貨 | 24 | 43,354,782 | 31,396,358 |
| Contract assets | 合同資產 | 28 | 8,493,382 | 5,346,105 |
| Trade receivables | 應收貿易賬款 | 25 | 35,593,138 | 39,307,896 |
| Receivables financing | 應收款項融資 | 26 | 8,743,126 | 8,862,340 |
| Prepayments, other receivables and other assets | 預付款項、其他應收賬款及其他資產 | 27 | 15,038,908 | 5,911,685 |
| Due from joint ventures and associates | 應收合營公司及聯營公司款項 | 47(c) | 2,137,183 | 3,434,820 |
| Due from other related parties | 應收其他關聯方款項 | | 49,006 | - |
| Completed property held for sale | 持作出售已竣工物業 | 23 | 2,211,967 | 2,900,852 |
| Derivative financial instruments | 衍生金融工具 | 33 | 31,600 | 24 |
| Pledged deposits | 已抵押存款 | 30 | 528,128 | 429,041 |
| Restricted bank deposits | 受限制銀行存款 | 30 | 109,109 | 277,491 |
| Cash and cash equivalents | 現金及現金等價物 | 30 | 49,819,860 | 13,738,498 |
| Total current assets | 流動資產總值 | | 166,110,189 | 111,605,110 |

BYD Company Limited

Consolidated Statement of Financial Position

合併財務狀況表

31 December 2021

二零二一年十二月三十一日

| | | | 2021 | 2020 |
|--|--------------------|-------|-------------|-------------|
| | | Notes | 二零二一年 | 二零二零年 |
| | | 附註 | RMB' 000 | RMB'000 |
| | | | 人民幣千元 | 人民幣千元 |
| CURRENT LIABILITIES | 流動負債 | | | |
| Trade and bills payables | 應付貿易賬款及票據 | 31 | 79,043,879 | 49,791,630 |
| Other payables and accruals | 其他應付款項及應計費用 | 32 | 49,410,880 | 15,536,057 |
| Lease liabilities | 租賃負債 | 16(b) | 248,428 | 168,507 |
| Derivative financial instruments | 衍生金融工具 | 33 | - | 57,541 |
| Advances from customers | 預收客戶賬款 | | 1,300 | 7,500 |
| Contract liabilities | 合同負債 | 34 | 14,721,038 | 8,185,888 |
| Interest-bearing bank and other borrowings | 計息銀行及其他借款 | 35 | 22,939,346 | 27,644,643 |
| Due to joint ventures and associates | 應付合營公司及聯營公司款項 | 47(c) | 1,636,828 | 2,398,177 |
| Due to other related parties | 應付其他關聯方款項 | 47(c) | 84,150 | 137,566 |
| Tax payable | 應付稅項 | | 862,531 | 564,498 |
| Provision | 撥備 | 36 | 2,355,564 | 1,938,689 |
| Total current liabilities | 流動負債總額 | | 171,303,944 | 106,430,696 |
| NET CURRENT (LIABILITIES)/ASSETS | 流動(負債)/資產淨額 | | (5,193,755) | 5,174,414 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 資產總值減流動負債 | | 124,476,203 | 94,586,625 |
| NON-CURRENT LIABILITIES | 非流動負債 | | | |
| Interest-bearing bank and other borrowings | 計息銀行及其他借款 | 35 | 10,789,958 | 23,625,954 |
| Lease liabilities | 租賃負債 | 16(b) | 1,415,291 | 843,286 |
| Deferred tax liabilities | 遞延稅項負債 | 39 | 609,566 | 393,150 |
| Deferred income | 遞延收入 | 38 | 4,481,036 | 2,269,176 |
| Other liabilities | 其他負債 | 37 | 2,936,143 | 3,001,147 |
| Total non-current liabilities | 非流動負債總額 | | 20,231,994 | 30,132,713 |
| Net assets | 資產淨值 | | 104,244,209 | 64,453,912 |

Marmon Utility LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|----------------------------|---|---|
| Materials | \$ 1,917,972 | \$ - |
| Total | \$ 1,917,972 | \$ - |

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

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

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

Moody's Investors Service Affiliated Transactions For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--------------------------------------|---|---|
| Credit rating services | \$ 657,224 | \$ - |
| Total | \$ 657,224 | \$ - |
| Basis of pricing | (a) | N/A |
| Cost of service | (a) | N/A |
| The margin of charges over costs | (a) | N/A |
| Assets allocable to the services | (a) | N/A |
| The overall rate of return on assets | (a) | N/A |

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

Moody's Investors Service is not a public company, and its financial statements are not available. The financial statements of its parent company, Moody's Corporation, are included. For further information on the following financial statements, refer to Moody's Corporation's Form 10-K for the year ended December 31, 2021 (File No. 001-14037) at www.sec.gov.

MOODY'S CORPORATION
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions, except per share data)

| | Year Ended December 31, | | |
|--|-------------------------|-----------------|-----------------|
| | 2021 | 2020 | 2019 |
| Revenue | \$ 6,218 | \$ 5,371 | \$ 4,829 |
| Expenses | | | |
| Operating | 1,637 | 1,475 | 1,387 |
| Selling, general and administrative | 1,480 | 1,229 | 1,167 |
| Restructuring | — | 50 | 60 |
| Depreciation and amortization | 257 | 220 | 200 |
| Acquisition-Related Expenses | — | — | 3 |
| Loss pursuant to the divestiture of MAKS | — | 9 | 14 |
| Total expenses | 3,374 | 2,983 | 2,831 |
| Operating income | 2,844 | 2,388 | 1,998 |
| Non-operating (expense) income, net | | | |
| Interest expense, net | (171) | (205) | (208) |
| Other non-operating income, net | 82 | 46 | 20 |
| Non-operating (expense) income, net | (89) | (159) | (188) |
| Income before provision for income taxes | 2,755 | 2,229 | 1,810 |
| Provision for income taxes | 541 | 452 | 381 |
| Net income | 2,214 | 1,777 | 1,429 |
| Less: Net (loss) income attributable to noncontrolling interests | — | (1) | 7 |
| Net income attributable to Moody's | \$ 2,214 | \$ 1,778 | \$ 1,422 |
| Earnings per share | | | |
| Basic | \$ 11.88 | \$ 9.48 | \$ 7.51 |
| Diluted | \$ 11.78 | \$ 9.39 | \$ 7.42 |
| Weighted average shares outstanding | | | |
| Basic | 186.4 | 187.6 | 189.3 |
| Diluted | 187.9 | 189.3 | 191.6 |

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

| | December 31, | |
|---|------------------|------------------|
| | 2021 | 2020 |
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 1,811 | \$ 2,597 |
| Short-term investments | 91 | 99 |
| Accounts receivable, net of allowances for credit losses of \$32 in 2021 and \$34 in 2020 | 1,720 | 1,430 |
| Other current assets | 389 | 383 |
| Total current assets | 4,011 | 4,509 |
| Property and equipment, net | 347 | 278 |
| Operating lease right-of-use assets | 438 | 393 |
| Goodwill | 5,999 | 4,556 |
| Intangible assets, net | 2,467 | 1,824 |
| Deferred tax assets, net | 384 | 334 |
| Other assets | 1,034 | 515 |
| Total assets | \$ 14,680 | \$ 12,409 |
| LIABILITIES AND SHAREHOLDERS' EQUITY | | |
| Current liabilities: | | |
| Accounts payable and accrued liabilities | \$ 1,142 | \$ 1,039 |
| Current portion of operating lease liabilities | 105 | 94 |
| Deferred revenue | 1,249 | 1,089 |
| Total current liabilities | 2,496 | 2,222 |
| Non-current portion of deferred revenue | 86 | 98 |
| Long-term debt | 7,413 | 6,422 |
| Deferred tax liabilities, net | 488 | 404 |
| Uncertain tax positions | 388 | 483 |
| Operating lease liabilities | 455 | 427 |
| Other liabilities | 438 | 590 |
| Total liabilities | 11,764 | 10,646 |
| Contingencies (Note 21) | | |
| Shareholders' equity: | | |
| Preferred stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding | — | — |
| Series common stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding | — | — |
| Common stock, par value \$.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2021 and December 31, 2020, respectively. | 3 | 3 |
| Capital surplus | 885 | 735 |
| Retained earnings | 12,762 | 11,011 |
| Treasury stock, at cost; 157,262,484 and 155,808,563 shares of common stock at December 31, 2021 and December 31, 2020, respectively | (10,513) | (9,748) |
| Accumulated other comprehensive loss | (410) | (432) |
| Total Moody's shareholders' equity | 2,727 | 1,569 |
| Noncontrolling interests | 189 | 194 |
| Total shareholders' equity | 2,916 | 1,763 |
| Total liabilities and shareholders' equity | \$ 14,680 | \$ 12,409 |

NetJets Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--------------------------------------|---|---|
| Travel services | \$ 222,331 | \$ - |
| Total | <u>\$ 222,331</u> | <u>\$ -</u> |
| Basis of pricing | (a) | N/A |
| Cost of service | (a) | N/A |
| The margin of charges over costs | (a) | N/A |
| Assets allocable to the services | (a) | N/A |
| The overall rate of return on assets | (a) | N/A |

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

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

Penn Machine Company LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--------------------------------------|---|---|
| Equipment parts | \$ 19,642 | \$ - |
| Total | \$ 19,642 | \$ - |
| Basis of pricing | (a) | N/A |
| Cost of service | (a) | N/A |
| The margin of charges over costs | (a) | N/A |
| Assets allocable to the services | (a) | N/A |
| The overall rate of return on assets | (a) | N/A |

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

Penn Machine Company LLC is a subsidiary of Marmon Utility LLC. Marmon Utility LLC is not a public company, and its financial statements are not available.

U.S. Bancorp
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp</u> <u>Received Services</u> | <u>PacifiCorp</u> <u>Provided Services</u> |
|---|---|---|
| Underwriting services ^(a) | \$ 487,500 | \$ - |
| Banking and lending services ^(b) | 422,061 | - |
| Total | <u>\$ 909,561</u> | <u>\$ -</u> |

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

(a) Represents a percentage of underwriting discount costs, excluding any expenses incurred by PacifiCorp in connection with a debt offering.

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

For further information on the following financial statements, refer to U.S. Bancorp's Form 10-K for the year ended December 31, 2021 (File No. 001-6880) at www.sec.gov

U.S. Bancorp

Consolidated Balance Sheet

At December 31 (Dollars in Millions)

| | 2021 | 2020 |
|---|------------------|------------------|
| Assets | | |
| Cash and due from banks | \$ 28,905 | \$ 62,580 |
| Investment securities | | |
| Held-to-maturity (2021 fair value \$41,812) | 41,858 | — |
| Available-for-sale (\$557 and \$402 pledged as collateral, respectively) ^(a) | 132,963 | 136,840 |
| Loans held for sale (including \$6,623 and \$8,524 of mortgage loans carried at fair value, respectively) | 7,775 | 8,761 |
| Loans | | |
| Commercial | 112,023 | 102,871 |
| Commercial real estate | 39,053 | 39,311 |
| Residential mortgages | 76,493 | 76,155 |
| Credit card | 22,500 | 22,346 |
| Other retail | 61,959 | 57,024 |
| Total loans | 312,028 | 297,707 |
| Less allowance for loan losses | (5,724) | (7,314) |
| Net loans | 306,304 | 290,393 |
| Premises and equipment | 3,305 | 3,468 |
| Goodwill | 10,262 | 9,918 |
| Other intangible assets | 3,738 | 2,864 |
| Other assets (including \$1,193 and \$1,255 of trading securities at fair value pledged as collateral, respectively) ^(a) | 38,174 | 39,081 |
| Total assets | <u>\$573,284</u> | <u>\$553,905</u> |
| Liabilities and Shareholders' Equity | | |
| Deposits | | |
| Noninterest-bearing | \$134,901 | \$118,089 |
| Interest-bearing | 321,182 | 311,681 |
| Total deposits | 456,083 | 429,770 |
| Short-term borrowings | 11,796 | 11,766 |
| Long-term debt | 32,125 | 41,297 |
| Other liabilities | 17,893 | 17,347 |
| Total liabilities | 517,897 | 500,180 |
| Shareholders' equity | | |
| Preferred stock | 6,371 | 5,983 |
| Common stock, par value \$0.01 a share — authorized: 4,000,000,000 shares; issued: 2021 and 2020 — 2,125,725,742 shares | 21 | 21 |
| Capital surplus | 8,539 | 8,511 |
| Retained earnings | 69,201 | 64,188 |
| Less cost of common stock in treasury: 2021 — 642,223,571 shares; 2020 — 618,618,084 shares | (27,271) | (25,930) |
| Accumulated other comprehensive income (loss) | (1,943) | 322 |
| Total U.S. Bancorp shareholders' equity | 54,918 | 53,095 |
| Noncontrolling interests | 469 | 630 |
| Total equity | <u>55,387</u> | <u>53,725</u> |
| Total liabilities and equity | <u>\$573,284</u> | <u>\$553,905</u> |

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

U.S. Bancorp

Consolidated Statement of Income

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

| | 2021 | 2020 | 2019 |
|--|-----------|-----------|-----------|
| Interest Income | | | |
| Loans | \$ 10,747 | \$ 12,018 | \$ 14,099 |
| Loans held for sale | 232 | 216 | 162 |
| Investment securities | 2,365 | 2,428 | 2,893 |
| Other interest income | 143 | 178 | 340 |
| Total interest income | 13,487 | 14,840 | 17,494 |
| Interest Expense | | | |
| Deposits | 320 | 950 | 2,855 |
| Short-term borrowings | 70 | 141 | 360 |
| Long-term debt | 603 | 924 | 1,227 |
| Total interest expense | 993 | 2,015 | 4,442 |
| Net interest income | 12,494 | 12,825 | 13,052 |
| Provision for credit losses | (1,173) | 3,806 | 1,504 |
| Net interest income after provision for credit losses | 13,667 | 9,019 | 11,548 |
| Noninterest Income | | | |
| Credit and debit card revenue | 1,507 | 1,338 | 1,413 |
| Corporate payment products revenue | 575 | 497 | 664 |
| Merchant processing services | 1,449 | 1,261 | 1,601 |
| Trust and investment management fees | 1,832 | 1,736 | 1,673 |
| Deposit service charges | 724 | 677 | 909 |
| Treasury management fees | 614 | 568 | 578 |
| Commercial products revenue | 1,102 | 1,143 | 934 |
| Mortgage banking revenue | 1,361 | 2,064 | 874 |
| Investment products fees | 239 | 192 | 186 |
| Securities gains (losses), net | 103 | 177 | 73 |
| Other | 721 | 748 | 926 |
| Total noninterest income | 10,227 | 10,401 | 9,831 |
| Noninterest Expense | | | |
| Compensation | 7,299 | 6,635 | 6,325 |
| Employee benefits | 1,429 | 1,303 | 1,286 |
| Net occupancy and equipment | 1,048 | 1,092 | 1,123 |
| Professional services | 492 | 430 | 454 |
| Marketing and business development | 366 | 318 | 426 |
| Technology and communications | 1,454 | 1,294 | 1,095 |
| Postage, printing and supplies | 274 | 288 | 290 |
| Other intangibles | 159 | 176 | 168 |
| Other | 1,207 | 1,833 | 1,618 |
| Total noninterest expense | 13,728 | 13,369 | 12,785 |
| Income before income taxes | 10,166 | 6,051 | 8,594 |
| Applicable income taxes | 2,181 | 1,066 | 1,648 |
| Net income | 7,985 | 4,985 | 6,946 |
| Net (income) loss attributable to noncontrolling interests | (22) | (26) | (32) |
| Net income attributable to U.S. Bancorp | \$ 7,963 | \$ 4,959 | \$ 6,914 |
| Net income applicable to U.S. Bancorp common shareholders | \$ 7,605 | \$ 4,621 | \$ 6,583 |
| Earnings per common share | \$ 5.11 | \$ 3.06 | \$ 4.16 |
| Diluted earnings per common share | \$ 5.10 | \$ 3.06 | \$ 4.16 |
| Average common shares outstanding | 1,489 | 1,509 | 1,581 |
| Average diluted common shares outstanding | 1,490 | 1,510 | 1,583 |

Berkshire Hathaway Energy Company

Affiliated Transactions

For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ 8,526,790 | \$ 4,081,647 |
| Total | \$ 8,526,790 | \$ 4,081,647 |

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

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

The following items are excluded from the table above:

- Services provided by Berkshire Hathaway Energy Company to Bridger Coal Company in the amount of \$2,309.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2021, PPW Holdings LLC owed PacifiCorp \$54,585,151 and Pacific Minerals, Inc. owed PPW Holdings \$6,172,389.

For further information on the following financial statements, refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2021 (File No. 001-14881) at www.sec.gov. PacifiCorp is included in the following financial statements as a consolidated subsidiary of BHE.

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

| ASSETS | As of December 31, | |
|--|---------------------------|-------------------|
| | 2021 | 2020 |
| Current assets: | | |
| Cash and cash equivalents | \$ 1,096 | \$ 1,290 |
| Restricted cash and cash equivalents | 127 | 140 |
| Trade receivables, net | 2,468 | 2,107 |
| Inventories | 1,122 | 1,168 |
| Mortgage loans held for sale | 1,263 | 2,001 |
| Regulatory assets | 544 | 283 |
| Other current assets | 1,628 | 2,458 |
| Total current assets | 8,248 | 9,447 |
| Property, plant and equipment, net | 89,816 | 86,128 |
| Goodwill | 11,650 | 11,506 |
| Regulatory assets | 3,419 | 3,157 |
| Investments and restricted cash and cash equivalents and investments | 15,788 | 14,320 |
| Other assets | 3,144 | 2,758 |
| Total assets | \$ 132,065 | \$ 127,316 |

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

| LIABILITIES AND EQUITY | As of December 31, | |
|--|---------------------------|-------------------|
| | 2021 | 2020 |
| Current liabilities: | | |
| Accounts payable | \$ 2,136 | \$ 1,867 |
| Accrued interest | 537 | 555 |
| Accrued property, income and other taxes | 606 | 582 |
| Accrued employee expenses | 372 | 383 |
| Short-term debt | 2,009 | 2,286 |
| Current portion of long-term debt | 1,265 | 1,839 |
| Other current liabilities | 1,837 | 1,626 |
| Total current liabilities | 8,762 | 9,138 |
| BHE senior debt | 13,003 | 12,997 |
| BHE junior subordinated debentures | 100 | 100 |
| Subsidiary debt | 35,394 | 34,930 |
| Regulatory liabilities | 6,960 | 7,221 |
| Deferred income taxes | 12,938 | 11,775 |
| Other long-term liabilities | 4,319 | 4,178 |
| Total liabilities | 81,476 | 80,339 |
| Commitments and contingencies (Note 16) | | |
| Equity: | | |
| BHE shareholders' equity: | | |
| Preferred stock - 100 shares authorized, \$0.01 par value, 2 and 4 shares issued and outstanding | 1,650 | 3,750 |
| Common stock - 115 shares authorized, no par value, 76 shares issued and outstanding | — | — |
| Additional paid-in capital | 6,374 | 6,377 |
| Long-term income tax receivable | (744) | (658) |
| Retained earnings | 40,754 | 35,093 |
| Accumulated other comprehensive loss, net | (1,340) | (1,552) |
| Total BHE shareholders' equity | 46,694 | 43,010 |
| Noncontrolling interests | 3,895 | 3,967 |
| Total equity | 50,589 | 46,977 |
| Total liabilities and equity | \$ 132,065 | \$ 127,316 |

BERKSHIRE HATHAWAY ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

| | Years Ended December 31, | | |
|---|---------------------------------|-----------------|-----------------|
| | 2021 | 2020 | 2019 |
| Operating revenue: | | | |
| Energy | \$ 18,935 | \$ 15,556 | \$ 15,371 |
| Real estate | 6,215 | 5,396 | 4,473 |
| Total operating revenue | <u>25,150</u> | <u>20,952</u> | <u>19,844</u> |
| Operating expenses: | | | |
| Energy: | | | |
| Cost of sales | 5,504 | 4,187 | 4,586 |
| Operations and maintenance | 3,991 | 3,545 | 3,318 |
| Depreciation and amortization | 3,829 | 3,410 | 2,965 |
| Property and other taxes | 789 | 634 | 574 |
| Real estate | 5,710 | 4,885 | 4,251 |
| Total operating expenses | <u>19,823</u> | <u>16,661</u> | <u>15,694</u> |
| Operating income | <u>5,327</u> | <u>4,291</u> | <u>4,150</u> |
| Other income (expense): | | | |
| Interest expense | (2,118) | (2,021) | (1,912) |
| Capitalized interest | 64 | 80 | 77 |
| Allowance for equity funds | 126 | 165 | 173 |
| Interest and dividend income | 89 | 71 | 117 |
| Gains (losses) on marketable securities, net | 1,823 | 4,797 | (288) |
| Other, net | (17) | 88 | 97 |
| Total other income (expense) | <u>(33)</u> | <u>3,180</u> | <u>(1,736)</u> |
| Income before income tax (benefit) expense and equity loss | 5,294 | 7,471 | 2,414 |
| Income tax (benefit) expense | (1,132) | 308 | (598) |
| Equity loss | (237) | (149) | (44) |
| Net income | <u>6,189</u> | <u>7,014</u> | <u>2,968</u> |
| Net income attributable to noncontrolling interests | 399 | 71 | 18 |
| Net income attributable to BHE shareholders | <u>5,790</u> | <u>6,943</u> | <u>2,950</u> |
| Preferred dividends | 121 | 26 | — |
| Earnings on common shares | <u>\$ 5,669</u> | <u>\$ 6,917</u> | <u>\$ 2,950</u> |

BHE AltaLink Ltd.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 98,987 |
| Total | \$ - | \$ 98,987 |
| Basis of pricing | N/A | (a) |
| Cost of service | N/A | (a) |
| The margin of charges over costs | N/A | None |
| Assets allocable to the services | N/A | None |
| The overall rate of return on assets | N/A | None |

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

For further information on the following financial statements, refer to the AltaLink, L.P. Financial Statements for the year ended December 31, 2021, at www.brkenenergy.com.

Statement of Financial Position

| | Notes | As at | |
|---|--------|----------------------|----------------------|
| | | December 31, 2021 | December 31, 2020 |
| <i>(in thousands of dollars)</i> | | | |
| ASSETS | | | |
| Current | | | |
| Cash | | \$ 6,611 | \$ 4,229 |
| Trade and other receivables | 5 | 82,256 | 105,117 |
| | | 88,867 | 109,346 |
| Non-current | | | |
| Goodwill | | 202,066 | 202,066 |
| Intangible assets | 6 | 289,727 | 293,154 |
| Property, plant and equipment | 7 | 8,089,736 | 8,138,737 |
| Third party deposits | 8 | 64,296 | 74,790 |
| Other non-current assets | 9 | 1,120,080 | 803,729 |
| | | \$ 9,854,772 | \$ 9,621,822 |
| LIABILITIES AND PARTNERS' EQUITY | | | |
| Current | | | |
| Trade and other payables | 10 | \$ 92,975 | \$ 104,109 |
| Commercial paper and bank credit facilities | 11 | 136,500 | 143,500 |
| Long-term debt maturing in less than one year | 11 | 275,000 | — |
| Current portion of deferred revenue | 12 | 57,898 | 57,185 |
| | | 562,373 | 304,794 |
| Non-current | | | |
| Long-term debt | 11 | 4,449,103 | 4,722,483 |
| Deferred revenue | 12 | 1,046,618 | 1,017,630 |
| Third party deposits liability | 8 | 64,296 | 74,790 |
| Lease liabilities | 13 | 50,847 | 52,830 |
| Other non-current liabilities | 14 | 50,858 | 43,021 |
| | | 6,224,095 | 6,215,548 |
| Commitments and contingencies | 24, 25 | | |
| Partners' equity | | | |
| AltaLink, L.P. equity | 20 | 3,614,074 | 3,389,739 |
| Non-controlling interests | 21 | 16,603 | 16,535 |
| | | 3,630,677 | 3,406,274 |
| | | \$ 9,854,772 | \$ 9,621,822 |

These consolidated financial statements are presented in Canadian dollars, which is AltaLink, L.P.'s functional currency.

Statement of Comprehensive Income

| | Notes | Year ended | |
|--|-------|----------------------|----------------------|
| | | December 31, 2021 | December 31, 2020 |
| <i>(in thousands of dollars)</i> | | | |
| Revenue | | | |
| Operations | 17 | \$ 950,781 | \$ 953,899 |
| Other | 18 | 39,013 | 39,318 |
| | | 989,794 | 993,217 |
| Expenses | | | |
| Operating | 19 | (103,047) | (107,298) |
| Property taxes, salvage and other | 19 | (100,330) | (102,489) |
| Depreciation and amortization | | (283,979) | (279,444) |
| | | (487,356) | (489,231) |
| Operating income | | 502,438 | 503,986 |
| Finance costs | 11 | (185,700) | (187,608) |
| Loss on disposal of assets | | (8,411) | (4,101) |
| Income before non-controlling interests | | \$ 308,327 | \$ 312,277 |
| Non-controlling interests | | (1,896) | (1,598) |
| Net income | | \$ 306,431 | \$ 310,679 |
| Other comprehensive income | | | |
| Actuarial gain (loss) | 15 | 872 | (316) |
| Comprehensive income | | \$ 307,303 | \$ 310,363 |

These consolidated financial statements are presented in Canadian dollars, which is AltaLink, L.P.'s functional currency.

BHE Renewables, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 227,750 |
| Total | \$ - | \$ 227,750 |

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

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

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

BHE Wind, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|----------------------------|---|---|
| Wind turbine equipment | \$ - | \$ 6,313,358 |
| Total | \$ - | \$ 6,313,358 |

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

(a) Equipment was transferred from PacifiCorp to BHE Wind, LLC via a purchase and sale agreement priced at PacifiCorp's cost.

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

BHE U.S. Transmission, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 9,761 |
| Total | \$ - | \$ 9,761 |
| Basis of pricing | N/A | (a) |
| Cost of service | N/A | (a) |
| The margin of charges over costs | N/A | None |
| Assets allocable to the services | N/A | None |
| The overall rate of return on assets | N/A | None |

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

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

Electric Transmission Texas, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 5,110 |
| Total | \$ - | \$ 5,110 |

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

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

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

MATL LLP
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 8,823 |
| Total | \$ - | \$ 8,823 |

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

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

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of MATL LLP.

MTL Canyon Holdings, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 16,376 |
| Total | \$ - | \$ 16,376 |

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

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

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

CalEnergy Philippines

Affiliated Transactions

For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 668 |
| Total | \$ - | \$ 668 |
| Basis of pricing | N/A | (a) |
| Cost of service | N/A | (a) |
| The margin of charges over costs | N/A | None |
| Assets allocable to the services | N/A | None |
| The overall rate of return on assets | N/A | None |

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

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

HomeServices of America, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Employee relocation services | \$ 195,559 | \$ - |
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | - | 109,556 |
| Total | \$ 195,559 | \$ 109,556 |

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

(a) HomeServices of America, Inc. ("HomeServices") charged PacifiCorp \$1, \$82, \$977 or \$985 per relocation, depending on policy, plus the actual costs of services procured from its vendors and service providers.

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

The following items are excluded from the table above:

- Services provided by HomeServices to Bridger Coal Company in the amount of \$21,628.

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

BHE GT&S, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 1,581,023 |
| Total | \$ - | \$ 1,581,023 |
| Basis of pricing | N/A | (a) |
| Cost of service | N/A | (a) |
| The margin of charges over costs | N/A | None |
| Assets allocable to the services | N/A | None |
| The overall rate of return on assets | N/A | None |

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

Refer to the financial statements of Berkshire Hathaway Energy Company, the indirect parent company of BHE GT&S, LLC.

Kern River Gas Transmission Company

Affiliated Transactions

For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|---|---|---|
| Natural gas transportation services ^(a) | \$ 3,106,928 | \$ - |
| Power line crossing ^(b) | 194,897 | - |
| Easement ^(c) | - | 208,000 |
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") ^(d) | 3,131 | 89,862 |
| Total | \$ 3,304,956 | \$ 297,862 |

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

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

(b) Costs related to alternating current mitigation. Costs are comprised of Kern River Gas Transmission Company employee labor, as well as third-party design costs.

(c) A third-party vendor was employed to appraise the value of exclusive right-of-way and easement permits crossing three property parcels owned by PacifiCorp using an industry-standard fee and a rounded total.

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

For further information on the following financial statements, refer to the Kern River Gas Transmission Company FERC Form 2 for the year ended December 31, 2021 at www.brkenergy.com.

| Name of Respondent: Kam River Gas Transmission Company | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/18/2022 | Year/Period of Report: End of 2021/ Q4 |
|---|---|---|--|---|
| Comparative Balance Sheet (Assets And Other Debits) | | | | |
| Line No. | Title of Account (a) | Reference Page Number (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
| 1 | UTILITY PLANT | | | |
| 2 | Utility Plant (101-106, 114) | 200-201 | 2,956,315,666 | 2,926,127,232 |
| 3 | Construction Work in Progress (107) | 200-201 | 8,377,084 | 6,119,521 |
| 4 | TOTAL Utility Plant (Total of lines 2 and 3) | 200-201 | 2,964,692,750 | 2,931,246,753 |
| 5 | (Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115) | | 1,630,401,666 | 1,480,943,869 |
| 6 | Net Utility Plant (Total of line 4 less 5) | | 1,434,291,084 | 1,450,302,884 |
| 7 | Nuclear Fuel (120.1 thru 120.4, and 120.6) | | | |
| 8 | (Less) Accum. Provision for Amort. of Nuclear Fuel Assemblies (120.5) | | | |
| 9 | Nuclear Fuel (Total of line 7 less 8) | | | |
| 10 | Net Utility Plant (Total of lines 6 and 9) | | 1,434,291,084 | 1,450,302,884 |
| 11 | Utility Plant Adjustments (116) | 122 | | |
| 12 | Gas Stored-Base Gas (117.1) | 220 | | |
| 13 | System Balancing Gas (117.2) | 220 | | |
| 14 | Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3) | 220 | | |
| 15 | Gas Owed to System Gas (117.4) | 220 | | |
| 16 | OTHER PROPERTY AND INVESTMENTS | | | |
| 17 | Nonutility Property (121) | | | |
| 18 | (Less) Accum. Provision for Depreciation and Amortization (122) | | | |
| 19 | Investments in Associated Companies (123) | 222-223 | | |
| 20 | Investments in Subsidiary Companies (123.1) | 224-225 | | |
| 22 | Noncurrent Portion of Allowances | | | |
| 23 | Other Investments (124) | 222-223 | | |
| 24 | Sinking Funds (125) | | | |
| 25 | Depreciation Fund (126) | | | |
| 26 | Amortization Fund - Federal (127) | | | |
| 27 | Other Special Funds (128) | | 17,007,786 | 11,033,004 |
| 28 | Long-Term Portion of Derivative Assets (175) | | | |
| 29 | Long-Term Portion of Derivative Assets - Hedges (176) | | | |
| 30 | TOTAL Other Property and Investments (Total of lines 17-20, 22-29) | | 17,007,786 | 11,033,004 |
| 31 | CURRENT AND ACCRUED ASSETS | | | |
| 32 | Cash (131) | | 2,748,850 | |
| 33 | Special Deposits (132-134) | | **705,378 | 469,026 |
| 34 | Working Funds (135) | | | |
| 35 | Temporary Cash Investments (136) | 222-223 | 10,000,000 | 11,000,000 |
| 36 | Notes Receivable (141) | | | |
| 37 | Customer Accounts Receivable (142) | | 24,396,793 | 19,243,061 |
| 38 | Other Accounts Receivable (143) | | 29,296 | 229,597 |
| 39 | (Less) Accum. Provision for Uncollectible Accounts - Credit (144) | | | |
| 40 | Notes Receivable from Associated Companies (145) | | | |
| 41 | Accounts Receivable from Associated Companies (146) | | 6,906,722 | 4,987,737 |
| 42 | Fuel Stock (151) | | | |
| 43 | Fuel Stock Expenses Undistributed (152) | | | |
| 44 | Residuals (Elec) and Extracted Products (Gas) (153) | | | |
| 45 | Plant Materials and Operating Supplies (154) | | 18,569,098 | 13,451,702 |
| 46 | Merchandise (155) | | | |
| 47 | Other Materials and Supplies (156) | | | |
| 48 | Nuclear Materials Held for Sale (157) | | | |
| 49 | Allowances (158.1 and 158.2) | | | |
| 50 | (Less) Noncurrent Portion of Allowances | | | |
| 51 | Stores Expense Undistributed (163) | | | |
| 52 | Gas Stored Underground-Current (164.1) | 220 | | |
| 53 | Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3) | 220 | | |
| 54 | Prepayments (165) | 230 | 1,902,857 | 1,961,970 |
| 55 | Advances for Gas (166 thru 167) | | | |
| 56 | Interest and Dividends Receivable (171) | | | |
| 57 | Rents Receivable (172) | | | |
| 58 | Accrued Utility Revenues (173) | | | |
| 59 | Miscellaneous Current and Accrued Assets (174) | | 9,833,910 | 2,938,198 |
| 60 | Derivative Instrument Assets (175) | | | |
| 61 | (Less) Long-Term Portion of Derivative Instrument Assets (175) | | | |
| 62 | Derivative Instrument Assets - Hedges (176) | | 9,302,147 | |
| 63 | (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176) | | | |
| 64 | TOTAL Current and Accrued Assets (Total of lines 32 thru 63) | | 84,395,051 | 54,281,691 |
| 65 | DEFERRED DEBITS | | | |
| 66 | Unamortized Debt Expense (181) | | | |
| 67 | Extraordinary Property Losses (182.1) | 230 | | |
| 68 | Unrecovered Plant and Regulatory Study Costs (182.2) | 230 | | |
| 69 | Other Regulatory Assets (182.3) | 232 | 187,435,044 | 175,250,211 |
| 70 | Preliminary Survey and Investigation Charges (Electric) (183) | | | |
| 71 | Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2) | | 717,845 | 713,151 |
| 72 | Clearing Accounts (184) | | | |
| 73 | Temporary Facilities (185) | | | |
| 74 | Miscellaneous Deferred Debits (186) | 233 | 476,330 | |
| 75 | Deferred Losses from Disposition of Utility Plant (187) | | | |
| 76 | Research, Development, and Demonstration Expend. (188) | | | |
| 77 | Unamortized Loss on Reacquired Debt (189) | | | |
| 78 | Accumulated Deferred Income Taxes (190) | 234-235 | **119,610,460 | 126,629,660 |
| 79 | Unrecovered Purchased Gas Costs (191) | | | |
| 80 | TOTAL Deferred Debits (Total of lines 66 thru 79) | | 308,239,679 | 302,593,022 |
| 81 | TOTAL Assets and Other Debits (Total of lines 19-15,30,64 and 80) | | 1,843,933,600 | 1,816,210,601 |

FERC FORM No. 2 (REV 06-04)

| Name of Respondent: Kam River Gas Transmission Company | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 04/18/2022 | Year/Period of Report: End of 2021/ Q4 |
|---|---|---|--|----------------------------------|---|
| Comparative Balance Sheet (Liabilities and Other Credits) | | | | | |
| Line No. | Title of Account (a) | Reference Page Number (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) | |
| 1 | PROPRIETARY CAPITAL | | | | |
| 2 | Common Stock Issued (201) | 250-251 | 1 | | 1 |
| 3 | Preferred Stock Issued (204) | 250-251 | | | |
| 4 | Capital Stock Subscribed (202, 205) | 252 | | | |
| 5 | Stock Liability for Conversion (203, 206) | 252 | | | |
| 6 | Premium on Capital Stock (207) | 252 | | | |
| 7 | Other Paid-in Capital (209-211) | 253 | 1,229,271,246 | | 1,229,271,246 |
| 8 | Installments Received on Capital Stock (212) | 252 | | | |
| 9 | (Less) Discount on Capital Stock (213) | 254 | | | |
| 10 | (Less) Capital Stock Expense (214) | 254 | | | |
| 11 | Retained Earnings (215, 215.1, 216) | 118-119 | (242,084,888) | | (281,281,218) |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118, 119 | | | |
| 13 | (Less) Reacquired Capital Stock (217) | 250-251 | | | |
| 14 | Accumulated Other Comprehensive Income (219) | 117 | 6,962,932 | | (18,158) |
| 15 | TOTAL Proprietary Capital (Total of lines 2 thru 14) | | 994,149,291 | | 947,991,871 |
| 16 | LONG TERM DEBT | | | | |
| 17 | Bonds (221) | 256-257 | | | |
| 18 | (Less) Reacquired Bonds (222) | 256-257 | | | |
| 19 | Advances from Associated Companies (223) | 256-257 | | | |
| 20 | Other Long-Term Debt (224) | 256-257 | | | |
| 21 | Unamortized Premium on Long-Term Debt (225) | 258-259 | | | |
| 22 | (Less) Unamortized Discount on Long-Term Debt-Dr (226) | 258-259 | | | |
| 23 | (Less) Current Portion of Long-Term Debt | | | | |
| 24 | TOTAL Long-Term Debt (Total of lines 17 thru 23) | | | | |
| 25 | OTHER NONCURRENT LIABILITIES | | | | |
| 26 | Obligations Under Capital Leases-Noncurrent (227) | | 10,886,377 | | 11,938,758 |
| 27 | Accumulated Provision for Property Insurance (228.1) | | | | |
| 28 | Accumulated Provision for Injuries and Damages (228.2) | | | | |
| 29 | Accumulated Provision for Pensions and Benefits (228.3) | | 7,236,036 | | 5,030,003 |
| 30 | Accumulated Miscellaneous Operating Provisions (228.4) | | | | 374,673 |
| 31 | Accumulated Provision for Rate Refunds (229) | | | | |
| 32 | Long-Term Portion of Derivative Instrument Liabilities | | | | |
| 33 | Long-Term Portion of Derivative Instrument Liabilities - Hedges | | | | |
| 34 | Asset Retirement Obligations (230) | | | | |
| 35 | TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34) | | 18,122,413 | | 17,343,434 |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 37 | Current Portion of Long-Term Debt | | | | |
| 38 | Notes Payable (231) | | | | |
| 39 | Accounts Payable (232) | | 3,744,620 | | 2,874,936 |
| 40 | Notes Payable to Associated Companies (233) | | | | |
| 41 | Accounts Payable to Associated Companies (234) | | 690,420 | | 610,260 |
| 42 | Customer Deposits (235) | | 4,638,217 | | 1,232,424 |
| 43 | Taxes Accrued (236) | 262-263 | 4,677,903 | | 6,716,686 |
| 44 | Interest Accrued (237) | | | | 18,854 |
| 45 | Dividends Declared (238) | | | | |
| 46 | Matured Long-Term Debt (239) | | | | |
| 47 | Matured Interest (240) | | | | |
| 48 | Tax Collections Payable (241) | | 153,958 | | 150,578 |
| 49 | Miscellaneous Current and Accrued Liabilities (242) | 268 | 11,201,430 | | 4,965,605 |
| 50 | Obligations Under Capital Leases-Current (243) | | 1,056,916 | | 963,926 |
| 51 | Derivative Instrument Liabilities (244) | | | | |
| 52 | (Less) Long-Term Portion of Derivative Instrument Liabilities | | | | |
| 53 | Derivative Instrument Liabilities - Hedges (245) | | | | 24,258 |
| 54 | (Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges | | | | |
| 55 | TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54) | | 26,063,664 | | 17,587,587 |
| 56 | DEFERRED CREDITS | | | | |
| 57 | Customer Advances for Construction (252) | | 360,219 | | 1,260,589 |
| 58 | Accumulated Deferred Investment Tax Credits (255) | | | | |
| 59 | Deferred Gains from Disposition of Utility Plant (256) | | | | |
| 60 | Other Deferred Credits (253) | 269 | | | |
| 61 | Other Regulatory Liabilities (254) | 278 | 438,584,583 | | 466,212,672 |
| 62 | Unamortized Gain on Reacquired Debt (257) | 260 | | | |
| 63 | Accumulated Deferred Income Taxes - Accelerated Amortization (281) | | | | |
| 64 | Accumulated Deferred Income Taxes - Other Property (282) | | | -312,306,955 | 318,996,728 |
| 65 | Accumulated Deferred Income Taxes - Other (283) | | | -64,346,475 | 48,847,740 |
| 66 | TOTAL Deferred Credits (Total of lines 57 thru 65) | | 805,599,333 | | 835,317,729 |
| 67 | TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66) | | 1,843,933,600 | | 1,818,210,601 |

FERC FORM No. 2 (REV 06-04)

| | | | |
|--|---|-------------------------------|--|
| Name of Respondent: Kern River Gas Transmission Company | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/18/2022 | Year/Period of Report: End of: 2021/ Q4 |
|--|---|-------------------------------|--|

Statement of Income

Quarterly

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

Annual or Quarterly, if applicable

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

| Line No. | Title of Account (a) | Reference Page Number (b) | Total Current Year to Date Balance for Quarter/Year (c) | Total Prior Year to Date Balance for Quarter/Year (d) | Current Three Months Ended Quarterly Only No Fourth Quarter (e) | Prior Three Months Ended Quarterly Only No Fourth Quarter (f) | Elec. Utility Current Year to Date (in dollars) (g) | Elec. Utility Previous Year to Date (in dollars) (h) | Gas Utility Current Year to Date (in dollars) (i) | Gas Utility Previous Year to Date (in dollars) (j) | Other Utility Current Year to Date (in dollars) (k) | Other Utility Previous Year to Date (in dollars) (l) |
|----------|--|---------------------------|---|---|---|---|---|--|---|--|---|--|
| 1 | UTILITY OPERATING INCOME | | | | | | | | | | | |
| 2 | Gas Operating Revenues (400) | 300-301 | 307,557,341 | 278,979,910 | | | | | 307,557,341 | 278,979,910 | | |
| 3 | Operating Expenses | | | | | | | | | | | |
| 4 | Operation Expenses (401) | 317-325 | 45,134,980 | 42,062,484 | | | | | 45,134,980 | 42,062,484 | | |
| 5 | Maintenance Expenses (402) | 317-325 | 406,458 | 446,232 | | | | | 406,458 | 446,232 | | |
| 6 | Depreciation Expense (403) | 336-338 | 61,019,965 | 60,264,883 | | | | | 61,019,965 | 60,264,883 | | |
| 7 | Depreciation Expense for Asset Retirement Costs (403.1) | 336-338 | | | | | | | | | | |
| 8 | Amort. & Depl. of Utility Plant (404-405) | 336-338 | 2,886,747 | 2,807,906 | | | | | 2,886,747 | 2,807,906 | | |
| 9 | Amortization of Utility Plant Acu. Adjustment (406) | 336-338 | | | | | | | | | | |
| 10 | Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1) | | | | | | | | | | | |
| 11 | Amortization of Conversion Expenses (407.2) | | | | | | | | | | | |
| 12 | Regulatory Debits (407.3) | | 2,035,830 | 6,614,174 | | | | | 2,035,830 | 6,614,174 | | |
| 13 | (Less) Regulatory Credits (407.4) | | 35,229,589 | 39,007,071 | | | | | 35,229,589 | 39,007,071 | | |
| 14 | Taxes Other Than Income Taxes (408.1) | 262-263 | 12,407,625 | 11,592,592 | | | | | 12,407,625 | 11,592,592 | | |

| | | | | | | | | | | | | |
|----|--|---------|-------------|-------------|--|--|--|--|-------------|-------------|--|--|
| 15 | Income Taxes-Federal (409.1) | 262-263 | 44,082,464 | 42,711,921 | | | | | 44,082,464 | 42,711,921 | | |
| 16 | Income Taxes-Other (409.1) | 262-263 | 9,015,652 | 8,819,752 | | | | | 9,015,652 | 8,819,752 | | |
| 17 | Provision of Deferred Income Taxes (410.1) | 234-235 | 33,941,909 | 28,142,719 | | | | | 33,941,909 | 28,142,719 | | |
| 18 | (Less) Provision for Deferred Income Taxes-Credit (411.1) | 234-235 | 36,950,192 | 35,729,492 | | | | | 36,950,192 | 35,729,492 | | |
| 19 | Investment Tax Credit Adjustment-Net (411.4) | | | | | | | | | | | |
| 20 | (Less) Gains from Disposition of Utility Plant (411.6) | | | | | | | | | | | |
| 21 | Losses from Disposition of Utility Plant (411.7) | | | | | | | | | | | |
| 22 | (Less) Gains from Disposition of Allowances (411.8) | | | | | | | | | | | |
| 23 | Losses from Disposition of Allowances (411.9) | | | | | | | | | | | |
| 24 | Accretion Expense (411.10) | | | | | | | | | | | |
| 25 | TOTAL Utility Operating Expenses (Total of lines 4 thru 24) | | 138,751,849 | 128,726,100 | | | | | 138,751,849 | 128,726,100 | | |
| 26 | Net Utility Operating Income (Total of lines 2 less 25) | | 168,805,492 | 150,253,810 | | | | | 168,805,492 | 150,253,810 | | |
| 28 | OTHER INCOME AND DEDUCTIONS | | | | | | | | | | | |
| 29 | Other Income | | | | | | | | | | | |
| 30 | Nonutility Operating Income | | | | | | | | | | | |
| 31 | Revenues From Merchandising, Jobbing and Contract Work (415) | | | | | | | | | | | |
| 32 | (Less) Costs and Expense of Merchandising, Job & Contract Work (416) | | | | | | | | | | | |
| 33 | Revenues From Nonutility Operations (417) | | | | | | | | | | | |
| 34 | (Less) Expenses of Nonutility Operations (417.1) | | | | | | | | | | | |
| 35 | Nonoperating Rental Income (418) | | | | | | | | | | | |
| 36 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | | | | | | | | | | |
| 37 | Interest and Dividend Income (419) | | 48,043 | 72,686 | | | | | | | | |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | 1,017,894 | 281,107 | | | | | | | | |
| 39 | Miscellaneous Nonoperating Income (421) | | 424,362 | 1,582,359 | | | | | | | | |
| 40 | Gain on Disposition of Property (421.1) | | | | | | | | | | | |
| 41 | TOTAL Other Income (Total of lines 31 thru 40) | | 1,490,299 | 1,936,152 | | | | | | | | |
| 42 | Other Income Deductions | | | | | | | | | | | |
| 43 | Loss on Disposition of Property (421.2) | | | | | | | | | | | |
| 44 | Miscellaneous Amortization (425) | | | | | | | | | | | |
| 45 | Donations (426.1) | 340 | 26,510 | 37,333 | | | | | | | | |
| 46 | Life Insurance (426.2) | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | |
|----|---|---------|-------------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 47 | Penalties (426.3) | | | 16 | | | | | | | | | | | | | | | |
| 48 | Expenditures for Certain Civic, Political and Related Activities (426.4) | | 9,086 | 7,744 | | | | | | | | | | | | | | | |
| 49 | Other Deductions (426.5) | | 1,369 | 94,434 | | | | | | | | | | | | | | | |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | 340 | 36,965 | 139,527 | | | | | | | | | | | | | | | |
| 51 | Taxes Applic. to Other Income and Deductions | | | | | | | | | | | | | | | | | | |
| 52 | Taxes Other Than Income Taxes (408.2) | 262-263 | | | | | | | | | | | | | | | | | |
| 53 | Income Taxes-Federal (409.2) | 262-263 | (90,870) | (136,668) | | | | | | | | | | | | | | | |
| 54 | Income Taxes-Other (409.2) | 262-263 | 18,017 | 64,814 | | | | | | | | | | | | | | | |
| 55 | Provision for Deferred Income Taxes (410.2) | 234-235 | 539,012 | 938,121 | | | | | | | | | | | | | | | |
| 56 | (Less) Provision for Deferred Income Taxes-Credit (411.2) | 234-235 | 364,328 | 646,338 | | | | | | | | | | | | | | | |
| 57 | Investment Tax Credit Adjustments-Net (411.5) | | | | | | | | | | | | | | | | | | |
| 58 | (Less) Investment Tax Credits (420) | | | | | | | | | | | | | | | | | | |
| 59 | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) | | 101,831 | 219,929 | | | | | | | | | | | | | | | |
| 60 | Net Other Income and Deductions (Total of lines 41, 50, 59) | | 1,351,503 | 1,576,696 | | | | | | | | | | | | | | | |
| 61 | INTEREST CHARGES | | | | | | | | | | | | | | | | | | |
| 62 | Interest on Long-Term Debt (427) | | | | | | | | | | | | | | | | | | |
| 63 | Amortization of Debt Disc. and Expense (428) | 258-259 | | | | | | | | | | | | | | | | | |
| 64 | Amortization of Loss on Reacquired Debt (428.1) | | | | | | | | | | | | | | | | | | |
| 65 | (Less) Amortization of Premium on Debt-Credit (429) | 258-259 | | | | | | | | | | | | | | | | | |
| 66 | (Less) Amortization of Gain on Reacquired Debt-Credit (429.1) | | | | | | | | | | | | | | | | | | |
| 67 | Interest on Debt to Associated Companies (430) | 340 | | | | | | | | | | | | | | | | | |
| 68 | Other Interest Expense (431) | 340 | (19,338) | 1 | | | | | | | | | | | | | | | |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Credit (432) | | (3) | | | | | | | | | | | | | | | | |
| 70 | Net Interest Charges (Total of lines 62 thru 69) | | (19,335) | 1 | | | | | | | | | | | | | | | |
| 71 | Income Before Extraordinary Items (Total of lines 27, 60 and 70) | | 170,176,330 | 151,830,505 | | | | | | | | | | | | | | | |
| 72 | EXTRAORDINARY ITEMS | | | | | | | | | | | | | | | | | | |
| 73 | Extraordinary Income (434) | | | | | | | | | | | | | | | | | | |
| 74 | (Less) Extraordinary Deductions (435) | | | | | | | | | | | | | | | | | | |
| 75 | Net Extraordinary Items (Total of line 73 less line 74) | | | | | | | | | | | | | | | | | | |
| 76 | Income Taxes-Federal and Other (409.3) | 262-263 | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | |
|----|--|--|-------------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 77 | Extraordinary Items after Taxes (line 75 less line 76) | | | | | | | | | | | | | | | | | | |
| 78 | Net Income (Total of line 71 and 77) | | 170,176,330 | 151,830,505 | | | | | | | | | | | | | | | |

FERC FORM No. 2 (REV 06-04)

Northern Natural Gas Company
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ 76,663 | \$ 178,353 |
| Total | \$ 76,663 | \$ 178,353 |
| | | |
| Basis of pricing | (a) | (a) |
| Cost of service | (a) | (a) |
| The margin of charges over costs | None | None |
| Assets allocable to the services | None | None |
| The overall rate of return on assets | None | None |

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

For further information on the following financial statements, refer to the Northern Natural Gas Company Financial Statements for the year ended December 31, 2021, at www.brkenergy.com.

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

| | As of December 31, | |
|--|---------------------------|---------------------|
| | 2021 | 2020 |
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 23 | \$ 11,763 |
| Accounts receivable, net | 131,550 | 114,019 |
| Accounts receivable from affiliate | 11,194 | 10,089 |
| Notes receivable from affiliate | 325,000 | 185,000 |
| Transportation and exchange gas receivables | 22,812 | 6,781 |
| Inventories | 62,222 | 48,854 |
| Income tax receivable | 26,803 | 1,211 |
| Other current assets | 35,047 | 43,431 |
| Total current assets | 614,651 | 421,148 |
| Property, plant and equipment, net | 4,819,898 | 4,348,171 |
| Regulatory assets | 92,445 | 87,840 |
| Other assets | 73,663 | 63,685 |
| Total assets | \$ 5,600,657 | \$ 4,920,844 |
| LIABILITIES AND SHAREHOLDER'S EQUITY | | |
| Current liabilities: | | |
| Accounts payable | \$ 106,283 | \$ 39,930 |
| Accounts payable to affiliates | 2,599 | 1,582 |
| Accrued interest | 23,116 | 19,877 |
| Accrued property, income and other taxes | 73,463 | 63,530 |
| Transportation and exchange gas payables | 21,377 | 9,600 |
| Current portion of long-term debt | — | 199,917 |
| Other current liabilities | 101,372 | 82,402 |
| Total current liabilities | 328,210 | 416,838 |
| Long-term debt | 1,587,534 | 1,047,530 |
| Regulatory liabilities | 409,438 | 429,513 |
| Deferred income taxes | 656,563 | 607,669 |
| Asset retirement obligations | 14,397 | 15,711 |
| Other long-term liabilities | 52,654 | 48,161 |
| Total liabilities | 3,048,796 | 2,565,422 |
| Commitments and contingencies (Note 12) | | |
| Shareholder's equity: | | |
| Series A preferred stock - 1,000 shares authorized, \$0.01 par value, no shares issued and outstanding | — | — |
| Common stock - 10,000 shares authorized, \$1.00 par value, 1,002 shares issued and outstanding | 1 | 1 |
| Additional paid-in capital | 981,868 | 981,868 |
| Retained earnings | 1,569,992 | 1,369,102 |
| Accumulated other comprehensive income, net | — | 4,451 |
| Total shareholder's equity | 2,551,861 | 2,355,422 |
| Total liabilities and shareholder's equity | \$ 5,600,657 | \$ 4,920,844 |

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

| | Years Ended December 31, | |
|---|---------------------------------|-------------|
| | 2021 | 2020 |
| Operating revenue: | | |
| Transportation | \$ 834,910 | \$ 858,507 |
| Storage | 93,635 | 91,051 |
| Gas, liquids and other sales | 143,104 | 18,071 |
| Total operating revenue | 1,071,649 | 967,629 |
| Operating expenses: | | |
| Operations and maintenance | 335,272 | 305,695 |
| Cost of gas and liquids sales | 58,545 | 22,422 |
| Depreciation and amortization | 162,262 | 153,372 |
| Taxes, other than income taxes | 67,717 | 62,345 |
| Total operating expenses | 623,796 | 543,834 |
| Operating income | 447,853 | 423,795 |
| Other income (expense): | | |
| Interest expense, net | (61,145) | (55,898) |
| Interest income | 4,182 | 4,548 |
| Other, net | 18,873 | 21,591 |
| Total other income (expense) | (38,090) | (29,759) |
| Income before income tax expense | 409,763 | 394,036 |
| Income tax expense | 93,873 | 93,083 |
| Net income | \$ 315,890 | \$ 300,953 |

BHE Compression Services, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 920 |
| Total | \$ - | \$ 920 |

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

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

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

MidAmerican Energy Company

Affiliated Transactions

For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|---|---|---|
| Administrative services under the Intercompany | | |
| Administrative Services Agreement ("IASA") ^(a) | \$ 8,354,366 | \$ 671,846 |
| Mutual aid services under the Intercompany | | |
| Mutual Assistance Agreement ("IMAA") ^(b) | 238,130 | - |
| Total | \$ 8,592,496 | \$ 671,846 |

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

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

(b) Services are performed under the IMAA. Charges are calculated as described in Article 4 of the attached IMAA.

The following items are excluded from the table above:

- Services provided by MidAmerican Energy Company to Bridger Coal Company in the amount of \$206,115.
- In the 2020 Affiliated Interest Report, the subtotal of PacifiCorp Received Services under the IMAA was \$1,066,412, which included an amount recorded in the December 31, 2020 financial statements that was based on an estimate. The actual amount incurred was \$1,183,033. This amount was paid in 2021.

For further information on the following financial statements, refer to MidAmerican Energy Company's Form 10-K for the year ended December 31, 2021 (File No. 333-15387) at www.sec.gov.

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS
(Amounts in millions)

As of December 31,
2021 2020

ASSETS

Current assets:

| | | |
|--|------------------|------------------|
| Cash and cash equivalents | \$ 232 | \$ 38 |
| Trade receivables, net | 526 | 234 |
| Income tax receivable | 79 | — |
| Inventories | 234 | 278 |
| Other current assets | 123 | 73 |
| Total current assets | <u>1,194</u> | <u>623</u> |
| | | |
| Property, plant and equipment, net | 20,301 | 19,279 |
| Regulatory assets | 473 | 392 |
| Investments and restricted investments | 1,026 | 911 |
| Other assets | 263 | 232 |
| Total assets | <u>\$ 23,257</u> | <u>\$ 21,437</u> |

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

As of December 31,

2021 2020

LIABILITIES AND SHAREHOLDER'S EQUITY

Current liabilities:

| | | | | |
|--|----|------------|----|------------|
| Accounts payable | \$ | 531 | \$ | 408 |
| Accrued interest | | 84 | | 78 |
| Accrued property, income and other taxes | | 158 | | 161 |
| Other current liabilities | | 145 | | 183 |
| Total current liabilities | | 918 | | 830 |

| | | | | |
|------------------------------|--|---------------|--|---------------|
| Long-term debt | | 7,721 | | 7,210 |
| Regulatory liabilities | | 1,080 | | 1,111 |
| Deferred income taxes | | 3,389 | | 3,054 |
| Asset retirement obligations | | 714 | | 709 |
| Other long-term liabilities | | 475 | | 458 |
| Total liabilities | | 14,297 | | 13,372 |

Commitments and contingencies (Note 13)

Shareholder's equity:

| | | | | |
|--|--|--------------|--|--------------|
| Common stock - 350 shares authorized, no par value, 71 shares issued and outstanding | | — | | — |
| Additional paid-in capital | | 561 | | 561 |
| Retained earnings | | 8,399 | | 7,504 |
| Total shareholder's equity | | 8,960 | | 8,065 |

| | | | | |
|---|-----------|---------------|-----------|---------------|
| Total liabilities and shareholder's equity | \$ | 23,257 | \$ | 21,437 |
|---|-----------|---------------|-----------|---------------|

MIDAMERICAN ENERGY COMPANY
STATEMENTS OF OPERATIONS
(Amounts in millions)

| | Years Ended December 31, | | |
|--|---------------------------------|---------------|---------------|
| | 2021 | 2020 | 2019 |
| Operating revenue: | | | |
| Regulated electric | \$ 2,529 | \$ 2,139 | \$ 2,237 |
| Regulated natural gas and other | 1,018 | 581 | 688 |
| Total operating revenue | <u>3,547</u> | <u>2,720</u> | <u>2,925</u> |
| Operating expenses: | | | |
| Cost of fuel and energy | 539 | 339 | 399 |
| Cost of natural gas purchased for resale and other | 761 | 328 | 413 |
| Operations and maintenance | 775 | 754 | 800 |
| Depreciation and amortization | 914 | 716 | 639 |
| Property and other taxes | 142 | 135 | 126 |
| Total operating expenses | <u>3,131</u> | <u>2,272</u> | <u>2,377</u> |
| Operating income | <u>416</u> | <u>448</u> | <u>548</u> |
| Other income (expense): | | | |
| Interest expense | (302) | (304) | (281) |
| Allowance for borrowed funds | 13 | 15 | 27 |
| Allowance for equity funds | 39 | 45 | 78 |
| Other, net | 53 | 52 | 50 |
| Total other income (expense) | <u>(197)</u> | <u>(192)</u> | <u>(126)</u> |
| Income before income tax benefit | 219 | 256 | 422 |
| Income tax benefit | <u>(675)</u> | <u>(570)</u> | <u>(371)</u> |
| Net income | <u>\$ 894</u> | <u>\$ 826</u> | <u>\$ 793</u> |

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

Midwest Capital Group, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 209 |
| Total | \$ - | \$ 209 |
| Basis of pricing | N/A | (a) |
| Cost of service | N/A | (a) |
| The margin of charges over costs | N/A | None |
| Assets allocable to the services | N/A | None |
| The overall rate of return on assets | N/A | None |

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

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

MidAmerican Energy Services, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 11,747 |
| Total | \$ - | \$ 11,747 |

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

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

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

BHE Infrastructure Group, LLC
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 11,401 |
| Total | \$ - | \$ 11,401 |

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

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

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

Northern Powergrid Holdings Company
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Administrative services under the Intercompany Administrative Services Agreement ("IASA") | \$ - | \$ 160,227 |
| Total | \$ - | \$ 160,227 |
| Basis of pricing | N/A | (a) |
| Cost of service | N/A | (a) |
| The margin of charges over costs | N/A | None |
| Assets allocable to the services | N/A | None |
| The overall rate of return on assets | N/A | None |

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

For further information on the following financial statements, refer to the Northern Powergrid Holdings Company Financial Statements for the year ended December 31, 2021, at www.brkenergy.com.

Northern Powergrid Holdings Company
Consolidated Income Statement for the Year Ended 31 December 2021

| | Note | 2021 £ 000 | 2020 £ 000 |
|--------------------------------|------|-----------------------|-----------------------|
| Revenue | 3 | 918,325 | 853,718 |
| Cost of sales | | <u>(43,767)</u> | <u>(45,939)</u> |
| Gross profit | | 874,558 | 807,779 |
| Distribution costs | | (311,125) | (296,955) |
| Administrative expenses | | <u>(181,239)</u> | <u>(147,531)</u> |
| Operating profit | 5 | 382,194 | 363,293 |
| Other gains/(losses) | 4 | 1,907 | (34,011) |
| Finance income | 6 | 1,612 | 986 |
| Finance costs | 6 | <u>(88,830)</u> | <u>(98,172)</u> |
| Profit before tax | | 296,883 | 232,096 |
| Income tax expense | 10 | <u>(141,039)</u> | <u>(72,073)</u> |
| Profit for the year | | <u><u>155,844</u></u> | <u><u>160,023</u></u> |
| Profit attributable to: | | | |
| Owners of the Company | | 154,281 | 158,372 |
| Non-controlling interests | | <u>1,563</u> | <u>1,651</u> |
| | | <u><u>155,844</u></u> | <u><u>160,023</u></u> |

The above results were derived from continuing operations.

Northern Powergrid Holdings Company
(Registration number: 03476201)
Consolidated Statement of Financial Position as at 31 December 2021

| | Note | 31 December 2021 £ 000 | 31 December 2020 £ 000 |
|--|--------|------------------------------|------------------------------|
| Assets | | | |
| Non-current assets | | | |
| Property, plant and equipment | 11 | 7,029,079 | 6,698,650 |
| Right of use assets | 12 | 24,105 | 23,684 |
| Intangible assets | 13 | 297,925 | 300,744 |
| Equity accounted investments | 14 | 3,898 | 3,648 |
| Retirement benefit obligations | 27 | 262,200 | 88,100 |
| Deferred tax asset | 10 | 363 | 334 |
| Trade and other receivables | 16 | 2,702 | 4,598 |
| Other non-current financial assets | | 944 | - |
| | | <u>7,621,216</u> | <u>7,119,758</u> |
| Current assets | | | |
| Inventories | 15 | 20,879 | 19,347 |
| Trade and other receivables | 16 | 165,712 | 151,462 |
| Tax receivable | 10 | 3,130 | 291 |
| Cash and cash equivalents | 17, 22 | 29,125 | 57,221 |
| Restricted cash | 18 | - | 16,758 |
| Contract assets | 3 | 7,593 | 6,214 |
| Other current financial assets | | 204 | - |
| | | <u>226,643</u> | <u>251,293</u> |
| Total assets | | <u>7,847,859</u> | <u>7,371,051</u> |
| Equity and liabilities | | | |
| Equity | | | |
| Share capital | 19 | (354,550) | (354,550) |
| Share premium | | 810 | 810 |
| Foreign currency translation reserve | 20 | 1,215 | 769 |
| Cash flow hedging reserve | 20 | (861) | 3,089 |
| Retained earnings | | <u>(2,776,221)</u> | <u>(2,491,566)</u> |
| Equity attributable to owners of the Company | | (3,129,607) | (2,841,448) |
| Non-controlling interests | | <u>(38,723)</u> | <u>(37,482)</u> |
| Total equity | | <u>(3,168,330)</u> | <u>(2,878,930)</u> |
| Non-current liabilities | | | |
| Lease liabilities | | (18,551) | (18,632) |
| Loans and borrowings | 22 | (2,074,946) | (2,384,242) |
| Provisions | 24 | (11,986) | (10,486) |
| Deferred revenue | 26 | (1,486,460) | (1,468,599) |
| Deferred tax liabilities | 10 | (359,834) | (239,729) |
| Other non-current financial liabilities | 31 | - | (3,174) |
| | | <u>(3,951,777)</u> | <u>(4,124,862)</u> |

Northern Powergrid Holdings Company**(Registration number: 03476201)****Consolidated Statement of Financial Position as at 31 December 2021 (continued)**

| | | 31 December 2021 £ 000 | 31 December 2020 £ 000 |
|-------------------------------------|----|---------------------------------------|---------------------------------------|
| Current liabilities | | | |
| Lease liabilities | | (6,160) | (5,518) |
| Trade and other payables | 25 | (226,478) | (213,299) |
| Loans and borrowings | 22 | (423,495) | (80,203) |
| Deferred revenue | 26 | (66,261) | (64,687) |
| Provisions | 24 | (5,358) | (2,912) |
| Other current financial liabilities | 31 | - | (640) |
| | | <u>(727,752)</u> | <u>(367,259)</u> |
| Total liabilities | | <u>(4,679,529)</u> | <u>(4,492,121)</u> |
| Total equity and liabilities | | <u>(7,847,859)</u> | <u>(7,371,051)</u> |

NV Energy, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|---|---|---|
| Administrative services under the Intercompany | | |
| Administrative Services Agreement ("IASA") ^(a) | \$ 15,001 | \$ 283,189 |
| Total | \$ 15,001 | \$ 283,189 |

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

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

The following items are excluded from the table above:

- In the 2020 Affiliated Interest Report, the subtotal of PacifiCorp Received Services under the IMAA was \$584,745, which included amounts recorded in the December 31, 2020 financial statements that were based on an estimate. Actual amounts incurred were \$191,571 from Nevada Power Company and \$202,498 from Sierra Pacific Power Company. These amounts were paid in 2021.

NV Energy, Inc. is a holding company that wholly owns Nevada Power Company and Sierra Pacific Power Company. NV Energy is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company. For further information refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2021 (File No. 001-14881) at www.sec.gov.

Nevada Power Company

Affiliated Transactions

For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp</u> | | | <u>PacifiCorp</u> | | |
|---|--------------------------|------------------|--|--------------------------|----------------|--|
| | <u>Received Services</u> | | | <u>Provided Services</u> | | |
| Electricity transmission services | \$ | 1,205,895 | | \$ | 270,204 | |
| Transmission ancillary services | | 180,856 | | | 17,350 | |
| Wholesale energy purchases | | 1,522,370 | | | - | |
| Wholesale energy sales | | - | | | 134,166 | |
| Settlement adjustment | | 21,402 | | | - | |
| Operations and maintenance on Harry Allen substation ^(b) | | 44,801 | | | - | |
| Materials | | 2,445 | | | - | |
| Administrative services under the Intercompany | | | | | | |
| Administrative Services Agreement ("IASA") ^(c) | | 347,087 | | | 239,119 | |
| Total | \$ | 3,324,856 | | \$ | 660,839 | |

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

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

(b) In previous years, PacifiCorp paid Nevada Power Company ("Nevada Power") for the construction of transmission assets to be used by PacifiCorp at Nevada Power's Harry Allen substation. These assets are owned by Nevada Power and are recorded in PacifiCorp's plant-in-service as intangible assets in the gross amount of \$18,193,656 (\$7,299,228 net of accumulated depreciation) as of December 31, 2021. PacifiCorp pays Nevada Power for its share of the costs to operate and maintain these assets.

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

For further information on the following financial statements, refer to Nevada Power Company's Form 10-K for the year ended December 31, 2021 (File No. 000-52378) at www.sec.gov.

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

| ASSETS | As of December 31, | |
|---|--------------------|----------|
| | 2021 | 2020 |
| Current assets: | | |
| Cash and cash equivalents | \$ 33 | \$ 25 |
| Trade receivables, net | 227 | 234 |
| Inventories | 64 | 69 |
| Derivative contracts | 4 | 26 |
| Regulatory assets | 291 | 48 |
| Prepayments | 33 | 38 |
| Other current assets | 49 | 26 |
| Total current assets | 701 | 466 |
| Property, plant and equipment, net | 6,891 | 6,701 |
| Finance lease right of use assets, net | 326 | 351 |
| Regulatory assets | 728 | 746 |
| Other assets | 106 | 72 |
| Total assets | \$ 8,752 | \$ 8,336 |
| LIABILITIES AND SHAREHOLDER'S EQUITY | | |
| Current liabilities: | | |
| Accounts payable | \$ 242 | \$ 181 |
| Accrued interest | 32 | 32 |
| Accrued property, income and other taxes | 29 | 25 |
| Short-term debt | 180 | — |
| Current portion of finance lease obligations | 26 | 27 |
| Regulatory liabilities | 49 | 50 |
| Customer deposits | 44 | 47 |
| Asset retirement obligation | 19 | 25 |
| Derivative contracts | 55 | 4 |
| Other current liabilities | 17 | 18 |
| Total current liabilities | 693 | 409 |
| Long-term debt | 2,499 | 2,496 |
| Finance lease obligations | 310 | 334 |
| Regulatory liabilities | 1,100 | 1,163 |
| Deferred income taxes | 782 | 738 |
| Other long-term liabilities | 338 | 257 |
| Total liabilities | 5,722 | 5,397 |
| Commitments and contingencies (Note 14) | | |
| Shareholder's equity: | | |
| Common stock - \$1.00 stated value, 1,000 shares authorized, issued and outstanding | — | — |
| Additional paid-in capital | 2,308 | 2,308 |
| Retained earnings | 724 | 634 |
| Accumulated other comprehensive loss, net | (2) | (3) |
| Total shareholder's equity | 3,030 | 2,939 |
| Total liabilities and shareholder's equity | \$ 8,752 | \$ 8,336 |

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

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

| | Years Ended December 31, | | |
|---|---------------------------------|---------------|---------------|
| | 2021 | 2020 | 2019 |
| Operating revenue | \$ 2,139 | \$ 1,998 | \$ 2,148 |
| Operating expenses: | | | |
| Cost of fuel and energy | 939 | 816 | 943 |
| Operations and maintenance | 301 | 299 | 324 |
| Depreciation and amortization | 406 | 361 | 357 |
| Property and other taxes | 48 | 47 | 45 |
| Total operating expenses | <u>1,694</u> | <u>1,523</u> | <u>1,669</u> |
| Operating income | <u>445</u> | <u>475</u> | <u>479</u> |
| Other income (expense): | | | |
| Interest expense | (153) | (162) | (171) |
| Allowance for borrowed funds | 3 | 3 | 3 |
| Allowance for equity funds | 7 | 7 | 5 |
| Interest and dividend income | 20 | 10 | 13 |
| Other, net | 18 | 9 | 8 |
| Total other income (expense) | <u>(105)</u> | <u>(133)</u> | <u>(142)</u> |
| Income before income tax expense | 340 | 342 | 337 |
| Income tax expense | 37 | 47 | 73 |
| Net income | <u>\$ 303</u> | <u>\$ 295</u> | <u>\$ 264</u> |

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

Sierra Pacific Power Company
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp</u> | | | <u>PacifiCorp</u> | |
|--|--------------------------|----------------|--|--------------------------|----------------|
| | <u>Received Services</u> | | | <u>Provided Services</u> | |
| Electricity transmission services | \$ | 18,649 | | \$ | - |
| Transmission ancillary services | | 2,825 | | | 3,013 |
| Electricity transmission service over agreed-upon facilities | | - | | | 33,147 |
| Wholesale energy purchases | | 3,107 | | | - |
| Reserve share | | 20,519 | | | 4,351 |
| Operations and maintenance | | - | | | 8,137 |
| Administrative services under the Intercompany | | | | | |
| Administrative Services Agreement ("IASA") ^(b) | | 42,068 | | | 144,540 |
| Mutual aid services under the Intercompany | | | | | |
| Mutual Assistance Agreement ("IMAA") ^(c) | | 101,938 | | | - |
| Total | \$ | 189,106 | | \$ | 193,188 |

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

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

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

(c) Services are performed under the IMAA. Charges are calculated as described in Article 4 of the attached IMAA.

For further information on the following financial statements, refer to Sierra Pacific Power Company's Form 10-K for the year ended December 31, 2021 (File No. 000-00508) at www.sec.gov.

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(Amounts in millions, except share data)

| | As of December 31, | |
|---|---------------------------|-------------|
| | 2021 | 2020 |
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 10 | \$ 19 |
| Trade receivables, net | 128 | 97 |
| Inventories | 65 | 77 |
| Regulatory assets | 177 | 67 |
| Other current assets | 35 | 45 |
| Total current assets | 415 | 305 |
| Property, plant and equipment, net | 3,340 | 3,164 |
| Regulatory assets | 263 | 267 |
| Other assets | 205 | 183 |
| Total assets | \$ 4,223 | \$ 3,919 |
| LIABILITIES AND SHAREHOLDER'S EQUITY | | |
| Current liabilities: | | |
| Accounts payable | \$ 147 | \$ 108 |
| Accrued interest | 14 | 14 |
| Accrued property, income and other taxes | 16 | 14 |
| Short-term debt | 159 | 45 |
| Regulatory liabilities | 19 | 34 |
| Customer deposits | 15 | 15 |
| Other current liabilities | 44 | 25 |
| Total current liabilities | 414 | 255 |
| Long-term debt | 1,164 | 1,164 |
| Finance lease obligations | 106 | 121 |
| Regulatory liabilities | 444 | 463 |
| Deferred income taxes | 402 | 374 |
| Other long-term liabilities | 158 | 131 |
| Total liabilities | 2,688 | 2,508 |
| Commitments and contingencies (Note 14) | | |
| Shareholder's equity: | | |
| Common stock - \$3.75 stated value, 20,000,000 shares authorized and 1,000 issued and outstanding | — | — |
| Additional paid-in capital | 1,111 | 1,111 |
| Retained earnings | 425 | 301 |
| Accumulated other comprehensive loss, net | (1) | (1) |
| Total shareholder's equity | 1,535 | 1,411 |
| Total liabilities and shareholder's equity | \$ 4,223 | \$ 3,919 |

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

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

| | Years Ended December 31, | | |
|--|--------------------------|--------|--------|
| | 2021 | 2020 | 2019 |
| Operating revenue: | | | |
| Regulated electric | \$ 848 | \$ 738 | \$ 770 |
| Regulated natural gas | 117 | 116 | 119 |
| Total operating revenue | 965 | 854 | 889 |
| Operating expenses: | | | |
| Cost of fuel and energy | 407 | 301 | 337 |
| Cost of natural gas purchased for resale | 61 | 62 | 62 |
| Operations and maintenance | 163 | 162 | 172 |
| Depreciation and amortization | 143 | 141 | 125 |
| Property and other taxes | 24 | 23 | 22 |
| Total operating expenses | 798 | 689 | 718 |
| Operating income | 167 | 165 | 171 |
| Other income (expense): | | | |
| Interest expense | (54) | (56) | (48) |
| Allowance for borrowed funds | 2 | 2 | 1 |
| Allowance for equity funds | 7 | 4 | 3 |
| Interest and dividend income | 9 | 4 | 3 |
| Other, net | 11 | 7 | 1 |
| Total other income (expense) | (25) | (39) | (40) |
| Income before income tax expense | 142 | 126 | 131 |
| Income tax expense | 18 | 15 | 28 |
| Net income | \$ 124 | \$ 111 | \$ 103 |

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

PPW Holdings LLC
Affiliated Transactions
For the Year Ended December 31, 2021

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

During the year ended December 31, 2021, PacifiCorp paid a dividend of \$150,000,000 to PPW Holdings LLC.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2021, PPW Holdings LLC owed PacifiCorp \$54,585,151 and Pacific Minerals, Inc. owed PPW Holdings \$6,172,389.

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2021
(Amounts in thousands)

ASSETS

| | |
|-----------------------------|-----------------------------|
| Current assets: | |
| Accounts receivable, net | \$ 3,550 |
| Amounts due from affiliates | 84 |
| Total current assets | <u>3,634</u> |
| Investment in subsidiaries | 9,928,079 |
| Goodwill | 1,126,642 |
| Other assets | <u>26,913</u> |
| Total assets | <u>\$ 11,085,268</u> |

LIABILITIES AND EQUITY

| | |
|---|-----------------------------|
| Current liabilities: | |
| Accounts payable | \$ 25 |
| Income taxes payable | <u>-</u> |
| Total current liabilities | 25 |
| Equity: | |
| Common stock | - |
| Additional paid-in capital | 6,217,086 |
| Retained earnings | 4,865,415 |
| Accumulated other comprehensive income, net | <u>2,742</u> |
| Total equity | <u>11,085,243</u> |
| Total liabilities and equity | <u>\$ 11,085,268</u> |

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2021
(Amounts in thousands)

| | | |
|---|-----------|------------------------------|
| Operating revenue | \$ | <u>-</u> |
| Operating costs and expenses: | | |
| Operations and maintenance | | <u>25</u> |
| Total operating costs and expenses | | <u>25</u> |
| Operating income | | <u>(25)</u> |
| Other income (expense): | | |
| Interest income | | 1,859 |
| Other | | <u>888,315</u> |
| Total other income (expense) | | <u>890,174</u> |
| Income before income tax benefit | | 890,149 |
| Income tax benefit | | <u>521</u> |
| Net income | | 889,628 |
| Net income attributable to noncontrolling interests | | <u>162</u> |
| Net income attributable to PPW Holdings LLC | \$ | <u><u>889,466</u></u> |

Pacific Minerals, Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

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

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

The following item is excluded from the table above:

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

During the year ended December 31, 2021, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$49,300,000.

During the year ended December 31, 2021, PMI paid a dividend of \$40,000,000 to PacifiCorp.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of Berkshire Hathaway Energy Company ("BHE") combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2021, PPW Holdings LLC owed PacifiCorp \$54,585,151 and Pacific Minerals, Inc. owed PPW Holdings \$6,172,389.

PACIFIC MINERALS, INC.
BALANCE SHEET
December 31, 2021
(Amounts in thousands)

ASSETS

| | |
|---|--------------------------------|
| Current assets: | |
| Cash and cash equivalents | \$ 26,865 |
| Amounts due from affiliates | 3,443 |
| Other current assets | 140 |
| Total current assets | <u>30,448</u> |
| Investment in unconsolidated subsidiaries | <u>45,353</u> |
| Total assets | <u><u>\$ 75,801</u></u> |

LIABILITIES AND EQUITY

| | |
|-------------------------------------|--------------------------------|
| Current liabilities: | |
| Accounts payable | \$ 14 |
| Amounts due to affiliates | - |
| Accrued employee expenses | 2,131 |
| Accrued property and other taxes | 841 |
| Total current liabilities | <u>2,986</u> |
| Deferred income taxes | (27,804) |
| Other long-term liabilities | - |
| Total liabilities | <u>(24,818)</u> |
| Equity: | |
| Common stock | - |
| Additional paid-in capital | 47,960 |
| Retained earnings | 52,659 |
| Total equity | <u>100,619</u> |
| Total liabilities and equity | <u><u>\$ 75,801</u></u> |

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2021
(Amounts in thousands)

| | | |
|---|----|----------------------|
| Operating revenue | \$ | <u>-</u> |
| Operating costs and expenses: | | |
| Taxes other than income taxes | | <u>22</u> |
| Operating loss | | <u>(22)</u> |
| Other income (expense): | | |
| Interest expense | | - |
| Interest income | | 12 |
| Other | | <u>20,422</u> |
| Total other income (expense) | | <u>20,434</u> |
| Income before income tax expense | | 20,412 |
| Income tax expense | | <u>1,734</u> |
| Net income | \$ | <u><u>18,678</u></u> |

Bridger Coal Company

Affiliated Transactions

For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|--|---|---|
| Coal purchases ^(a) | \$ 132,364,302 | \$ - |
| Information technology and administrative services | - | 1,163,993 |
| Total | \$ 132,364,302 | \$ 1,163,993 |

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

(a) Represents the cost of coal purchased by PacifiCorp from Bridger Coal Company ("Bridger Coal") during the year ended December 31, 2021, and is PacifiCorp's 66.67% share equal to its ownership interest in Bridger Coal. Refer also to (b) below.

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

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

The following items are excluded from the table above:

- Services provided by Berkshire Hathaway Energy Company to Bridger Coal in the amount of \$2,309.
- Services provided by HomeServices of America, Inc. to Bridger Coal in the amount of \$21,628.
- Services provided by MidAmerican Energy Company to Bridger Coal in the amount of \$206,115.
- Employee services provided by Pacific Minerals, Inc. ("PMI") to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal. PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then inherently charges PacifiCorp for its 66.67% share of this payroll expense as part of the coal purchases shown in the table above.

During the year ended December 31, 2021, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$49,300,000.

| December 31, 2021 | Bridger Coal Company | Current Balance |
|--|---------------------------------|------------------------|
| ASSETS | | |
| Cash & Temporary Investments | | |
| Cash JP Morgan Chase | 7,996,726.59 | |
| Temporary Investments | - | |
| Total Cash and Temporary Investments | <u>7,996,726.59</u> | |
| Accounts Receivable Trade | | |
| AR Trade Idaho Power | 1,056,132.00 | |
| AR Trade Return to Vendors | 33,029.29 | |
| AR Employee Travel Advan | - | |
| AR Trade Other | - | |
| Total Accounts Receivable Trade | <u>1,089,161.29</u> | |
| Accounts Receivable Interco | | |
| AR Inco PMI | - | |
| AR Inco PP&L | 5,849,210.00 | |
| Total Accounts Receivable Interco | <u>5,849,210.00</u> | |
| Coal Inventory | | |
| Surface Coal | 3,723,545.62 | |
| Commingled Coal | - | |
| UG CM/LW Coal | 17,335,168.20 | |
| Inventoried Coal Production Tax/Royalties | 4,258,850.94 | |
| Total Coal Inventory | <u>25,317,564.76</u> | |
| Material and Supplies Inventory | | |
| Materials and Supplies Inventory- Surface | 10,563,112.88 | |
| Materials and Supplies Inventory- Underground | 3,352,827.55 | |
| Materials and Supplies on Consignment | - | |
| Materials and Supplies Return Exchange Loaner | 28,458.15 | |
| Materials and Supplies Inactive Obsolete Reserve | (3,473,728.64) | |
| Materials and Supplies Inventory Clearing | - | |
| Total Material and Supplies Inventory | <u>10,470,669.94</u> | |
| Prepayments and Other Current Assets | | |
| OthCurAsset/Prepaid Expenses | - | |
| OthCurAsset/Prepaid Royalties | 2,923,309.80 | |
| OthCurAsset/Diesel Clearing | - | |
| OthCurAsset/Gasoline Clearing | - | |
| OthCurAsset/Nonissue Stock Clearing | - | |
| OthCurAsset/Emulsion Clearing | - | |
| OthCurAsset/KLS EPS Clearing | - | |
| OthCurAsset/Prill Clearing | - | |
| OthCurAsset/Components Clearing | - | |
| OthCurAsset/Suspense | - | |
| Total Prepays & Other Current Assets | <u>2,923,309.80</u> | |
| Investment in Subsidiary | | |
| Land | 6,211.00 | |
| Land Improvements | 12,207,676.14 | |
| Mine Development | 20,960,258.64 | |
| Buildings & Improvements | 46,769,820.23 | |
| Capitalized Interest | 410,399.65 | |
| Haul Roads | 15,370,873.97 | |
| Mining Equipment | 156,113,138.75 | |
| Vehicles | 152,790,923.77 | |
| Office Furniture & Equipment | 160,487.65 | |
| Computer Hardware & Software | 4,571,864.95 | |
| Other Equipment | 11,852,878.77 | |
| Mineral Rights | 1,104,601.39 | |
| Sub-Total Property Plant and Equipment | <u>422,319,134.91</u> | |
| Accumulated Depreciation | | |
| AD Land Improvements | (12,171,646.42) | |
| AD Mine Development | (17,067,110.48) | |
| AD Buildings & Improvements | (42,062,412.64) | |
| AD Capitalized Interest | (361,648.39) | |
| AD Haul Roads | (14,363,452.73) | |
| AD Mining Equipment | (152,613,831.88) | |
| AD Vehicles | (121,603,757.57) | |
| AD Office Furniture & Equipment | (159,316.69) | |
| AD Computer Hardware & Software | (4,153,522.79) | |
| AD Other Equipment | (11,237,952.90) | |
| AD Mineral Rights | (111,717.27) | |
| Sub-Total Accumulated Depreciation | <u>(375,906,369.76)</u> | |
| Total Property, Plant & Equipment | <u>46,412,765.15</u> | |
| Construction Work in Progress | | |
| CWIP Additions | 6,739,212.51 | |
| CWIP Capitalizations | (6,353,092.54) | |
| Total Construction Work in Progress | <u>386,119.97</u> | |
| Other Non-Current Assets | | |
| Deferred Longwall | - | |
| Reclamation Trust Fund | 38,520,236.92 | |
| Reclamation Trust Earnings | 144,868,123.42 | |
| Reclamation Trust Tax Withheld | (5,757,510.90) | |
| Reclamation Trust Market Value | 49,532,939.22 | |
| Reclamation Trust Drawdown | (152,248,390.92) | |
| Reclamation Trust Adtl Contributions 2010 | 139,156,739.85 | |
| Asset Retirement Obligation | 195,692,130.00 | |
| ARO - Accumulated Depreciation | (97,163,477.00) | |
| Employee Housing Project | 177,436.66 | |
| Total Other Non-Current Assets | <u>312,778,227.25</u> | |
| Total - Assets | <u><u>413,223,754.75</u></u> | |
| | | |
| | | |
| LIABILITIES | | |
| Accounts Payable - Trade | | |
| AP Goods Received Not Invoiced | (1,182,347.91) | |
| AP Unpaid Invoices | (933,591.93) | |
| AP Manual Accruals | (900,845.63) | |
| Accrued Settlement Provisions | (28,381.00) | |
| Total Accounts Payable Trade | <u>(3,045,166.47)</u> | |
| Accounts Payable Intercompany | | |
| AP Inco Pacific Electric Operations | - | |
| AP Inco PMI | (2,898,450.12) | |
| AP Inco PacifiCorp | (100,656.99) | |
| Total Accounts Payable Intercompany | <u>(2,999,107.11)</u> | |
| Payroll Liabilities | | |
| Accrued Bonus - AIP Corporate | - | |
| Accrued Bonus - Other | (162,522.44) | |
| Accrued Retention Bonus | - | |
| Accrued Severance | (1,724,934.45) | |
| Total Payroll Liabilities | <u>(1,887,456.89)</u> | |
| Royalties and Taxes Payable | | |
| Accrued Royalties - BLM | (716,587.27) | |
| Accrued Royalties - ALC | (298,336.36) | |
| Accrued Royalties - State of Wyoming | (6,335.78) | |
| Production Tax Payable - Severance | (948,963.66) | |
| Production Tax Payable - Wyoming Extraction | (8,615,137.12) | |
| Production Tax Payable - Federal Reclamation | (161,727.87) | |
| Production Tax Payable - Black Lung | (84,719.80) | |
| Taxes Payable - Property | (558,034.04) | |
| Taxes Payable - Sales & Use | (149,310.03) | |
| Total Taxes Payable | <u>(11,539,151.93)</u> | |
| Other Non-Current Liabilities | | |
| Production Tax Long Term | (8,109,105.11) | |
| ARO Reg. Liab. Unrealized Earnings | (49,532,939.22) | |
| ARO Regulatory Liability | (103,169,446.22) | |
| ARO Liability | (164,912,391.38) | |
| Minority Interest | - | |
| Total Other Non-Current Liabilities | <u>(325,723,881.93)</u> | |
| Total-Liabilities | <u><u>(345,194,764.33)</u></u> | |
| | | |
| EQUITY | | |
| Owner's Equity - Common Stock | | |
| Common Stock | - | |
| Total Paid In Capital | <u>-</u> | |
| Contributions | | |
| Contributions - Pacific Minerals Inc. | (60,300,000.00) | |
| Contributions - Idaho Energy Resources | (30,150,000.00) | |
| Total Contributions | <u>(90,450,000.00)</u> | |
| Distributions | | |
| Distributions - Pacific Minerals Inc. | 109,600,000.00 | |
| Distributions - Idaho Energy Resources | 54,800,000.00 | |
| Total Distributions | <u>164,400,000.00</u> | |
| Retained Earnings | | |
| Retained Earnings | - | |
| Current Year Income | (30,632,974.25) | |
| Retained Earnings Pacific Minerals Inc. | (74,230,677.48) | |
| Retained Earnings Idaho Energy Resources | (37,115,338.69) | |
| Total Retained Earnings | <u>(141,978,990.42)</u> | |
| Total Equity | <u>(68,028,990.42)</u> | |
| Total Liabilities and Equity | <u><u>(413,223,754.75)</u></u> | |

December 31, 2021

**Bridger Coal
Company
Current Balance**

| | |
|--|-------------------------------|
| Current Year Income | |
| Coal Sales Revenue | |
| Revenue Coal PP& L | (152,741,860.00) |
| Revenue Coal Idaho Power | (59,730,166.00) |
| Total Coal Sales Revenue | <u>(212,472,026.00)</u> |
| Other Operating Revenue | |
| Miscellaneous Other | - |
| Gain Loss on Sale of Assets | (956,026.11) |
| Third Party Interest | (15,625.53) |
| Total Other Operating Revenue | <u>(971,651.64)</u> |
| Total Revenue | <u>(213,443,677.64)</u> |
| Operating Expense | |
| Labor | 33,638,955.25 |
| AIP Bonus | 620,882.00 |
| Retention Bonus | - |
| Severance | (845,207.48) |
| Payroll Overhead | 12,562,196.45 |
| Employee Related | 596,822.21 |
| Materials & Supplies | 36,947,593.93 |
| Equipment | (0.00) |
| Outside Services | 9,613,314.13 |
| Administrative Other | 977,906.17 |
| Charge Outs | 14,736,113.08 |
| Total Operating Expense | <u>108,848,575.74</u> |
| Non-Operating Expense | |
| Depreciation and Amortization | 34,189,724.79 |
| Royalties | 18,372,014.11 |
| Taxes Other Than Income | 20,874,054.35 |
| Management Fee | 522,000.00 |
| Asset Abandonment | - |
| Total Non-Operating Expense | <u>73,957,793.25</u> |
| Total Expense | <u>182,806,368.99</u> |
| Profit Before Minority Interest and Taxes | <u>(30,637,308.65)</u> |
| Interest Expense | |
| Other Interest | 4,334.40 |
| Minority Interest | - |
| Total Interest and Other | <u>4,334.40</u> |
| Income Before Federal Income Taxes | <u>(30,632,974.25)</u> |
| Federal Income Taxes | |
| Current Federal Income Tax | - |
| Deferred Federal Income Tax | - |
| Total Federal Income Taxes | <u>-</u> |
| Net Income | <u><u>(30,632,974.25)</u></u> |

Trapper Mining Inc.
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|---|---|---|
| Coal purchases ^(a) | \$ 16,006,250 | \$ - |
| Board of directors fees and associated board meeting costs ^(c) | - | 3,089 |
| Total | \$ 16,006,250 | \$ 3,089 |

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

(a) Represents the cost of coal purchased by PacifiCorp from Trapper Mining Inc. during the year ended December 31, 2021. Refer also to (b) below.

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

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

During the year ended December 31, 2021, Trapper Mining Inc. paid a dividend of \$130,588 to PacifiCorp.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2021
(Unaudited)

Assets:

| | |
|--|----------------------|
| Current Assets: | |
| Cash & Cash Equivalents | \$ 34,609,796 |
| Accounts Receivable | 4,039,938 |
| Inventories | 5,608,551 |
| Prepaid and Other Current Assets | 133,330 |
| Current Reclamation Receivable from Buyers | 2,367,185 |
| Total Current Assets | \$ 46,758,800 |
| Property, Equipment and Facilities before FAS 143: | |
| Lands and Leases | \$ 17,748,984 |
| Development Costs | 2,834,815 |
| Equipment and Facilities | 126,361,030 |
| Total Property, Equipment and Facilities (Cost) | \$ 146,944,829 |
| Less Accumulated Depreciation and Amortization | (122,458,705) |
| Total Property, Equipment and Facilities (Net) | \$ 24,486,124 |
| FAS 143 Property, Equipment and Facilities (Net) . . | 11,197,980 |
| Grand Total Property, Equipment and Facilities (Net) | \$ 35,684,104 |
| Reclamation Receivable from Buyers | 12,809,871 |
| Restricted Funds - Black Lung | 657,793 |
| Total Assets | \$ 95,910,568 |

Liabilities and Members' Equity:

| | |
|--|----------------------|
| Current Liabilities: | |
| Accounts Payable | \$ 3,194,071 |
| Accrued Payroll Expenses | 2,396,791 |
| Accrued Production Taxes | 1,266,974 |
| Accrued Royalties | 306,958 |
| Current Portion Asset Retirement Liability | 2,367,185 |
| Total Current Liabilities | \$ 9,531,979 |
| Asset Retirement Liability | 26,215,096 |
| Deferred Ash Reclamation Revenue | - |
| Other Long-Term Liabilities | 1,048,900 |
| Total Liabilities | \$ 36,795,975 |
| Members' Equity | |
| Paid in Capital @ 1/1/98 | \$ 20,324,925 |
| Patronage Equity - Prior Year | 35,586,893 |
| Non-Patronage Equity - Prior Year | 2,452,334 |
| Patronage Equity - Current Year | 753,871 |
| Non-Patronage Equity - Current Year | (3,430) |
| Total Members' Equity | \$ 59,114,593 |
| Total Liabilities and Members' Equity | \$ 95,910,568 |

Trapper Mining Inc.
Consolidated Net Income
As Of: December 31, 2021

| | | <u>NET INCOME YEAR TO DATE</u> |
|----------------------------------|--------|------------------------------------|
| TRAPPER MINING | | 839,663.44 |
| WILLIAMS FORK MINING | | (3,429.71) |
| WILLIAMS FORK LAND | | <u>(85,792.72)</u> |
| NET INCOME (LOSS) BEFORE TAX | | <u>750,441.01</u> |
| TAX BENEFIT (PROVISION) | | <u>-</u> |
| NET INCOME (LOSS) AFTER TAX | | <u><u>750,441.01</u></u> |
| | | |
| SALT RIVER | 43.72% | (1,499.47) |
| PACIFICORP | 29.14% | (999.42) |
| PLATTE RIVER | 27.14% | <u>(930.82)</u> |
| TOTAL NONPATRONAGE INCOME (LOSS) | | <u>(3,429.71)</u> |
| SALT RIVER | 43.72% | 329,592.28 |
| PACIFICORP | 29.14% | 219,677.93 |
| PLATTE RIVER | 27.14% | <u>204,600.51</u> |
| TOTAL PATRONAGE INCOME (LOSS) | | <u>753,870.72</u> |
| TOTAL INCOME (LOSS) | | <u><u>750,441.01</u></u> |

**PacifiCorp Foundation
 Affiliated Transactions
 For the Year Ended December 31, 2021**

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|---------------------------------|---|---|
| Administrative support services | \$ - | \$ 118,686 |
| Total | \$ - | \$ 118,686 |

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

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

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

| | 12/31/2021 |
|--------------------------------|---------------|
| Assets: | |
| Cash | \$ 156,127 |
| Restricted investments: | |
| Interest receivable | - |
| Vanguard investments | 63,386,707 |
| Total restricted investments | 63,386,707 |
| Total assets | 63,542,834 |
| Liabilities: | |
| Accounts payable | 14,009 |
| Grants payable | - |
| Total liabilities | 14,009 |
| Net assets | \$ 63,528,825 |

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2021

(in dollars)

(Unaudited - Internal Use Only)

| | Year-to-Date |
|--|---------------|
| Revenues and contributions: | |
| Stock Contribution made by PacifiCorp | - |
| Interest income | - |
| Dividends | 1,016,463 |
| Realized gain/(loss) on sale of investment | 2,550,091 |
| Unrealized gain/(loss) on investment | 5,151,113 |
| Capital gains on partnership investments | 328,147 |
| Miscellaneous gains/(losses) | - |
| Total revenues/(losses) and contributions | 9,045,814 |
| Expenses: | |
| Grants: | |
| Health and welfare | 425,786 |
| Education | 590,721 |
| Culture and arts | 290,652 |
| Civic and community | 274,400 |
| Giving campaign match | 368,921 |
| Matching gift program | 65,335 |
| PacifiCorp Empl Mem Sch Fund | 12,000 |
| Small community capital projects | 391,238 |
| Rocky Mountain Power Foundation special grants | 90,000 |
| Pacific Power Foundation special grants | 100,000 |
| PacifiCorp Foundation special grants | - |
| Global Days of Service | 30,872 |
| Other Community Pledge | - |
| Grants approved for future periods | - |
| Grants expensed in prior periods | - |
| Total grants | 2,639,925 |
| Administrative expenses | 145,682 |
| Investment management fees | - |
| Consulting fees | - |
| Taxes | 35,414 |
| Bank fees | 4,439 |
| Total expenses | 2,825,460 |
| Net assets increase (decrease) | 6,220,354 |
| Net assets beginning of period | 57,308,470 |
| Net assets end of period | \$ 63,528,825 |

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|----------------------------|---|---|
| Annual assessment fees | \$ 338,573 | \$ - |
| Total | \$ 338,573 | \$ - |

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

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

At December 31, 2021, PacifiCorp's plant-in-service included the following assets related to Cottonwood Creek Consolidated Irrigation Company: \$6,052,845 (\$4,216,871 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and \$65,431 (\$27,218 net of accumulated depreciation) for water rights.

Cottonwood Creek Consolidated Irrigation Company
Income Statement
For the Year Ending December 31, 2021

| Account Name | Beginning Balance | Receipts | Disbursements | Ending Balance |
|------------------------|----------------------|-------------------|---------------------|----------------------|
| General Fund | \$ 385,610 | \$ 323,728 | \$ 48,233 | \$ 661,104 |
| Loan Payment | - | 276,000 | 276,000 | - |
| Interest Earnings | 59,371 | 18,587 | - | 77,958 |
| Stock Water Pipeline | 58,466 | 11,154 | 11,154 | 58,466 |
| Project Water Fund | - | 22,424 | 22,424 | - |
| River Commissioner | 5,397 | - | 4,740 | 657 |
| Swasey Ditch | 5,899 | 247 | - | 6,146 |
| Peacock Ditch | 13,529 | 681 | - | 14,210 |
| JV/Black Caynon | 4,400 | 2,165 | - | 6,565 |
| Fund Adjustment | 24,365,651 | - | - | 24,365,651 |
| | <u>24,898,324</u> | <u>654,986</u> | <u>362,551</u> | <u>25,190,758</u> |
| O&M | | | | |
| O&M Irrigation | 36,104 | 45,455 | 45,455 | 36,104 |
| O&M Reservoir | - | 5,638 | 5,638 | - |
| | <u>36,104</u> | <u>51,093</u> | <u>51,093</u> | <u>36,104</u> |
| Construction | | | | |
| Project Capitalization | - | 144,699 | 16,232 | 128,467 |
| C&W | - | 2,472 | 129,989 | (127,517) |
| Blue Cut | - | - | 11,102 | (11,102) |
| Upper Mammoth | - | 2,208 | 2,511 | (303) |
| Lower Mammoth | - | 17,578 | 2,139 | 15,439 |
| Jorgensen/Wilberg | - | - | - | - |
| Peacock Jones Curtis | - | - | 604,864 | (604,864) |
| Total Construction | <u>-</u> | <u>166,958</u> | <u>766,838</u> | <u>(599,880)</u> |
| Grand Total | <u>\$ 24,934,427</u> | <u>\$ 873,036</u> | <u>\$ 1,180,482</u> | <u>\$ 24,626,982</u> |

Cottonwood Creek Consolidated Irrigation Company
Balance Sheet
December 31, 2021

| Account Name | Beginning Balance | Receipts | Disbursements | Ending Balance |
|---------------------------|----------------------|---------------------|---------------------|----------------------|
| EUCCU Savings | \$ 25 | \$ - | \$ - | \$ 25 |
| Zions Bank - Payroll | 1,515 | 23,972 | 23,683 | 1,805 |
| Zions Bank - Construction | 10,474 | 254,096 | 252,512 | 12,058 |
| Zions Bank - Operating | 621,052 | 311,548 | 414,859 | 517,741 |
| EUCCU Checking | 1,044 | 295,005 | 288,392 | 7,657 |
| EUCCU Money Market | 366,189 | 345 | 295,000 | 71,534 |
| Accounts Receivable | 2,718 | 538,437 | 535,818 | 5,338 |
| EUCCU CD 12 Month | - | 328,403 | - | 328,403 |
| EUCCU CD 24 Month | 323,381 | 5,022 | 328,403 | - |
| EUCCU CD 60 Month | 434,462 | 13,215 | - | 447,676 |
| Property & Equipment | 27,773,516 | - | - | 27,773,516 |
| Work In Progress | 244,178 | - | - | 244,178 |
| Inventory | 13,875 | - | - | 13,875 |
| Accounts Payable | - | - | 201,014 | (201,014) |
| Loan UT Water Resources | (4,857,733) | 261,923 | - | (4,595,811) |
| Grand Total | <u>\$ 24,934,695</u> | <u>\$ 2,031,967</u> | <u>\$ 2,339,680</u> | <u>\$ 24,626,982</u> |

Ferron Canal & Reservoir Company
Affiliated Transactions
For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|---|---|---|
| Annual assessment fees | \$ 482,905 | \$ - |
| Payment for water rights ^(a) | 692,601 | - |
| Credit received ^(a) | (255,162) | - |
| Total | \$ 920,344 | \$ - |

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

(a) During the year ended December 31, 2021, PacifiCorp paid for the right to obtain 7,000 acre-feet of water and received a credit representing PacifiCorp's share of the water rights payment based on its percentage ownership in Ferron Canal & Reservoir Company.

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

At December 31, 2021, PacifiCorp's plant-in-service included the following asset related to Ferron Canal & Reservoir Company: \$383,772 (\$159,640 net of accumulated depreciation) for water rights.

FERRON CANAL & RESERVOIR CO.

Balance Sheet

As of December 31, 2021

Cash Basis

| | <u>Dec 31, 21</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| DESERTVIEW CHECKING | 74,425.47 |
| DESERTVIEW FEDERAL CREDIT UNION | |
| MASTER SHARES | 1,477,202.21 |
| SHARE ACCOUNT | <u>4,160.61</u> |
| Total DESERTVIEW FEDERAL CREDIT UNION | 1,481,362.82 |
| MILLSITE REHABILITATION ACCOUNT | 139,588.78 |
| SEDIMENT MITIGATION ACCT | 18,141.63 |
| ZION'S BANK | <u>765,873.55</u> |
| Total Checking/Savings | 2,479,392.25 |
| Accounts Receivable | |
| Accounts Receivable | <u>-19.76</u> |
| Total Accounts Receivable | <u>-19.76</u> |
| Total Current Assets | <u>2,479,372.49</u> |
| TOTAL ASSETS | <u>2,479,372.49</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | <u>-130,679.13</u> |
| Total Accounts Payable | -130,679.13 |
| Other Current Liabilities | |
| Payroll Liabilities | <u>801.69</u> |
| Total Other Current Liabilities | 801.69 |
| Total Current Liabilities | <u>-129,877.44</u> |
| Total Liabilities | -129,877.44 |
| Equity | |
| Retained Earnings | 4,217,296.35 |
| Net Income | <u>-1,608,046.42</u> |
| Total Equity | <u>2,609,249.93</u> |
| TOTAL LIABILITIES & EQUITY | <u>2,479,372.49</u> |

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2021

| | Jan - Dec 21 |
|--|--------------|
| Income | |
| *WATER LEASE | 4,000.00 |
| INCOME | |
| CERTIFICATE TRANSFERS | 90.00 |
| MILLSITE REHAB STATE FUNDS | 1,456,202.08 |
| INCOME - Other | 10,829.84 |
| Total INCOME | 1,467,121.92 |
| REVENUE | 544,461.72 |
| Total Income | 2,015,583.64 |
| Gross Profit | 2,015,583.64 |
| Expense | |
| EQUIPMENT | |
| LEASE | 8,400.00 |
| TOOLS | 121.03 |
| Total EQUIPMENT | 8,521.03 |
| GENERAL | |
| BOARDMEMBER | 930.00 |
| HEALTH INSURANCE ALLOWANCE | 32,400.00 |
| INSURANCE | 29,366.00 |
| LEGAL NOTICE | 44.66 |
| LOAN PAYMENTS | 164,090.70 |
| OFFICE SUPPLIES | 6,020.48 |
| PAYROLL EXPENSES | 118,164.71 |
| PERMITS | 209.52 |
| POWER | 2,069.57 |
| REGISTRATIONS | 10.00 |
| TELEPHONE | 4,643.01 |
| WATER/POP/GROCERIES | 914.62 |
| GENERAL - Other | 5,324.00 |
| Total GENERAL | 364,187.27 |
| IRRIGATION | |
| REPAIRS | 47,783.53 |
| SUPPLIES | 37,345.31 |
| IRRIGATION - Other | 824.99 |
| Total IRRIGATION | 85,953.83 |
| MAINTENANCE | |
| BUILDING | 8,024.05 |
| EQUIPMENT PURCHASES | 7,994.00 |
| EQUIPMENT REPAIRS | 12,984.37 |
| FUEL | 15,496.02 |
| STOCKWATER LINE | 72.00 |
| SUPPLIES | 4,340.49 |
| Total MAINTENANCE | 48,910.93 |
| MILLSITE REHABILITATION | |
| EMERY COUNTY | |
| FERRON CANAL PORTION | 1,080,842.17 |
| STATE OF UTAH PORTION | 993,319.12 |
| Total EMERY COUNTY | 2,074,161.29 |
| ENGINEERING SERVICES MILLSITE | 1,031,217.45 |
| IN-KIND MATCH EXPENSES | 5,000.00 |
| MILLSITE REHABILITATION - Other | 5,025.00 |
| Total MILLSITE REHABILITATION | 3,115,403.74 |
| Reconciliation Discrepancies | 0.01 |



FERRON CANAL & RESERVOIR CO.
Profit & Loss

Cash Basis

January through December 2021

Continued

| | <u>Jan - Dec 21</u> |
|--------------------------|-----------------------------|
| VEHICLES REGISTRATION | <u>653.25</u> |
| Total VEHICLES | <u>653.25</u> |
| Total Expense | <u>3,623,630.06</u> |
| Net Income | <u><u>-1,608,046.42</u></u> |



Huntington Cleveland Irrigation Company

Affiliated Transactions

For the Year Ended December 31, 2021

| <u>Account Description</u> | <u>PacifiCorp Received Services</u> | <u>PacifiCorp Provided Services</u> |
|-------------------------------------|---|---|
| Annual assessment fees | \$ 528,309 | \$ - |
| Operation & inspection services (b) | 6,672 | - |
| Total | \$ 534,981 | \$ - |

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

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

(b) PacifiCorp owns a pumping station on a canal owned by HCIC. The pumping primarily operates during times of drought and requires inspection and screen clearing multiple times a day. HCIC employees conduct these routine inspections when the pumps are in operation and PacifiCorp reimburses HCIC for their time.

At December 31, 2021, PacifiCorp's plant-in-service included the following assets related to Huntington Cleveland Irrigation Company: \$22,292,513 (\$12,074,793 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and \$1,471,639 (\$489,798 net of accumulated depreciation) for water rights.

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020 AND 2021

| | TOTAL ALL FUNDS | |
|--------------------------------------|-----------------|---------------|
| | 2020 | 2021 |
| <u>ASSETS</u> | | |
| CURRENT ASSETS: | | |
| Cash and cash equivalents | \$ 367,642 | \$ 259,303 |
| Restricted cash and cash equivalents | | 15,108 |
| Accounts receivable: | | |
| Shareholder assessments | 24,277 | 8,027 |
| Prepaid Insurance | 6,501 | 7,793 |
| | \$ 398,420 | \$ 290,231 |
| NONCURRENT ASSETS: | | |
| Fixed Assets: | | |
| Land | \$ 41,722 | \$ 41,722 |
| Buildings | 81,320 | 81,320 |
| Easements | 116,718 | 116,838 |
| Water rights | 3,096,469 | 3,096,469 |
| Vehicles | 16,487 | 16,487 |
| Office equipment | 7,291 | 7,291 |
| Other equipment | 62,496 | 62,496 |
| Diversion structures | 99,204 | 99,204 |
| Storage facilities improvements | 4,797,807 | 4,797,807 |
| Irrigation System | 56,925,942 | 57,085,087 |
| Accumulated depreciation | (10,384,137) | (11,612,297) |
| | \$ 54,861,319 | \$ 53,792,424 |
| Total noncurrent assets | | |
| | \$ 55,259,739 | \$ 54,082,655 |

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020 AND 2021

| | TOTAL ALL FUNDS | |
|--|----------------------|----------------------|
| | 2020 | 2021 |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| CURRENT LIABILITIES: | | |
| Accounts payable | \$ 474 | \$ 2,270 |
| Wages payable | 3,599 | 6,267 |
| Payroll taxes payable | 5,110 | 3,496 |
| Accrued interest payable | 3,008 | 2,903 |
| Note Payable to Shareholder | | 15,108 |
| Current portion of long-term liabilities | 138,585 | 138,894 |
| Total current liabilities | <u>\$ 150,776</u> | <u>\$ 168,938</u> |
| LONG-TERM LIABILITIES: | | |
| Notes payable (Note 6) | <u>\$ 2,535,543</u> | <u>\$ 2,396,550</u> |
| Total long-term liabilities | <u>\$ 2,535,543</u> | <u>\$ 2,396,550</u> |
| Total liabilities | <u>\$ 2,686,319</u> | <u>\$ 2,565,488</u> |
| NET ASSETS: | | |
| Without donor restrictions | | |
| Unrestricted: | <u>\$ 52,573,420</u> | <u>\$ 51,517,167</u> |
| Total net assets | <u>\$ 52,573,420</u> | <u>\$ 51,517,167</u> |
| Total liabilities and net assets | <u>\$ 55,259,739</u> | <u>\$ 54,082,655</u> |

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

| | <u>2020</u> | <u>2021</u> |
|-----------------------------------|--|--|
| | <u>UNRESTRICTED OPERATIONS & MAINTENANCE</u> | <u>UNRESTRICTED OPERATIONS & MAINTENANCE</u> |
| Charges for Services: | | |
| A Water Assessment | \$ 176,046 | \$ 175,305 |
| B Water Assessment | 90,884 | 90,583 |
| Municipal and Industry Assessment | 578,043 | 578,208 |
| Meter Assessment | 34,875 | 35,625 |
| Minimal Assessment Adjustments | <u>2,804</u> | <u>2,773</u> |
| Net charges for services | <u>\$ 882,652</u> | <u>\$ 882,494</u> |
| Governmental grants (restated) | <u>\$ 8,350</u> | <u>\$ 5,975</u> |
| Other Revenue: | | |
| Certificate Transfers | \$ 5,130 | \$ 4,044 |
| Late Fees | 1,336 | 1,285 |
| Interest | 1,532 | 503 |
| Reimbursements | 19,795 | 13,348 |
| Miscellaneous | <u>6,232</u> | <u>6,258</u> |
| Total other revenue | <u>\$ 34,025</u> | <u>\$ 25,438</u> |
| Total revenues | <u>\$ 925,027</u> | <u>\$ 913,907</u> |
| Expenses: | | |
| Program services: | | |
| Water Master Wage | \$ 69,574 | \$ 89,012 |
| Reservoir Manager Wage | 18,378 | 18,755 |
| Contract Labor | | 6,672 |
| Payroll Benefits | 7,072 | 12,703 |
| Non project water O & M | 1,868 | |
| Joe's Valley Dam Repayment | 26,198 | 26,198 |
| O&M - EWCD | 30,821 | 30,821 |
| Huntington Dam Repayment | 11,154 | 11,154 |
| Water System Maintenance | 427,613 | 352,882 |
| Water Rights Assessments | 25,926 | 26,147 |
| Beaver & Muskrat Control | 800 | |
| Vehicle and Equipment Expense | 5,651 | 11,755 |
| Material and Supplies | 3,240 | 8,681 |
| Insurance | 14,329 | 14,002 |
| Depreciation | 1,224,567 | 1,228,160 |
| Interest expense | 36,499 | 35,211 |
| Miscellaneous | <u>15,173</u> | <u>30,965</u> |
| Total program expenses | <u>\$ 1,918,863</u> | <u>\$ 1,903,118</u> |

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

| | <u>2020</u> | <u>2021</u> |
|-------------------------------|--|--|
| | <u>UNRESTRICTED OPERATIONS & MAINTENANCE</u> | <u>UNRESTRICTED OPERATIONS & MAINTENANCE</u> |
| Support Services: | | |
| Secretary Wage | \$ 29,612 | \$ 31,511 |
| Payroll Benefits | 2,393 | 2,477 |
| Accounting and Auditing | 8,220 | 8,662 |
| Legal Fees | 5,271 | 6,107 |
| Utilities | 6,735 | 10,011 |
| Office Supplies | 4,630 | 2,695 |
| Postage | 1,023 | 1,028 |
| Bank Charges and Fees | 524 | 584 |
| Travel | 474 | |
| Bad Debt | | 3,967 |
| | <u>58,882</u> | <u>67,042</u> |
| Total support services | \$ 58,882 | \$ 67,042 |
| | | |
| Total expenses | <u>\$ 1,977,745</u> | <u>\$ 1,970,160</u> |
| | | |
| Change in net assets | \$ (1,052,718) | \$ (1,056,253) |
| | | |
| Net assets, beginning of year | <u>53,626,138</u> | <u>52,573,420</u> |
| | | |
| Net assets, end of year | <u>\$ 52,573,420</u> | <u>\$ 51,517,167</u> |

III. Loans

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

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

Loan Summary to and from affiliates for the year ended December 31, 2021

| Pacific Minerals, Inc. | |
|---|--|
| <p>A. The month-end amounts outstanding, separately for short-term and long-term loans.</p> <p>Short-term loans: January - March</p> <p>Long-term loans:</p> | <p>(a)</p> <p>N/A</p> |
| <p>B. The highest amount outstanding during the year, separately for short-term and long-term loans.</p> <p>Maximum short-term loan to affiliate: Amount Date</p> <p>Maximum short-term loan from affiliate: Amount Date</p> <p>Long-term loans to or from affiliate:</p> | <p>N/A</p> <p>\$ 32,935,000 February 19, 2021</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>Short-term loans: Interest expense charged Interest income credited Weighted average interest rate</p> <p>Long-term loans:</p> | <p>\$ 8,260</p> <p>N/A</p> <p>(a)</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 "PacifiCorp – Pacific Minerals, Inc. Umbrella Loan Agreement Transaction Statement" on the following page for detail of month-end loan amounts outstanding, interest charged or credited, and the rates of interest.

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

| | Principal Advanced to PacifiCorp | Principal Repaid by PacifiCorp | Principal Advanced to PMI | Principal Repaid by PMI | Outstanding Month-end Balance ^(a) | Interest Rate Range | Interest Expense Incurred by PacifiCorp | Interest Income Earned by PacifiCorp |
|--------------|--|--------------------------------------|---------------------------------|-------------------------------|--|---------------------------|---|--|
| Dec '20 | | | | | \$ (24,835,000) | | | |
| Jan '21 | \$ (6,300,000) | \$ 3,000,000 | \$ - | \$ - | (28,135,000) | 0.1600% - 0.1900% | \$ 3,555 | \$ - |
| Feb '21 | (11,200,000) | 6,400,000 | - | - | (32,935,000) | 0.1700% - 0.1700% | 3,403 | - |
| Mar '21 | - | 32,935,000 | - | - | - | 0.1700% - 0.1800% | 1,302 | - |
| Apr '21 | - | - | - | - | - | | - | - |
| May '21 | - | - | - | - | - | | - | - |
| Jun '21 | - | - | - | - | - | | - | - |
| Jul '21 | - | - | - | - | - | | - | - |
| Aug '21 | - | - | - | - | - | | - | - |
| Sep '21 | - | - | - | - | - | | - | - |
| Oct '21 | - | - | - | - | - | | - | - |
| Nov '21 | - | - | - | - | - | | - | - |
| Dec '21 | - | - | - | - | - | | - | - |
| Total | \$ (17,500,000) | \$ 42,335,000 | \$ - | \$ - | | | \$ 8,260 | \$ - |

(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, 2021, and the balance as of December 31, 2021.

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

V. Other Transactions

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

Other transactions are included in section II. Transactions.

VI. Employee Transfers

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

Summary of PacifiCorp Employee Transfers to and from Affiliates during the year ended December 31, 2021

| Transfer of Employee to PacifiCorp from Affiliate | Job Title | Count |
|--|--|--------------|
| MidAmerican Energy Company | Supervisor, Plant Operations | 1 |
| Kern River Gas Transmission | Business Development Program Director | 1 |
| Kern River Gas Transmission | I & C Technician | 1 |
| NV Energy, Inc. | ICOC Technician 1 | 1 |
| Pacific Minerals, Inc. - Bridger Coal Company | Associate Safety Administrator | 1 |
| Total transfers from Affiliates | | 5 |
| Transfer of Employee from PacifiCorp to Affiliate | Job Title | Count |
| MidAmerican Energy Company | Director, Core Systems | 1 |
| MidAmerican Energy Company | Director, CS & Metering Systems | 1 |
| MidAmerican Energy Company | Director, Cybersecurity Architecture | 1 |
| MidAmerican Energy Company | Director, Enterprise Services & Risk | 1 |
| MidAmerican Energy Company | Director, IT SAP & Corporate Systems | 1 |
| MidAmerican Energy Company | Director, IT Trans & Distribution Systems | 1 |
| MidAmerican Energy Company | Director, Telecom, Network Engineering, & SCADA | 1 |
| MidAmerican Energy Company | Manager, Desktop Support | 1 |
| MidAmerican Energy Company | Manager, IT Support Services | 1 |
| MidAmerican Energy Company | Manager, Security Operations | 1 |
| MidAmerican Energy Company | Manager, Telecom Engineering | 1 |
| MidAmerican Energy Company | Manager, Windows | 1 |
| MidAmerican Energy Company | Production Control Supervisor | 2 |
| MidAmerican Energy Company | Regional Business Manager III | 1 |
| MidAmerican Energy Company | Senior Director, Security & Information Protection | 1 |
| MidAmerican Energy Company | Senior Telecom Engineer | 1 |
| MidAmerican Energy Company | System & Development Specialist | 1 |
| MidAmerican Energy Company | Vice President, Data and Business Intelligence | 1 |
| MidAmerican Energy Company | Vice President, Energy Supply Management | 1 |
| Kern River Gas Transmission | Senior Financial/Accounting Specialist | 1 |
| NV Energy, Inc. | Journeyman Lineman | 1 |
| NV Energy, Inc. | Senior Area-Transmission Planner II | 1 |
| NV Energy, Inc. | System Analyst 2 | 1 |
| Total transfers to Affiliates | | 24 |

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, 2021

Overview/Introduction

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

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

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

Allocation Amounts and Methods

BHE and subsidiaries to PacifiCorp

During the year ended December 31, 2021, PacifiCorp was allocated costs by its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in section II. Transactions include both direct charges and allocated amounts. The allocated amounts were as follows:

| <u>Affiliate</u> | Total services provided as reported in II. Transactions | Amount of services based on allocations |
|-------------------------------------|--|--|
| Berkshire Hathaway Energy Company | \$ 8,526,790 | \$ 6,598,166 |
| Kern River Gas Transmission Company | 3,131 | 3,131 |
| MidAmerican Energy Company | 8,354,366 | 5,213,498 |
| Northern Natural Gas Company | 76,663 | 4,927 |
| Nevada Energy Company | 15,001 | 15,001 |
| Nevada Power Company | 347,087 | 68,237 |
| Sierra Pacific Company | 42,068 | 23,283 |
| | <u>\$ 17,365,106</u> | <u>\$ 11,926,243</u> |

The amounts were allocated by BHE and its subsidiaries to PacifiCorp using eight different formulae during the year ended December 31, 2021. These formulae are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 21.02%.
- b) The same two-factor formula as a) above, except excluding the labor and assets of BHE's international subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 23.74%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of BHE GT&S and NVE Holdings, LLC subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 26.60%.
- d) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 29.28%.

- e) A same two-factor formula as a) above, except excluding the labor and assets of HomeServices of America, Inc. and BHE's Philippine subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 25.36%.
- f) A formula based on the gross plant asset amounts of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 28.83%.
- g) A formula based on shared Information Technology infrastructure that is owned and/or managed by MidAmerican Energy Company. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 1.71%.
- h) A formula based on customer count for business transformation. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2021 was 46.55%.

PacifiCorp to BHE and subsidiaries

During the year ended December 31, 2021, PacifiCorp allocated costs to its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in section II. Transactions include both direct charges and allocated amounts. The allocated amounts were as follows:

| Affiliate | Total services provided as reported in II. Transactions | Amount of services based on allocations |
|-------------------------------------|--|--|
| Berkshire Hathaway Energy Company | \$ 4,081,647 | \$ 110,180 |
| BHE AltaLink | 98,987 | 84,514 |
| BHE Renewables, LLC | 227,750 | 178,366 |
| BHE U.S. Transmission, LLC | 9,761 | 9,415 |
| Electric Transmission Texas, LLC | 5,110 | - |
| MATL (Montana Alberta LLP) | 8,823 | - |
| MTL Canyon Holdings LLC | 16,376 | - |
| CalEnergy Philippines | 668 | 648 |
| HomeServices of America, Inc. | 109,556 | 99,607 |
| BHE GT&S | 1,581,023 | 295,144 |
| Kern River Gas Transportatin | 89,862 | 34,888 |
| Northern Natural Gas Company | 178,353 | 133,436 |
| BHE Compression Services LLC | 920 | 895 |
| MidAmerican Energy Company | 671,846 | 515,803 |
| Midwest Capital Group, Inc. | 209 | 203 |
| MidAmerican Energy Services, LLC | 11,747 | 10,601 |
| BHE Infrastructure Group | 11,401 | - |
| Northern Powergrid Holdings Company | 160,227 | 125,856 |
| NV Energy, Inc. | 283,189 | 2,669 |
| Nevada Power Company | 239,119 | 231,955 |
| Sierra Pacific Power Company | 144,540 | 140,203 |
| | \$ 7,931,114 | \$ 1,974,383 |

The amounts were allocated by PacifiCorp to BHE and its subsidiaries using four different formulae during the year ended December 31, 2021. These formulae are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2021 was 78.98%.

- b) The same two-factor formula as a) above, except excluding the labor and assets of BHE's international subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2021 was 76.26%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2021 was 70.72%.
- d) A formula based on shared Information Technology infrastructure that is owned and/or managed by MidAmerican Energy Company. The percentage that PacifiCorp allocated to BHE and its subsidiaries the period of January 1 through December 31, 2021 was 98.29%.

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

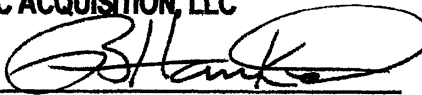
This Agreement does not address or govern the Parties' relationship involving: (a) the tax allocation agreement nor (b) any other relationships not specifically identified herein. All such relationships not addressed or governed by this Agreement will be governed and controlled by a separate agreement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

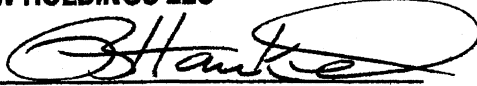
MIDAMERICAN ENERGY HOLDINGS COMPANY

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

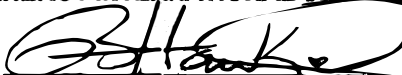
KR HOLDING, LLC

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

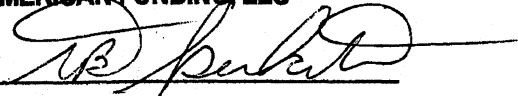
HOME SERVICES OF AMERICA, INC.

By: 
Paul J. Leighton
Title: Asst Secretary

CE CASECAN WATER AND ENERGY COMPANY, INC.

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

MIDAMERICAN FUNDING, LLC

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



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

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

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

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

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

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

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

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

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

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

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



ARTICLE 1. PROVISION OF MUTUAL ASSISTANCE

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

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

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

ARTICLE 2. DEFINITIONS

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

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

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

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

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



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

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

ARTICLE 5. STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

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

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

ARTICLE 8. COOPERATION WITH OTHERS

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



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

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

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

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

ARTICLE 9. COMPLIANCE WITH ALL LAWS

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

ARTICLE 10. DISPUTE RESOLUTION

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

ARTICLE 11. TERMINATION FOR CONVENIENCE

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

ARTICLE 12. CONFIDENTIAL INFORMATION/NONDISCLOSURE

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

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

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

ARTICLE 13. PERMITTED DISCLOSURE

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

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

ARTICLE 14. SUBCONTRACTORS

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



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

ARTICLE 15. NONWAIVER

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

ARTICLE 16. SEVERABILITY

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

ARTICLE 17. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE

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

ARTICLE 18. ADDITION OF RATE-REGULATED SUBSIDIARIES

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



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

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

By: _____ Title: _____ Name: _____ Date: _____

NORTHERN NATURAL GAS COMPANY PACIFICORP

By: _____ Title: _____ Name: _____ Date: _____

NEVADA POWER COMPANY DBA NV ENERGY SIERRA PACIFIC POWER COMPANY DBA NV ENERGY

By: _____ Title: _____ Name: _____ Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

By: _____ Title: _____ Name: _____ Date: _____

NORTHERN NATURAL GAS COMPANY PACIFICORP

By: _____ Title: _____ Name: _____ Date: _____

NEVADA POWER COMPANY DBA NV ENERGY SIERRA PACIFIC POWER COMPANY DBA NV ENERGY

By: _____ Title: _____ Name: _____ Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY

By: _____
Title: _____
Name: _____
Date: _____

MIDAMERICAN ENERGY COMPANY

By: [Signature]
Title: VP & CFO
Name: Tom Specketer
Date: March 11, 2015

NORTHERN NATURAL GAS COMPANY

By: _____
Title: _____
Name: _____
Date: _____

PACIFICORP

By: _____
Title: _____
Name: _____
Date: _____

**NEVADA POWER COMPANY
DBA NV ENERGY**

By: _____
Title: _____
Name: _____
Date: _____

**SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY**

By: _____
Title: _____
Name: _____
Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY

By: _____
Title: _____
Name: _____
Date: _____

MIDAMERICAN ENERGY COMPANY

By: _____
Title: _____
Name: _____
Date: _____

NORTHERN NATURAL GAS COMPANY

By: [Signature]
Title: VP Finance
Name: Joseph Lilla
Date: 3/25/15

PACIFICORP

By: _____
Title: _____
Name: _____
Date: _____

**NEVADA POWER COMPANY
DBA NV ENERGY**

By: _____
Title: _____
Name: _____
Date: _____

**SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY**

By: _____
Title: _____
Name: _____
Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY

MIDAMERICAN ENERGY COMPANY

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

PACIFICORP

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NEVADA POWER COMPANY
DBA NV ENERGY

SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY

By: E. Kevin Bethel

By: E. Kevin Bethel

Title: SVP, Chief Financial Officer

Title: SVP, Chief Financial Officer

Name: E. Kevin Bethel

Name: E. Kevin Bethel

Date: 3/12/15

Date: 3/12/15

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

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

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

| Affiliate | Order No. | Docket No. | Date Approved |
|--|------------|-------------------|--------------------|
| Amarillo Gear Company, LLC (a Marmon Holdings, Inc. company) | 17-243 | UI 384 | July 11, 2017 |
| | 18-454 | UI 408 | December 4, 2018 |
| American Express Travel Related Services Company, Inc. | 14-144 | UI 346 | April 30, 2014 |
| Apple, Inc. | 19-121 | UI 413 | April 11, 2019 |
| Bank of America Corporation | 21-325 | UI 456 | October 6, 2021 |
| | 21-344 | UI 457 | October 25, 2021 |
| Bank of New York Mellon Trust Company, N.A. | 20-167 | UI 435 | May 22, 2020 |
| Berkshire Hathaway Energy Company | (a) 06-305 | UI 249 | June 19, 2006 |
| BHE AltaLink Ltd. | (a) 06-305 | UI 249 | June 19, 2006 |
| BHE Compression Services, LLC | (a) 06-305 | UI 249 | June 19, 2006 |
| BHE GT&S, LLC | (a) 06-305 | UI 249 | June 19, 2006 |
| BHE Infrastructure Group, LLC | (a) 06-305 | UI 249 | June 19, 2006 |
| BHE Renewables, LLC | (a) 06-305 | UI 249 | June 19, 2006 |
| BHE U.S. Transmission, LLC | (a) 06-305 | UI 249 | June 19, 2006 |
| BHE Wind, LLC | 20-298 | UI 442 | September 10, 2020 |
| | 20-311 | UI 444 | September 25, 2020 |
| | 20-331 | UI 445 | October 7, 2020 |
| | 20-330 | UI 446 | October 7, 2020 |
| | 21-416 | UI 458 | November 17, 2021 |
| BNSF Railway Company | 07-323 | UI 269 | July 27, 2007 |
| | 09-504 | UI 288 | December 28, 2009 |
| | 10-090 | UI 292 | March 11, 2010 |
| | 10-089 | UI 293 | March 11, 2010 |
| | 12-348 | UI 325 | September 13, 2012 |
| | 14-210 | UI 347 | June 10, 2014 |
| | 15-358 | UI 359 | November 3, 2015 |
| | 17-476 | UI 387 | November 21, 2017 |
| | 18-121 | UI 393 | April 10, 2018 |
| | 18-158 | UI 394 | May 8, 2018 |
| | 20-313 | UI 447 | September 25, 2020 |
| | 21-006 | UI 449 | January 13, 2021 |
| | 21-180 | UI 452 | June 3, 2021 |
| 21-446 | UI 462 | December 2, 2021 | |
| 21-445 | UI 463 | December 2, 2021 | |
| 22-057 | UI 465 | February 24, 2022 | |
| Bridger Coal Company | 01-472 | UI 189 | June 12, 2001 |
| | 15-218 | UI 357 | July 21, 2015 |
| | 18-085 | UI 392 | March 13, 2018 |
| | 18-228 | UI 397 | June 19, 2018 |
| | 21-324 | UI 455 | October 6, 2021 |
| BYD America Corporation | 20-316 | UI 443 | September 25, 2020 |
| CalEnergy Philippines | (a) 06-305 | UI 249 | June 19, 2006 |
| Coca-Cola North America | 20-199 | UI 437 | June 18, 2020 |
| Cottonwood Creek Consolidated Irrigation Company | 11-332 | UI 312 | August 26, 2011 |
| | 16-345 | UI 373 | September 13, 2016 |

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| Affiliate | Order No. | Docket No. | Date Approved |
|---|------------------|-------------------|----------------------|
| Electric Transmission Texas, LLC (a) | 06-305 | UI 249 | June 19, 2006 |
| Energy West Mining Company | 91-513 | UI 105 | April 12, 1991 |
| Environment One Corporation | 17-169 | UI 381 | May 16, 2017 |
| Ferron Canal & Reservoir Company | 10-345 | UI 301 | September 2, 2010 |
| | 16-247 | UI 301 (1) | July 5, 2016 |
| | 18-192 | UI 396 | May 24, 2018 |
| FlightSafety International, Inc. | 15-357 | UI 358 | November 3, 2015 |
| | 18-135 | UI 358 (1) | April 27, 2018 |
| | 20-458 | UI 448 | December 3, 2020 |
| | 21-009 | UI 450 | January 13, 2021 |
| GBT US, LLC (dba American Express Global Business Travel) | 17-216 | UI 383 | June 14, 2017 |
| Graver Water System, Inc. (a Marmon Holdings, Inc. company) | 16-121 | UI 367 | March 23, 2016 |
| HomeServices of America, Inc. (a) | 06-305 | UI 249 | June 19, 2006 |
| | 07-269 | UI 264 | June 11, 2007 |
| | 08-165 | UI 277 | March 12, 2008 |
| | 11-053 | UI 304 | February 11, 2011 |
| | 16-163 | UI 369 | May 3, 2016 |
| | 20-238 | UI 438 | July 30, 2020 |
| Huntington Cleveland Irrigation Company | 10-353 | UI 300 | September 10, 2010 |
| | 14-209 | UI 345 | June 10, 2014 |
| | 16-344 | UI 374 | September 13, 2016 |
| Kern River Gas Transmission Company (a) | 06-305 | UI 249 | June 19, 2006 |
| | 06-683 | UI 255 | December 26, 2006 |
| | 07-080 | UI 258 | March 5, 2007 |
| | 09-503 | UI 255 (1) | December 28, 2009 |
| | 11-400 | UI 316 | October 6, 2011 |
| | 15-134 | UI 316 (1) | April 28, 2015 |
| | 16-099 | UI 361 | March 8, 2016 |
| | 19-443 | UI 428 | December 20, 2019 |
| | 19-445 | UI 430 | December 20, 2019 |
| | 21-322 | UI 453 | October 6, 2021 |
| Marmon Utility LLC (a Marmon Holdings, Inc. company) | 11-189 | UI 308 | June 16, 2011 |
| | 11-191 | UI 309 | June 16, 2011 |
| | 11-200 | UI 311 | June 22, 2011 |
| | 16-164 | UI 368 | May 3, 2016 |
| | 20-293 | UI 441 | August 28, 2020 |
| | 21-323 | UI 454 | October 6, 2021 |
| | 21-417 | UI 459 | November 17, 2021 |
| Marmon/Keystone Corporation | 12-143 | UI 319 | April 24, 2012 |
| MATL LLP (a) | 06-305 | UI 249 | June 19, 2006 |
| Metalogic Inspection Services, LLC | 15-018 | UI 353 | January 28, 2015 |
| MidAmerican Energy Company (a) | 06-305 | UI 249 | June 19, 2006 |
| | 11-190 | UI 310 | June 16, 2011 |
| | 11-400 | UI 316 | October 6, 2011 |
| | 15-134 | UI 316 (1) | April 28, 2015 |
| MidAmerican Energy Holdings Company Insurance Services Ltd. | 06-498 | UI 253 | August 24, 2006 |
| MidAmerican Energy Services, LLC (a) | 06-305 | UI 249 | June 19, 2006 |
| Midwest Capital Group, Inc. (a) | 06-305 | UI 249 | June 19, 2006 |
| MTL Canyon Holdings, LLC (a) | 06-305 | UI 249 | June 19, 2006 |
| National Indemnity Company | 13-322 | UI 339 | September 3, 2013 |
| NetJets, Inc. | 08-166 | UI 279 | March 13, 2008 |
| Nevada Power Company (a) | 06-305 | UI 249 | June 19, 2006 |
| | 15-134 | UI 316 (1) | April 28, 2015 |

continued on next page

| Affiliate | Order No. | Docket No. | Date Approved |
|--|------------------|-------------------|----------------------|
| Northern Natural Gas Company | (a) 06-305 | UI 249 | June 19, 2006 |
| | 11-400 | UI 316 | October 6, 2011 |
| | 15-134 | UI 316 (1) | April 28, 2015 |
| Northern Powergrid Holdings Company | (a) 06-305 | UI 249 | June 19, 2006 |
| NV Energy, Inc. | (a) 06-305 | UI 249 | June 19, 2006 |
| | 15-134 | UI 316 (1) | April 28, 2015 |
| Pacific Minerals, Inc. (Umbrella Loan Agreement) | 06-353 | UI 1 (11) | July 7, 2006 |
| PacifiCorp Foundation | 04-028 | UI 223 | January 15, 2004 |
| Parts & Service Solutions | 20-257 | UI 440 | August 11, 2020 |
| Penn Machine Company LLC | 19-444 | UI 429 | December 20, 2019 |
| | 22-017 | UI 464 | January 26, 2022 |
| PPW Holdings LLC | (a) 06-305 | UI 249 | June 19, 2006 |
| Racom Corporation | 11-276 | UI 313 | July 29, 2011 |
| Sierra Pacific Power Company | (a) 06-305 | UI 249 | June 19, 2006 |
| | 15-134 | UI 316 (1) | April 28, 2015 |
| The Bank of New York Mellon Corporation | 18-313 | UI 406 | August 28, 2018 |
| | 21-325 | UI 456 | October 6, 2021 |
| | 21-344 | UI 457 | October 25, 2021 |
| The Kerite Company (a Marmon Holdings, Inc. company) | 10-409 | UI 303 | October 18, 2010 |
| Trapper Mining Inc. | 94-1550 | UI 140 | October 12, 1994 |
| U.S. Bancorp Investments, Inc. | 14-251 | UI 349 | July 8, 2014 |
| | 20-256 | UI 439 | August 11, 2020 |
| | 21-325 | UI 456 | October 6, 2021 |
| | 21-344 | UI 457 | October 25, 2021 |
| U.S. Bank National Association | 16-184 | UI 370 | May 20, 2016 |
| | 16-366 | UI 375 | September 27, 2016 |
| | 16-463 | UI 377 | December 7, 2016 |
| | 17-369 | UI 386 | September 28, 2017 |

CERTIFICATE OF SERVICE

Docket No. 22-035-26

I hereby certify that on May 27, 2022, a true and correct copy of the foregoing was served by electronic mail to the following:

Utah Office of Consumer Services

Michele Beck mbeck@utah.gov
ocs@utah.gov

Division of Public Utilities

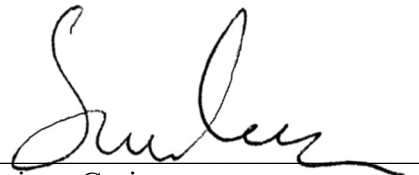
dpudatarequest@utah.gov

Assistant Attorney General

Patricia Schmid pschmid@agutah.gov
Justin Jetter jjetter@agutah.gov
Robert Moore rmoore@agutah.gov
Victor Copeland vcopeland@agutah.gov

Rocky Mountain Power

Data Request Response Center datarequest@pacificorp.com
Jana Saba jana.saba@pacificorp.com
utahdockets@pacificorp.com



Santiago Gutierrez
Coordinator, Regulatory Operations