

May 24, 2024

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. 24-035-27
CY 2023 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 2023.

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
Senior Vice President, Regulation

CERTIFICATE OF SERVICE

Docket No. 24-035-27

I hereby certify that on May 24, 2024, 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
Robert Moore rmoore@agutah.gov
Patrick Grecu pgrecu@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

PacifiCorp

Affiliated Interest Report

for the year ended December 31, 2023

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I. Organization

PacifiCorp is a United States regulated electric utility company headquartered in Oregon that serves approximately 2.1 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. 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 and operated 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, 2023, including Berkshire Hathaway affiliates.

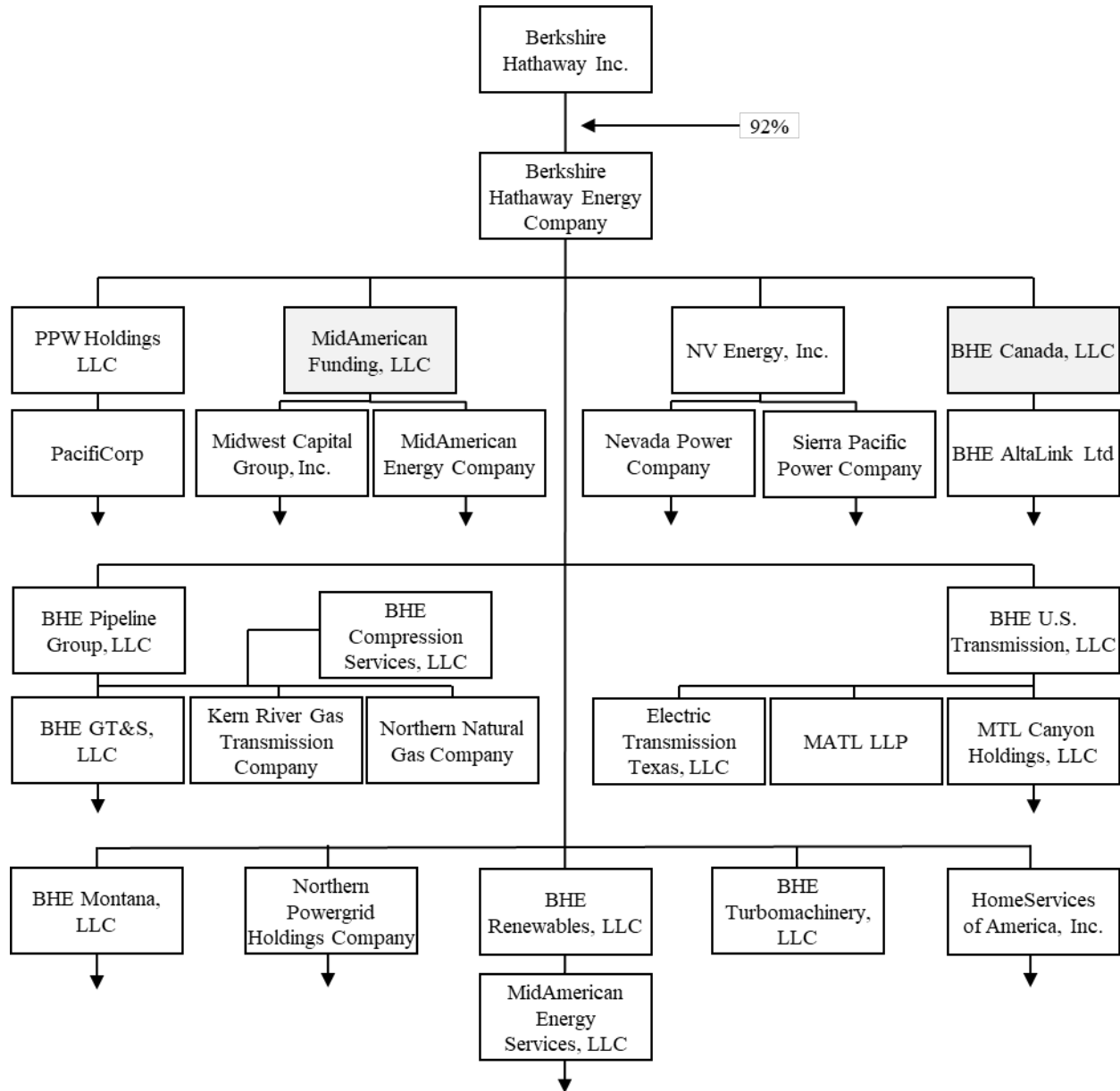
Subsidiaries of PacifiCorp as of December 31, 2023

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. 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, 2023



* 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, 2023 (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, 2023**
- 2. PacifiCorp executive officers during the year ended December 31, 2023**
- 3. PacifiCorp executive officers and directors with affiliated positions as of December 31, 2023**

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, 2023, as indicated. Changes that occurred subsequent to December 31, 2023 (if any) are annotated.

1. PacifiCorp Board of Directors and Committees of the Board of Directors during the year ended December 31, 2023

Director	Address	From	To	Director at 12/31/2023	Elected during the year ended 12/31/2023	Resigned during the year ended 12/31/2023
Cindy A. Crane	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	9/1/2023		Yes	Yes	No
Scott W. Thon	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	4/13/2022	9/1/2023	No	No	Yes
Stefan A. Bird ^(a)	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	3/10/2015		Yes	No	No
Gary W. Hoogeveen ^(b)	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) Stefan Bird resigned as Pacific Power president and chief executive officer effective January 2, 2024.

(b) Gary Hoogeveen resigned as Rocky Mountain Power president and chief executive officer effective April 2, 2024.

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.

2. PacifiCorp Executive Officers during the year ended December 31, 2023

Title	Officer	Address	From	To	Officer at 12/31/2023	Elected during the year ended 12/31/2023	Resigned during the year ended 12/31/2023
Chair of the Board of Directors and Chief Executive Officer	Cindy A. Crane	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	9/1/2023		Yes	Yes	No
Chair of the Board of Directors and Chief Executive Officer	Scott W. Thon	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	4/13/2022	9/1/2023	No	No	Yes
President and Chief Executive Officer, Pacific Power	Stefan A. Bird ^(a)	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 ^(b)	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) Stefan Bird resigned as Pacific Power president and chief executive officer effective January 2, 2024.

(b) Gary Hoogeveen resigned as Rocky Mountain Power president and chief executive officer effective April 2, 2024.

3. PacifiCorp Executive Officers and Directors with Affiliated Positions as of December 31, 2023

Crane, Cindy A.	
Business Entity	Title
PacifiCorp Foundation	Director
PacifiCorp Foundation	President
Bird, Stefan A.	
Business Entity	Title
BHE Turbomachinery, LLC	Chief Executive Officer
BHE Turbomachinery, LLC	Manager ⁽¹⁾
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	Chair
PacifiCorp Foundation	Director
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
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 Glacier Wind 1, LLC	Senior Vice President & Chief Financial Officer
BHE Glacier Wind 2, LLC	Manager ⁽¹⁾
BHE GT&S, LLC	Manager ⁽¹⁾
BHE GT&S, LLC	Senior Vice President & Chief Financial Officer

Haack, Calvin D. (continued)

	Title
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 Montana, LLC	Manager ⁽¹⁾
BHE Pipeline Group, LLC	Manager ⁽¹⁾
BHE Pipeline Group, LLC	Senior Vice President & Chief Financial Officer
BHE Power Watch, LLC	Manager ⁽¹⁾
BHE Rim Rock Wind, LLC	Manager ⁽¹⁾
BHE Texas Transco, LLC	Vice President & Treasurer
BHE Turbomachinery, LLC	Manager ⁽¹⁾
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⁾
BHE Wind Watch, LLC	Manager ⁽¹⁾
BHEM Balancing Authority Services, 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 Energy Gas Holdings, LLC	Assistant Treasurer
Eastern Energy Gas Holdings, LLC	Manager ⁽¹⁾
Eastern Gas Transmission and Storage, Inc.	Assistant Treasurer
Eastern Gathering and Processing, Inc.	Assistant Treasurer
Eastern MLP Holding Company II, LLC	Assistant Treasurer
Farmington Properties, Inc.	Assistant Treasurer
IES Holding II, LLC	Vice President & Treasurer
Iroquois GP Holding Company, LLC	Assistant Treasurer
Iroquois, Inc.	Assistant Treasurer
JAX LNG, LLC	Assistant 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

Haack, Calvin D. (continued)

	Title
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 Transmission Iowa, LLC	Manager ⁽¹⁾
Midwest Power Transmission Iowa, 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
MTL Canyon Holdings, LLC	Vice President & Treasurer
NE Hub Partners, LLC	Assistant Treasurer
NiChe Storage Solutions, LLC	Assistant Treasurer
NNGC Acquisition, LLC	Manager ⁽¹⁾
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, LLC	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**

	Title
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Canada Foundation	Member
Berkshire Hathaway Energy Company	Senior Vice President, General Counsel & Corporate Secretary
Berkshire Hathaway Energy Foundation	Director
BHE America Transco, LLC	Manager ⁽¹⁾
BHE America Transco, LLC	President
BHE B Inc.	Senior Vice President & General Counsel

Hocken, Natalie L. (continued)

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 Glacier Wind 1, LLC	Senior Vice President & General Counsel
BHE Glacier Wind 2, LLC	Manager ⁽¹⁾
BHE Glacier Wind 2, LLC	Senior Vice President
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 Montana, LLC	Manager ⁽¹⁾
BHE Montana, LLC	Senior Vice President
BHE Pipeline Group, LLC	Manager ⁽¹⁾
BHE Pipeline Group, LLC	Senior Vice President & General Counsel
BHE Power Watch, LLC	Manager ⁽¹⁾
BHE Power Watch, LLC	Senior Vice President
BHE Rim Rock Wind, LLC	Manager ⁽¹⁾
BHE Rim Rock Wind, LLC	Senior Vice President
BHE Texas Transco, LLC	Manager ⁽¹⁾
BHE Turbomachinery, LLC	Manager ⁽¹⁾
BHE Turbomachinery, LLC	Senior Vice President, General Counsel & Assistant Secretary
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⁾
BHE Wind Watch, LLC	Manager ⁽¹⁾
BHE Wind Watch, LLC	Senior Vice President
BHEM Balancing Authority Services, LLC	Manager ⁽¹⁾
BHEM Balancing Authority Services, LLC	Senior Vice President
CalEnergy Company, Inc.	Senior Vice President & General Counsel
California Utility HoldCo, LLC	Manager ⁽¹⁾
California Utility HoldCo, LLC	President
Eastern Energy Gas Holdings, LLC	Manager ⁽¹⁾
HomeServices of America, Inc.	Director
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

Hocken, Natalie L. (continued)

MHC Inc.	Director
MHC Inc.	Senior Vice President, General Counsel & Assistant Secretary
MHC Investment Company	Director
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 Transmission Iowa, LLC	Manager ⁽¹⁾
Midwest Power Transmission Iowa, 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
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, 2023

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, 2023. 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, 2023.

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, 2023. Services provided by PacifiCorp and charged to affiliates related primarily to services provided under the Intercompany Administrative Services Agreement ("IASA") and mutual assistance provided under the Intercompany Mutual Assistance Agreement ("IMAA") among Berkshire Hathaway Energy Company ("BHE") and its affiliates, as well as wholesale energy supply and marketing activities, information technology and administrative support services. Services provided by affiliates and charged to PacifiCorp related primarily to coal mining, the transportation of natural gas and coal, wholesale energy purchases and transmission of electricity, banking and lending services, materials and supplies, water supply, travel services, employee relocation services and services provided under the IASA 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 they 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, 2023 and do not contemplate subsequent changes.

American Express Travel Related Services Company, Inc. ("American Express Travel") – At December 31, 2023, Berkshire Hathaway held a 20.80% 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.

Anadarko Land Corporation ("Anadarko") – a wholly owned subsidiary of Occidental Petroleum Corporation ("Occidental"), in which Berkshire Hathaway held a 21.59% ownership interest at December 31, 2023. Occidental is an international oil and gas exploration and production company. PacifiCorp pays rent to Anadarko for a monitoring well.

Apple Inc. ("Apple") – At December 31, 2023, Berkshire Hathaway held a 5.89% 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, 2023, Berkshire Hathaway held a 12.90% 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 underwriting 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, as well as right-of-way agreements.

The Coca-Cola Company ("Coca-Cola") – At December 31, 2023, Berkshire Hathaway held a 9.25% 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.

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, 2023. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. Marmon subsidiary Marmon Utility LLC provided PacifiCorp materials and supplies such as spacer cable systems as part of PacifiCorp's wildfire mitigation program.

Moody's Investors Service ("Moody's") – At December 31, 2023, Berkshire Hathaway held a 13.48% ownership interest in Moody's Corporation, which wholly owns Moody's. Moody's provided PacifiCorp with credit rating services.

Mouser Electronics, Inc. ("Mouser") – a wholly owned subsidiary of TTI, Inc., which is a wholly owned subsidiary of Berkshire Hathaway. Mouser is a globally authorized distributor of semiconductors and electronic components. Mouser provided equipment to PacifiCorp.

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

Berkshire Hathaway Energy Company – a consolidated subsidiary of Berkshire Hathaway. As of January 31, 2024, Berkshire Hathaway owned 92% of BHE's voting common stock. The balance of BHE's voting common stock is privately held by a limited group of investors. BHE and its subsidiaries provided services to PacifiCorp under the IASA. PacifiCorp also provided 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 services to AltaLink under the IASA.

BHE Montana, LLC ("BHE Montana") – a wholly owned subsidiary of BHE. BHE Montana is a renewable energy platform that controls and operates two wind projects in Montana and provides solutions for clean energy management, development, operations, and renewable energy integration in North America. PacifiCorp provided services to BHE Montana under the IASA.

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

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

BHE Pipeline Group, LLC ("BHE Pipeline") – a wholly owned subsidiary of BHE. BHE Pipeline is comprised of BHE's interstate natural gas companies, Kern River Gas Transmission Company, Northern Natural Gas Company and BHE GT&S, LLC. PacifiCorp provided services to BHE Pipeline under the IASA.

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

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

Kern River Gas Transmission Company ("Kern River") – an indirect wholly owned subsidiary of BHE Pipeline. 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 services to PacifiCorp under the IASA. PacifiCorp provided a temporary use permit for workspace and services to Kern River under the IASA.

Northern Natural Gas Company ("Northern Natural") – an indirect wholly owned subsidiary of BHE Pipeline. 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 services to PacifiCorp under the IASA. PacifiCorp also provided services to Northern Natural under the IASA.

BHE Turbomachinery, LLC ("BHE Turbomachinery") – an indirect wholly owned subsidiary of BHE. BHE Turbomachinery is primarily engaged in development of innovative pump, and pumped hydro energy storage, technology design and hardware, which is one key component in integrated, intermittent, renewable energy generation systems. PacifiCorp provided services to BHE Turbomachinery under the IASA.

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

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 services to HomeServices under the IASA.

MidAmerican Energy Company ("MEC") – an indirect wholly owned subsidiary of MidAmerican Funding, LLC. MEC is principally engaged in the business of generating, transmitting, distributing and selling electricity, and in distributing, selling and transporting natural gas. MEC provided services under the IASA and sold equipment to PacifiCorp. PacifiCorp also provided services to MEC under the IASA.

Midwest Capital Group, Inc. ("MCG") – an indirect wholly owned subsidiary of MidAmerican Funding, LLC. MCG holds a 100% interest in MHC Investment Company, as well as interests in other operating, financing and development companies. PacifiCorp provided services to MCG 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 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 services to PacifiCorp under the IASA. PacifiCorp provided services under the IASA and mutual aid services under the IMAA to NV Energy.

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 and construct assets on the Harry Allen substation. Nevada Power also provided services to PacifiCorp under the IASA. PacifiCorp sold wholesale energy and transmission services to Nevada Power. PacifiCorp also provided 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. Sierra Pacific also provided services to PacifiCorp under the IASA. PacifiCorp sold transmission services to Sierra Pacific. PacifiCorp also provided 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 mine to supply coal to the Jim Bridger generating facility, which is 66.67% owned by PacifiCorp and 33.33% owned by Idaho Power Company. PacifiCorp provided information technology and administrative services to Bridger Coal.

Trapper Mining Inc. – a cooperative in which, as of December 31, 2023, 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. 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, 2023, 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.

Certain charges for services performed by PacifiCorp and affiliates under the Intercompany Administrative Services Agreement are accumulated at the Berkshire Hathaway Energy Company ("BHE") level and then subsequently billed to the benefiting entities. These charges are reflected in this report as transactions with BHE.

At times, consolidated and unconsolidated subsidiaries of PacifiCorp directly transact with one another. Additionally, consolidated and unconsolidated subsidiaries of PacifiCorp may transact directly with 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.

Reimbursements of payments related to wages and benefits associated with transferred employees within the BHE group are excluded from this report as they do not constitute "services" as required by this report.

⁽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 section II. Transactions for the year ended December 31, 2023

Affiliated Entity	Ownership Interest ⁽¹⁾ as of 12/31/2023	Services provided pursuant to the IASA ⁽²⁾		Non-IASA goods and services	
		PacifiCorp Received Services	PacifiCorp Provided Services	PacifiCorp Received Services	PacifiCorp Provided Services
American Express Travel Related Services Company, Inc.	20.80%	\$ -	\$ -	\$ 17,153	\$ -
Anadarko Land Corporation	21.59%	-	-	250	-
Apple Inc.	5.89%	-	-	321,651	-
Bank of America Corporation	12.90%	-	-	972,547	-
BNSF Railway Company	100.00%	-	-	23,908,886	-
The Coca-Cola Company	9.25%	-	-	15,680	-
Environment One Corporation	100.00%	-	-	22,941	-
FlightSafety International Inc.	100.00%	-	-	53,401	-
Marmon Utility LLC	99.75%	-	-	17,022,890	-
Moody's Investors Service	13.48%	-	-	1,406,000	-
Mouser Electronics, Inc.	100.00%	-	-	1,304	-
NetJets Inc.	100.00%	-	-	410,792	-
Berkshire Hathaway Energy Company	92.00%	153,604,260	24,727,078	-	-
BHE AltaLink Ltd.	100.00%	-	313,089	-	-
BHE Montana, LLC	100.00%	-	18,305	-	-
BHE Renewables, LLC	100.00%	653	610,571	-	-
MidAmerican Energy Services, LLC	100.00%	-	40,770	-	-
BHE Pipeline Group, LLC	100.00%	-	651	-	-
BHE Compression Services, LLC	100.00%	-	6,033	-	-
BHE GT&S, LLC	100.00%	-	2,450,225	-	-
Kern River Gas Transmission Company	100.00%	50,176	267,253	3,114,296	38,717
Northern Natural Gas Company	100.00%	675,585	1,619,652	-	-
BHE TurboMachinery, LLC	100.00%	-	2,873,287	-	-
BHE U.S. Transmission, LLC	100.00%	-	23,576	-	-
Electric Transmission Texas, LLC	50.00%	-	677	-	-
MATL LLP	100.00%	-	1,683	-	-
MTL Canyon Holdings, LLC	100.00%	-	62,287	-	-
HomeServices of America, Inc.	100.00%	-	194,446	428,445	-
MidAmerican Energy Company	100.00%	12,707,196	4,441,738	275,716	-
Midwest Capital Group, Inc.	100.00%	-	1	-	-
Northern Powergrid Holdings Company	100.00%	-	1,965,905	-	-
NV Energy, Inc.	100.00%	4,410	3,424,808	-	252,846
Nevada Power Company	100.00%	1,137,168	601,155	1,964,040	394,857
Sierra Pacific Power Company	100.00%	160,665	367,376	65,933	51,858
PPW Holdings LLC	100.00%	-	-	-	-
Pacific Minerals, Inc.	100.00%	-	-	-	-
Bridger Coal Company	66.67%	-	-	114,710,969	2,342,670
Trapper Mining Inc.	29.14%	-	-	24,158,408	6,853
PacifiCorp Foundation	0%	-	-	-	155,017
Cottonwood Creek Consolidated Irrigation Company	23.73%	-	-	339,428	-
Ferron Canal & Reservoir Company	36.82%	-	-	1,148,580	-
Huntington Cleveland Irrigation Company	34.12%	-	-	581,140	-
Total Affiliated Services by Category		\$ 168,340,113	\$ 44,010,566	\$ 190,940,450	\$ 3,242,818

⁽¹⁾ Reflects ownership interest by Berkshire Hathaway Inc., Berkshire Hathaway Energy or PacifiCorp.

⁽²⁾ Intercompany Administrative Services Agreement

American Express Travel Related Services Company, Inc.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel arrangement services	\$ 17,153	\$ -
Total	\$ 17,153	\$ -
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, 2023 (File No. 001-7657) at www.sec.gov.

American Express Company
CONSOLIDATED STATEMENTS OF INCOME

Year Ended December 31 (Millions, except per share amounts)	2023	2022	2021
Revenues			
Non-interest revenues			
Discount revenue	\$ 33,416	\$ 30,739	\$ 24,563
Net card fees	7,255	6,070	5,195
Service fees and other revenue	5,005	4,521	3,316
Processed revenue	1,705	1,637	1,556
Total non-interest revenues	47,381	42,967	34,630
Interest income			
Interest on loans	17,697	11,967	8,850
Interest and dividends on investment securities	128	96	83
Deposits with banks and other	2,158	595	100
Total interest income	19,983	12,658	9,033
Interest expense			
Deposits	4,865	1,527	458
Long-term debt and other	1,984	1,236	825
Total interest expense	6,849	2,763	1,283
Net interest income	13,134	9,895	7,750
Total revenues net of interest expense	60,515	52,862	42,380
Provisions for credit losses			
Card Member receivables	880	627	(73)
Card Member loans	3,839	1,514	(1,155)
Other	204	41	(191)
Total provisions for credit losses	4,923	2,182	(1,419)
Total revenues net of interest expense after provisions for credit losses	55,592	50,680	43,799
Expenses			
Card Member rewards	15,367	14,002	11,007
Business development	5,657	4,943	3,762
Card Member services	3,968	2,959	1,993
Marketing	5,213	5,458	5,291
Salaries and employee benefits	8,067	7,252	6,240
Other, net	6,807	6,481	4,817
Total expenses	45,079	41,095	33,110
Pretax income	10,513	9,585	10,689
Income tax provision	2,139	2,071	2,629
Net income	\$ 8,374	\$ 7,514	\$ 8,060
Earnings per Common Share ^(a)			
Basic	\$ 11.23	\$ 9.86	\$ 10.04
Diluted	\$ 11.21	\$ 9.85	\$ 10.02
Average common shares outstanding for earnings per common share:			
Basic	735	751	789
Diluted	736	752	790

(a) Represents net income less (i) earnings allocated to participating share awards of \$64 million, \$57 million and \$56 million for the years ended December 31, 2023, 2022 and 2021, respectively, (ii) dividends on preferred shares of \$58 million, \$57 million and \$71 million for the years ended December 31, 2023, 2022 and 2021, 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)	2023	2022
Assets		
Cash and cash equivalents		
Cash and due from banks (includes restricted cash of consolidated variable interest entities: 2023, nil; 2022, \$5)	\$ 7,118	\$ 5,510
Interest-bearing deposits in other banks (includes securities purchased under resale agreements: 2023, nil; 2022, \$318)	39,312	28,097
Short-term investment securities (includes restricted investments of consolidated variable interest entities: 2023, \$66; 2022, \$54)	166	307
Total cash and cash equivalents (includes restricted cash: 2023, \$514; 2022, \$544)	46,596	33,914
Card Member receivables (includes gross receivables available to settle obligations of a consolidated variable interest entity: 2023, \$4,587; 2022, \$5,193), less reserves for credit losses: 2023, \$174; 2022, \$229	60,237	57,384
Card Member loans (includes gross loans available to settle obligations of a consolidated variable interest entity: 2023, \$28,590; 2022, \$28,461), less reserves for credit losses: 2023, \$5,118; 2022, \$3,747	120,877	104,217
Other loans, less reserves for credit losses: 2023, \$126; 2022, \$59	6,960	5,357
Investment securities	2,186	4,578
Premises and equipment, less accumulated depreciation and amortization: 2023, \$9,911; 2022, \$9,850	5,138	5,215
Other assets, less reserves for credit losses: 2023, \$27; 2022, \$22	19,114	17,689
Total assets	\$ 261,108	\$ 228,354
Liabilities and Shareholders' Equity		
Liabilities		
Customer deposits	\$ 129,144	\$ 110,239
Accounts payable	13,109	12,133
Short-term borrowings	1,293	1,348
Long-term debt (includes debt issued by consolidated variable interest entities: 2023, \$13,426; 2022, \$12,662)	47,866	42,573
Other liabilities	41,639	37,350
Total liabilities	\$ 233,051	\$ 203,643
Contingencies and Commitments		
Shareholders' Equity		
Preferred shares, \$1.66 ^{2/3} par value, authorized 20 million shares; issued and outstanding 1,600 shares as of December 31, 2023 and 2022	—	—
Common shares, \$0.20 par value, authorized 3.6 billion shares; issued and outstanding 723 million shares as of December 31, 2023 and 743 million shares as of December 31, 2022	145	149
Additional paid-in capital	11,372	11,493
Retained earnings	19,612	16,279
Accumulated other comprehensive income (loss)	(3,072)	(3,210)
Total shareholders' equity	28,057	24,711
Total liabilities and shareholders' equity	\$ 261,108	\$ 228,354

Anadarko Land Corporation
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rent	\$ 250	\$ -
Total	\$ 250	\$ -
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) Anadarko Land Corporation provides services to PacifiCorp in the normal course of business at standard pricing.

Anadarko Land Corporation is not a public company, and its financial statements are not available. The financial statements of its parent company, Occidental Petroleum Corporation, are included. For further information on the following financial statements, refer to Occidental Petroleum Corporation's Form 10-K for the year ended December 31, 2023 (File No. 001-9210) at www.sec.gov.

**Consolidated Balance Sheets**Occidental Petroleum Corporation
and Subsidiaries

	December 31,	
<i>millions</i>	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,426	\$ 984
Trade receivables, net of reserves of \$29 in 2023 and \$37 in 2022	3,195	4,281
Inventories	2,022	2,059
Other current assets	1,732	1,562
Total current assets	8,375	8,886
INVESTMENTS IN UNCONSOLIDATED ENTITIES	3,224	3,176
PROPERTY, PLANT AND EQUIPMENT		
Oil and gas	109,214	104,487
Chemical	8,279	7,808
Midstream and marketing	8,279	7,550
Corporate	1,039	889
	126,811	120,734
Accumulated depreciation, depletion and amortization	(68,282)	(62,350)
Total property, plant and equipment, net	58,529	58,384
OPERATING LEASE ASSETS	1,130	903
OTHER LONG-TERM ASSETS	2,750	1,260
TOTAL ASSETS	\$ 74,008	\$ 72,609



Consolidated Balance Sheets

Occidental Petroleum Corporation
and Subsidiaries

<i>millions except share and per-share amounts</i>	December 31,	
	2023	2022
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Current maturities of long-term debt ^(a)	\$ 1,202	\$ 165
Current operating lease liabilities	446	273
Accounts payable	3,646	4,029
Accrued liabilities	3,854	3,290
Total current liabilities	9,148	7,757
LONG-TERM DEBT, NET		
Long-term debt, net ^(b)	18,536	19,670
DEFERRED CREDITS AND OTHER LIABILITIES		
Deferred income taxes, net	5,764	5,512
Asset retirement obligations	3,882	3,636
Pension and postretirement obligations	931	1,055
Environmental remediation liabilities	889	905
Operating lease liabilities	727	657
Other	3,782	3,332
Total deferred credits and other liabilities	15,975	15,097
EQUITY		
Preferred stock, at \$1.00 per share par value (84,897 shares as of December 31, 2023 and 100,000 as of December 31, 2022)	8,287	9,762
Common stock, \$0.20 per share par value, authorized shares: 1.5 billion, issued shares: 2023 — 1,107,516,500 and 2022 — 1,098,512,626	222	220
Treasury stock: 2023 — 228,053,397 shares and 2022 — 198,653,682 shares	(15,582)	(13,772)
Additional paid-in capital	17,422	17,181
Retained earnings	19,626	16,499
Accumulated other comprehensive income	275	195
Total stockholders' equity	30,250	30,085
Non-controlling interest	99	—
Total equity	30,349	30,085
TOTAL LIABILITIES AND EQUITY	\$ 74,008	\$ 72,609

^(a) Included \$146 million and \$143 million of current finance lease liabilities as of December 31, 2023 and 2022, respectively.

^(b) Included \$591 million and \$546 million of finance lease liabilities as of December 31, 2023 and 2022, respectively.



Consolidated Statements of Operations

Occidental Petroleum Corporation
and Subsidiaries

<i>millions except per-share amounts</i>	Years Ended December 31,		
	2023	2022	2021
REVENUES AND OTHER INCOME			
Net sales	\$ 28,257	\$ 36,634	\$ 25,956
Interest, dividends and other income	139	153	166
Gains on sales of assets and other, net	522	308	192
Total	28,918	37,095	26,314
COSTS AND OTHER DEDUCTIONS			
Oil and gas lease operating expense	4,677	4,028	3,160
Transportation and gathering expense	1,481	1,475	1,419
Chemical and midstream cost of sales	3,116	3,273	2,772
Purchased commodities	2,009	3,287	2,308
Selling, general and administrative	1,083	945	863
Other operating and non-operating expense	1,084	1,271	1,065
Taxes other than on income	1,087	1,548	1,005
Depreciation, depletion and amortization	6,865	6,926	8,447
Asset impairments and other charges	209	—	304
Acquisition-related costs	26	89	153
Exploration expense	441	216	252
Interest and debt expense, net	945	1,030	1,614
Total	23,023	24,088	23,362
Income before income taxes and other items	5,895	13,007	2,952
OTHER ITEMS			
Gains on interest rate swaps, net	—	317	122
Income from equity investments and other	534	793	631
Total	534	1,110	753
Income from continuing operations before income taxes	6,429	14,117	3,705
Income tax expense	(1,733)	(813)	(915)
Income from continuing operations	4,696	13,304	2,790
Loss from discontinued operations, net of tax	—	—	(468)
NET INCOME	4,696	13,304	2,322
Less: Preferred stock dividends and redemption premiums	(923)	(800)	(800)
NET INCOME ATTRIBUTABLE TO COMMON STOCKHOLDERS	\$ 3,773	\$ 12,504	\$ 1,522
PER COMMON SHARE			
Income from continuing operations—basic	\$ 4.22	\$ 13.41	\$ 2.12
Loss from discontinued operations—basic	—	—	(0.50)
Net income attributable to common stockholders—basic	\$ 4.22	\$ 13.41	\$ 1.62
Income from continuing operations—diluted	\$ 3.90	\$ 12.40	\$ 2.06
Loss from discontinued operations—diluted	—	—	(0.48)
Net income attributable to common stockholders—diluted	\$ 3.90	\$ 12.40	\$ 1.58

Apple Inc.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Wholesale energy purchases	\$ 321,651	\$ -
Total	\$ 321,651	\$ -
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 30, 2023 (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 30, 2023	September 24, 2022	September 25, 2021
Net sales:			
Products	\$ 298,085	\$ 316,199	\$ 297,392
Services	85,200	78,129	68,425
Total net sales	383,285	394,328	365,817
Cost of sales:			
Products	189,282	201,471	192,266
Services	24,855	22,075	20,715
Total cost of sales	214,137	223,546	212,981
Gross margin	169,148	170,782	152,836
Operating expenses:			
Research and development	29,915	26,251	21,914
Selling, general and administrative	24,932	25,094	21,973
Total operating expenses	54,847	51,345	43,887
Operating income	114,301	119,437	108,949
Other income/(expense), net	(565)	(334)	258
Income before provision for income taxes	113,736	119,103	109,207
Provision for income taxes	16,741	19,300	14,527
Net income	\$ 96,995	\$ 99,803	\$ 94,680
Earnings per share:			
Basic	\$ 6.16	\$ 6.15	\$ 5.67
Diluted	\$ 6.13	\$ 6.11	\$ 5.61
Shares used in computing earnings per share:			
Basic	15,744,231	16,215,963	16,701,272
Diluted	15,812,547	16,325,819	16,864,919

Apple Inc.

CONSOLIDATED BALANCE SHEETS

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

	September 30, 2023	September 24, 2022
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 29,965	\$ 23,646
Marketable securities	31,590	24,658
Accounts receivable, net	29,508	28,184
Vendor non-trade receivables	31,477	32,748
Inventories	6,331	4,946
Other current assets	14,695	21,223
Total current assets	143,566	135,405
Non-current assets:		
Marketable securities	100,544	120,805
Property, plant and equipment, net	43,715	42,117
Other non-current assets	64,758	54,428
Total non-current assets	209,017	217,350
Total assets	\$ 352,583	\$ 352,755
LIABILITIES AND SHAREHOLDERS' EQUITY:		
Current liabilities:		
Accounts payable	\$ 62,611	\$ 64,115
Other current liabilities	58,829	60,845
Deferred revenue	8,061	7,912
Commercial paper	5,985	9,982
Term debt	9,822	11,128
Total current liabilities	145,308	153,982
Non-current liabilities:		
Term debt	95,281	98,959
Other non-current liabilities	49,848	49,142
Total non-current liabilities	145,129	148,101
Total liabilities	290,437	302,083
Commitments and contingencies		
Shareholders' equity:		
Common stock and additional paid-in capital, \$0.00001 par value: 50,400,000 shares authorized; 15,550,061 and 15,943,425 shares issued and outstanding, respectively	73,812	64,849
Accumulated deficit	(214)	(3,068)
Accumulated other comprehensive loss	(11,452)	(11,109)
Total shareholders' equity	62,146	50,672
Total liabilities and shareholders' equity	\$ 352,583	\$ 352,755

Bank of America Corporation
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Underwriting services ^(a)	\$ 675,000	\$ -
Banking services ^(b)	297,547	-
Total	\$ 972,547	\$ -
Basis of pricing	(a) (b)	N/A
Cost of service	(a) (b)	N/A
The margin of charges over costs	(a) (b)	N/A
Assets allocable to the services	(a) (b)	N/A
The overall rate of return on assets	(a) (b)	N/A

(a) Underwriting fees were determined at a rate equal to other underwriters involved in the bond offering, at market rates or better.

(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, 2023 (File No. 001-6523) at www.sec.gov.

Bank of America Corporation and Subsidiaries

Consolidated Statement of Income

(In millions, except per share information)

	2023	2022	2021
Net interest income			
Interest income	\$ 130,262	\$ 72,565	\$ 47,672
Interest expense	73,331	20,103	4,738
Net interest income	56,931	52,462	42,934
Noninterest income			
Fees and commissions	32,009	33,212	39,299
Market making and similar activities	12,732	12,075	8,691
Other income	(3,091)	(2,799)	(1,811)
Total noninterest income	41,650	42,488	46,179
Total revenue, net of interest expense	98,581	94,950	89,113
Provision for credit losses	4,394	2,543	(4,594)
Noninterest expense			
Compensation and benefits	38,330	36,447	36,140
Occupancy and equipment	7,164	7,071	7,138
Information processing and communications	6,707	6,279	5,769
Product delivery and transaction related	3,608	3,653	3,881
Professional fees	2,159	2,142	1,775
Marketing	1,927	1,825	1,939
Other general operating	5,950	4,021	3,089
Total noninterest expense	65,845	61,438	59,731
Income before income taxes	28,342	30,969	33,976
Income tax expense	1,827	3,441	1,998
Net income	\$ 26,515	\$ 27,528	\$ 31,978
Preferred stock dividends and other	1,649	1,513	1,421
Net income applicable to common shareholders	\$ 24,866	\$ 26,015	\$ 30,557
Per common share information			
Earnings	\$ 3.10	\$ 3.21	\$ 3.60
Diluted earnings	3.08	3.19	3.57
Average common shares issued and outstanding	8,028.6	8,113.7	8,493.3
Average diluted common shares issued and outstanding	8,080.5	8,167.5	8,558.4

Consolidated Statement of Comprehensive Income

(Dollars in millions)

	2023	2022	2021
Net income	\$ 26,515	\$ 27,528	\$ 31,978
Other comprehensive income (loss), net-of-tax:			
Net change in debt securities	573	(6,028)	(2,077)
Net change in debit valuation adjustments	(686)	755	356
Net change in derivatives	3,919	(10,055)	(2,306)
Employee benefit plan adjustments	(439)	(667)	624
Net change in foreign currency translation adjustments	1	(57)	(45)
Other comprehensive income (loss)	3,368	(16,052)	(3,448)
Comprehensive income (loss)	\$ 29,883	\$ 11,476	\$ 28,530

Bank of America Corporation and Subsidiaries

Consolidated Balance Sheet

	December 31	
	2023	2022
(Dollars in millions)		
Assets		
Cash and due from banks	\$ 27,892	\$ 30,334
Interest-bearing deposits with the Federal Reserve, non-U.S. central banks and other banks	305,181	199,869
Cash and cash equivalents	333,073	230,203
Time deposits placed and other short-term investments	8,346	7,259
Federal funds sold and securities borrowed or purchased under agreements to resell (includes \$133,053 and \$146,999 measured at fair value)	280,624	267,574
Trading account assets (includes \$130,815 and \$115,505 pledged as collateral)	277,354	296,108
Derivative assets	39,323	48,642
Debt securities:		
Carried at fair value	276,852	229,994
Held-to-maturity, at cost (fair value \$496,597 and \$524,267)	594,555	632,825
Total debt securities	871,407	862,819
Loans and leases (includes \$3,569 and \$5,771 measured at fair value)	1,053,732	1,045,747
Allowance for loan and lease losses	(13,342)	(12,682)
Loans and leases, net of allowance	1,040,390	1,033,065
Premises and equipment, net	11,855	11,510
Goodwill	69,021	69,022
Loans held-for-sale (includes \$2,059 and \$1,115 measured at fair value)	6,002	6,871
Customer and other receivables	81,881	67,543
Other assets (includes \$11,861 and \$9,594 measured at fair value)	160,875	150,759
Total assets	\$ 3,180,151	\$ 3,051,375
Liabilities		
Deposits in U.S. offices:		
Noninterest-bearing	\$ 530,619	\$ 640,745
Interest-bearing (includes \$284 and \$311 measured at fair value)	1,273,904	1,182,590
Deposits in non-U.S. offices:		
Noninterest-bearing	16,427	20,480
Interest-bearing	102,877	86,526
Total deposits	1,923,827	1,930,341
Federal funds purchased and securities loaned or sold under agreements to repurchase (includes \$178,609 and \$151,708 measured at fair value)	283,887	195,635
Trading account liabilities	95,530	80,399
Derivative liabilities	43,432	44,816
Short-term borrowings (includes \$4,690 and \$832 measured at fair value)	32,098	26,932
Accrued expenses and other liabilities (includes \$11,473 and \$9,752 measured at fair value and \$1,209 and \$1,540 of reserve for unfunded lending commitments)	207,527	224,073
Long-term debt (includes \$42,809 and \$33,070 measured at fair value)	302,204	275,982
Total liabilities	2,888,505	2,778,178
Commitments and contingencies (Notes – Securitizations and Other Variable Interest Entities and Commitments and Contingencies)		
Shareholders' equity		
Preferred stock, \$0.01 par value; authorized – 100,000,000 shares; issued and outstanding – 4,088,099 and 4,088,101 shares	28,397	28,397
Common stock and additional paid-in capital, \$0.01 par value; authorized – 12,800,000,000 shares; issued and outstanding – 7,895,457,665 and 7,996,777,943 shares	56,365	58,953
Retained earnings	224,672	207,003
Accumulated other comprehensive income (loss)	(17,788)	(21,156)
Total shareholders' equity	291,646	273,197
Total liabilities and shareholders' equity	\$ 3,180,151	\$ 3,051,375
Assets of consolidated variable interest entities included in total assets above (isolated to settle the liabilities of the variable interest entities)		
Trading account assets	\$ 6,054	\$ 2,816
Loans and leases	18,276	16,738
Allowance for loan and lease losses	(826)	(797)
Loans and leases, net of allowance	17,450	15,941
All other assets	269	116
Total assets of consolidated variable interest entities	\$ 23,773	\$ 18,873
Liabilities of consolidated variable interest entities included in total liabilities above		
Short-term borrowings (includes \$23 and \$42 of non-recourse short-term borrowings)	\$ 2,957	\$ 42
Long-term debt (includes \$8,456 and \$4,581 of non-recourse debt)	8,456	4,581
All other liabilities (includes \$19 and \$13 of non-recourse liabilities)	19	13
Total liabilities of consolidated variable interest entities	\$ 11,432	\$ 4,636

BNSF Railway Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rail services	\$ 23,778,710	\$ -
Right-of-way fees	130,176	-
Total	\$ 23,908,886	\$ -
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, 2023 at www.bnsf.com.

Consolidated Statements of Income

In millions

	Years ended December 31,		
	2023	2022	2021
Revenues	\$ 23,473	\$ 25,202	\$ 22,513
Operating expenses:			
Compensation and benefits	5,500	5,253	4,696
Fuel	3,684	4,581	2,766
Depreciation and amortization	2,610	2,515	2,442
Purchased services	2,098	2,140	2,066
Equipment rents	699	720	677
Materials and other	1,463	1,370	1,035
Total operating expenses	16,054	16,579	13,682
Operating income	7,419	8,623	8,831
Interest expense	8	9	28
Interest income, related parties	(1,540)	(1,183)	(433)
Other (income) expense, net	(139)	(100)	(96)
Income before income taxes	9,090	9,897	9,332
Income tax expense	2,113	2,281	2,226
Net income	\$ 6,977	\$ 7,616	\$ 7,106

Consolidated Balance Sheets

In millions

	December 31, 2023	December 31, 2022
Assets		
Current assets:		
Cash and cash equivalents	\$ 508	\$ 547
Accounts receivable, net	2,006	1,809
Materials and supplies	1,009	952
Other current assets	167	188
Total current assets	3,690	3,496
Property and equipment, net of accumulated depreciation of \$19,414 and \$17,831, respectively	69,528	66,636
Goodwill	15,333	14,803
Operating lease right-of-use assets	1,065	1,205
Other assets	3,332	5,017
Total assets	\$ 92,948	\$ 91,157
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	\$ 4,529	\$ 4,488
Long-term debt and finance leases due within one year	59	56
Total current liabilities	4,588	4,544
Deferred income taxes	15,247	15,132
Operating lease liabilities	541	658
Long-term debt and finance leases	532	582
Casualty and environmental liabilities	430	428
Pension and retiree health and welfare liability	196	205
Other liabilities	1,128	1,082
Total liabilities	22,662	22,631
Commitments and contingencies		
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	55,620	48,643
Intercompany notes receivable	(28,488)	(23,231)
Accumulated other comprehensive income (loss)	234	194
Total stockholder's equity	70,286	68,526
Total liabilities and stockholder's equity	\$ 92,948	\$ 91,157

The Coca-Cola Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Beverage machine services	\$ 15,680	\$ -
Total	\$ 15,680	\$ -
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, 2023 (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,	2023	2022	2021
Net Operating Revenues	\$ 45,754	\$ 43,004	\$ 38,655
Cost of goods sold	18,520	18,000	15,357
Gross Profit	27,234	25,004	23,298
Selling, general and administrative expenses	13,972	12,880	12,144
Other operating charges	1,951	1,215	846
Operating Income	11,311	10,909	10,308
Interest income	907	449	276
Interest expense	1,527	882	1,597
Equity income (loss) — net	1,691	1,472	1,438
Other income (loss) — net	570	(262)	2,000
Income Before Income Taxes	12,952	11,686	12,425
Income taxes	2,249	2,115	2,621
Consolidated Net Income	10,703	9,571	9,804
Less: Net income (loss) attributable to noncontrolling interests	(11)	29	33
Net Income Attributable to Shareowners of The Coca-Cola Company	\$ 10,714	\$ 9,542	\$ 9,771
Basic Net Income Per Share¹	\$ 2.48	\$ 2.20	\$ 2.26
Diluted Net Income Per Share¹	\$ 2.47	\$ 2.19	\$ 2.25
Average Shares Outstanding — Basic	4,323	4,328	4,315
Effect of dilutive securities	16	22	25
Average Shares Outstanding — Diluted	4,339	4,350	4,340

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,	2023	2022
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents	\$ 9,366	\$ 9,519
Short-term investments	2,997	1,043
Total Cash, Cash Equivalents and Short-Term Investments	12,363	10,562
Marketable securities	1,300	1,069
Trade accounts receivable, less allowances of \$502 and \$516, respectively	3,410	3,487
Inventories	4,424	4,233
Prepaid expenses and other current assets	5,235	3,240
Total Current Assets	26,732	22,591
Equity method investments	19,671	18,264
Other investments	118	501
Other noncurrent assets	7,162	6,189
Deferred income tax assets	1,561	1,746
Property, plant and equipment — net	9,236	9,841
Trademarks with indefinite lives	14,349	14,214
Goodwill	18,358	18,782
Other intangible assets	516	635
Total Assets	\$ 97,703	\$ 92,763
<u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 15,485	\$ 15,749
Loans and notes payable	4,557	2,373
Current maturities of long-term debt	1,960	399
Accrued income taxes	1,569	1,203
Total Current Liabilities	23,571	19,724
Long-term debt	35,547	36,377
Other noncurrent liabilities	8,466	7,922
Deferred income tax liabilities	2,639	2,914
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	19,209	18,822
Reinvested earnings	73,782	71,019
Accumulated other comprehensive income (loss)	(14,275)	(14,895)
Treasury stock, at cost — 2,732 and 2,712 shares, respectively	(54,535)	(52,601)
Equity Attributable to Shareowners of The Coca-Cola Company	25,941	24,105
Equity attributable to noncontrolling interests	1,539	1,721
Total Equity	27,480	25,826
Total Liabilities and Equity	\$ 97,703	\$ 92,763

Environment One Corporation
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ 22,941	\$ -
Total	\$ 22,941	\$ -
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, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Aviation training	\$ 53,401	\$ -
Total	\$ 53,401	\$ -
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.

Marmon Utility LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Materials	\$ 17,022,890	\$ -
Total	\$ 17,022,890	\$ -
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 PacifiCorp materials and supplies such as spacer cable systems as part of PacifiCorp's wildfire mitigation program pursuant to a Master Materials Supply Contract.

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, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Credit rating services	\$ 1,406,000	\$ -
Total	\$ 1,406,000	\$ -
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, 2023 (File No. 001-14037) at www.sec.gov.

CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions, except per share data)

	Year Ended December 31,		
	2023	2022	2021
Revenue	\$ 5,916	\$ 5,468	\$ 6,218
Expenses			
Operating	1,687	1,613	1,637
Selling, general and administrative	1,632	1,527	1,480
Depreciation and amortization	373	331	257
Restructuring	87	114	—
Total expenses	3,779	3,585	3,374
Operating income	2,137	1,883	2,844
Non-operating (expense) income, net			
Interest expense, net	(251)	(231)	(171)
Other non-operating income, net	49	38	82
Gain on extinguishment of debt	—	70	—
Non-operating (expense) income, net	(202)	(123)	(89)
Income before provision for income taxes	1,935	1,760	2,755
Provision for income taxes	327	386	541
Net income	1,608	1,374	2,214
Less: Net income attributable to noncontrolling interests	1	—	—
Net income attributable to Moody's	\$ 1,607	\$ 1,374	\$ 2,214
Earnings per share			
Basic	\$ 8.77	\$ 7.47	\$ 11.88
Diluted	\$ 8.73	\$ 7.44	\$ 11.78
Weighted average shares outstanding			
Basic	183.2	183.9	186.4
Diluted	184.0	184.7	187.9

CONSOLIDATED BALANCE SHEETS

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

	December 31,	
	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 2,130	\$ 1,769
Short-term investments	63	90
Accounts receivable, net of allowances for credit losses of \$35 in 2023 and \$40 in 2022	1,659	1,652
Other current assets	489	583
Total current assets	4,341	4,094
Property and equipment, net of accumulated depreciation of \$1,272 in 2023 and \$1,123 in 2022	603	502
Operating lease right-of-use assets	277	346
Goodwill	5,956	5,839
Intangible assets, net	2,049	2,210
Deferred tax assets, net	258	266
Other assets	1,138	1,092
Total assets	\$ 14,622	\$ 14,349
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,076	\$ 1,011
Current portion of operating lease liabilities	108	106
Deferred revenue	1,316	1,258
Total current liabilities	2,500	2,375
Non-current portion of deferred revenue	65	75
Long-term debt	7,001	7,389
Deferred tax liabilities, net	402	457
Uncertain tax positions	196	322
Operating lease liabilities	306	368
Other liabilities	676	674
Total liabilities	11,146	11,660
Contingencies		
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, 2023 and December 31, 2022, respectively.	3	3
Capital surplus	1,228	1,054
Retained earnings	14,659	13,618
Treasury stock, at cost; 160,430,754 and 159,702,362 shares of common stock at December 31, 2023 and December 31, 2022, respectively	(12,005)	(11,513)
Accumulated other comprehensive loss	(567)	(643)
Total Moody's shareholders' equity	3,318	2,519
Noncontrolling interests	158	170
Total shareholders' equity	3,476	2,689
Total liabilities and shareholders' equity	\$ 14,622	\$ 14,349

Mouser Electronics, Inc.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment	\$ 1,304	\$ -
Total	\$ 1,304	\$ -
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) Mouser Electronics, Inc. provides services to PacifiCorp in the normal course of business at standard pricing.

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

NetJets Inc.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel services	\$ 410,792	\$ -
Total	\$ 410,792	\$ -
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.

Berkshire Hathaway Energy Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ 153,604,260	\$ 24,727,078
Total	\$ 153,604,260	\$ 24,727,078
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 BHE to Bridger Coal in the amount of \$1,655.

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 BHE's 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, 2023, PacifiCorp had an intercompany tax receivable of \$117,133,786, and Pacific Minerals, Inc. had an intercompany tax payable of \$2,805,184.

For further information on the following financial statements, refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2023 (File No. 001-14881) at www.sec.gov. PacifiCorp is included in the following financial statements as a consolidated subsidiary of BHE.

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

	As of December 31,	
	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,565	\$ 1,591
Investments and restricted cash and cash equivalents	1,253	2,141
Trade receivables, net	2,667	2,876
Inventories	1,509	1,256
Mortgage loans held for sale	451	474
Regulatory assets	1,398	1,319
Other current assets	1,355	1,345
Total current assets	10,198	11,002
Property, plant and equipment, net	99,248	93,043
Goodwill	11,547	11,489
Regulatory assets	4,167	3,743
Investments and restricted cash and cash equivalents and investments	9,510	11,273
Other assets	3,170	3,290
Total assets	\$ 137,840	\$ 133,840

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

	As of December 31,	
	2023	2022
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	\$ 3,175	\$ 2,679
Accrued interest	625	558
Accrued property, income and other taxes	828	746
Accrued employee expenses	354	333
Short-term debt	4,148	1,119
Current portion of long-term debt	2,740	3,201
Other current liabilities	1,551	1,677
Total current liabilities	13,421	10,313
BHE senior debt	13,101	13,096
BHE junior subordinated debentures	100	100
Subsidiary debt	36,231	35,238
Regulatory liabilities	6,644	7,070
Deferred income taxes	12,437	12,678
Other long-term liabilities	6,166	4,706
Total liabilities	88,100	83,201
Commitments and contingencies		
Equity:		
BHE shareholders' equity:		
Preferred stock - 100 shares authorized, \$0.01 par value, 0 and 1 shares issued and outstanding	—	850
Common stock - 115 shares authorized, no par value, 76 shares issued and outstanding	—	—
Additional paid-in capital	5,573	6,298
Retained earnings	44,765	41,833
Accumulated other comprehensive loss, net	(1,904)	(2,149)
Total BHE shareholders' equity	48,434	46,832
Noncontrolling interests	1,306	3,807
Total equity	49,740	50,639
Total liabilities and equity	\$ 137,840	\$ 133,840

BERKSHIRE HATHAWAY ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2023	2022	2021
Operating revenue:			
Energy	\$ 21,280	\$ 21,069	\$ 18,935
Real estate	4,322	5,268	6,215
Total operating revenue	25,602	26,337	25,150
Operating expenses:			
Energy:			
Cost of sales	7,057	6,757	5,504
Operations and maintenance	4,779	4,153	3,991
Wildfire losses, net of recoveries	1,677	64	—
Depreciation and amortization	4,170	4,230	3,829
Property and other taxes	823	775	789
Real estate	4,316	5,117	5,710
Total operating expenses	22,822	21,096	19,823
Operating income	2,780	5,241	5,327
Other income (expense):			
Interest expense	(2,415)	(2,216)	(2,118)
Capitalized interest	132	76	64
Allowance for equity funds	267	167	126
Interest and dividend income	412	154	89
Gains (losses) on marketable securities, net	669	(2,002)	1,823
Other, net	116	(7)	(17)
Total other income (expense)	(819)	(3,828)	(33)
Income before income tax expense (benefit) and equity income (loss)	1,961	1,413	5,294
Income tax expense (benefit)	(1,699)	(1,916)	(1,132)
Equity income (loss)	(288)	(185)	(237)
Net income	3,372	3,144	6,189
Net income attributable to noncontrolling interests	352	423	399
Net income attributable to BHE shareholders	3,020	2,721	5,790
Preferred dividends	34	46	121
Earnings on common shares	\$ 2,986	\$ 2,675	\$ 5,669

BHE AltaLink Ltd.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 313,089
Total	\$ -	\$ 313,089
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, 2023, at www.brkenenergy.com.

Statement of Financial Position

	As at	
	December 31, 2023	December 31, 2022
<i>(in thousands of dollars)</i>		
ASSETS		
Current		
Cash	\$ 6,783	\$ 62
Trade and other receivables	189,614	115,863
	196,397	115,925
Non-current		
Goodwill	202,066	202,066
Intangible assets	277,946	279,287
Property, plant, and equipment	8,002,114	8,042,951
Third party deposits	61,733	60,365
Other non-current assets	1,277,046	1,197,158
	\$ 10,017,302	\$ 9,897,752
LIABILITIES AND PARTNERS' EQUITY		
Current		
Trade and other payables	\$ 121,502	\$ 101,058
Commercial paper and bank credit facilities	129,000	122,665
Long-term debt maturing in less than one year	350,000	500,000
Current portion of deferred revenue	57,917	56,068
	658,419	779,791
Non-current		
Long-term debt	4,372,392	4,224,376
Deferred revenue	1,074,025	1,051,599
Third party deposits liability	61,733	60,365
Lease liabilities	46,611	48,714
Other non-current liabilities	34,797	36,031
	6,247,977	6,200,876
Commitments and contingencies		
Partners' equity		
AltaLink, L.P. equity	3,752,866	3,680,355
Non-controlling interests	16,459	16,521
	3,769,325	3,696,876
	\$ 10,017,302	\$ 9,897,752

Statement of Comprehensive Income

	Year ended	
	December 31, 2023	December 31, 2022
<i>(in thousands of dollars)</i>		
Revenue		
Operations	\$ 976,483	\$ 952,778
Other	39,199	36,255
	1,015,682	989,033
Expenses		
Operating	(104,776)	(100,617)
Property taxes, salvage and other	(111,582)	(98,446)
Depreciation and amortization	(293,918)	(286,966)
	(510,276)	(486,029)
Operating income	505,406	503,004
Finance costs	(197,222)	(188,907)
Loss on disposal of assets	(8,384)	(3,232)
Income before non-controlling interests	\$ 299,800	\$ 310,865
Non-controlling interests	(1,651)	(1,690)
Net income	\$ 298,149	\$ 309,175
Other comprehensive income		
Actuarial (loss) gain	(325)	2,074
Comprehensive income	\$ 297,824	\$ 311,249

BHE Montana, LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 18,305
Total	\$ -	\$ 18,305
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 Montana, LLC.

BHE Renewables, LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ 653	\$ 610,571
Total	\$ 653	\$ 610,571
Basis of pricing	(a)	(a)
Cost of service	(a)	(a)
The margin of charges over costs	None	None
Assets allocable to the services	None	None
The overall rate of return on assets	None	None

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

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

MidAmerican Energy Services, LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 40,770
Total	\$ -	\$ 40,770
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 Pipeline Group, LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 651
Total	\$ -	\$ 651
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 Pipeline Group, LLC.

BHE Compression Services, LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 6,033
Total	\$ -	\$ 6,033
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.

BHE GT&S, LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 2,450,225
Total	\$ -	\$ 2,450,225
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, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Natural gas transportation services ^(a)	\$ 3,114,296	\$ -
Temporary use permit ^(b)	-	38,717
Services under the Intercompany Administrative Services Agreement ("IASA") (c)	\$ 50,176	\$ 267,253
Total	\$ 3,164,472	\$ 305,970

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

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

(b) PacifiCorp is providing Kern River with the use of PacifiCorp owned real estate as a temporary workspace for construction of a new pipeline segment. This amount is consistent with the market value and other use agreements that PacifiCorp has entered into that do not interfere with the current or future use of the property as transmission corridor lands.

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

For further information on the following financial statements, refer to the Kern River Gas Transmission Company FERC Form 2 for the year ended December 31, 2023 at elibrary.ferc.gov.

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
Comparative Balance Sheet (Assets And Other Debits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	3,005,773,096	2,979,332,965	
3	Construction Work in Progress (107)	200-201	106,071,437	39,735,770	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,111,844,532	3,019,068,335	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,625,388,583	1,580,348,864	
6	Net Utility Plant (Total of line 4 less 5)		1,486,455,949	1,438,719,471	
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)		1,486,455,949	1,438,719,471	
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)		20,870,763	16,567,388	
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)		20,870,763	16,567,388	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)			9,423,601	
33	Special Deposits (132-134)		=211,547	474,162	
34	Working Funds (135)				
35	Temporary Cash Investments (136)	222-223	19,730,407		
36	Notes Receivable (141)				
37	Customer Accounts Receivable (142)		18,115,680	29,450,108	
38	Other Accounts Receivable (143)		3,775	8,633	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)				
40	Notes Receivable from Associated Companies (145)				
41	Accounts Receivable from Associated Companies (146)		4,940,339	4,009,957	

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)		30,710,639	30,445,689
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	1,968,471	2,549,431
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)		4,080,980	11,399,433
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)		573,678	
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		80,335,516	87,761,014
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	219,889,347	204,753,236
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		574,945	721,162
72	Cleaning Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	2,771,358	387
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	=108,461,921	112,757,992
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		332,697,571	318,232,777
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64, and 80)		1,920,359,799	1,861,280,650

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: 04/18/2024	Year/Period of Report: End of: 2023/ 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 (208-211)	253	1,238,271,246		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	(124,519,333)		(194,080,802)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	117	432,270		(19,294,735)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,114,184,184		1,015,695,710
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)		8,482,769		9,732,595
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)		11,203,169		10,257,301
30	Accumulated Miscellaneous Operating Provisions (228.4)				
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)		19,685,938		19,989,896
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt				
38	Notes Payable (231)				
39	Accounts Payable (232)		11,214,704		3,809,012
40	Notes Payable to Associated Companies (233)				

41	Accounts Payable to Associated Companies (234)		1,687,526	1,132,397	
42	Customer Deposits (235)		4,982,328	5,079,059	
43	Taxes Accrued (236)	262-263	9,891,060	9,351,812	
44	Interest Accrued (237)				
45	Dividends Declared (238)				
46	Matured Long-Term Debt (239)				
47	Matured Interest (240)				
48	Tax Collections Payable (241)		154,754	191,767	
49	Miscellaneous Current and Accrued Liabilities (242)	268	7,921,434	14,129,344	
50	Obligations Under Capital Leases-Current (243)		1,249,629	1,153,782	
51	Derivative Instrument Liabilities (244)				
52	(Less) Long-Term Portion of Derivative Instrument Liabilities				
53	Derivative Instrument Liabilities - Hedges (245)			25,631,091	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges				
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		37,101,634	60,478,294	
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)		4,849,619	1,146,686	
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	398,337,172	416,509,225	
62	Unamortized Gain on Reacquired Debt (257)	260			
63	Accumulated Deferred Income Taxes - Accelerated Amortization (261)				
64	Accumulated Deferred Income Taxes - Other Property (262)		=287,172,638	298,704,318	
65	Accumulated Deferred Income Taxes - Other (263)		=69,028,614	48,866,561	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		749,388,043	764,916,779	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55, and 66)		1,920,359,799	1,861,280,650	

Name of Respondent:
Kern River Gas Transmission Company

This report is:
(1) ☒ An Original
(2) ☐ A Resubmission

Date of Report:
04/18/2024

Year/Period of Report:
End of: 2023 Q4

Statement of Income

Quarterly

1. Enter in column (c) 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

Do not report fourth quarter data in columns (e) and (f).
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.
Report amounts in account 414. Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
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.
Use page 122 for important notes regarding the statement of income for any account thereof.
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 affected 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.
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.
If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
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.
Explain in a footnote if the previous year's-quarter's figures are different from that reported in prior reports.
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 (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	283,679,380	312,585,802					283,679,380	312,585,802		
3	Operating Expenses											
4	Operation Expenses (401)	317-325	62,462,342	54,062,326					62,462,342	54,062,326		
5	Maintenance Expenses (402)	317-325	440,822	550,257					440,822	550,257		
6	Depreciation Expense (403)	336-338	61,933,408	61,505,720					61,933,408	61,505,720		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338										
8	Amort. & Depl. of Utility Plant (404-405)	336-338	2,770,821	2,629,965					2,770,821	2,629,965		
9	Amortization of Utility Plant Ass. 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)		6,833,288	4,949,680					6,833,288	4,949,680		
13	(Less) Regulatory Credits (407.4)		36,724,946	35,156,470					36,724,946	35,156,470		
14	Taxes Other Than Income Taxes (408.1)	262-263	12,652,304	12,947,848					12,652,304	12,947,848		
15	Income Taxes-Federal (409.1)	262-263	41,879,332	45,083,840					41,879,332	45,083,840		

43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)											
45	Donations (426.1)	340	27,895	40,491								
46	Life Insurance (426.2)											
47	Penalties (426.3)		12,019									
48	Expenses for Certain Civic, Political and Related Activities (428.4)		10,157	49,535								
49	Other Deductions (428.5)		3,734	469								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	53,805	81,495								
51	Taxes Applicable to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262-263										
53	Income Taxes-Federal (409.2)	262-263	292,893	125,537								
54	Income Taxes-Other (409.2)	262-263	68,087	30,266								
55	Provision for Deferred Income Taxes (410.2)	234-235	1,906,300	891,041								
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	369,029	896,573								
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)		1,898,251	148,271								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		6,320,109	1,595,487								
61	INTEREST CHARGES											
62	Interest on Long-Term Debt (427)											
63	Amortization of Debt Disc. and Expense (429)	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 (428.1)											
67	Interest on Debt to Associates Companies (430)	340										
68	Other Interest Expense (431)	340										
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)											

16	Income Taxes-Other (409.1)	262-263	7,788,366	7,563,708					7,788,366	7,563,708		
17	Provision of Deferred Income Taxes (410.1)	234-235	35,434,008	43,026,022					35,434,008	43,026,022		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	48,031,725	52,005,693					48,031,725	52,005,693		
19	Investment Tax Credit Adjustments-Net (411.5)											
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)		147,438,020	145,177,203					147,438,020	145,177,203		
26	Net Utility Operating Income (Total of lines 2 less 25)		136,241,360	167,408,599					136,241,360	167,408,599		
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)		1,043,373	361,449								
38	Allowance for Other Funds Used During Construction (419.1)		6,431,730	1,795,918								
39	Miscellaneous Nonoperating Income (421)		797,062	(332,114)								
40	Gain on Disposition of Property (421.1)											
41	TOTAL Other Income (Total of lines 31 thru 40)		8,272,165	1,825,253								
42	Other Income Deductions											

70	Net Interest Charges (Total of lines 62 thru 69)											
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		142,561,469	169,004,086								
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)		142,561,469	169,004,086								

Northern Natural Gas Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ 675,585	\$ 1,619,652
Total	\$ 675,585	\$ 1,619,652
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, 2023, at www.brkenenergy.com.

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

	As of December 31,	
	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 10,540	\$ 16,597
Accounts receivable, net	154,884	172,890
Accounts receivable from affiliate	13,877	11,578
Notes receivable from affiliate	200,000	225,000
Transportation and exchange gas receivables	14,031	22,674
Inventories	85,919	76,398
Income tax receivable from affiliate	34,149	—
Other current assets	46,748	44,285
Total current assets	560,148	569,422
Property, plant and equipment, net	5,468,266	5,127,698
Regulatory assets	220,884	182,033
Other assets	55,111	53,448
Total assets	\$ 6,304,409	\$ 5,932,601
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 68,398	\$ 111,576
Accounts payable to affiliates	5,601	4,822
Accrued interest	23,116	23,116
Accrued property, income and other taxes	80,584	84,167
Accrued employee expense	18,328	17,913
Transportation and exchange gas payables	13,338	20,254
Other current liabilities	63,370	65,379
Total current liabilities	272,735	327,227
Long-term debt	1,588,111	1,587,817
Regulatory liabilities	393,043	389,130
Deferred income taxes, net	714,395	681,469
Asset retirement obligations	14,603	14,256
Other long-term liabilities	57,235	61,628
Total liabilities	3,040,122	3,061,527
Commitments and contingencies		
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	2,282,418	1,889,205
Total shareholder's equity	3,264,287	2,871,074
Total liabilities and shareholder's equity	\$ 6,304,409	\$ 5,932,601

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

	Years Ended December 31,	
	2023	2022
Operating revenue:		
Transportation	\$ 1,064,225	\$ 897,534
Storage	112,477	97,372
Gas, liquids and other sales	49,049	123,464
Total operating revenue	<u>1,225,751</u>	<u>1,118,370</u>
Operating expenses:		
Operations and maintenance	379,799	345,911
Cost of gas and liquids sales	37,751	95,419
Depreciation and amortization	195,595	172,402
Taxes, other than income taxes	78,501	73,813
Total operating expenses	<u>691,646</u>	<u>687,545</u>
Operating income	<u>534,105</u>	<u>430,825</u>
Other income (expense):		
Interest expense	(68,265)	(62,975)
Interest income	25,905	9,396
Other, net	23,817	22,565
Total other income (expense)	<u>(18,543)</u>	<u>(31,014)</u>
Income before income tax expense	515,562	399,811
Income tax expense	122,349	80,598
Net income	<u><u>393,213</u></u>	<u><u>\$ 319,213</u></u>

BHE Turbomachinery, LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 2,873,287
Total	\$ -	\$ 2,873,287
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 Turbomachinery, LLC.

BHE U.S. Transmission, LLC
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 23,576
Total	\$ -	\$ 23,576
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, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 677
Total	\$ -	\$ 677
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, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 1,683
Total	\$ -	\$ 1,683
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, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 62,287
Total	\$ -	\$ 62,287
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.

HomeServices of America, Inc.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Employee relocation services	\$ 428,445	\$ -
Services under the Intercompany Administrative Services Agreement ("IASA")	-	194,446
Total	\$ 428,445	\$ 194,446
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") pricing is determined based on whether the contract is awarded through an auction, or directly. Auction pricing is variable based on actual auction results, while those awarded via direct contract are charged \$485 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 in the amount of \$8,500.

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

MidAmerican Energy Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment purchase	\$ 275,716	\$ -
Services under the Intercompany Administrative Services Agreement ("IASA")	12,707,196	4,441,738
Total	\$ 12,707,196	\$ 4,441,738
Basis of pricing	(a) (b)	(b)
Cost of service	(a) (b)	(b)
The margin of charges over costs	(a) None	None
Assets allocable to the services	(a) None	None
The overall rate of return on assets	(a) None	None

(a) PacifiCorp purchased equipment from MEC at the best cost and terms when compared to other options on the market.

(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 MEC to Bridger Coal in the amount of \$20,748.

For further information on the following financial statements, refer to MidAmerican Energy Company's Form 10-K for the year ended December 31, 2023 (File No. 333-15387) at www.sec.gov.

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS
(Amounts in millions)

As of December 31,	
2023	2022

ASSETS

Current assets:

Cash and cash equivalents	\$ 636	\$ 258
Trade receivables, net	272	536
Income tax receivable	1	42
Inventories	364	277
Prepayments	113	91
Other current assets	39	66
Total current assets	1,425	1,270
Property, plant and equipment, net	21,970	21,091
Regulatory assets	600	550
Investments and restricted investments	1,030	902
Other assets	210	165
Total assets	\$ 25,235	\$ 23,978

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

As of December 31,	
2023	2022

LIABILITIES AND SHAREHOLDER'S EQUITY

Current liabilities:

Accounts payable	\$ 543	\$ 536
Accrued interest	106	85
Accrued property, income and other taxes	197	170
Current portion of long-term debt	539	317
Other current liabilities	102	93
Total current liabilities	1,487	1,201
Long-term debt	8,227	7,412
Regulatory liabilities	1,079	1,119
Deferred income taxes	3,494	3,433
Asset retirement obligations	768	683
Other long-term liabilities	577	485
Total liabilities	15,632	14,333

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	9,042	9,084
Total shareholder's equity	9,603	9,645

Total liabilities and shareholder's equity	\$ 25,235	\$ 23,978
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MIDAMERICAN ENERGY COMPANY
STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2023	2022	2021
Operating revenue:			
Regulated electric	\$ 2,673	\$ 2,988	\$ 2,529
Regulated natural gas and other	720	1,037	1,018
Total operating revenue	3,393	4,025	3,547
Operating expenses:			
Cost of fuel and energy	501	679	539
Cost of natural gas purchased for resale and other	451	763	761
Operations and maintenance	851	828	775
Depreciation and amortization	908	1,168	914
Property and other taxes	161	149	142
Total operating expenses	2,872	3,587	3,131
Operating income	521	438	416
Other income (expense):			
Interest expense	(346)	(313)	(302)
Allowance for borrowed funds	19	15	13
Allowance for equity funds	59	51	39
Other, net	36	—	53
Total other income (expense)	(232)	(247)	(197)
Income before income tax expense (benefit)	289	191	219
Income tax expense (benefit)	(693)	(770)	(675)
Net income	\$ 982	\$ 961	\$ 894

Midwest Capital Group, Inc.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 1
Total	\$ -	\$ 1
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 MidAmerican Funding, LLC, the indirect parent company of Midwest Capital Group, Inc.

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

	As of December 31,	
	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 637	\$ 261
Trade receivables, net	272	536
Income tax receivable	1	43
Inventories	364	277
Prepayments	113	91
Other current assets	40	66
Total current assets	1,427	1,274
Property, plant and equipment, net	21,971	21,092
Goodwill	1,270	1,270
Regulatory assets	600	550
Investments and restricted investments	1,032	904
Other assets	209	164
Total assets	\$ 26,509	\$ 25,254

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

As of December 31,	
2023	2022

LIABILITIES AND MEMBER'S EQUITY

Current liabilities:

Accounts payable	\$ 543	\$ 536
Accrued interest	112	90
Accrued property, income and other taxes	197	170
Current portion of long-term debt	539	317
Other current liabilities	102	93
Total current liabilities	1,493	1,206
Long-term debt	8,467	7,652
Regulatory liabilities	1,079	1,119
Deferred income taxes	3,492	3,431
Asset retirement obligations	768	683
Other long-term liabilities	577	484
Total liabilities	15,876	14,575

Commitments and contingencies

Member's equity:

Paid-in capital	1,679	1,679
Retained earnings	8,954	9,000
Total member's equity	10,633	10,679

Total liabilities and member's equity	\$ 26,509	\$ 25,254
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MIDAMERICAN FUNDING, LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2023	2022	2021
Operating revenue:			
Regulated electric	\$ 2,673	\$ 2,988	\$ 2,529
Regulated natural gas and other	720	1,037	1,018
Total operating revenue	3,393	4,025	3,547
Operating expenses:			
Cost of fuel and energy	501	679	539
Cost of natural gas purchased for resale and other	451	763	761
Operations and maintenance	851	828	775
Depreciation and amortization	908	1,168	914
Property and other taxes	161	149	142
Total operating expenses	2,872	3,587	3,131
Operating income	521	438	416
Other income (expense):			
Interest expense	(362)	(333)	(319)
Allowance for borrowed funds	19	15	13
Allowance for equity funds	59	51	39
Other, net	48	—	54
Total other income (expense)	(236)	(267)	(213)
Income before income tax expense (benefit)	285	171	203
Income tax expense (benefit)	(695)	(776)	(680)
Net income	<u>\$ 980</u>	<u>\$ 947</u>	<u>\$ 883</u>

Northern Powergrid Holdings Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 1,965,905
Total	\$ -	\$ 1,965,905
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.

The financial statements of Northern Powergrid Holdings Company are not yet available for the year ended December 31, 2023. Please visit the Investors tab at www.brkenenergy.com.

NV Energy, Inc.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA") ^(a)	\$ 4,410	\$ 3,424,808
Mutual aid services under the Intercompany Mutual Assistance Agreement ("IMAA") ^(b)	-	252,846
Total	\$ 4,410	\$ 3,677,654

Basis of pricing	(a)	(a)	(b)
Cost of service	(a)	(a)	(b)
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.

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, 2023 (File No. 001-14881) at www.sec.gov.

Nevada Power Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Electricity transmission services	\$ 888,398	314,250
Wholesale energy purchases	397,490	-
Wholesale energy sales	-	60,797
Transmission ancillary services	27,015	19,810
Settlement adjustment	(13,939)	-
Harry Allen substation physical security project ^(b)	583,714	-
Operations and maintenance on Harry Allen substation ^(c)	81,362	-
Services under the Intercompany Administrative Services Agreement ("IASA") ^(d)	1,137,168	601,155
Total	\$ 3,101,208	\$ 996,012
Basis of pricing	(a) (b) (c) (d)	(a) (d)
Cost of service	(a) (b) (c) (d)	(a) (d)
The margin of charges over costs	(a) None	(a) None
Assets allocable to the services	(a) None	(a) None
The overall rate of return on assets	(a) None	(a) None

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

(b) In previous years, PacifiCorp paid Nevada Power for the construction of transmission assets to be used by PacifiCorp at Nevada Power's Harry Allen substation. During 2023, PacifiCorp paid for additional capital improvements made to the asset. These assets are owned by Nevada Power and are recorded in PacifiCorp's plant-in-service as intangible assets in the gross amount of \$18,770,218 (\$10,562,815 net of accumulated depreciation) as of December 31, 2023.

(c) PacifiCorp pays Nevada Power for its share of the costs to operate and maintain the Harry Allen substation.

(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.

The following items are excluded from the table above:

- Services provided by Nevada Power to Bridger Coal in the amount of \$9,155.

For further information on the following financial statements, refer to Nevada Power Company's Form 10-K for the year ended December 31, 2023 (File No. 000-52378) at www.sec.gov.

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

	As of December 31,	
	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 20	\$ 43
Trade receivables, net	374	388
Note receivable from affiliate	—	100
Inventories	129	93
Regulatory assets	586	666
Other current assets	63	89
Total current assets	<u>1,172</u>	<u>1,379</u>
Property, plant and equipment, net	8,658	7,406
Regulatory assets	499	628
Other assets	<u>398</u>	<u>388</u>
Total assets	<u>\$ 10,727</u>	<u>\$ 9,801</u>
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 466	\$ 422
Accrued interest	44	40
Accrued property, income and other taxes	65	32
Regulatory liabilities	43	45
Customer deposits	59	51
Derivative contracts	62	51
Other current liabilities	48	49
Total current liabilities	<u>787</u>	<u>690</u>
Long-term debt	3,392	3,195
Finance lease obligations	279	295
Regulatory liabilities	1,017	1,093
Deferred income taxes	836	875
Other long-term liabilities	452	299
Total liabilities	<u>6,763</u>	<u>6,447</u>
Commitments and contingencies		
Shareholder's equity:		
Common stock - \$1.00 stated value, 1,000 shares authorized, issued and outstanding	—	—
Additional paid-in capital	2,733	2,333
Retained earnings	1,232	1,022
Accumulated other comprehensive loss, net	(1)	(1)
Total shareholder's equity	<u>3,964</u>	<u>3,354</u>
Total liabilities and shareholder's equity	<u>\$ 10,727</u>	<u>\$ 9,801</u>

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

	Years Ended December 31,		
	2023	2022	2021
Operating revenue	\$ 3,088	\$ 2,630	\$ 2,139
Operating expenses:			
Cost of fuel and energy	1,942	1,427	939
Operations and maintenance	312	303	301
Depreciation and amortization	432	417	406
Property and other taxes	56	53	48
Total operating expenses	2,742	2,200	1,694
Operating income	346	430	445
Other income (expense):			
Interest expense	(196)	(165)	(153)
Capitalized interest	25	8	3
Allowance for equity funds	21	11	7
Interest and dividend income	72	47	20
Other, net	14	3	18
Total other income (expense)	(64)	(96)	(105)
Income before income tax expense	282	334	340
Income tax expense	22	36	37
Net income	\$ 260	\$ 298	\$ 303

Sierra Pacific Power Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>		<u>PacifiCorp</u> <u>Provided Services</u>	
Electricity transmission services	\$	45,456	\$	-
Electricity transmission service over agreed-upon facilities		-		36,160
Reserve share		13,180		8,030
Wholesale energy purchases		6,131		-
Operations and maintenance		-		7,668
Transmission ancillary services		1,166		-
Services under the Intercompany Administrative Services Agreement ("IASA") ^(b)		160,665		367,376
Total	\$	226,598	\$	419,234
Basis of pricing	(a)	(b)	(a)	(b)
Cost of service	(a)	(b)	(a)	(b)
The margin of charges over costs	(a)	None	(a)	None
Assets allocable to the services	(a)	None	(a)	None
The overall rate of return on assets	(a)	None	(a)	None

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

For further information on the following financial statements, refer to Sierra Pacific Power Company's Form 10-K for the year ended December 31, 2023 (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,	
	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 44	\$ 49
Trade receivables, net	180	175
Inventories	117	79
Regulatory assets	161	357
Other current assets	35	50
Total current assets	537	710
Property, plant and equipment, net	3,822	3,587
Regulatory assets	220	254
Other assets	193	181
Total assets	\$ 4,772	\$ 4,732
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 228	\$ 224
Note payable to affiliate	—	70
Accrued interest	18	14
Accrued property, income and other taxes	21	15
Current portion of long-term debt	—	250
Customer deposits	21	18
Other current liabilities	61	61
Total current liabilities	349	652
Long-term debt	1,293	898
Finance lease obligations	94	100
Regulatory liabilities	424	436
Deferred income taxes	404	445
Other long-term liabilities	143	153
Total liabilities	2,707	2,684
Commitments and contingencies		
Shareholder's equity:		
Common stock - \$3.75 stated value, 1,000 shares authorized, issued and outstanding	—	—
Additional paid-in capital	1,576	1,576
Retained earnings	490	473
Accumulated other comprehensive loss, net	(1)	(1)
Total shareholder's equity	2,065	2,048
Total liabilities and shareholder's equity	\$ 4,772	\$ 4,732

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2023	2022	2021
Operating revenue:			
Regulated electric	\$ 1,194	\$ 1,025	\$ 848
Regulated natural gas	237	168	117
Total operating revenue	<u>1,431</u>	<u>1,193</u>	<u>965</u>
Operating expenses:			
Cost of fuel and energy	689	555	407
Cost of natural gas purchased for resale	176	111	61
Operations and maintenance	204	189	163
Depreciation and amortization	185	149	143
Property and other taxes	25	24	24
Total operating expenses	<u>1,279</u>	<u>1,028</u>	<u>798</u>
Operating income	<u>152</u>	<u>165</u>	<u>167</u>
Other income (expense):			
Interest expense	(66)	(58)	(54)
Allowance for borrowed funds	7	3	2
Allowance for equity funds	14	7	7
Interest and dividend income	22	18	9
Other, net	4	2	11
Total other income (expense)	<u>(19)</u>	<u>(28)</u>	<u>(25)</u>
Income before income tax expense	133	137	142
Income tax expense	16	19	18
Net income	<u>\$ 117</u>	<u>\$ 118</u>	<u>\$ 124</u>

PPW Holdings LLC
Affiliated Transactions
For the year ended December 31, 2023

<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, 2023, PacifiCorp paid a dividend of \$300,000,000 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 BHE's 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, 2023, PacifiCorp had an intercompany tax receivable of \$117,133,786, and Pacific Minerals, Inc. had an intercompany tax payable of \$2,805,184.

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2023
(Amounts in thousands)

ASSETS

Current assets:		
Accounts receivable, net	\$	3,616
Amounts due from affiliates		478
Total current assets		<u>4,094</u>
Investment in subsidiaries		9,980,275
Goodwill		1,126,641
Other assets		<u>22,132</u>
Total assets	\$	<u><u>11,133,142</u></u>

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable - other accruals	\$	1,000
Accounts payable intercompany PacifiCorp		500
Accounts payable - MidAmerican		25
Income taxes payable		<u>-</u>
Total current liabilities		1,525
Equity:		
Common stock		-
Additional paid-in capital		6,217,086
Retained earnings		4,912,187
Accumulated other comprehensive income, net		<u>2,344</u>
Total equity		<u>11,131,617</u>
Total liabilities and equity	\$	<u><u>11,133,142</u></u>

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2023
(Amounts in thousands)

Operating revenue	\$ <u>-</u>
Operating costs and expenses:	
Contracts & Services	1,500
Operations and maintenance	<u>25</u>
Total operating costs and expenses	<u>1,525</u>
Operating income	<u>(1,525)</u>
Other income (expense):	
Interest income	1,574
Other	<u>(467,329)</u>
Total other income (expense)	<u>(465,755)</u>
Income before income tax benefit	(467,280)
Income tax benefit	<u>76</u>
Net income	(467,356)
Net income attributable to noncontrolling interests	<u>162</u>
Net income attributable to PPW Holdings LLC	<u><u>\$ (467,518)</u></u>

Pacific Minerals, Inc.
Affiliated Transactions
For the year ended December 31, 2023

<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, 2023, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$1,300,000.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of BHE's 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, 2023, PacifiCorp had an intercompany tax receivable of \$117,133,786, and Pacific Minerals, Inc. had an intercompany tax payable of \$2,805,184.

PACIFIC MINERALS, INC.
BALANCE SHEET
December 31, 2023
(Amounts in thousands)

ASSETS

Current assets:	
Cash and cash equivalents	\$ 11,059
Other Accounts Receivable	(5)
Amounts due from affiliates	47,638
Other current assets	141
Total current assets	<u>58,833</u>
Investment in unconsolidated subsidiaries	<u>48,156</u>
Total assets	<u>\$ 106,989</u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 121
Amounts due to affiliates	-
Accrued employee expenses	2,197
Accrued property and other taxes	332
Total current liabilities	<u>2,650</u>
Deferred income taxes	(33,817)
Other long-term liabilities	-
Total liabilities	<u>(31,167)</u>
Equity:	
Common stock	-
Additional paid-in capital	47,960
Retained earnings	90,196
Total equity	<u>138,156</u>
Total liabilities and equity	<u>\$ 106,989</u>

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2023
(Amounts in thousands)

Operating revenue	\$ -
Operating costs and expenses:	
Taxes other than income taxes	19
Operating loss	(19)
Other income (expense):	
Interest expense	-
Interest income	2,480
Other	21,080
Total other income (expense)	23,560
Income before income tax expense	23,541
Income tax expense	4,929
Net income	\$ 18,612

Bridger Coal Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^{(a)(c)}	\$ 114,710,969	\$ -
Information technology and administrative services	-	2,342,670
Total	\$ 114,710,969	\$ 2,342,670
Basis of pricing	(b)	(d)
Cost of service	(b)	(d)
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 during the year ended December 31, 2023, 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 herein and 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) Included in this total is a loss estimate associated with disputed royalties associated with a coal mining lease. As the associated court judgment is under appeal, the amount remained outstanding as a payable as of December 31, 2023.

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

The following items are excluded from the table above:

- Services provided by Berkshire Hathaway Energy Company to Bridger Coal in the amount of \$1,655.
- Services provided by HomeServices of America, Inc. to Bridger Coal in the amount of \$8,500.
- Services provided by MidAmerican Energy Company to Bridger Coal in the amount of \$20,748.
- Services provided by Nevada Power to Bridger Coal in the amount of \$9,155.
- 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, 2023, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$1,300,000.

December 31, 2023	Bridger Coal Company Current Balance	Current Balance	
ASSETS		LIABILITIES	
Cash & Temporary Investments		Accounts Payable - Trade	
Cash JP Morgan Chase	\$ 3,253,489.16	AP Goods Received Not Invoiced	\$ (2,170,149.59)
Total Cash and Temporary Investments	3,253,489.16	AP Unpaid Invoices	(4,949,800.85)
Accounts Receivable Trade		AP Manual Accruals	(784,346.20)
AR Trade Idaho Power	15,447,400.00	Fines & Citations	(256.00)
AR Trade Other	189,675.22	Accrued Settlement Provisions	(20,147,922.49)
Total Accounts Receivable Trade	15,637,075.22	Total Accounts Payable Trade	(28,052,475.13)
Accounts Receivable Interco		Accounts Payable Intercompany	
AR Inco PP&L	30,894,896.00	AP Inco Pacific Electric Operations	
Total Accounts Receivable Interco	30,894,896.00	AP Inco PMI	(2,017,200.23)
Coal Inventory		AP Inco PacifiCorp	(83,702.25)
Surface Coal	1,527,076.58	Total Accounts Payable Intercompany	(2,100,902.48)
Inventoried Coal Production Tax/Royalties	343,253.46	Payroll Liabilities	
Total Coal Inventory	1,870,330.04	Accrued Bonus - Other	(114,176.90)
Material and Supplies Inventory		Total Payroll Liabilities	(114,176.90)
Materials and Supplies Inventory- Surface	10,988,817.13		
Materials and Supplies Return Exchange Loaner	4,496.33	Royalties and Taxes Payable	
Total Material and Supplies Inventory	10,993,313.46	Accrued Royalties - BLM	(1,036,385.65)
Prepayments and Other Current Assets		Accrued Royalties - ALC	(666,544.38)
Total Prepays & Other Current Assets	-	Production Tax Payable - Severance	(740,207.21)
Investment in Subsidiary		Production Tax Payable - Wyoming Extraction	(4,939,592.09)
Total Investment in Subsidiary	-	Production Tax Payable - Federal Reclamation	(198,381.34)
Property Plant & Equipment		Production Tax Payable - Black Lung	(47,510.65)
Land	6,211.00	Taxes Payable - Property	(417,219.85)
Land Improvements	693,818.53	Taxes Payable - Sales & Use	(455,778.30)
Mine Development	17,614,598.96	Total Taxes Payable	(8,501,619.47)
Buildings & Improvements	31,820,795.88	Other Non-Current Liabilities	
Capitalized Interest	263,360.00	ARO Reg. Liab. Unrealized Earnings	(35,478,329.92)
Haul Roads	12,863,889.99	ARO Regulatory Liability	(132,661,327.71)
Mining Equipment	16,354,016.25	ARO Liability	(141,400,987.34)
Vehicles	162,950,621.93	Total Other Non-Current Liabilities	(309,540,644.97)
Office Furniture & Equipment	56,716.61	Total-Liabilities	(348,309,818.95)
Computer Hardware & Software	2,571,805.84		
Other Equipment	4,708,550.56		
Mineral Rights	1,104,601.39		
Sub-Total Property Plant and Equipment	251,008,986.94		
Accumulated Depreciation			
AD Land Improvements	(667,877.13)		
AD Mine Development	(14,811,531.83)		
AD Buildings & Improvements	(28,402,701.03)		
AD Capitalized Interest	(228,259.02)		
AD Haul Roads	(12,138,546.21)		
AD Mining Equipment	(13,672,285.04)		
AD Vehicles	(121,815,881.93)		
AD Office Furniture & Equipment	(56,143.55)		
AD Computer Hardware & Software	(2,372,383.11)		
AD Other Equipment	(4,060,887.74)		
AD Mineral Rights	(236,673.13)		
Sub-Total Accumulated Depreciation	(198,463,169.72)		
Total Property, Plant & Equipment	52,545,817.22		
Construction Work in Process			
CWIP Additions	24,155,749.64		
CWIP Capitalizations	(23,697,507.73)		
Total Construction Work in Progress	458,241.91		
Other Non-Current Assets			
Reclamation Trust Fund	38,520,236.92		
Reclamation Trust Earnings	156,859,999.92		
Reclamation Trust Tax Withheld	(5,757,510.90)		
Reclamation Trust Market Value	35,478,329.92		
Reclamation Trust Drawdown	(162,163,356.92)		
Reclamation Trust Adtl Contributions 2010	190,381,346.42		
Asset Retirement Obligation	173,731,417.00		
ARO - Accumulated Depreciation	(122,337,329.00)		
Employee Housing Project	177,436.66		
Total Other Non-Current Assets	304,890,570.02		
Total - Assets	\$ 420,543,733.03		

December 31, 2023

	Bridger Coal Company
Current Year Income	
Coal Sales Revenue	
Revenue Coal PP& L	\$ (135,796,074.00)
Revenue Coal Idaho Power	(67,898,138.00)
Total Coal Sales Revenue	(203,694,212.00)
Revenue Equity in Subsidiary	
Total Revenue Equity in Subsidiary	-
Other Operating Revenue	
Miscellaneous Other	(637.00)
Gain Loss on Sale of Assets	(394,312.48)
Third Party Interest	(226,471.87)
Total Other Operating Revenue	(621,421.35)
Total Revenue	(204,315,633.35)
Operating Expense	
Labor	24,061,833.01
ALP Bonus	291,680.02
Payroll Overhead	7,117,407.38
Employee Related	520,682.78
Materials & Supplies	43,477,002.98
Equipment	(0.00)
Outside Services	10,077,765.87
Administrative Other	927,515.01
Charge Outs	21,333,253.76
Total Operating Expense	107,807,140.81
Non-Operating Expense	
Depreciation and Amortization	9,266,155.76
Royalties	39,301,035.71
Taxes Other Than Income	15,565,860.21
Management Fee	566,400.00
Total Non-Operating Expense	64,699,451.68
Total Expense	172,506,592.49
Profit Before Minority Interest and Taxes	(31,809,040.86)
Interest Expense	
Other Interest	187,758.14
Total Interest and Other	187,758.14
Income Before Federal Income Taxes	(31,621,282.72)
Federal Income Taxes	
Total Federal Income Taxes	-
Net Income	\$ (31,621,282.72)

Trapper Mining Inc.
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 24,158,408	\$ -
Board of directors fees and associated board meeting costs ^(c)	-	6,853
Total	\$ 24,158,408	\$ 6,853
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, 2023. 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 herein and 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 \$500 per member per day, plus travel and lodging expenses.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2023
(Unaudited)

Assets:

Current Assets:

Cash & Cash Equivalents	\$ 11,433,200
Accounts Receivable	17,166,801
Inventories	7,645,955
Advanced Stripping Costs	7,369,448
Prepaid and Other Current Assets	997,191
Current Reclamation Receivable from CPS Owners	536,029
Investments in certificates of deposit	976,539

Investment Securities:

Securities Available-for-Sale, at Fair Value	10,014,334
Securities Held-to-Maturity, at Amortized Cost	500,000

Total Current Assets	\$ 56,639,497
--------------------------------	---------------

Property, Equipment and Facilities before FAS 143:

Lands and Leases	\$ 17,748,984
Development Costs	2,834,815
Equipment and Facilities	120,208,622

Total Property, Equipment and Facilities (Cost)	\$ 140,792,421
---	----------------

Less Accumulated Depreciation and Amortization	(125,969,383)
--	---------------

Total Property, Equipment and Facilities (Net)	\$ 14,823,038
--	---------------

FAS 143 Property, Equipment and Facilities (Net) . .	15,747,016
--	------------

Grand Total Property, Equipment and Facilities (Net)	\$ 30,570,054
--	---------------

Reclamation Receivable from CPS Owners	17,701,856
--	------------

Securities Held-to-Maturity, at Amortized Cost	150,000
--	---------

Restricted Funds - Black Lung	657,793
-------------------------------	---------

Total Assets	<u><u>\$ 105,719,199</u></u>
-------------------------------	-------------------------------------

Liabilities and Members' Equity:

Current Liabilities:

Accounts Payable	\$ 4,716,445
Accrued Payroll Expenses	2,146,651
Accrued Production Taxes	1,341,422
Accrued Royalties	1,109,901
Current Portion Asset Retirement Liability	536,029

Total Current Liabilities	\$ 9,850,449
-------------------------------------	--------------

Asset Retirement Liability	36,189,589
----------------------------	------------

Other Long-Term Liabilities	881,990
-----------------------------	---------

Total Liabilities	\$ 46,922,028
-----------------------------	---------------

Members' Equity

Paid in Capital @ 1/1/98	\$ 20,324,925
Patronage Equity - Prior Year	35,789,561
Non-Patronage Equity - Prior Year	2,447,241
Patronage Equity - Current Year	237,123
Non-Patronage Equity - Current Year	(1,679)

Total Members' Equity	\$ 58,797,171
---------------------------------	---------------

Total Liabilities and Members' Equity	<u><u>\$ 105,719,199</u></u>
--	-------------------------------------

Trapper Mining Inc.
Consolidated Net Income
As of December 31, 2023

		Net Income Year to Date
TRAPPER MINING - BEFORE UNREALIZED INVESTMENT EARNINGS		(19,729.34)
TRAPPER MINING - UNREALIZED INVESTMENT EARNINGS		<u>309,423.57</u>
TRAPPER MINING - AFTER UNREALIZED INVESTMENT EARNINGS	\$	289,694.23
WILLIAMS FORK MINING		(1,679.40)
WILLIAMS FORK LAND		<u>(52,571.52)</u>
NET INCOME (LOSS) BEFORE TAX	\$	<u>235,443.31</u>
TAX BENEFIT (PROVISION)		<u>0.00</u>
NET INCOME (LOSS) AFTER TAX		<u><u>235,443.31</u></u>
SALT RIVER	43.72%	(734.24)
PACIFICORP	29.14%	(489.37)
PLATTE RIVER	27.14%	<u>(455.79)</u>
TOTAL NONPATRONAGE INCOME (LOSS)		<u>(1,679.40)</u>
SALT RIVER	43.72%	103,670.03
PACIFICORP	29.14%	69,097.57
PLATTE RIVER	27.14%	<u>64,355.11</u>
TOTAL PATRONAGE INCOME (LOSS)		<u>237,122.71</u>
TOTAL INCOME (LOSS)		<u><u>235,443.31</u></u>

PacifiCorp Foundation
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ -	\$ 155,017
Total	\$ -	\$ 155,017
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)

	<u>12/31/2023</u>
Assets:	
Cash	\$ 195,297
Restricted investments:	
Receivable for investments sold	-
Receivable from Vanguard	
Commingled investments	<u>56,905,066</u>
Total restricted investments	<u>56,905,066</u>
Total assets	<u><u>57,100,362</u></u>
Liabilities:	
Accounts payable	10,322
Grants payable	-
Total liabilities	<u>10,322</u>
Net assets	<u><u>\$ 57,090,040</u></u>

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2023

(in dollars)
(Unaudited - Internal Use Only)

	<u>Year-to-Date</u>
Revenues and contributions:	
Stock Contribution made by PacifiCorp	-
Deposits	1,000
Interest income	6,971
Dividends	1,215,294
Realized gain/(loss) on sale of investment	644,860
Unrealized gain/(loss) on investment	6,965,929
Capital gains on partnership investments	104,014
Miscellaneous gains/(losses)	-
Total revenues/(losses) and contributions	<u>8,938,068</u>
Expenses:	
Grants:	
Health and welfare	472,900
Education	474,900
Culture and arts	234,500
Civic and community	246,500
Giving campaign match	267,117
Matching gift program	63,657
PacifiCorp Empl Mem Sch Fund	-
Small community capital projects	138,100
Rocky Mountain Power Foundation special grants	55,000
Pacific Power Foundation special grants	94,500
PacifiCorp Foundation special grants	-
Global Days of Service	32,370
Other Community Pledge	-
Grants approved for future periods	-
Grants expensed in prior periods	-
Total grants	<u>2,079,544</u>
Administrative expenses	183,902
Investment management fees	-
Consulting fees	-
Taxes	30,200
Bank fees	8,620
Total expenses	<u>2,302,266</u>
Net assets increase (decrease)	6,635,802
Net assets beginning of period	50,454,238
Net assets end of period	<u><u>\$ 57,090,040</u></u>

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 339,428	\$ -
Total	\$ 339,428	\$ -
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, CCCIC operates at cost.

At December 31, 2023, PacifiCorp's plant-in-service included the following assets related to CCCIC: \$6,052,845 (\$3,814,466 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, 2023

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	\$ 602,368	\$ 64,439	\$ 49,561	\$ 617,245
Loan Payment	-	276,000	276,000	-
Interest Earnings	94,211	44,140	-	138,351
Stock Water Pipeline	58,466	9,500	4,621	63,346
Project Water Fund	-	23,805	23,805	-
JV/Black Canyon	9,726	7,541	4,306	12,962
Fund Adjustment	23,702,233			23,702,233
	<u>24,467,004</u>	<u>425,425</u>	<u>358,293</u>	<u>24,534,136</u>
O&M				
O&M Irrigation	36,104	89,799	89,799	36,104
O&M Reservior	<u>-</u>	<u>25,038</u>	<u>25,038</u>	<u>-</u>
Total O&M	<u>36,104</u>	<u>114,837</u>	<u>114,837</u>	<u>36,104</u>
Construction				
Project Capitalization	-	58,544	-	58,544
Lower Mammoth	-	2,666	-	2,666
Peacock Jones Curtis	<u>-</u>	<u>2,472</u>	<u>129,452</u>	<u>(126,980)</u>
Total Construction	<u>-</u>	<u>63,682</u>	<u>129,452</u>	<u>(65,770)</u>
Grand Total	<u>\$ 24,503,107</u>	<u>\$ 603,943</u>	<u>\$ 602,581</u>	<u>\$ 24,504,469</u>

Cottonwood Creek Consolidated Irrigation Company
Balance Sheet
December 31, 2023

<u>Account Name</u>	<u>Balance 12/31/2023</u>
EUCCU Savings	\$ 25
Zions Bank - Payroll	1,500
Zions Bank - Construction	4,594
Zions Bank - Operating	293,609
EUCCU Checking	2,178
EUCCU Money Market	225,335
Accounts Receivable	4,792
EUCCU CD 60 Month	463,653
EUCCU CD 36 Month	272,808
EUCCU CD 60 Month	475,324
Property & Equipment	27,079,096
Work In Progress	-
Inventory	13,875
Accounts Payable	-
Loan UT Water Resources	(4,332,319)
Grand Total	<u><u>\$ 24,504,469</u></u>

Ferron Canal & Reservoir Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Payment for water rights ^(a)	\$ 760,515	\$ -
Annual assessment fees ^(b)	669,113	-
Credit received ^(a)	(281,048)	-
Total	\$ 1,148,580	\$ -
Basis of pricing	(a) (b)	N/A
Cost of service	(a) (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, 2023, 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 ("FCRC"). Pricing is based on a base amount established in 1978 and adjusted annually for the wholesale price index for all commodities.

(b) Under section 501(c)12 of the Internal Revenue Code, FCRC operates at cost.

At December 31, 2023, PacifiCorp's plant-in-service included the following asset related to FCRC: \$383,772 (\$159,640 net of accumulated depreciation) for water rights.

FERRON CANAL & RESERVOIR CO.**Balance Sheet**

As of December 31, 2023

Dec 31, 23

ASSETS**Current Assets****Checking/Savings****DESERTVIEW CHECKING**

252,782.39

DESERTVIEW FEDERAL CREDIT UNION**MASTER SHARES**

1,164,901.97

SHARE ACCOUNT

25.02

Total DESERTVIEW FEDERAL CREDIT UNION

1,164,926.99

MILLSITE REHABILITATION ACCOUNT**MILLSITE ENGINEERING COSTS**

-90,321.18

MILLSITE REHABILITATION ACCOUNT - Other

158,769.92

Total MILLSITE REHABILITATION ACCOUNT

68,448.76

SEDIMENT MITIGATION ACCT

18,159.79

ZION'S BANK

204,942.00

Total Checking/Savings

1,709,259.93

Accounts Receivable**Accounts Receivable**

-2.91

Total Accounts Receivable

-2.91

Total Current Assets

1,709,257.02

TOTAL ASSETS**1,709,257.02****LIABILITIES & EQUITY****Liabilities****Current Liabilities****Accounts Payable****Accounts Payable**

-161,147.14

Total Accounts Payable

-161,147.14

Other Current Liabilities**Payroll Liabilities**

2,744.27

Total Other Current Liabilities

2,744.27

Total Current Liabilities

-158,402.87

Total Liabilities

-158,402.87

Equity**Retained Earnings**

2,201,211.51

Net Income

-333,551.62

Total Equity

1,867,659.89

TOTAL LIABILITIES & EQUITY**1,709,257.02**

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2023

	Jan - Dec 23
Income	
INCOME	
CERTIFICATE TRANSFERS	25.00
MILLSITE REHAB STATE FUNDS	599,053.05
NRCS - ENGINEERING	465,361.95
INCOME - Other	38,821.24
Total INCOME	1,103,261.24
REVENUE - WATER ASSESSMENTS	1,542,516.20
Total Income	2,645,777.44
Gross Profit	2,645,777.44
Expense	
Bank Service Charge	61.00
DONATIONS	25,000.00
EQUIPMENT	
LEASE	8,400.00
TOOLS	380.77
Total EQUIPMENT	8,780.77
GENERAL	
BOARDMEMBER	8,430.00
DREDGE	17,523.26
HEALTH INSURANCE ALLOWANCE	33,750.00
INSURANCE	28,728.47
LOAN PAYMENTS	123,490.34
OFFICE SUPPLIES	8,683.65
PAYROLL EXPENSES	192,352.59
PERMITS	312.01
POWER	1,744.28
PROFESSIONAL SERVICES	3,013.00
REGISTRATIONS	10.00
TELEPHONE	4,320.88
TRAVEL EXPENSE	1,334.36
WATER/POP/GROCERIES	2,281.64
GENERAL - Other	602.00
Total GENERAL	426,576.48
IRRIGATION	
REPAIRS	21,894.50
SUPPLIES	99,765.79
Total IRRIGATION	121,660.29
MAINTENANCE	
BUILDING	
SHED	166,479.05
BUILDING - Other	26,613.05
Total BUILDING	193,092.10
EQUIPMENT PURCHASES	10,800.00
EQUIPMENT REPAIRS	22,200.80
FUEL	26,817.16
SUPPLIES	8,771.30
Total MAINTENANCE	261,681.36

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2023

	Jan - Dec 23
MILLSITE REHABILITATION	
EMERY COUNTY	
FERRON CANAL PORTION	522,569.73
STATE OF UTAH PORTION	289,103.41
EMERY COUNTY - Other	81,890.40
Total EMERY COUNTY	893,563.54
ENGINEERING SERVICES MILLSITE	405,509.32
IN-KIND MATCH EXPENSES	8,800.00
PIEZOMETERS - MILLSITE	128,841.05
MILLSITE REHABILITATION - Other	23,408.70
Total MILLSITE REHABILITATION	1,460,122.61
PROPERTY PURCHASE	24,000.00
TRANSFER TO CHECKING	650,000.00
VEHICLES	
REGISTRATION	1,446.55
Total VEHICLES	1,446.55
Total Expense	2,979,329.06
Net Income	-333,551.62

Huntington Cleveland Irrigation Company
Affiliated Transactions
For the year ended December 31, 2023

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 581,140	\$ -
Total	\$ 581,140	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	None	N/A
Assets allocable to the services	None	N/A
The overall rate of return on assets	None	N/A

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

At December 31, 2023, PacifiCorp's plant-in-service included the following assets related to HCIC: \$22,075,411 (\$10,334,431 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
ASSETS OF DECEMBER 31, 2022 AND 2023

	TOTAL ALL FUNDS	
	2022	2023
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 232,751	\$ 505,876
Restricted cash and cash equivalents	23,065	31,748
Accounts receivable:		
Intergovernmental	5,500	
Shareholder assessments	6,298	1,434
Prepaid Insurance	6,228	5,154
 Total current assets	 \$ 273,842	 \$ 544,212
NONCURRENT ASSETS:		
Fixed Assets:		
Land	\$ 41,722	\$ 41,722
Buildings	82,738	82,738
Easements	116,838	116,838
Water rights	3,096,469	3,096,469
Vehicles	9,250	12,840
Office equipment	19,574	22,647
Other equipment	62,496	62,496
Diversion structures	114,093	139,201
Storage facilities improvements	4,797,807	4,847,477
Irrigation System	57,309,484	57,309,484
Accumulated depreciation	(12,831,572)	(14,062,613)
 Total noncurrent assets	 \$ 52,818,899	 \$ 51,669,299
 Total assets	 \$ 53,092,741	 \$ 52,213,511

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2022 AND 2023

	TOTAL ALL FUNDS	
	2022	2023
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 18,898	\$ 42,769
Wages payable	3,700	2,537
Payroll taxes payable	3,713	4,035
Accrued interest payable	2,746	2,580
Note Payable to Shareholders	23,065	31,748
Current portion of long-term liabilities	131,915	133,342
Total current liabilities	\$ 184,037	\$ 217,011
LONG-TERM LIABILITIES:		
Notes payable (Note 6)	\$ 2,264,485	\$ 2,130,955
Total long-term liabilities	\$ 2,264,485	\$ 2,130,955
Total liabilities	\$ 2,448,522	\$ 2,347,966
NET ASSETS:		
Without donor restrictions		
Unrestricted:	\$ 50,644,219	\$ 49,865,545
Total net assets	\$ 50,644,219	\$ 49,865,545
Total liabilities and net assets	\$ 53,092,741	\$ 52,213,511

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2023

	2022	2023
	UNRESTRICTED OPERATIONS & MAINTENANCE	UNRESTRICTED OPERATIONS & MAINTENANCE
Charges for Services:		
A Water Assessment	\$ 175,122	\$ 192,781
B Water Assessment	90,884	102,750
Municipal and Industry Assessment	581,305	639,545
Meter Assessment	34,575	35,625
Minimal Assessment Adjustments	2,637	2,705
Net charges for services	\$ 884,523	\$ 973,406
Governmental grants	\$ 5,975	\$ 5,975
Other Revenue:		
Certificate Transfers	\$ 3,970	\$ 3,790
Late Fees	642	265
Interest	1,279	20,812
Reimbursements	44,795	14,233
Pacificorp lease admin fee	90,000	
Lease revenue (Pacificorp)	3,314,580	
Miscellaneous	659	1,108
Total other revenue	\$ 3,455,925	\$ 40,208
Total revenues	\$ 4,346,423	\$ 1,019,589
Expenses:		
Program services:		
Water Master Wage	\$ 72,708	\$ 45,184
Reservoir Manager Wage	19,132	19,417
Contract Labor		7,520
Payroll Benefits	9,548	8,241
Non project water O & M	26,922	27,790
O&M - EWCD	43,277	44,580
Water System Maintenance	305,132	244,740
Water Rights Assessments	29,500	27,525
Vehicle and Equipment Expense	11,873	8,341
Material and Supplies	1,833	5,880
Insurance	17,169	16,847
Depreciation	1,226,512	1,231,465
Interest expense	33,997	32,731
Lease expense (Pacificorp)	3,314,580	
Miscellaneous	17,962	5,488
Total program expenses	\$ 5,130,145	\$ 1,725,749

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDING DECEMBER 31, 2022 AND 2023

	2022	2023
	UNRESTRICTED OPERATIONS & MAINTENANCE	UNRESTRICTED OPERATIONS & MAINTENANCE
Support Services:		
Secretary Wage	\$ 33,480	\$ 35,070
Payroll Benefits	2,763	2,861
Accounting and Auditing	11,930	12,310
Legal Fees	19,477	2,465
Utilities	10,942	10,020
Office Supplies	7,798	4,534
Postage	1,586	387
Bank Charges and Fees	1,131	909
Travel	119	2,308
Miscellaneous		1,650
Total support services	\$ 89,226	\$ 72,514
Total expenses	\$ 5,219,371	\$ 1,798,263
Change in net assets	\$ (872,948)	\$ (778,674)
Net assets, beginning of year	51,517,167	50,644,219
Net assets, end of year	\$ 50,644,219	\$ 49,865,545

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, 2023

Pacific Minerals, Inc.	
A. The month-end amounts outstanding, separately for short-term and long-term loans. Short-term loans: February – May; September – December Long-term loans:	 (a) N/A
B. The highest amount outstanding during the year, separately for short-term and long-term loans. Maximum short-term loan to affiliate: Amount Date Maximum short-term loan from affiliate: Amount Date Long-term loans to or from affiliate:	 N/A \$ 55,900,000 September 20, 2023 N/A
C. A description of the terms and conditions for loans, including the basis for interest rates.	Pursuant to the terms and conditions of the Umbrella Loan Agreement
D. The total amount of interest charged or credited and the weighted average rate of interest, separately for short-term and long-term loans. Short-term loans: Interest expense charged Interest income credited Weighted average interest rate Long-term loans:	 \$ 1,146,989 N/A (a) N/A
E. Specify the commission order(s) approving the transaction, where such approval is required by law.	Refer to Appendix A

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

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

	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 '22					\$ -			
Jan '23	\$ -	\$ -	\$ -	\$ -	-		\$ -	\$ -
Feb '23	(30,000,000)	-	-	-	(30,000,000)	4.700% - 4.700%	7,833	-
Mar '23	(50,000,000)	30,000,000	-	-	(50,000,000)	4.700% - 5.100%	54,931	-
Apr '23	-	-	-	-	(50,000,000)	5.050% - 5.050%	210,417	-
May '23	-	50,000,000	-	-	-	5.050% - 5.250%	115,833	-
Jun '23	-	-	-	-	-		-	-
Jul '23	-	-	-	-	-		-	-
Aug '23	-	-	-	-	-		-	-
Sep '23	(55,900,000)	7,900,000	-	-	(48,000,000)	5.450% - 5.500%	99,713	-
Oct '23	-	-	-	-	(48,000,000)	5.500% - 5.500%	227,333	-
Nov '23	-	-	-	-	(48,000,000)	5.500% - 5.600%	220,800	-
Dec '23	-	7,400,000	-	-	(40,600,000)	5.567% - 5.663%	210,129	-
Total	\$ (135,900,000)	\$ 95,300,000	\$ -	\$ -			\$ 1,146,989	\$ -

(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, 2023, and the balance as of December 31, 2023.

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, 2023.

Transfer of Employee to PacifiCorp from Affiliate	Job Title	Count
NV Energy, Inc.	Relay Technician Trainee	1
NV Energy, Inc.	Senior Engineer/Operations Project Manager	1
NV Energy, Inc.	Manager, Distribution	1
NV Energy, Inc.	Apprentice Estimator	1
Total transfers from Affiliates		4

Transfer of Employee from PacifiCorp to Affiliate	Job Title	Count
BHE Renewables	Senior Commercial Services Power Marketer	1
Kern River Gas Transmission	Business Development & Renewable Program Director	1
MidAmerican Energy Company	Director, Enterprise Applications	1
NV Energy, Inc.	Area Relay Technician	1
NV Energy, Inc.	Journeyman Station Wireman	1
NV Energy, Inc.	Journeyman Estimator	1
Total transfers to Affiliates		6

VII. Cost Allocations

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

PacifiCorp Cost Allocation Manual for the year ended December 31, 2023

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.

Certain charges for services performed by PacifiCorp and affiliates under the IASA are accumulated at the BHE level and then subsequently billed to the benefiting entities. These charges are reflected in this report as transactions with BHE.

Allocation Amounts and Methods

BHE and subsidiaries to PacifiCorp

During the year ended December 31, 2023, 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 services under the IASA. The amounts included in section II. Transactions include both direct charges and allocated amounts, as follows:

	Amounts based on defined factors described below	Direct charges or amounts allocated at project or invoice level	Total charges to affiliates as reported in section II. Transactions
Berkshire Hathaway Energy Company	\$ 67,875,838	\$ 85,728,422	\$ 153,604,260
BHE Renewables, LLC	-	653	653
Kern River Gas Transmission Company	-	50,176	50,176
MidAmerican Energy Company	7,970,323	4,736,873	12,707,196
Nevada Power Company	222,653	914,515	1,137,168
NV Energy, Inc.	346	4,064	4,410
Northern Natural Gas Company	218,433	457,152	675,585
Sierra Pacific Power Company	633	160,032	160,665
	<u>\$ 76,288,226</u>	<u>\$ 92,051,887</u>	<u>\$ 168,340,113</u>

The amounts were allocated by BHE and its subsidiaries to PacifiCorp using twelve different formulae during the year ended December 31, 2023. 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, 2023 was 21.70%.
- b) The same two-factor formula as a) above, except excluding the labor and assets of Northern Powergrid Holdings Company and BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2023 was 24.41%.

- c) The same two-factor formula as b) above, except excluding the labor and assets of BHE GT&S, LLC. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2023 was 27.08%.
- 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, 2023 was 29.03%.
- e) The same two-factor formula as a) 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, 2023 was 25.31%.
- 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, 2023 was 28.704%.
- 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, 2023 was 0.74%.
- h) A formula based on customer count. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2023 was 46.55%.
- i) A formula based on employee counts not including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2023 was 30.81%.
- j) A formula based on capital expenditures not including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2023 was 27.04%.
- k) A formula based on employee counts modified for Oracle field services not including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2023 was 31.78%.
- l) A formula based on customer and customer service agent counts not including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2023 was 39.6%.

(continued on following page)

PacifiCorp to BHE and subsidiaries

During the year ended December 31, 2023, 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 services under the IASA. The amounts included in section II. Transactions include both direct charges and allocated amounts, as follows:

	Amounts based on defined factors described below	Direct charges or amounts allocated at project or invoice level	Total charges to affiliates as reported in section II. Transactions
Berkshire Hathaway Energy Company	\$ 285,062	\$ 24,442,016	\$ 24,727,078
BHE AltaLink Ltd.	163,614	149,475	313,089
BHE Compression Services, LLC	5,843	190	6,033
BHE GT&S, LLC	664,869	1,785,356	2,450,225
BHE Montana	14,366	3,939	18,305
BHE Pipeline Group	632	19	651
BHE Renewables, LLC	427,749	182,822	610,571
BHE TurboMachinery, LLC	-	2,873,287	2,873,287
BHE U.S. Transmission, LLC	20,610	2,966	23,576
Electric Transmission Texas, LLC	-	677	677
HomeServices of America, Inc.	179,468	14,978	194,446
Kern River Gas Transmission Company	82,190	185,063	267,253
MATL LLP	-	1,683	1,683
MidAmerican Energy Company	1,272,287	3,169,451	4,441,738
MidAmerican Energy Services, LLC	-	40,770	40,770
Midwest Capital Group, Inc.	-	1	1
MTL Canyon Holdings, LLC	-	62,287	62,287
Nevada Power Company	579,377	21,778	601,155
Northern Powergrid Holdings Company	249,580	1,716,325	1,965,905
Northern Natural Gas Company	344,396	1,275,256	1,619,652
NV Energy, Inc.	13,250	3,411,558	3,424,808
Sierra Pacific Power Company	352,258	15,118	367,376
	<u>\$ 4,655,551</u>	<u>\$ 39,355,015</u>	<u>\$ 44,010,566</u>

The amounts were allocated by PacifiCorp to BHE and its subsidiaries using four different formulae during the year ended December 31, 2023. These formulae are as follows:

- 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, 2023 was 78.30%.
- The same two-factor formula as a) above, except excluding the labor and assets of Northern Powergrid Holdings Company and BHE AltaLink Ltd. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2023 was 75.59%.
- 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, 2023 was 70.97%.
- The same two-factor formula as a) 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, 2023 was 74.69%.

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

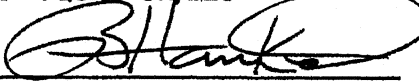
This Agreement does not address or govern the Parties' relationship involving: (a) the tax allocation agreement nor (b) any other relationships not specifically identified herein. All such relationships not addressed or governed by this Agreement will be governed and controlled by a separate agreement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

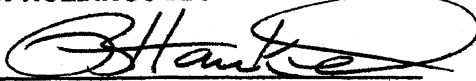
MIDAMERICAN ENERGY HOLDINGS COMPANY

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

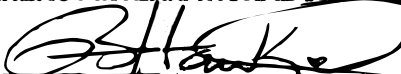
KR HOLDING, LLC

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

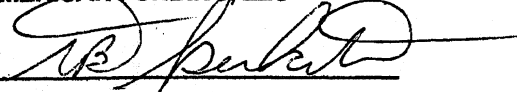
HOME SERVICES OF AMERICA, INC.

By: 
Paul J. Leighton
Title: Asst Secy

CE CASECNAN WATER AND ENERGY COMPANY, INC.

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

MIDAMERICAN FUNDING, LLC

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



**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: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

PACIFICORP

By: _____

By: Nikki Kobiha

Title: _____

Title: VP, CFO Pacificorp

Name: _____

Name: Nikki Kobiha

Date: _____

Date: 11/2/2015

NEVADA POWER COMPANY
DBA NV ENERGY

SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____



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

KERN RIVER GAS TRANSMISSION COMPANY

MIDAMERICAN ENERGY COMPANY

By: Joy L. Lilla

By: _____

Title: VP Finance

Title: _____

Name: Joy L. Lilla

Name: _____

Date: 7/9/15

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: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

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: Tony 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

By: _____

Title: _____

Name: _____

Date: _____

MIDAMERICAN ENERGY COMPANY

By: _____

Title: _____

Name: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

By: _____

Title: _____

Name: _____

Date: _____

PACIFICORP

By: _____

Title: _____

Name: _____

Date: _____

**NEVADA POWER COMPANY
DBA NV ENERGY**

By: E. Kevin Bethel

Title: SVP, Chief Financial Officer

Name: E. Kevin Bethel

Date: 3/12/15

**SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY**

By: E. Kevin Bethel

Title: SVP, Chief Financial Officer

Name: E. Kevin Bethel

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
	23-124	UI 485	April 5, 2023
	24-046	UI 494	February 22, 2024
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 Montana, LLC (a)	06-305	UI 249	June 19, 2006
BHE Pipeline Group, LLC (a)	06-305	UI 249	June 19, 2006
BHE Renewables, LLC (a)	06-305	UI 249	June 19, 2006
BHE Turbomachinery, 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
	22-176	UI 470	May 19, 2022
	22-175	UI 474	May 19, 2022
	22-202	UI 475	June 2, 2022
	22-362	UI 477	October 6, 2022
	24-009	UI 493	January 10, 2024
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
	23-140	UI 484	April 21, 2023

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Affiliate	Order No.	Docket No.	Date Approved
BYD America Corporation	20-316	UI 443	September 25, 2020
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
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
	22-361	UI 478	October 6, 2022
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
	22-504	UI 482	December 29, 2022
	23-233	UI 487	June 30, 2023
	23-234	UI 488	June 30, 2023
	UI 492 - filed November 27, 2023		
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
	22-313	UI 476	August 26, 2022
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
	23-156	UI 486	May 4, 2023
MidAmerican Energy Holdings Company Insurance Services Ltd.	06-498	UI 253	August 24, 2006

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Affiliate		Order No.	Docket No.	Date Approved
MidAmerican Energy Services, LLC	(a)	06-305	UI 249	June 19, 2006
Midwest Capital Group, Inc.	(a)	06-305	UI 249	June 19, 2006
Mouser Electronics			UI 480 - filed September 15, 2022	
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
		22-386	UI 479	October 20, 2022
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 Kerite Company (a Marmon Holdings, Inc. company)		10-409	UI 303	October 18, 2010
Trapper Mining Inc.		94-1550	UI 140	October 12, 1994
WGR Operating, LP		22-488	UI 481	December 14, 2022