



1407 W. North Temple, Suite 330
Salt Lake City, UT 84116

May 28, 2025

VIA ELECTRONIC FILING

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

Attention: Gary Widerburg
Commission Administrator

Re: Docket No. 25-035-37 - PacifiCorp Affiliated Interest Report for Calendar Year 2024

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 2024.

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
max.backlund@pacificorp.com

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

Informal inquiries may be directed to Max Backlund, Utah Regulatory Affairs Manager, at (801) 220-3121 or max.backlund@pacificorp.com.

Sincerely,

Jana Saba
Director, Regulation and Regulatory Operations

Enclosures

CC: Division of Public Utilities
Office of Consumer Services

CERTIFICATE OF SERVICE

Docket No. 25-035-37

I hereby certify that on May 28, 2025, 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

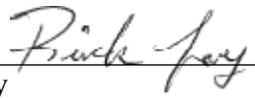
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Rick Loy
Coordinator, Regulatory Operations

PacifiCorp

Affiliated Interest Report

for the year ended December 31, 2024

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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, 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"). All shares of PacifiCorp's common stock are indirectly held by BHE, and effective April 23, 2025, no shares of PacifiCorp's preferred stock are outstanding. BHE, a wholly owned subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway"), is a holding company that has investments in a highly diversified portfolio of locally managed and operated businesses principally engaged in the energy industry.

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, 2024, including Berkshire Hathaway affiliates.

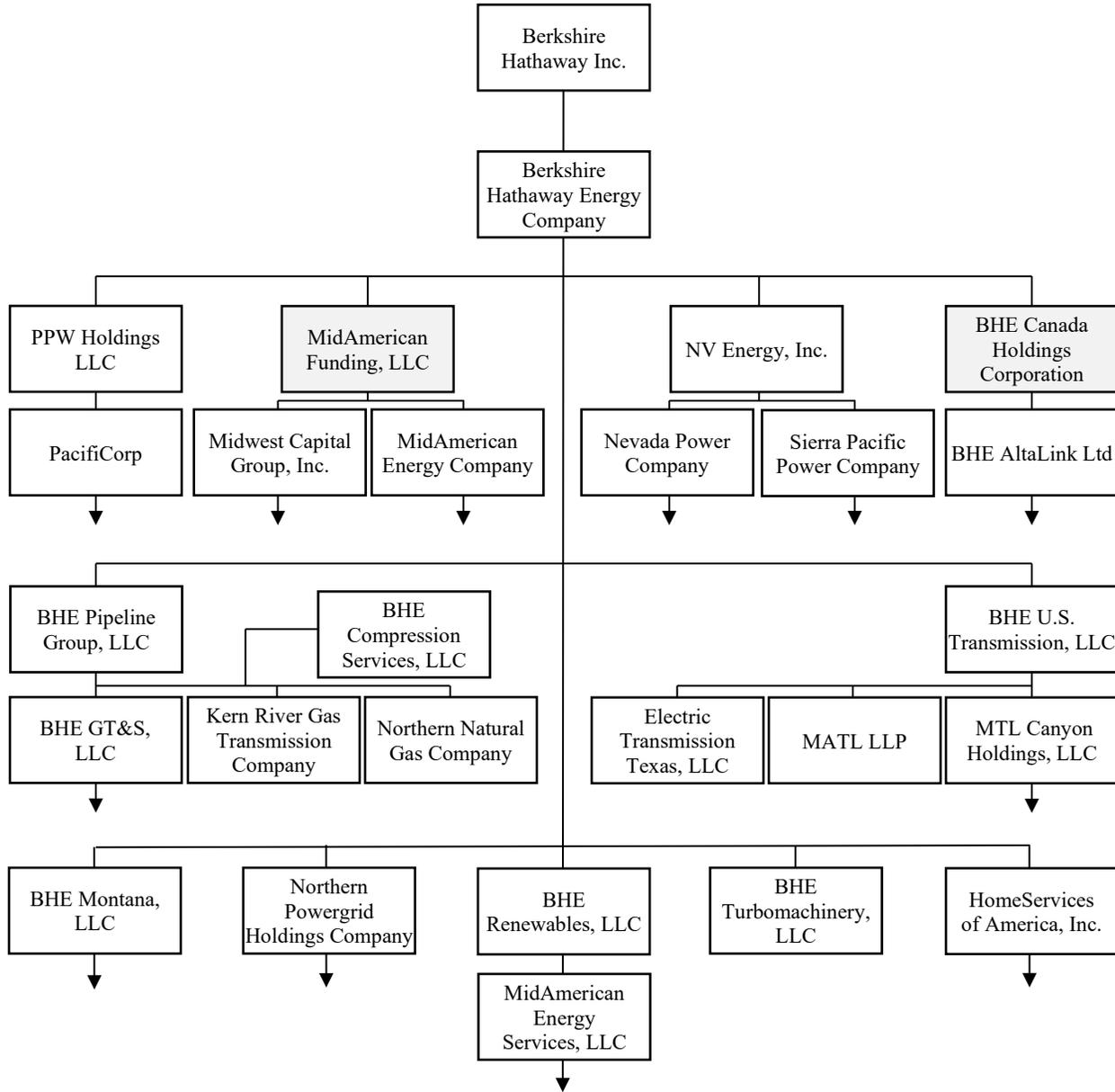
Subsidiaries of PacifiCorp as of December 31, 2024

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, 2024



* 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, 2024 (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, 2024**
- 2. PacifiCorp executive officers during the year ended December 31, 2024**
- 3. PacifiCorp executive officers and directors with affiliated positions as of December 31, 2024**

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, 2024, as indicated. Changes that occurred subsequent to December 31, 2024 (if any) are annotated.

1. PacifiCorp Board of Directors and Committees of the Board of Directors during the year ended December 31, 2024

Director	Address	From	To	Director at 12/31/2024	Elected during the year ended 12/31/2024	Resigned during the year ended 12/31/2024
Cindy A. Crane	825 NE Multnomah Street Portland, Oregon 97232	9/1/2023		Yes	No	No
Nikki L. Kobliha	825 NE Multnomah Street Portland, Oregon 97232	2/1/2017		Yes	No	No
Charles C. Chang	1615 Locust Street Des Moines, Iowa 50309	12/16/2024		Yes	Yes	No
Natalie L. Hocken	1615 Locust Street Des Moines, Iowa 50309	8/30/2007		Yes	No	No
Ryan L. Flynn	825 NE Multnomah Street Portland, Oregon 97232	8/20/2024		Yes	Yes	No
Richard J. Garlish	1407 West North Temple Salt Lake City, Utah 84116	8/20/2024		Yes	Yes	No
Stefan A. Bird	825 NE Multnomah Street Portland, Oregon 97232	3/10/2015	1/2/2024	No	No	Yes
Gary W. Hoogeveen	1407 West North Temple Salt Lake City, Utah 84116	11/19/2018	4/2/2024	No	No	Yes
Calvin D. Haack	1615 Locust Street Des Moines, Iowa 50309	5/29/2020	12/16/2024	No	No	Yes

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 BHE level.

2. PacifiCorp Executive Officers during the year ended December 31, 2024

Title	Officer	Address	From	To	Officer at 12/31/2024	Elected during the year ended 12/31/2024	Resigned during the year ended 12/31/2024
Chair of the Board of Directors and Chief Executive Officer	Cindy A. Crane	825 NE Multnomah Street Portland, Oregon 97232	9/1/2023		Yes	No	No
Senior Vice President and Chief Financial Officer	Nikki L. Kobliha	825 NE Multnomah Street Portland, Oregon 97232	8/13/2015		Yes	No	No
President, Pacific Power Division	Ryan L. Flynn	825 NE Multnomah Street Portland, Oregon 97232	5/1/2024		Yes	Yes	No
President, Rocky Mountain Power Division	Richard J. Garlish	1407 West North Temple Salt Lake City, Utah 84116	5/1/2024		Yes	Yes	No
President and Chief Executive Officer, Pacific Power	Stefan A. Bird	825 NE Multnomah Street Portland, Oregon 97232	3/10/2015	1/2/2024	No	No	Yes
President and Chief Executive Officer, Rocky Mountain Power	Gary W. Hoogeveen	1407 West North Temple Salt Lake City, Utah 84116	6/1/2018 and 11/28/2018	4/2/2024	No	No	Yes

3. PacifiCorp Executive Officers and Directors with Affiliated Positions as of December 31, 2024

Cindy A. Crane	Title
Business Entity	
PacifiCorp Foundation	Director
PacifiCorp Foundation	President & Chair
Nikki L. Kobliha	Title
Business Entity	
Pacific Minerals, Inc.	Treasurer
PacifiCorp Foundation	Senior Vice President & Chief Financial Officer
Charles C. Chang	Title
Business Entity	
Berkshire Hathaway Energy Company	Senior Vice President & Chief Financial Officer
Berkshire Hathaway Energy Foundation	Director
Natalie L. Hocken	Title
Business Entity	
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Company	Chief Legal Officer
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 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

Natalie L. Hocken**Business Entity****Title**

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
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

Ryan L. Flynn**Business Entity****Title**

PacifiCorp Foundation	Director
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Richard J. Garlish

Business Entity

Title

Energy West Mining Company	Director
Energy West Mining Company	President
Pacific Minerals, Inc.	Director
Pacific Minerals, Inc.	President
PacifiCorp Foundation	Director

(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, 2024

Refer to Exhibit 21 of the Berkshire Hathaway Form 10-K (File No. 001-14905) for a list of certain subsidiaries of BHE's parent company as of December 31, 2024.

In September 2024, BHE repurchased shares of its common stock that had been privately held by a limited group of investors and acquired, cancelled and extinguished certain junior subordinated debt. As a result of these transactions and an amendment to BHE's articles of incorporation filed in December 2024, BHE is wholly owned by Berkshire Hathaway as of December 31, 2024.

Refer to Exhibit 21.1 of the BHE Form 10-K (File No. 001-14881) for a list of certain subsidiaries of BHE as of December 31, 2024.

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, 2024. Services provided by PacifiCorp and charged to affiliates related primarily to services provided under the Intercompany Administrative Services Agreement ("IASA") among 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, lending services, materials and supplies, equipment parts, 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 provides retail electricity services to certain affiliates within its service territory, such transactions are excluded from this report because they are billed at tariff rates. Due to the volume and breadth of the Berkshire Hathaway 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, 2024 and do not contemplate subsequent changes.

American Express Travel Related Services Company, Inc. ("American Express Travel") – At December 31, 2024, Berkshire Hathaway held a 21.52% 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 27.21% ownership interest at December 31, 2024. Occidental is an international oil and gas exploration and production company. PacifiCorp pays rent to Anadarko for a monitoring well.

Apple Inc. ("Apple") – During the second quarter of 2024, Berkshire Hathaway's ownership interest in Apple Inc. decreased to less than five percent of Apple Inc.'s outstanding common shares. On August 14, 2024, Berkshire Hathaway filed its quarterly Schedule 13F-HR which reported beneficial ownership of securities through June 30, 2024. Accordingly, to ensure the most complete representation of affiliated transactions, this report reflects the transactions between PacifiCorp and Apple Inc. that occurred between January 1, 2024, and August 31, 2024. Prior to August 14, 2024, Berkshire Hathaway held a 5.15% 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, 2024, Berkshire Hathaway held a 10.40% ownership interest in Bank of America. B of A is a financial institution serving individual consumers, small- and middle-market businesses, institutional investors, large corporations and governments with a full range of banking, investing, asset management and other financial and risk management products and services. B of A provided lending services to PacifiCorp.

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.

Chubb Limited ("Chubb") – During the first quarter of 2024, Berkshire Hathaway's ownership interest in Chubb Limited increased to greater than 5% of Chubb Limited's outstanding common shares. On May 15, 2024, Berkshire Hathaway filed its quarterly Schedule 13F-HR which reported beneficial ownership of securities through March 31, 2024. Accordingly, this report reflects the transactions between PacifiCorp and Chubb Limited that occurred between May 15, 2024 (the date the U.S. Securities and Exchange Commission had knowledge of the affiliated relationship), and December 31, 2024. At December 31, 2024, Berkshire Hathaway held a 6.20% ownership interest in Chubb. Chubb is a global insurance and reinsurance organization. Chubb provided excess liability insurance to PacifiCorp for the 2024-2025 timeframe.

The Coca-Cola Company ("Coca-Cola") – At December 31, 2024, Berkshire Hathaway held a 9.28% 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 Industrial Water LLC – a wholly owned subsidiary of Marmon Holdings, Inc. ("Marmon"), in which Berkshire Hathaway held a 99.75% ownership interest at December 31, 2024. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. Marmon subsidiary Marmon Industrial Water LLC provided equipment parts to PacifiCorp.

Marmon Utility LLC – a wholly owned subsidiary of Marmon, in which Berkshire Hathaway held a 99.75% ownership interest at December 31, 2024. 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, 2024, Berkshire Hathaway held a 13.61% 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 parts to PacifiCorp.

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

Penn Machine Company LLC ("Penn") – a wholly owned subsidiary of Marmon, in which Berkshire Hathaway held a 99.75% ownership interest at December 31, 2024. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. Marmon subsidiary Penn provided equipment parts to PacifiCorp.

R. C. Willey Home Furnishings – a wholly owned subsidiary of Berkshire Hathaway. R C Willey is a home furnishings retailer with locations in Utah, Nevada, Idaho and California. R C Willey provided two right-of-way and easement grants to PacifiCorp.

Ringwalt & Liesche Co. – a wholly owned subsidiary of National Indemnity Company ("NICO"), itself a wholly owned subsidiary of Berkshire Hathaway. Ringwalt is an insurance managing agency and wholesale broker and acts as the exclusive servicing agency for surety bond placement between companies and its parent, NICO. Ringwalt provided agency services for new and renewing surety bonds to PacifiCorp.

Berkshire Hathaway Energy Company ("BHE") – a wholly owned subsidiary of Berkshire Hathaway. 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 Holdings Corporation 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 also paid costs incurred by Kern River on a construction project that was ultimately canceled. PacifiCorp provided services to Kern River under the IASA.

Northern Natural Gas Company ("Northern Natural") – an indirect wholly owned subsidiary of BHE Pipeline. 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 the development of innovative 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 to PacifiCorp under the IASA. PacifiCorp sold equipment to MEC and 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 sold equipment to NV Energy and also provided services to NV Energy under the IASA.

Nevada Power Company ("Nevada Power") – a wholly owned subsidiary of NV Energy. Nevada Power is a regulated electric utility company serving retail customers in Nevada. PacifiCorp purchased wholesale energy and transmission services from Nevada Power and paid Nevada Power for its share of the costs to operate and maintain and construct assets on the Harry Allen substation. Nevada Power also sold equipment to PacifiCorp and 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. During 2024, PacifiCorp temporarily funded invoices for PPW Holdings LLC.

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

Bridger Coal Company ("Bridger Coal") – a coal mining joint venture 66.67% owned by PMI and 33.33% owned by IERC. Bridger Coal 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, 2024, 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, 2024, 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 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, 2024

Affiliated Entity	Ownership Interest ⁽¹⁾ as of 12/31/2024	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.	21.52%	\$ -	\$ -	\$ 21,251	\$ -
Anadarko Land Corporation	27.21%	-	-	250	-
Apple Inc.	⁽³⁾	-	-	347,855	-
Bank of America Corporation	10.40%	-	-	230,835	-
BNSF Railway Company	100.00%	-	-	22,154,881	-
Chubb Limited ⁽³⁾	6.20%	-	-	⁽⁴⁾	-
The Coca-Cola Company	9.28%	-	-	14,400	-
Environment One Corporation	100.00%	-	-	14,975	-
FlightSafety International Inc.	100.00%	-	-	93,440	-
Marmon Industrial Water LLC	99.75%	-	-	7,655	-
Marmon Utility LLC	99.75%	-	-	4,545,045	-
Moody's Investors Service	13.61%	-	-	2,187,500	-
Mouser Electronics, Inc.	100.00%	-	-	1,571	-
NetJets Inc.	100.00%	-	-	452,164	-
Penn Machine Company	99.75%	-	-	4,611	-
R.C. Willey Home Furnishings	100.00%	-	-	2,815,000	-
Ringwalt & Liesche Co.	100.00%	-	-	80,882	-
Berkshire Hathaway Energy Company	100.00%	130,827,932	16,855,722	-	-
BHE AltaLink Ltd.	100.00%	-	239,388	-	-
BHE Montana, LLC	100.00%	-	111,714	-	-
BHE Renewables, LLC	100.00%	1,135	885,654	-	-
MidAmerican Energy Services, LLC	100.00%	-	29,858	-	-
BHE Pipeline Group, LLC	100.00%	-	5,706	-	-
BHE Compression Services, LLC	100.00%	-	16,370	-	-
BHE GT&S, LLC	100.00%	-	2,777,423	-	-
Kern River Gas Transmission Company	100.00%	5,363	301,007	5,277,236	-
Northern Natural Gas Company	100.00%	771,304	2,176,315	-	-
BHE TurboMachinery, LLC	100.00%	-	2,800,209	-	-
BHE U.S. Transmission, LLC	100.00%	-	31,850	-	-
Electric Transmission Texas, LLC	50.00%	-	467	-	-
MATL LLP	100.00%	-	10,705	-	-
MTL Canyon Holdings, LLC	100.00%	-	455,786	-	-
HomeServices of America, Inc.	100.00%	-	178,164	130,429	-
MidAmerican Energy Company	100.00%	13,927,038	8,936,163	-	27,021
Midwest Capital Group, Inc.	100.00%	-	4	-	-
Northern Powergrid Holdings Company	100.00%	-	1,666,756	-	-
NV Energy, Inc.	100.00%	15,595	2,552,878	-	44,991
Nevada Power Company	100.00%	1,245,573	867,834	2,145,307	47,411
Sierra Pacific Power Company	100.00%	146,655	523,501	33,363	57,463
PPW Holdings LLC	100.00%	-	-	-	-
Pacific Minerals, Inc.	100.00%	-	-	-	-
Bridger Coal Company	66.67%	-	-	107,623,369	3,001,673
Trapper Mining Inc.	29.14%	-	-	24,497,891	4,241
PacifiCorp Foundation	0.00%	-	-	-	122,659
Cottonwood Creek Consolidated Irrigation Company	23.73%	-	-	331,306	-
Ferron Canal & Reservoir Company	36.82%	-	-	1,159,416	-
Huntington Cleveland Irrigation Company	34.12%	-	-	581,140	-
Total Affiliated Services by Category		\$ 146,940,595	\$ 41,423,474	\$ 174,751,772	\$ 3,305,459

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

(2) Intercompany Administrative Services Agreement

(3) This entity was an affiliate for only part of the year ended December 31, 2024. Accordingly, amounts reported reflect only transactions that occurred during the period the entity was an affiliate. Refer to the entity's page in this section for further information.

(4) The terms of this transaction are commercially sensitive, and have been provided separately to the state commissions under confidential cover.

American Express Travel Related Services Company, Inc.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel arrangement services	\$ 21,251	\$ -
Total	\$ 21,251	\$ -
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 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, 2024 (File No. 001-7657) at www.sec.gov.

American Express Company

CONSOLIDATED STATEMENTS OF INCOME

Year Ended December 31 (Millions, except per share amounts)	2024	2023	2022
Revenues			
Non-interest revenues			
Discount revenue	\$ 35,192	\$ 33,416	\$ 30,739
Net card fees	8,449	7,255	6,070
Service fees and other revenue	5,129	5,005	4,521
Processed revenue	1,636	1,705	1,637
Total non-interest revenues	50,406	47,381	42,967
Interest income			
Interest on loans	21,095	17,697	11,967
Interest and dividends on investment securities	86	128	96
Deposits with banks and other	2,614	2,158	595
Total interest income	23,795	19,983	12,658
Interest expense			
Deposits	5,695	4,865	1,527
Long-term debt and other	2,557	1,984	1,236
Total interest expense	8,252	6,849	2,763
Net interest income	15,543	13,134	9,895
Total revenues net of interest expense	65,949	60,515	52,862
Provisions for credit losses			
Card Member receivables	774	880	627
Card Member loans	4,109	3,839	1,514
Other	302	204	41
Total provisions for credit losses	5,185	4,923	2,182
Total revenues net of interest expense after provisions for credit losses	60,764	55,592	50,680
Expenses			
Card Member rewards	16,599	15,367	14,002
Business development	5,886	5,657	4,943
Card Member services	4,782	3,968	2,959
Marketing	6,040	5,213	5,458
Salaries and employee benefits	8,198	8,067	7,252
Other, net	6,364	6,807	6,481
Total expenses	47,869	45,079	41,095
Pretax income	12,895	10,513	9,585
Income tax provision	2,766	2,139	2,071
Net income	\$ 10,129	\$ 8,374	\$ 7,514
Earnings per Common Share — (Note 21)^(a)			
Basic	\$ 14.04	\$ 11.23	\$ 9.86
Diluted	\$ 14.01	\$ 11.21	\$ 9.85
Average common shares outstanding for earnings per common share:			
Basic	712	735	751
Diluted	713	736	752

(a) Represents net income less (i) earnings allocated to participating share awards of \$76 million, \$64 million and \$57 million for the years ended December 31, 2024, 2023 and 2022, respectively, and (ii) dividends on preferred shares of \$58 million, \$58 million and \$57 million for the years ended December 31, 2024, 2023 and 2022, respectively.

American Express Company

CONSOLIDATED BALANCE SHEETS

December 31 (Millions, except share data)	2024	2023
Assets		
Cash and cash equivalents		
Cash and due from banks (includes restricted cash of consolidated variable interest entities: 2024, \$6; 2023, nil)	\$ 3,413	\$ 7,118
Interest-bearing deposits in other banks	37,006	39,312
Short-term investment securities (includes restricted investments of consolidated variable interest entities: 2024, \$82; 2023, \$66)	221	166
Total cash and cash equivalents (includes restricted cash: 2024, \$427; 2023, \$514)	40,640	46,596
Card Member receivables (includes gross receivables available to settle obligations of a consolidated variable interest entity: 2024, \$3,927; 2023, \$4,587), less reserves for credit losses: 2024, \$171; 2023, \$174	59,240	60,237
Card Member loans (includes gross loans available to settle obligations of a consolidated variable interest entity: 2024, \$28,278; 2023, \$28,590), less reserves for credit losses: 2024, \$5,679; 2023, \$5,118	133,995	120,877
Card Member loans held for sale	758	—
Other loans, less reserves for credit losses: 2024, \$194; 2023, \$126	9,038	6,960
Investment securities	1,240	2,186
Premises and equipment, less accumulated depreciation and amortization: 2024, \$10,739; 2023, \$9,911	5,371	5,138
Other assets, less reserves for credit losses: 2024, \$27; 2023, \$27	21,179	19,114
Total assets	\$ 271,461	\$ 261,108
Liabilities and Shareholders' Equity		
Liabilities		
Customer deposits	\$ 139,413	\$ 129,144
Accounts payable	13,884	13,109
Short-term borrowings	1,374	1,293
Long-term debt (includes debt issued by consolidated variable interest entities: 2024, \$13,880; 2023, \$13,426)	49,715	47,866
Other liabilities	36,811	41,639
Total liabilities	\$ 241,197	\$ 233,051
Contingencies and Commitments (Note 12)		
Shareholders' Equity		
Preferred shares, \$1.66 ^{2/3} par value, authorized 20 million shares; issued and outstanding 1,600 shares as of December 31, 2024 and 2023 (Note 16)	—	—
Common shares, \$0.20 par value, authorized 3.6 billion shares; issued and outstanding 702 million shares as of December 31, 2024 and 723 million shares as of December 31, 2023	141	145
Additional paid-in capital	11,370	11,372
Retained earnings	22,148	19,612
Accumulated other comprehensive income (loss)	(3,395)	(3,072)
Total shareholders' equity	30,264	28,057
Total liabilities and shareholders' equity	\$ 271,461	\$ 261,108

Anadarko Land Corporation
Affiliated Transactions
For the year ended December 31, 2024

<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 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, 2024 (File No. 001-9210) at www.sec.gov.



Consolidated Balance Sheets

Occidental Petroleum Corporation
and Subsidiaries

<i>millions</i>	December 31,	
	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,132	\$ 1,426
Trade receivables, net of reserves of \$24 in 2024 and \$29 in 2023	3,526	3,195
Joint interest receivables	720	902
Inventories	2,095	2,022
Other current assets	597	830
Total current assets	9,070	8,375
INVESTMENTS IN UNCONSOLIDATED ENTITIES	3,159	3,224
PROPERTY, PLANT AND EQUIPMENT		
Oil and gas	121,874	109,214
Chemical	8,725	8,279
Midstream and marketing	9,322	8,279
Corporate	1,033	1,039
	140,954	126,811
Accumulated depreciation, depletion and amortization	(71,576)	(68,282)
Total property, plant and equipment, net	69,378	58,529
OPERATING LEASE ASSETS	937	1,130
OTHER LONG-TERM ASSETS	2,901	2,750
TOTAL ASSETS	\$ 85,445	\$ 74,008



Consolidated Balance Sheets

Occidental Petroleum Corporation
and Subsidiaries

<i>millions except share and per-share amounts</i>	December 31,	
	2024	2023
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Current maturities of long-term debt	\$ 1,138	\$ 1,202
Current operating lease liabilities	374	446
Accounts payable	3,753	3,646
Accrued liabilities	4,256	3,854
Total current liabilities	9,521	9,148
LONG-TERM DEBT, NET	24,978	18,536
DEFERRED CREDITS AND OTHER LIABILITIES		
Deferred income taxes, net	5,394	5,764
Asset retirement obligations	4,042	3,882
Other deferred credits and liabilities	7,030	6,329
Total deferred credits and other liabilities	16,466	15,975
EQUITY		
Preferred stock, at \$1.00 per share par value, issued shares: 2024 — 84,897 and 2023 — 84,897	8,287	8,287
Common stock, \$0.20 per share par value, authorized shares: 1.5 billion, issued shares: 2024 — 1,166,769,167 and 2023 — 1,107,516,500	233	222
Treasury stock: 2024 — 228,311,184 shares and 2023 — 228,053,397 shares	(15,597)	(15,582)
Additional paid-in capital	19,868	17,422
Retained earnings	21,189	19,626
Accumulated other comprehensive income	179	275
Total stockholders' equity	34,159	30,250
Noncontrolling interest	321	99
Total equity	34,480	30,349
TOTAL LIABILITIES AND EQUITY	\$ 85,445	\$ 74,008



Consolidated Statements of Operations

Occidental Petroleum Corporation
and Subsidiaries

<i>millions except per-share amounts</i>	Years Ended December 31,		
	2024	2023	2022
REVENUES AND OTHER INCOME			
Net sales	\$ 26,725	\$ 28,257	\$ 36,634
Interest, dividends and other income	171	139	153
Gains (losses) on sales of assets and other, net	(16)	522	308
Total	26,880	28,918	37,095
COSTS AND OTHER DEDUCTIONS			
Oil and gas lease operating expense	4,738	4,677	4,028
Transportation and gathering expense	1,608	1,481	1,475
Chemical and midstream cost of sales	3,121	3,116	3,273
Purchased commodities	337	2,009	3,287
Selling, general and administrative expense	1,062	1,083	945
Other operating and non-operating expense	1,581	1,084	1,271
Taxes other than on income	1,039	1,087	1,548
Depreciation, depletion and amortization	7,371	6,865	6,926
Asset impairments and other charges	1,281	209	—
Acquisition-related costs	84	26	89
Exploration expense	275	441	216
Interest and debt expense, net	1,175	945	1,030
Total	23,672	23,023	24,088
Income before income taxes and other items	3,208	5,895	13,007
OTHER ITEMS			
Gains on interest rate swaps, net	—	—	317
Income from equity investments and other	862	534	793
Total	862	534	1,110
Income from continuing operations before income taxes	4,070	6,429	14,117
Income tax expense	(1,174)	(1,733)	(813)
Income from continuing operations	2,896	4,696	13,304
Income from discontinued operations, net of tax	182	—	—
NET INCOME	3,078	4,696	13,304
Less: Net income attributable to noncontrolling interest	(22)	—	—
Less: Preferred stock dividends and redemption premiums	(679)	(923)	(800)
NET INCOME ATTRIBUTABLE TO COMMON STOCKHOLDERS	\$ 2,377	\$ 3,773	\$ 12,504
PER COMMON SHARE			
Income from continuing operations—basic	\$ 2.39	\$ 4.22	\$ 13.41
Discontinued operations—basic	0.20	—	—
Net income attributable to common stockholders—basic	\$ 2.59	\$ 4.22	\$ 13.41
Income from continuing operations—diluted	\$ 2.26	\$ 3.90	\$ 12.40
Discontinued operations—diluted	0.18	—	—
Net income attributable to common stockholders—diluted	\$ 2.44	\$ 3.90	\$ 12.40

Apple Inc.
Affiliated Transactions
For the period from January 1, 2024 through August 31, 2024^(a)

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Wholesale energy purchases	\$ 347,855	\$ -
Total	\$ 347,855	\$ -
Basis of pricing	(b)	N/A
Cost of service	(b)	N/A
The margin of charges over costs	(b)	N/A
Assets allocable to the services	(b)	N/A
The overall rate of return on assets	(b)	N/A

(a) During the second quarter of 2024, Berkshire Hathaway's ownership interest in Apple Inc. decreased to less than 5% of Apple Inc.'s outstanding common shares. On August 14, 2024, Berkshire Hathaway filed its quarterly Schedule 13F-HR which reported beneficial ownership of securities through June 30, 2024. Accordingly, to ensure the most complete representation of affiliated transactions, this report reflects the transactions between PacifiCorp and Apple Inc. that occurred between January 1, 2024, and August 31, 2024.

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

For further information on the following financial statements, refer to Apple Inc.'s Form 10-K for the year ended September 28, 2024 (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 28, 2024	September 30, 2023	September 24, 2022
Net sales:			
Products	\$ 294,866	\$ 298,085	\$ 316,199
Services	96,169	85,200	78,129
Total net sales	391,035	383,285	394,328
Cost of sales:			
Products	185,233	189,282	201,471
Services	25,119	24,855	22,075
Total cost of sales	210,352	214,137	223,546
Gross margin	180,683	169,148	170,782
Operating expenses:			
Research and development	31,370	29,915	26,251
Selling, general and administrative	26,097	24,932	25,094
Total operating expenses	57,467	54,847	51,345
Operating income	123,216	114,301	119,437
Other income/(expense), net	269	(565)	(334)
Income before provision for income taxes	123,485	113,736	119,103
Provision for income taxes	29,749	16,741	19,300
Net income	\$ 93,736	\$ 96,995	\$ 99,803
Earnings per share:			
Basic	\$ 6.11	\$ 6.16	\$ 6.15
Diluted	\$ 6.08	\$ 6.13	\$ 6.11
Shares used in computing earnings per share:			
Basic	15,343,783	15,744,231	16,215,963
Diluted	15,408,095	15,812,547	16,325,819

Apple Inc.

CONSOLIDATED BALANCE SHEETS

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

	<u>September 28, 2024</u>	<u>September 30, 2023</u>
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 29,943	\$ 29,965
Marketable securities	35,228	31,590
Accounts receivable, net	33,410	29,508
Vendor non-trade receivables	32,833	31,477
Inventories	7,286	6,331
Other current assets	14,287	14,695
Total current assets	<u>152,987</u>	<u>143,566</u>
Non-current assets:		
Marketable securities	91,479	100,544
Property, plant and equipment, net	45,680	43,715
Other non-current assets	74,834	64,758
Total non-current assets	<u>211,993</u>	<u>209,017</u>
Total assets	<u>\$ 364,980</u>	<u>\$ 352,583</u>
LIABILITIES AND SHAREHOLDERS' EQUITY:		
Current liabilities:		
Accounts payable	\$ 68,960	\$ 62,611
Other current liabilities	78,304	58,829
Deferred revenue	8,249	8,061
Commercial paper	9,967	5,985
Term debt	10,912	9,822
Total current liabilities	<u>176,392</u>	<u>145,308</u>
Non-current liabilities:		
Term debt	85,750	95,281
Other non-current liabilities	45,888	49,848
Total non-current liabilities	<u>131,638</u>	<u>145,129</u>
Total liabilities	<u>308,030</u>	<u>290,437</u>
Commitments and contingencies		
Shareholders' equity:		
Common stock and additional paid-in capital, \$0.00001 par value: 50,400,000 shares authorized; 15,116,786 and 15,550,061 shares issued and outstanding, respectively	83,276	73,812
Accumulated deficit	(19,154)	(214)
Accumulated other comprehensive loss	(7,172)	(11,452)
Total shareholders' equity	<u>56,950</u>	<u>62,146</u>
Total liabilities and shareholders' equity	<u>\$ 364,980</u>	<u>\$ 352,583</u>

Bank of America Corporation
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Lending services ^(a)	\$ 230,835	\$ -
Total	\$ 230,835	\$ -
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) B of A 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, 2024 (File No. 001-6523) at www.sec.gov.

Bank of America Corporation and Subsidiaries

Consolidated Statement of Income

(In millions, except per share information)

	2024	2023	2022
Net interest income			
Interest income	\$ 146,607	\$ 130,262	\$ 72,565
Interest expense	90,547	73,331	20,103
Net interest income	56,060	56,931	52,462
Noninterest income			
Fees and commissions	36,291	32,009	33,212
Market making and similar activities	12,967	12,732	12,075
Other income (loss)	(3,431)	(3,091)	(2,799)
Total noninterest income	45,827	41,650	42,488
Total revenue, net of interest expense	101,887	98,581	94,950
Provision for credit losses	5,821	4,394	2,543
Noninterest expense			
Compensation and benefits	40,182	38,330	36,447
Occupancy and equipment	7,289	7,164	7,071
Information processing and communications	7,231	6,707	6,279
Product delivery and transaction related	3,494	3,608	3,653
Professional fees	2,669	2,159	2,142
Marketing	1,956	1,927	1,825
Other general operating	3,991	5,950	4,021
Total noninterest expense	66,812	65,845	61,438
Income before income taxes	29,254	28,342	30,969
Income tax expense	2,122	1,827	3,441
Net income	\$ 27,132	\$ 26,515	\$ 27,528
Preferred stock dividends	1,629	1,649	1,513
Net income applicable to common shareholders	\$ 25,503	\$ 24,866	\$ 26,015
Per common share information			
Earnings	\$ 3.25	\$ 3.10	\$ 3.21
Diluted earnings	3.21	3.08	3.19
Average common shares issued and outstanding	7,855.5	8,028.6	8,113.7
Average diluted common shares issued and outstanding	7,935.8	8,080.5	8,167.5

Consolidated Statement of Comprehensive Income

(Dollars in millions)

	2024	2023	2022
Net income	\$ 27,132	\$ 26,515	\$ 27,528
Other comprehensive income (loss), net-of-tax:			
Net change in debt securities	158	573	(6,028)
Net change in debit valuation adjustments	(127)	(686)	755
Net change in derivatives	2,428	3,919	(10,055)
Employee benefit plan adjustments	131	(439)	(667)
Net change in foreign currency translation adjustments	(87)	1	(57)
Other comprehensive income (loss)	2,503	3,368	(16,052)
Comprehensive income (loss)	\$ 29,635	\$ 29,883	\$ 11,476

Bank of America Corporation and Subsidiaries

Consolidated Balance Sheet

	December 31	
	2024	2023
(Dollars in millions)		
Assets		
Cash and due from banks	\$ 26,003	\$ 27,892
Interest-bearing deposits with the Federal Reserve, non-U.S. central banks and other banks	264,111	305,181
Cash and cash equivalents	290,114	333,073
Time deposits placed and other short-term investments	6,372	8,346
Federal funds sold and securities borrowed or purchased under agreements to resell (includes \$144,501 and \$133,053 measured at fair value)	274,709	280,624
Trading account assets (includes \$170,328 and \$130,815 pledged as collateral)	314,460	277,354
Derivative assets	40,948	39,323
Debt securities:		
Carried at fair value	358,607	276,852
Held-to-maturity, at cost (fair value \$450,548 and \$496,597)	558,677	594,555
Total debt securities	917,284	871,407
Loans and leases (includes \$4,249 and \$3,569 measured at fair value)	1,095,835	1,053,732
Allowance for loan and lease losses	(13,240)	(13,342)
Loans and leases, net of allowance	1,082,595	1,040,390
Premises and equipment, net	12,168	11,855
Goodwill	69,021	69,021
Loans held-for-sale (includes \$2,214 and \$2,059 measured at fair value)	9,545	6,002
Customer and other receivables	82,247	81,881
Other assets (includes \$13,176 and \$11,861 measured at fair value)	162,056	160,875
Total assets	\$ 3,261,519	\$ 3,180,151
Liabilities		
Deposits in U.S. offices:		
Noninterest-bearing	\$ 507,561	\$ 530,619
Interest-bearing (includes \$310 and \$284 measured at fair value)	1,329,014	1,273,904
Deposits in non-U.S. offices:		
Noninterest-bearing	16,297	16,427
Interest-bearing	112,595	102,877
Total deposits	1,965,467	1,923,827
Federal funds purchased and securities loaned or sold under agreements to repurchase (includes \$192,859 and \$178,609 measured at fair value)	331,758	283,887
Trading account liabilities	92,543	95,530
Derivative liabilities	39,353	43,432
Short-term borrowings (includes \$6,245 and \$4,690 measured at fair value)	43,391	32,098
Accrued expenses and other liabilities (includes \$13,199 and \$11,473 measured at fair value and \$1,096 and \$1,209 of reserve for unfunded lending commitments)	210,169	207,527
Long-term debt (includes \$50,005 and \$42,809 measured at fair value)	283,279	302,204
Total liabilities	2,965,960	2,888,505
Commitments and contingencies (Note 6 – Securitizations and Other Variable Interest Entities and Note 12 – Commitments and Contingencies)		
Shareholders' equity		
Preferred stock, \$0.01 par value; authorized – 100,000,000 shares; issued and outstanding – 3,877,917 and 4,088,099 shares	23,159	28,397
Common stock and additional paid-in capital, \$0.01 par value; authorized – 12,800,000,000 shares; issued and outstanding – 7,610,862,311 and 7,895,457,665 shares	45,336	56,365
Retained earnings	242,349	224,672
Accumulated other comprehensive income (loss)	(15,285)	(17,788)
Total shareholders' equity	295,559	291,646
Total liabilities and shareholders' equity	\$ 3,261,519	\$ 3,180,151
Assets of consolidated variable interest entities included in total assets above (isolated to settle the liabilities of the variable interest entities)		
Trading account assets	\$ 5,575	\$ 6,054
Loans and leases	19,144	18,276
Allowance for loan and lease losses	(919)	(826)
Loans and leases, net of allowance	18,225	17,450
All other assets	319	269
Total assets of consolidated variable interest entities	\$ 24,119	\$ 23,773
Liabilities of consolidated variable interest entities included in total liabilities above		
Short-term borrowings (includes \$0 and \$23 of non-recourse short-term borrowings)	\$ 3,329	\$ 2,957
Long-term debt (includes \$8,457 and \$8,456 of non-recourse debt)	8,457	8,456
All other liabilities (includes \$21 and \$19 of non-recourse liabilities)	21	19
Total liabilities of consolidated variable interest entities	\$ 11,807	\$ 11,432

BNSF Railway Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rail services	\$ 22,072,824	\$ -
Right-of-way fees	82,057	-
Total	\$ 22,154,881	\$ -
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, 2024 at www.bnsf.com.

BNSF Railway Company and Subsidiaries

Consolidated Statements of Income

In millions

	Years ended December 31,		
	2024	2023	2022
Revenues	\$ 23,351	\$ 23,473	\$ 25,202
Operating expenses:			
Compensation and benefits	5,856	5,500	5,253
Fuel	3,267	3,684	4,581
Depreciation and amortization	2,627	2,610	2,515
Purchased services	2,071	2,098	2,140
Equipment rents	715	699	720
Materials and other	1,314	1,463	1,370
Total operating expenses	15,850	16,054	16,579
Operating income	7,501	7,419	8,623
Interest expense	7	8	9
Interest income, related parties	(1,756)	(1,540)	(1,183)
Other (income) expense, net	(134)	(139)	(100)
Income before income taxes	9,384	9,090	9,897
Income tax expense	2,258	2,113	2,281
Net income	\$ 7,126	\$ 6,977	\$ 7,616

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

In millions, except share data

	December 31, 2024	December 31, 2023
Assets		
Current assets:		
Cash and cash equivalents	\$ 541	\$ 508
Accounts receivable, net	2,064	2,006
Materials and supplies	1,063	1,009
Other current assets	181	167
Total current assets	3,849	3,690
Property and equipment, net of accumulated depreciation of \$20,360 and \$19,414, respectively	70,739	69,528
Goodwill	15,333	15,333
Operating lease right-of-use assets	1,186	1,065
Other assets	3,930	3,332
Total assets	\$ 95,037	\$ 92,948
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	\$ 4,230	\$ 4,529
Long-term debt and finance leases due within one year	63	59
Total current liabilities	4,293	4,588
Deferred income taxes	15,749	15,247
Operating lease liabilities	722	541
Long-term debt and finance leases	628	532
Casualty and environmental liabilities	408	430
Pension and retiree health and welfare liability	180	196
Other liabilities	1,104	1,128
Total liabilities	23,084	22,662
Commitments and contingencies (see Note 14)		
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	54,746	55,620
Intercompany notes receivable	(26,294)	(28,488)
Accumulated other comprehensive income	581	234
Total stockholder's equity	71,953	70,286
Total liabilities and stockholder's equity	\$ 95,037	\$ 92,948

Chubb Limited
Affiliated Transactions

For the period May 15, 2024 to December 31, 2024^(a)

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Excess liability insurance	(b)	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>
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) During the first quarter of 2024, Berkshire Hathaway's ownership interest in Chubb Limited increased to greater than 5% of Chubb Limited's outstanding common shares. On May 15, 2024, Berkshire Hathaway filed its quarterly Schedule 13F-HR which reported beneficial ownership of securities through March 31, 2024. Accordingly, this report reflects the transactions between PacifiCorp and Chubb Limited that occurred between May 15, 2024 (the date the U.S. Securities and Exchange Commission had knowledge of the affiliated relationship), and December 31, 2024.

(b) Chubb Limited is one of a group of re-insurers for various insurance policies negotiated at arms length on PacifiCorp's behalf by BHE. As noted in the affiliated interest filings submitted to the commissions in Idaho (PAC-E-05-08 on September 26, 2024), Oregon (UI 513), Utah (24-999-01/05-035-54 on September 26, 2024), Washington (UE-240607) and Wyoming (20000-EA-05-226 on October 1, 2024), the terms of this transaction are commercially sensitive, and if revealed, could erode PacifiCorp's bargaining position, and the ability of PacifiCorp to engage in future transactions like this that benefit customers. Please review the previously submitted confidential attachments for detail.

For further information on the following financial statements, refer to Chubb Limited's Form 10-K for the year ended December 31, 2024 (File No. 001-11778) at www.sec.gov.

CONSOLIDATED BALANCE SHEETS

Chubb Limited and Subsidiaries

(in millions of U.S. dollars, except share and per share data)	December 31, 2024	December 31, 2023
Assets		
Investments		
Short-term investments, at fair value (amortized cost – \$5,143 and \$4,551) (includes variable interest entities (VIE) balances of \$57 and \$217)	\$ 5,142	\$ 4,551
Fixed maturities available-for-sale, at fair value, net of valuation allowance – \$70 and \$156 (amortized cost – \$115,083 and \$111,128)	110,363	106,571
Private debt held-for-investment, at amortized cost, net of valuation allowance – \$4 and \$4	2,628	2,553
Equity securities, at fair value (includes VIE balances of \$1,289 and \$1,078)	9,151	3,455
Private equities (includes VIE balances of \$22 and \$21)	14,769	14,078
Other investments (includes VIE balances of \$4,538 and \$3,773)	8,597	5,527
Total investments	150,650	136,735
Cash, including restricted cash \$261 and \$172 (includes VIE balances of \$114 and \$117)	2,549	2,621
Securities lending collateral	1,445	1,299
Accrued investment income	1,160	1,086
Insurance and reinsurance balances receivable, net of valuation allowance – \$59 and \$53	14,426	13,379
Reinsurance recoverable on losses and loss expenses, net of valuation allowance – \$310 and \$367	19,777	19,952
Reinsurance recoverable on policy benefits	289	280
Deferred policy acquisition costs	8,358	7,152
Value of business acquired	3,223	3,674
Goodwill	19,579	19,686
Other intangible assets	6,377	6,775
Deferred tax assets	1,603	1,741
Prepaid reinsurance premiums	3,378	3,221
Separate account assets	6,231	5,573
Other assets (includes VIE balances of \$26 and \$33)	7,503	7,508
Total assets	\$ 246,548	\$ 230,682
Liabilities		
Unpaid losses and loss expenses	\$ 84,004	\$ 80,122
Unearned premiums	23,504	22,051
Future policy benefits	16,121	13,888
Market risk benefits	607	771
Policyholders' account balances	8,016	7,462
Separate account liabilities	6,231	5,573
Insurance and reinsurance balances payable	8,121	8,302
Securities lending payable	1,445	1,299
Accounts payable, accrued expenses, and other liabilities (includes VIE balances of \$183 and \$18)	10,192	8,332
Deferred tax liabilities	1,584	1,555
Repurchase agreements (includes VIE balances of \$815 and \$1,009)	2,731	2,833
Short-term debt	800	1,460
Long-term debt	14,379	13,035
Hybrid debt	419	308
Total liabilities	178,154	166,991
Commitments and contingencies (refer to Note 14)		
Shareholders' equity		
Common Shares (CHF 0.50 par value; 419,625,986 and 431,451,586 shares issued; 400,703,663 and 405,269,637 shares outstanding)	235	241
Common Shares in treasury (18,922,323 and 26,181,949 shares)	(3,524)	(4,400)
Additional paid-in capital	14,393	15,665
Retained earnings	61,561	54,810
Accumulated other comprehensive income (loss) (AOCI)	(8,644)	(6,809)
Total Chubb shareholders' equity	64,021	59,507
Noncontrolling interests (includes VIE balances of \$3,459 and \$2,705)	4,373	4,184
Total shareholders' equity	68,394	63,691
Total liabilities and shareholders' equity	\$ 246,548	\$ 230,682

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

Chubb Limited and Subsidiaries

For the years ended December 31, 2024, 2023, and 2022

(in millions of U.S. dollars, except per share data)

	2024	2023	2022
Revenues			
Net premiums written	\$ 51,468	\$ 47,361	\$ 41,720
Increase in unearned premiums	(1,622)	(1,649)	(1,360)
Net premiums earned	49,846	45,712	40,360
Net investment income	5,930	4,937	3,742
Net realized gains (losses)	117	(607)	(1,085)
Market risk benefits gains (losses)	(140)	(307)	80
Total revenues	55,753	49,735	43,097
Expenses			
Losses and loss expenses	26,022	24,100	22,572
Policy benefits (includes remeasurement gains (losses) of \$(2), \$19, and \$3)	4,714	3,628	2,314
Policy acquisition costs	9,102	8,259	7,339
Administrative expenses	4,380	4,007	3,395
Interest expense	741	672	570
Other (income) expense	(1,023)	(836)	89
Amortization of purchased intangibles	323	310	285
Integration expenses	39	69	48
Total expenses	44,298	40,209	36,612
Income before income tax	11,455	9,526	6,485
Income tax expense	1,815	511	1,239
Net income	\$ 9,640	\$ 9,015	\$ 5,246
Net income (loss) attributable to noncontrolling interests	368	(13)	—
Net income attributable to Chubb	\$ 9,272	\$ 9,028	\$ 5,246
Other comprehensive income (loss)			
Change in:			
Unrealized appreciation (depreciation)	\$ (251)	\$ 3,448	\$ (10,578)
Current discount rate on future policy benefits	(701)	84	1,480
Instrument-specific credit risk on market risk benefits	7	2	33
Cumulative foreign currency translation adjustment	(1,177)	(13)	(911)
Other, including postretirement benefit liability adjustment	257	157	(100)
Other comprehensive income (loss), before income tax	(1,865)	3,678	(10,076)
Income tax (expense) benefit related to OCI items	(117)	(317)	965
Other comprehensive income (loss)	(1,982)	3,361	(9,111)
Comprehensive income (loss)	7,658	12,376	(3,865)
Comprehensive income (loss) attributable to noncontrolling interests	221	(28)	—
Comprehensive income (loss) attributable to Chubb	\$ 7,437	\$ 12,404	\$ (3,865)
Earnings per share			
Basic earnings per share attributable to Chubb	\$ 22.94	\$ 21.97	\$ 12.50
Diluted earnings per share attributable to Chubb	\$ 22.70	\$ 21.80	\$ 12.39

The Coca-Cola Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Beverage machine services	\$ 14,400	\$ -
Total	\$ 14,400	\$ -
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) Coca-Cola 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, 2024 (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,	2024	2023	2022
Net Operating Revenues	\$ 47,061	\$ 45,754	\$ 43,004
Cost of goods sold	18,324	18,520	18,000
Gross Profit	28,737	27,234	25,004
Selling, general and administrative expenses	14,582	13,972	12,880
Other operating charges	4,163	1,951	1,215
Operating Income	9,992	11,311	10,909
Interest income	988	907	449
Interest expense	1,656	1,527	882
Equity income (loss) — net	1,770	1,691	1,472
Other income (loss) — net	1,992	570	(262)
Income Before Income Taxes	13,086	12,952	11,686
Income taxes	2,437	2,249	2,115
Consolidated Net Income	10,649	10,703	9,571
Less: Net income (loss) attributable to noncontrolling interests	18	(11)	29
Net Income Attributable to Shareowners of The Coca-Cola Company	\$ 10,631	\$ 10,714	\$ 9,542
Basic Net Income Per Share¹	\$ 2.47	\$ 2.48	\$ 2.20
Diluted Net Income Per Share¹	\$ 2.46	\$ 2.47	\$ 2.19
Average Shares Outstanding — Basic	4,309	4,323	4,328
Effect of dilutive securities	11	16	22
Average Shares Outstanding — Diluted	4,320	4,339	4,350

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,	2024	2023
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents	\$ 10,828	\$ 9,366
Short-term investments	2,020	2,997
Total Cash, Cash Equivalents and Short-Term Investments	12,848	12,363
Marketable securities	1,723	1,300
Trade accounts receivable, less allowances of \$506 and \$502, respectively	3,569	3,410
Inventories	4,728	4,424
Prepaid expenses and other current assets	3,129	5,235
Total Current Assets	25,997	26,732
Equity method investments	18,087	19,671
Deferred income tax assets	1,319	1,561
Property, plant and equipment — net	10,303	9,236
Trademarks with indefinite lives	13,301	14,349
Goodwill	18,139	18,358
Other noncurrent assets	13,403	7,796
Total Assets	\$ 100,549	\$ 97,703
<u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 21,715	\$ 15,485
Loans and notes payable	1,499	4,557
Current maturities of long-term debt	648	1,960
Accrued income taxes	1,387	1,569
Total Current Liabilities	25,249	23,571
Long-term debt	42,375	35,547
Other noncurrent liabilities	4,084	8,466
Deferred income tax liabilities	2,469	2,639
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	19,801	19,209
Reinvested earnings	76,054	73,782
Accumulated other comprehensive income (loss)	(16,843)	(14,275)
Treasury stock, at cost — 2,738 and 2,732 shares, respectively	(55,916)	(54,535)
Equity Attributable to Shareowners of The Coca-Cola Company	24,856	25,941
Equity attributable to noncontrolling interests	1,516	1,539
Total Equity	26,372	27,480
Total Liabilities and Equity	\$ 100,549	\$ 97,703

Environment One Corporation
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts and analysis	\$ 14,975	\$ -
Total	\$ 14,975	\$ -
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, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Aviation training	\$ 93,440	\$ -
Total	\$ 93,440	\$ -
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 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 Industrial Water LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ 7,655	\$ -
Total	\$ 7,655	\$ -
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 Industrial Water LLC provides services to PacifiCorp in the normal course of business at standard pricing.

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

Marmon Utility LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Materials and supplies	\$ 4,545,045	\$ -
Total	\$ 4,545,045	\$ -
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, 2024**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Credit rating services	\$ 2,187,500	\$ -
Total	\$ 2,187,500	\$ -
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 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, 2024 (File No. 001-14037) at www.sec.gov.

MOODY'S CORPORATION

CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions, except per share data)

	Year Ended December 31,		
	2024	2023	2022
Revenue	\$ 7,088	\$ 5,916	\$ 5,468
Expenses			
Operating	1,945	1,687	1,613
Selling, general and administrative	1,735	1,632	1,527
Depreciation and amortization	431	373	331
Restructuring	59	87	114
Charges related to asset abandonment	43	—	—
Total expenses	4,213	3,779	3,585
Operating income	2,875	2,137	1,883
Non-operating (expense) income, net			
Interest expense, net	(237)	(251)	(231)
Other non-operating income, net	61	49	38
Gain on extinguishment of debt	—	—	70
Non-operating (expense) income, net	(176)	(202)	(123)
Income before provision for income taxes	2,699	1,935	1,760
Provision for income taxes	640	327	386
Net income	2,059	1,608	1,374
Less: Net income attributable to noncontrolling interests	1	1	—
Net income attributable to Moody's	\$ 2,058	\$ 1,607	\$ 1,374
Earnings per share			
Basic	\$ 11.32	\$ 8.77	\$ 7.47
Diluted	\$ 11.26	\$ 8.73	\$ 7.44
Weighted average shares outstanding			
Basic	181.8	183.2	183.9
Diluted	182.7	184.0	184.7

MOODY'S CORPORATION
CONSOLIDATED BALANCE SHEETS

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

	December 31,	
	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 2,408	\$ 2,130
Short-term investments	566	63
Accounts receivable, net of allowances for credit losses of \$32 in 2024 and \$35 in 2023	1,801	1,659
Other current assets	515	489
Total current assets	5,290	4,341
Property and equipment, net of accumulated depreciation of \$1,453 in 2024 and \$1,272 in 2023	656	603
Operating lease right-of-use assets	216	277
Goodwill	5,994	5,956
Intangible assets, net	1,890	2,049
Deferred tax assets, net	293	258
Other assets	1,166	1,138
Total assets	\$ 15,505	\$ 14,622
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,344	\$ 1,076
Current portion of operating lease liabilities	102	108
Current portion of long-term debt	697	—
Deferred revenue	1,454	1,316
Total current liabilities	3,597	2,500
Non-current portion of deferred revenue	57	65
Long-term debt	6,731	7,001
Deferred tax liabilities, net	449	402
Uncertain tax positions	211	196
Operating lease liabilities	216	306
Other liabilities	517	676
Total liabilities	11,778	11,146
Contingencies (Note 19)		
Shareholders' equity:		
Preferred stock, par value \$0.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Series common stock, par value \$0.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Common stock, par value \$0.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2024 and December 31, 2023, respectively.	3	3
Capital surplus	1,451	1,228
Retained earnings	16,071	14,659
Treasury stock, at cost; 162,593,213 and 160,430,754 shares of common stock at December 31, 2024 and December 31, 2023, respectively	(13,322)	(12,005)
Accumulated other comprehensive loss	(638)	(567)
Total Moody's shareholders' equity	3,565	3,318
Noncontrolling interests	162	158
Total shareholders' equity	3,727	3,476
Total liabilities and shareholders' equity	\$ 15,505	\$ 14,622

Mouser Electronics, Inc.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ 1,571	\$ -
Total	\$ 1,571	\$ -
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 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, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel services	\$ 452,164	\$ -
Total	\$ 452,164	\$ -
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 provides services to PacifiCorp in the normal course of business at standard pricing.

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

Penn Machine Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Equipment parts	\$ 4,611	\$ -
Total	\$ 4,611	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

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

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

**R.C. Willey Home Furnishings
 Affiliated Transactions
 For the year ended December 31, 2024**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Right-of-way and easement grants	\$ 2,815,000	\$ -
Total	\$ 2,815,000	\$ -
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) Cost of two perpetual easement and right-of-way grants is based on anticipated rates for land in the area as derived from commercial land valuations.

R.C. Willey is not a public company, and its financial statements are not available.

Ringwalt & Liesche Co.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Surety bond services	\$ 80,882	\$ -
Total	\$ 80,882	\$ -
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) BHE entered into an agreement with Ringwalt to supply surety bond services for the benefit of each of its business units, yielding savings on commission fees. As noted in the affiliated interest filings submitted to the commissions in Idaho (PAC-E-05-08 on October 24, 2023), Oregon (UI 495), Utah (23-999-01/05-035-54 on October 24, 2023), Washington (UE-230833) and Wyoming (20000-EA-05-226 on October 24, 2023), the terms of these transactions are commercially sensitive, and if revealed, could erode PacifiCorp's bargaining position, and the ability of PacifiCorp to engage in future transactions like this that benefit customers. Please review the previously submitted confidential attachments for detail.

Ringwalt & Liesche Co. is not a public company, and its financial statements are not available.

Berkshire Hathaway Energy Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ 130,827,932	\$ 16,855,722
Total	\$ 130,827,932	\$ 16,855,722
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 \$22,550.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway 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. Under this arrangement, at December 31, 2024, PacifiCorp had an intercompany federal tax receivable of \$4,697,090, and PMI had an intercompany federal tax payable of \$1,656,796. Also, as of December 31, 2024, PacifiCorp had intercompany state tax payable of \$9,068,520, and PMI had an intercompany state tax payable of \$1,998,887.

For further information on the following financial statements, refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2024 (File No. 001-14881) at www.sec.gov. PacifiCorp is included in the following financial statements as a consolidated subsidiary of BHE.

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

ASSETS	As of December 31,	
	2024	2023
Current assets:		
Cash and cash equivalents	\$ 1,392	\$ 1,565
Investments and restricted cash and cash equivalents	216	1,253
Trade receivables, net	2,551	2,667
Inventories	1,962	1,509
Mortgage loans held for sale	528	451
Regulatory assets	1,136	1,398
Other current assets	1,314	1,355
Total current assets	9,099	10,198
Property, plant and equipment, net	103,769	99,248
Goodwill	11,413	11,547
Regulatory assets	4,213	4,167
Investments and restricted cash and cash equivalents and investments	8,635	9,510
Other assets	3,011	3,170
Total assets	\$ 140,140	\$ 137,840

BERKSHIRE HATHAWAY ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (continued)
(Amounts in millions, except share amounts)

LIABILITIES AND EQUITY	As of December 31,	
	2024	2023
Current liabilities:		
Accounts payable	\$ 2,928	\$ 3,175
Accrued interest	728	625
Accrued property, income and other taxes	1,043	828
Accrued employee expenses	364	354
Short-term debt	1,123	4,148
Current portion of long-term debt	2,646	2,740
Other current liabilities	2,109	1,551
Total current liabilities	10,941	13,421
BHE senior debt	11,457	13,101
BHE junior subordinated debentures	—	100
Subsidiary debt	41,154	36,231
Regulatory liabilities	6,754	6,644
Deferred income taxes	12,628	12,437
Other long-term liabilities	5,917	6,166
Total liabilities	88,851	88,100
Commitments and contingencies (Note 16)		
Equity:		
BHE shareholders' equity:		
Preferred stock - 100,000,000 shares authorized, \$0.01 par value, 481,000 and — shares issued and outstanding	481	—
Common stock - 100 and 115,000,000 shares authorized, no par value, 1 and 75,627,913 shares issued and outstanding	—	—
Additional paid-in capital	5,558	5,573
Retained earnings	46,311	44,765
Accumulated other comprehensive loss, net	(2,341)	(1,904)
Total BHE shareholders' equity	50,009	48,434
Noncontrolling interests	1,280	1,306
Total equity	51,289	49,740
Total liabilities and equity	\$ 140,140	\$ 137,840

BERKSHIRE HATHAWAY ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2024	2023	2022
Operating revenue:			
Energy	\$ 21,566	\$ 21,280	\$ 21,069
Real estate	4,354	4,322	5,268
Total operating revenue	<u>25,920</u>	<u>25,602</u>	<u>26,337</u>
Operating expenses:			
Energy:			
Cost of sales	6,616	7,057	6,757
Operations and maintenance	5,125	4,779	4,153
Wildfire losses, net of recoveries (Note 16)	346	1,677	64
Depreciation and amortization	4,138	4,170	4,230
Property and other taxes	840	823	775
Real estate	4,509	4,316	5,117
Total operating expenses	<u>21,574</u>	<u>22,822</u>	<u>21,096</u>
Operating income	<u>4,346</u>	<u>2,780</u>	<u>5,241</u>
Other income (expense):			
Interest expense	(2,716)	(2,415)	(2,216)
Capitalized interest	188	132	76
Allowance for equity funds	352	267	167
Interest and dividend income	443	412	154
Gains (losses) on marketable securities, net	474	669	(2,002)
Other, net	86	116	(7)
Total other income (expense)	<u>(1,173)</u>	<u>(819)</u>	<u>(3,828)</u>
Income before income tax expense (benefit) and equity income (loss)	3,173	1,961	1,413
Income tax expense (benefit)	(1,582)	(1,699)	(1,916)
Equity income (loss)	(318)	(288)	(185)
Net income	<u>4,437</u>	<u>3,372</u>	<u>3,144</u>
Net income attributable to noncontrolling interests	137	352	423
Net income attributable to BHE shareholders	<u>4,300</u>	<u>3,020</u>	<u>2,721</u>
Preferred dividends	—	34	46
Earnings on common shares	<u>\$ 4,300</u>	<u>\$ 2,986</u>	<u>\$ 2,675</u>

BHE AltaLink Ltd.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 239,388
Total	\$ -	\$ 239,388
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, 2024, at www.brkenenergy.com.

Statement of Financial Position

	Notes	As at	
		December 31, 2024	December 31, 2023
<i>(in thousands of dollars)</i>			
ASSETS			
Current			
Cash		\$ 67	\$ 6,783
Trade and other receivables	6	143,805	189,614
		143,872	196,397
Non-current			
Goodwill	7	202,066	202,066
Intangible assets	8	279,825	277,946
Property, plant, and equipment	9	8,043,383	8,002,114
Third-party deposits	10	93,991	61,733
Other non-current assets	11	1,371,337	1,277,046
		\$ 10,134,474	\$ 10,017,302
LIABILITIES AND PARTNERS' EQUITY			
Current			
Trade and other payables	12	\$ 116,141	\$ 121,502
Commercial paper and bank credit facilities	13	153,177	129,000
Long-term debt maturing in less than one year	13	—	350,000
Current portion of deferred revenue	14	32,095	57,917
		301,413	658,419
Non-current			
Long-term debt	13	4,695,564	4,372,392
Deferred revenue	14	1,111,996	1,074,025
Third-party deposits liability	10	93,991	61,733
Lease liabilities	15	45,068	46,611
Other non-current liabilities	16	39,098	34,797
		6,287,130	6,247,977
Commitments and contingencies	26, 27		
Partners' equity			
AltaLink, L.P. equity	22	3,830,944	3,752,866
Non-controlling interests	23	16,400	16,459
		3,847,344	3,769,325
		\$ 10,134,474	\$ 10,017,302

Statement of Comprehensive Income

	Notes	Year ended	
		December 31, 2024	December 31, 2023
<i>(in thousands of dollars)</i>			
Revenue			
Operations	19	\$ 1,021,446	\$ 976,483
Other	20	49,785	39,199
		1,071,231	1,015,682
Expenses			
Operating	21	(122,547)	(104,776)
Property taxes, salvage and other	21	(103,110)	(111,582)
Depreciation and amortization		(301,152)	(293,918)
		(526,809)	(510,276)
Operating income		544,422	505,406
Finance costs	13	(204,180)	(197,222)
Loss on disposal of assets		(7,907)	(8,384)
Income before non-controlling interests		\$ 332,335	\$ 299,800
Net income attributable to non-controlling interests		(1,737)	(1,651)
Net income		\$ 330,598	\$ 298,149
Other comprehensive income			
<i>Items that will not be reclassified to earnings:</i>			
Actuarial loss	17	(479)	(325)
Other comprehensive loss		(479)	(325)
Total comprehensive income		\$ 330,119	\$ 297,824

BHE Montana, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 111,714
Total	\$ -	\$ 111,714
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 BHE, the parent company of BHE Montana, LLC.

BHE Renewables, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ 1,135	\$ 885,654
Total	\$ 1,135	\$ 885,654
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 BHE, the parent company of BHE Renewables, LLC.

MidAmerican Energy Services, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 29,858
Total	<u>\$ -</u>	<u>\$ 29,858</u>
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 BHE, the indirect parent company of MidAmerican Energy Services, LLC.

BHE Pipeline Group, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 5,706
Total	\$ -	\$ 5,706
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 BHE, the parent company of BHE Pipeline Group, LLC.

BHE Compression Services, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 16,370
Total	\$ -	\$ 16,370
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 BHE, the indirect parent company of BHE Compression Services, LLC.

BHE GT&S, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 2,777,423
Total	<u>\$ -</u>	<u>\$ 2,777,423</u>
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 BHE, the indirect parent company of BHE GT&S, LLC.

Kern River Gas Transmission Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Natural gas transportation services ^(a)	\$ 3,122,536	\$ -
Construction costs of canceled project ^(b)	2,154,700	-
Services under the Intercompany Administrative Services Agreement ("IASA") ^(c)	5,363	301,007
Total	\$ 5,282,599	\$ 301,007
Basis of pricing	(a) (b) (c)	(c)
Cost of service	(a) (b) (c)	(c)
The margin of charges over costs	(a) (b) None	None
Assets allocable to the services	(a) (b) None	None
The overall rate of return on assets	(a) (b) None	None

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

(b) Costs incurred by Kern to construct a lateral pipeline for PacifiCorp that was ultimately canceled.

(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, 2024, at www.brkenenergy.com.

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2025	Year/Period of Report: End of: 2024/ 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	3,085,274,077	3,005,773,095
3	Construction Work in Progress (107)	200-201	52,196,040	106,071,437
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,147,470,117	3,111,844,532
5	(Less) Accum. Provision for Depr. Amort., Dept. (108, 111, 115)		1,663,591,076	1,625,388,583
6	Net Utility Plant (Total of line 4 less 5)		1,483,879,041	1,486,455,949
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)		1,483,879,041	1,486,455,949
11	Utility Plant Adjustments (116)	102		
12	Gas Stored-Basis 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)		13,453,441	11,460,741
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)		13,453,441	11,460,741
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)			
33	Special Deposits (132-134)		128,899	211,547
34	Working Funds (135)			
35	Temporary Cash Investments (136)	222-223	27,421,509	19,730,407
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		17,287,801	18,115,880
38	Other Accounts Receivable (143)		1,545,619	3,775
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)			
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Associated Companies (146)		16,676,001	14,350,361

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)		34,266,418	30,710,639
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	5,634,326	1,968,471
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)		2,198,820	4,080,980
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)		1,850,387	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)		107,308,980	89,745,538
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	233,448,310	219,889,347
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		574,945	574,945
72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233		2,771,358
75	Deferred Losses from Disposition of Utility Plant (187)			
76	Research, Development, and Demonstration Expens (188)			
77	Unamortized Loss on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234-235	107,812,099	109,461,821
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		341,635,354	332,697,571
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		1,946,477,816	1,920,359,799

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: 04/18/2025	Year/Period of Report: End of: 2024/ 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
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	1,248,271,246	1,238,271,246
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	(90,885,776)	(124,519,333)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	117	1,470,578	432,270
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,158,856,049	1,114,184,184
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)		7,167,276	6,482,769
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)		6,473,181	7,992,665
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)		15,640,457	16,474,934
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)			
39	Accounts Payable (232)		8,447,423	11,214,704
40	Notes Payable to Associated Companies (233)			

41	Accounts Payable to Associated Companies (234)		16,377,233	4,898,530
42	Customer Deposits (235)		8,047,076	4,982,328
43	Taxes Accrued (236)	262-263	11,576,345	9,891,060
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
49	Miscellaneous Current and Accrued Liabilities (242)	268	7,110,595	7,921,434
50	Obligations Under Capital Leases-Current (243)		1,361,744	1,249,629
51	Derivative Instrument Liabilities (244)			
52	(Less) Long-Term Portion of Derivative Instrument Liabilities			
53	Derivative Instrument Liabilities - Hedges (245)			
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges			
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		39,820,416	40,312,638
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		9,017,532	4,846,619
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	379,598,851	398,337,172
62	Unamortized Gain on Reacquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)		1278,987,178	287,172,638
65	Accumulated Deferred Income Taxes - Other (283)		164,457,335	59,028,614
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		732,060,894	749,388,043
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		1,946,477,815	1,920,359,799

Name of Reportant: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Reaumurisation	Date of Report: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
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Statement of Income

Quarterly

1. Enter in column (g) 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 (f) 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 (f) 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 (g) and (e) 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 transfer.

Give concise explanations concerning unapplied 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 net 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 any three 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 quarterly figures are different from that reported in prior reports. If the columns are insufficient for reporting additional utility departments, supply the appropriate account files report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)	Elec. Utility Current Year to Date (In dollars) (g)	Elec. Utility Previous Year to Date (In dollars) (h)	Gas Utility Current Year to Date (In dollars) (i)	Gas Utility Previous Year to Date (In dollars) (j)	Other Utility Current Year to Date (In dollars) (k)	Other Utility Previous Year to Date (In dollars) (l)
1	UTILITY OPERATING INCOME											
2	Gas Operating Revenues (400)	300-301	263,404,119	263,679,380					263,404,119	263,679,380		
3	Operating Expenses											
4	Operation Expenses (401)	317-325	60,400,219	62,462,342					60,400,219	62,462,342		
5	Maintenance Expenses (402)	317-325	817,219	440,822					817,219	440,822		
6	Depreciation Expense (403)	336-338	64,058,198	61,933,408					64,058,198	61,933,408		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338										
8	Amort. & Depl. of Utility Plant (404-405)	336-338	3,160,273	2,770,821					3,160,273	2,770,821		
9	Amortization of Utility Plant Acc. Adjustment (406)	336-338										
10	Amort. of Prop. Losses, Unrecovered Plant and Res. Study Costs (407.1)											
11	Amortization of Conversion Expenses (407.2)											
12	Regulatory Debts (407.3)		5,394,477	6,833,288					5,394,477	6,833,288		
13	(Less) Regulatory Credits (407.4)		33,760,414	36,724,946					33,760,414	36,724,946		
14	Taxes Other Than Income Taxes (408.1)	262-263	12,010,988	12,662,304					12,010,988	12,662,304		
15	Income Taxes-Federal (409.1)	262-263	34,696,595	41,879,332					34,696,595	41,879,332		

16	Income Taxes-Other (409.1)	262-263	5,996,682	7,788,365					5,996,682	7,788,365		
17	Provision for Deferred Income Taxes (410.1)	234-235	36,810,428	35,434,008					36,810,428	35,434,008		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	45,324,518	48,031,725					45,324,518	48,031,725		
19	Investment Tax Credit Adjustment-Net (411.4)											
20	(Less) Gains from Disposition of Utility Plant (411.6)											
21	Losses from Disposition of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.8)											
24	Accretion Expense (411.10)											
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		144,040,137	147,438,020					144,040,137	147,438,020		
26	Net Utility Operating Income (Total of lines 2 less 25)		119,363,982	136,241,360					119,363,982	136,241,360		
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)		1,891,120	1,043,373								
38	Allowance for Other Funds Used During Construction (419.1)		2,319,650	6,431,730								
39	Miscellaneous Nonoperating Income (421)		1,435,852	797,062								
40	Gain on Disposition of Property (421.3)											
41	TOTAL Other Income (Total of lines 31 thru 40)		5,646,622	8,272,165								
42	Other Income Deductions											

43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)											
45	Donations (426.1)	340		44,476	27,895							
46	Life Insurance (426.2)											
47	Penalties (426.3)			8,010	12,019							
48	Expenditures for Certain Civic, Political and Related Activities (426.4)			3,418	10,157							
49	Other Deductions (426.5)			52,404	3,734							
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	108,308	53,805								
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	293,657	282,693								
54	Income Taxes-Other (409.2)	262-263	67,617	68,087								
55	Provision for Deferred Income Taxes (410.2)	234-235	1,155,808	1,906,300								
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	289,253	369,029								
57	Investment Tax Credit Adjustment-Net (411.5)											
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		1,227,829	1,898,251								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,310,485	6,320,109								
61	INTEREST CHARGES											
62	Interest on Long-Term Debt (427)											
63	Amortization of Debt Disc. and Expense (428)	258-259										
64	Amortization of Loss on Recaptured Debt (428.1)											
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259										
66	(Less) Amortization of Gain on Recaptured Debt-Credit (429.1)											
67	Interest on Debt to Associated Companies (430)	340										
68	Other Interest Expense (431)	340	40,907									
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)											

70	Net Interest Charges (Total of lines 62 thru 69)		40,907									
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		123,633,560	142,561,469								
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)		123,633,560	142,561,469								

Northern Natural Gas Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ 771,304	\$ 2,176,315
Total	\$ 771,304	\$ 2,176,315
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, 2024, at www.brkenergy.com.

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

	As of December 31,	
	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 29,011	\$ 10,540
Accounts receivable, net	167,544	154,884
Accounts receivable from affiliate	15,217	13,877
Notes receivable from affiliate	300,000	200,000
Transportation and exchange gas receivables	24,391	14,031
Inventories	107,833	85,919
Income tax receivable	13,304	34,149
Other current assets	67,102	46,748
Total current assets	724,402	560,148
Property, plant and equipment, net	5,766,310	5,468,266
Regulatory assets	203,054	220,884
Other assets	55,743	55,111
Total assets	\$ 6,749,509	\$ 6,304,409
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 61,107	\$ 68,398
Accounts payable to affiliates	707	5,601
Accrued interest	34,757	23,116
Accrued property, income and other taxes	77,748	80,584
Accrued employee expense	19,912	18,328
Transportation and exchange gas payables	21,882	13,338
Other current liabilities	73,898	63,370
Total current liabilities	290,011	272,735
Long-term debt	2,083,692	1,588,111
Regulatory liabilities	376,018	393,043
Deferred income taxes, net	750,298	714,395
Asset retirement obligations	14,901	14,603
Other long-term liabilities	53,107	57,235
Total liabilities	3,568,027	3,040,122
Commitments and contingencies (Note 11)		
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	2,199,613	2,282,418
Total shareholder's equity	3,181,482	3,264,287
Total liabilities and shareholder's equity	\$ 6,749,509	\$ 6,304,409

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

	Years Ended December 31,	
	2024	2023
Operating revenue:		
Transportation	\$ 1,113,971	\$ 1,064,225
Storage	112,588	112,477
Gas, liquids and other sales	72,741	49,049
Total operating revenue	1,299,300	1,225,751
Operating expenses:		
Operations and maintenance	426,249	379,799
Cost of gas and liquids sales	21,312	37,751
Depreciation and amortization	209,282	195,595
Taxes, other than income taxes	75,116	78,501
Total operating expenses	731,959	691,646
Operating income	567,341	534,105
Other income (expense):		
Interest expense, net	(89,818)	(68,265)
Interest income	44,982	25,905
Other, net	20,845	23,817
Total other income (expense)	(23,991)	(18,543)
Income before income tax expense	543,350	515,562
Income tax expense	126,155	122,349
Net income	\$ 417,195	\$ 393,213

BHE Turbomachinery, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 2,800,209
Total	<u>\$ -</u>	<u>\$ 2,800,209</u>
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 BHE, the indirect parent company of BHE Turbomachinery, LLC.

BHE U.S. Transmission, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 31,850
Total	\$ -	\$ 31,850
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 BHE, the parent company of BHE U.S. Transmission, LLC.

Electric Transmission Texas, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 467
Total	\$ -	\$ 467
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 BHE nor is it a public company; accordingly, its financial statements are not available.

MATL LLP
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 10,705
Total	\$ -	\$ 10,705
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 BHE, the indirect parent company of MATL LLP.

MTL Canyon Holdings, LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 455,786
Total	\$ -	\$ 455,786
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 BHE, the indirect parent company of MTL Canyon Holdings, LLC.

HomeServices of America, Inc.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Employee relocation services	\$ 130,429	\$ -
Services under the Intercompany Administrative Services Agreement ("IASA")	-	178,164
Total	<u>\$ 130,429</u>	<u>\$ 178,164</u>
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 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 \$12,500.

Refer to the financial statements of BHE, the parent company of HomeServices of America, Inc.

MidAmerican Energy Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Equipment sale ^(a)	\$ -	\$ 27,021
Services under the Intercompany Administrative Services Agreement ("IASA") ^(b)	13,927,038	8,936,163
Total	<u>\$ 13,927,038</u>	<u>\$ 8,936,163</u>
Basis of pricing	(b)	(a) (b)
Cost of service	(b)	(a) (b)
The margin of charges over costs	None	(a) None
Assets allocable to the services	None	(a) None
The overall rate of return on assets	None	(a) None

(a) PacifiCorp sold equipment to MEC at cost of the parts, including administrative expenses.

(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 \$5,296.

For further information on the following financial statements, refer to MidAmerican Energy Company's Form 10-K for the year ended December 31, 2024 (File No. 333-15387) at www.sec.gov.

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS
(Amounts in millions)

ASSETS	As of December 31,	
	2024	2023
Current assets:		
Cash and cash equivalents	\$ 549	\$ 636
Trade receivables, net	230	272
Income tax receivable	2	1
Inventories	369	364
Prepayments	117	113
Other current assets	63	39
Total current assets	1,330	1,425
Property, plant and equipment, net	22,765	21,970
Regulatory assets	622	600
Investments and restricted investments	1,147	1,030
Other assets	252	210
Total assets	\$ 26,116	\$ 25,235

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

As of December 31,

2024 2023

LIABILITIES AND SHAREHOLDER'S EQUITY

Current liabilities:		
Accounts payable	\$ 375	\$ 543
Accrued interest	117	106
Accrued property, income and other taxes	192	197
Current portion of long-term debt	17	539
Other current liabilities	91	102
Total current liabilities	792	1,487
Long-term debt	8,807	8,227
Regulatory liabilities	1,264	1,079
Deferred income taxes	3,626	3,494
Asset retirement obligations	823	768
Other long-term liabilities	623	577
Total liabilities	15,935	15,632
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	9,620	9,042
Total shareholder's equity	10,181	9,603
Total liabilities and shareholder's equity	\$ 26,116	\$ 25,235

MIDAMERICAN ENERGY COMPANY
STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2024	2023	2022
Operating revenue:			
Regulated electric	\$ 2,584	\$ 2,673	\$ 2,988
Regulated natural gas and other	667	720	1,037
Total operating revenue	<u>3,251</u>	<u>3,393</u>	<u>4,025</u>
Operating expenses:			
Cost of fuel and energy	430	501	679
Cost of natural gas purchased for resale and other	367	451	763
Operations and maintenance	879	851	828
Depreciation and amortization	1,001	908	1,168
Property and other taxes	166	161	149
Total operating expenses	<u>2,843</u>	<u>2,872</u>	<u>3,587</u>
Operating income	<u>408</u>	<u>521</u>	<u>438</u>
Other income (expense):			
Interest expense	(417)	(346)	(313)
Allowance for borrowed funds	25	19	15
Allowance for equity funds	65	59	51
Other, net	83	36	—
Total other income (expense)	<u>(244)</u>	<u>(232)</u>	<u>(247)</u>
Income before income tax expense (benefit)	164	289	191
Income tax expense (benefit)	<u>(839)</u>	<u>(693)</u>	<u>(770)</u>
Net income	<u>\$ 1,003</u>	<u>\$ 982</u>	<u>\$ 961</u>

Midwest Capital Group, Inc.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 4
Total	\$ -	\$ 4
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)

ASSETS	As of December 31,	
	2024	2023
Current assets:		
Cash and cash equivalents	\$ 552	\$ 637
Trade receivables, net	230	272
Income tax receivable	2	1
Inventories	369	364
Prepayments	117	113
Other current assets	62	40
Total current assets	1,332	1,427
Property, plant and equipment, net	22,766	21,971
Goodwill	1,270	1,270
Regulatory assets	622	600
Investments and restricted investments	1,149	1,032
Other assets	251	209
Total assets	\$ 27,390	\$ 26,509

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

As of December 31,

2024 **2023**

LIABILITIES AND MEMBER'S EQUITY

Current liabilities:		
Accounts payable	\$ 375	\$ 543
Accrued interest	122	112
Accrued property, income and other taxes	192	197
Note payable to affiliate	13	—
Current portion of long-term debt	17	539
Other current liabilities	92	102
Total current liabilities	811	1,493
Long-term debt	9,047	8,467
Regulatory liabilities	1,264	1,079
Deferred income taxes	3,624	3,492
Asset retirement obligations	823	768
Other long-term liabilities	622	577
Total liabilities	16,191	15,876
Commitments and contingencies (Note 13)		
Member's equity:		
Paid-in capital	1,679	1,679
Retained earnings	9,520	8,954
Total member's equity	11,199	10,633
Total liabilities and member's equity	\$ 27,390	\$ 26,509

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

	Years Ended December 31,		
	2024	2023	2022
Operating revenue:			
Regulated electric	\$ 2,584	\$ 2,673	\$ 2,988
Regulated natural gas and other	667	720	1,037
Total operating revenue	<u>3,251</u>	<u>3,393</u>	<u>4,025</u>
Operating expenses:			
Cost of fuel and energy	430	501	679
Cost of natural gas purchased for resale and other	367	451	763
Operations and maintenance	879	851	828
Depreciation and amortization	1,001	908	1,168
Property and other taxes	166	161	149
Total operating expenses	<u>2,843</u>	<u>2,872</u>	<u>3,587</u>
Operating income	<u>408</u>	<u>521</u>	<u>438</u>
Other income (expense):			
Interest expense	(434)	(362)	(333)
Allowance for borrowed funds	25	19	15
Allowance for equity funds	65	59	51
Other, net	84	48	—
Total other income (expense)	<u>(260)</u>	<u>(236)</u>	<u>(267)</u>
Income before income tax expense (benefit)	148	285	171
Income tax expense (benefit)	<u>(843)</u>	<u>(695)</u>	<u>(776)</u>
Net income	<u>\$ 991</u>	<u>\$ 980</u>	<u>\$ 947</u>

Northern Powergrid Holdings Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 1,666,756
Total	\$ -	\$ 1,666,756
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, 2024. Please visit the Investors tab at www.brkenenergy.com.

NV Energy, Inc.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment sale ^(a)	\$ -	\$ 44,991
Services under the Intercompany Administrative Services Agreement ("IASA") ^(b)	15,595	2,552,878
Total	<u>\$ 15,595</u>	<u>\$ 2,552,878</u>
Basis of pricing	(b)	(a) (b)
Cost of service	(b)	(a) (b)
The margin of charges over costs	None	(a) None
Assets allocable to the services	None	(a) None
The overall rate of return on assets	None	(a) None

(a) PacifiCorp sold equipment to NV Energy at cost of the parts, including administrative expenses.

(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.

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 BHE. For further information refer to BHE's Form 10-K for the year ended December 31, 2024 (File No. 001-14881) at www.sec.gov.

Nevada Power Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Electricity transmission services	\$ 1,225,994	16,159
Wholesale energy purchases	188,056	-
Wholesale energy sales	-	30,530
Transmission ancillary services	38,997	722
Settlement adjustment	(9,306)	-
Harry Allen substation physical security project ^(b)	650,902	-
Operations and maintenance on Harry Allen substation ^(c)	45,932	-
Equipment purchase ^(d)	4,732	-
Services under the Intercompany Administrative Services Agreement ("IASA") ^(e)	1,245,573	867,834
Total	<u>\$ 3,390,880</u>	<u>\$ 915,245</u>
Basis of pricing	(a) (d) (b) (c) (e)	(a) (e)
Cost of service	(a) (d) (b) (c) (e)	(a) (e)
The margin of charges over costs	(a) (d) None	(a) None
Assets allocable to the services	(a) (d) None	(a) None
The overall rate of return on assets	(a) (d) 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 FERC pursuant to PacifiCorp's OATT Schedules. Transmission ancillary services provided by PacifiCorp are priced pursuant to PacifiCorp's OATT Schedules. Wholesale energy purchases are priced based on a negotiated rate determined by the market. Wholesale energy sales are priced based on a rate capped by PacifiCorp's cost.

(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. 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 (\$10,101,881 net of accumulated depreciation) as of December 31, 2024.

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

(d) Nevada Power sold equipment to PacifiCorp at cost of the parts, including administrative expenses.

(e) 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 \$11,245.

For further information on the following financial statements, refer to Nevada Power Company's Form 10-K for the year ended December 31, 2024 (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,	
	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 23	\$ 20
Trade receivables, net	314	374
Inventories	190	129
Income tax receivable	77	—
Regulatory assets	124	586
Prepayments	67	32
Other current assets	23	31
Total current assets	818	1,172
Property, plant and equipment, net	9,401	8,658
Regulatory assets	459	499
Other assets	400	398
Total assets	\$ 11,078	\$ 10,727
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 343	\$ 466
Accrued interest	46	44
Accrued property, income and other taxes	34	65
Regulatory liabilities	41	43
Customer deposits	93	59
Derivative contracts	53	62
Other current liabilities	50	48
Total current liabilities	660	787
Long-term debt	3,395	3,392
Finance lease obligations	266	279
Regulatory liabilities	997	1,017
Deferred income taxes	802	836
Other long-term liabilities	510	452
Total liabilities	6,630	6,763
Commitments and contingencies (Note 14)		
Shareholder's equity:		
Common stock - \$1.00 stated value, 1,000 shares authorized, issued and outstanding	—	—
Additional paid-in capital	2,943	2,733
Retained earnings	1,506	1,232
Accumulated other comprehensive loss, net	(1)	(1)
Total shareholder's equity	4,448	3,964
Total liabilities and shareholder's equity	\$ 11,078	\$ 10,727

NEVADA POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2024	2023	2022
Operating revenue	\$ 2,873	\$ 3,088	\$ 2,630
Operating expenses:			
Cost of fuel and energy	1,608	1,942	1,427
Operations and maintenance	311	312	303
Depreciation and amortization	376	432	417
Property and other taxes	58	56	53
Total operating expenses	<u>2,353</u>	<u>2,742</u>	<u>2,200</u>
Operating income	<u>520</u>	<u>346</u>	<u>430</u>
Other income (expense):			
Interest expense	(207)	(196)	(165)
Capitalized interest	20	25	8
Allowance for equity funds	31	21	11
Interest and dividend income	24	72	47
Other, net	18	14	3
Total other income (expense)	<u>(114)</u>	<u>(64)</u>	<u>(96)</u>
Income before income tax expense (benefit)	406	282	334
Income tax expense (benefit)	57	22	36
Net income	<u>\$ 349</u>	<u>\$ 260</u>	<u>\$ 298</u>

Sierra Pacific Power Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Electricity transmission services	\$ 31,272	\$ -
Electricity transmission service over agreed-upon facilities	-	36,160
Wholesale energy purchases	1,293	-
Reserve share	-	444
Operations and maintenance	-	20,859
Transmission ancillary services	798	-
Services under the Intercompany Administrative Services Agreement ("IASA") ^(b)	146,655	523,501
Total	\$ 180,018	\$ 580,964

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. Wholesale energy purchases are priced based on a negotiated rate determined by the market. Reserve share is priced at a standard rate based on the Northwest Power Pool Reserve Sharing Agreement. Operations and maintenance costs are ultimately based on PacifiCorp's actual operations and maintenance costs incurred.

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

For further information on the following financial statements, refer to Sierra Pacific Power Company's Form 10-K for the year ended December 31, 2024 (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,	
	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 17	\$ 44
Trade receivables, net	138	180
Inventories	161	117
Regulatory assets	90	161
Prepayments	54	15
Other current assets	22	20
Total current assets	<u>482</u>	<u>537</u>
Property, plant and equipment, net	4,439	3,822
Regulatory assets	202	220
Other assets	204	193
Total assets	<u>\$ 5,327</u>	<u>\$ 4,772</u>
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 410	\$ 228
Accrued interest	19	18
Accrued property, income and other taxes	16	21
Regulatory liabilities	106	15
Customer deposits	42	21
Other current liabilities	50	46
Total current liabilities	<u>643</u>	<u>349</u>
Long-term debt	1,527	1,293
Regulatory liabilities	416	424
Deferred income taxes	369	404
Other long-term liabilities	272	237
Total liabilities	<u>3,227</u>	<u>2,707</u>
Commitments and contingencies (Note 14)		
Shareholder's equity:		
Common stock - \$3.75 stated value, 1,000 shares authorized, issued and outstanding	—	—
Additional paid-in capital	1,726	1,576
Retained earnings	375	490
Accumulated other comprehensive loss, net	(1)	(1)
Total shareholder's equity	<u>2,100</u>	<u>2,065</u>
Total liabilities and shareholder's equity	<u>\$ 5,327</u>	<u>\$ 4,772</u>

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2024	2023	2022
Operating revenue:			
Regulated electric	\$ 1,080	\$ 1,194	\$ 1,025
Regulated natural gas	182	237	168
Total operating revenue	<u>1,262</u>	<u>1,431</u>	<u>1,193</u>
Operating expenses:			
Cost of fuel and energy	561	689	555
Cost of natural gas purchased for resale	121	176	111
Operations and maintenance	245	204	189
Depreciation and amortization	181	185	149
Property and other taxes	24	25	24
Total operating expenses	<u>1,132</u>	<u>1,279</u>	<u>1,028</u>
Operating income	<u>130</u>	<u>152</u>	<u>165</u>
Other income (expense):			
Interest expense	(86)	(66)	(58)
Allowance for borrowed funds	7	7	3
Allowance for equity funds	22	14	7
Interest and dividend income	12	22	18
Other, net	10	4	2
Total other income (expense)	<u>(35)</u>	<u>(19)</u>	<u>(28)</u>
Income before income tax expense (benefit)	95	133	137
Income tax expense (benefit)	10	16	19
Net income	<u>\$ 85</u>	<u>\$ 117</u>	<u>\$ 118</u>

PPW Holdings LLC
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>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 2024, PacifiCorp temporarily funded invoices for PPW Holdings LLC. As of December 31, 2024, the receivable due from PPW Holdings LLC was \$20,164,048.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway 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. Under this arrangement, at December 31, 2024, PacifiCorp had an intercompany federal tax receivable of \$4,697,090, and PMI had an intercompany federal tax payable of \$1,656,796. Also, as of December 31, 2024, PacifiCorp had intercompany state tax payable of \$9,068,520, and PMI had an intercompany state tax payable of \$1,998,887.

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2024
(Amounts in thousands)

ASSETS

Current assets:	
Accounts receivable, net	\$ 3,653
Amounts due from affiliates	2,618
Total current assets	<u>6,271</u>
Investment in subsidiaries	10,519,037
Goodwill	1,126,641
Other assets	19,515
	<u>19,515</u>
Total assets	<u>\$ 11,671,464</u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable - other accruals	\$ -
Accounts payable intercompany PacifiCorp	20,164
Accounts payable - MidAmerican	20
Income taxes payable	(195)
Total current liabilities	<u>19,989</u>
Deferred income taxes	(16)
Total liabilities	<u>19,973</u>
Equity:	
Common stock	-
Additional paid-in capital	6,217,086
Retained earnings	5,432,230
Accumulated other comprehensive income, net	2,175
Total equity	<u>11,651,491</u>
Total liabilities and equity	<u>\$ 11,671,464</u>

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2024
(Amounts in thousands)

Operating revenue	\$	-
Operating costs and expenses:		
Contracts & Services		18,664
Operations and maintenance		20
Total operating costs and expenses		18,684
Operating income		(18,684)
Other income (expense):		
Interest income		1,420
Other		539,148
Total other income (expense)		540,568
Income before income tax benefit		521,884
Income tax benefit		(4,276)
Net income		526,160
Net income attributable to noncontrolling interests		162
Net income attributable to PPW Holdings LLC	\$	525,998

Pacific Minerals, Inc.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>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 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, 2024, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$11,500,000.

During the year ended December 31, 2024, PMI paid dividends of \$53,700,000 to PacifiCorp.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway 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. Under this arrangement, at December 31, 2024, PacifiCorp had an intercompany federal tax receivable of \$4,697,090, and PMI had an intercompany federal tax payable of \$1,656,796. Also, as of December 31, 2024, PacifiCorp had intercompany state tax payable of \$9,068,520, and PMI had an intercompany state tax payable of \$1,998,887.

PACIFIC MINERALS, INC.
BALANCE SHEET
December 31, 2024
(Amounts in thousands)

ASSETS

Current assets:	
Cash and cash equivalents	\$ 4,223
Other Accounts Receivable	(6)
Amounts due from affiliates	6,840
Other current assets	184
Total current assets	<u>11,241</u>
Investment in unconsolidated subsidiaries	<u>41,997</u>
Total assets	<u><u>\$ 53,238</u></u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 247
Amounts due to affiliates	1,999
Accrued employee expenses	1,709
Accrued property and other taxes	71
Total current liabilities	<u>4,026</u>
Deferred income taxes	<u>(43,956)</u>
Total liabilities	<u>(39,930)</u>
Equity:	
Common stock	-
Additional paid-in capital	47,960
Retained earnings	45,208
Total equity	<u>93,168</u>
Total liabilities and equity	<u><u>\$ 53,238</u></u>

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2024
(Amounts in thousands)

Operating revenue	\$ <u>-</u>
Operating costs and expenses:	
Taxes other than income taxes	<u>22</u>
Operating loss	<u>(22)</u>
Other income (expense):	
Interest income	2,619
Other	<u>5,341</u>
Total other income (expense)	<u>7,960</u>
Income before income tax expense	7,938
Income tax expense	<u>(774)</u>
Net income	<u>\$ 8,712</u>

Bridger Coal Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^{(a)(c)}	\$ 107,334,515	\$ -
Operational support related to coal purchases ^(d)	\$ 288,854	
Information technology and administrative services	-	3,001,673
Total	<u>\$ 107,623,369</u>	<u>\$ 3,001,673</u>
Basis of pricing	(b) (d)	(e)
Cost of service	(b) (d)	(e)
The margin of charges over costs	None, (b) (d)	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, 2024, 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, 2024.

(d) Equipment rates are based on an average cost to run equipment at the time of service. Labor costs are based on the hourly rate for the position including a load rate for benefits and taxes.

(e) 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 BHE to Bridger Coal in the amount of \$22,550.
- Services provided by HomeServices to Bridger Coal in the amount of \$12,500.
- Services provided by MEC to Bridger Coal in the amount of \$5,296.
- Services provided by Nevada Power to Bridger Coal in the amount of \$11,245.
- 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 as part of the coal purchases shown in the table above.

During the year ended December 31, 2024, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$11,500,000.

December 31, 2024	Bridger Coal Company <u>Current Balance</u>	<u>Current Balance</u>	
ASSETS		LIABILITIES	
Cash & Temporary Investments		Accounts Payable - Trade	
Cash JP Morgan Chase	\$ 1,305,355.10	AP Goods Received Not Invoiced	\$ (678,752.29)
Total Cash and Temporary Investments	<u>1,305,355.10</u>	AP Unpaid Invoices	(2,672,448.47)
Accounts Receivable Trade		AP Manual Accruals	(713,142.10)
AR Trade Idaho Power	16,454,912.56	Fines & Citations	332.00
AR Trade Other	189,675.22	Accrued Settlement Provisions	<u>(34,712,955.69)</u>
Total Accounts Receivable Trade	<u>16,644,587.78</u>	Total Accounts Payable Trade	<u>(38,776,966.55)</u>
Accounts Receivable Interco		Accounts Payable Intercompany	
AR Inco PP&L	32,909,876.13	AP Inco PMI	(2,056,950.24)
Total Accounts Receivable Interco	<u>32,909,876.13</u>	AP Inco PacifiCorp	<u>(123,915.62)</u>
Coal Inventory		Total Accounts Payable Intercompany	<u>(2,180,865.86)</u>
Surface Coal	3,330,736.84	Payroll Liabilities	
Inventoried Coal Production Tax/Royalties	<u>1,018,611.10</u>	Accrued Bonus - AIP Corporate	102,282.60
Total Coal Inventory	<u>4,349,347.94</u>	Accrued Bonus - Other	<u>(204,565.20)</u>
Material and Supplies Inventory		Total Payroll Liabilities	<u>(102,282.60)</u>
Materials and Supplies Inventory- Surface	12,012,497.20	Royalties and Taxes Payable	
Total Material and Supplies Inventory	<u>12,012,497.20</u>	Accrued Royalties - BLM	(810,494.59)
Property Plant & Equipment		Accrued Royalties - ALC	(890,791.40)
Land	6,211.00	Production Tax Payable - Severance	(1,395,016.74)
Land Improvements	693,818.53	Production Tax Payable - Wyoming Extraction	(2,540,638.68)
Mine Development	17,614,598.96	Production Tax Payable - Federal Reclamation	(187,317.53)
Buildings & Improvements	32,216,311.75	Production Tax Payable - Black Lung	(81,382.40)
Capitalized Interest	263,360.00	Taxes Payable - Property	(473,678.92)
Haul Roads	12,863,889.99	Taxes Payable - Sales & Use	<u>(290,554.01)</u>
Mining Equipment	16,514,476.40	Total Taxes Payable	<u>(6,669,874.27)</u>
Vehicles	166,548,623.31	Other Non-Current Liabilities	
Office Furniture & Equipment	60,110.66	ARO Reg. Liab. Unrealized Earnings	(46,431,484.09)
Computer Hardware & Software	2,825,969.99	ARO Regulatory Liability	(159,628,049.90)
Other Equipment	3,298,817.11	ARO Liability	<u>(152,724,715.66)</u>
Mineral Rights	1,104,601.39	Total Other Non-Current Liabilities	<u>(358,784,249.65)</u>
Sub-Total Property Plant and Equipment	<u>254,010,789.09</u>	Total-Liabilities	<u>(406,514,238.93)</u>
Accumulated Depreciation		EQUITY	
AD Land Improvements	(672,200.67)	Contributions	
AD Mine Development	(15,278,709.54)	Contributions - Pacific Minerals Inc.	(36,400,000.00)
AD Buildings & Improvements	(28,995,234.07)	Contributions - Idaho Energy Resources	<u>(18,200,000.00)</u>
AD Capitalized Interest	(234,109.13)	Total Contributions	<u>(54,600,000.00)</u>
AD Haul Roads	(12,259,436.53)	Distributions	
AD Mining Equipment	(14,148,500.64)	Distributions - Pacific Minerals Inc.	47,900,000.00
AD Vehicles	(128,363,718.04)	Distributions - Idaho Energy Resources	<u>23,950,000.00</u>
AD Office Furniture & Equipment	(56,754.09)	Total Distributions	<u>71,850,000.00</u>
AD Computer Hardware & Software	(2,423,955.82)	Retained Earnings	
AD Other Equipment	(2,792,431.54)	Current Year Income	(8,011,677.21)
AD Mineral Rights	(330,075.62)	Retained Earnings Pacific Minerals Inc.	(48,155,942.75)
Sub-Total Accumulated Depreciation	<u>(205,555,125.69)</u>	Retained Earnings Idaho Energy Resources	<u>(24,077,971.33)</u>
Total Property, Plant & Equipment	<u>48,455,663.40</u>	Total Retained Earnings	<u>(80,245,591.29)</u>
Construction Work In Process		Total Equity	<u>(62,995,591.29)</u>
CWIP Additions	6,953,314.24	Total Liabilities and Equity	<u>\$ (469,509,830.22)</u>
CWIP Capitalizations	<u>(6,933,969.55)</u>		
Total Construction Work in Progress	<u>19,344.69</u>		
Other Non-Current Assets			
Reclamation Trust Fund	38,520,236.92		
Reclamation Trust Earnings	174,342,028.23		
Reclamation Trust Tax Withheld	(5,757,510.90)		
Reclamation Trust Market Value	46,431,484.09		
Reclamation Trust Drawdown	(168,034,159.92)		
Reclamation Trust Adtl Contributions 2010	216,661,955.90		
Asset Retirement Obligation	184,457,303.00		
ARO - Accumulated Depreciation	(132,985,616.00)		
Employee Housing Project	177,436.66		
Total Other Non-Current Assets	<u>353,813,157.98</u>		
Total - Assets	<u>\$ 469,509,830.22</u>		

December 31, 2024

**Bridger Coal
Company**

Current Year Income	
Coal Sales Revenue	
Revenue Coal PP& L	\$ (103,150,015.00)
Revenue Coal Idaho Power	(51,575,013.00)
Total Coal Sales Revenue	<u>(154,725,028.00)</u>
Other Operating Revenue	
Miscellaneous Other	(14,293,530.96)
Gain Loss on Sale of Assets	(46,719.29)
Third Party Interest	(278,876.06)
Total Other Operating Revenue	<u>(14,619,126.31)</u>
Total Revenue	<u>(169,344,154.31)</u>
Operating Expense	
Labor	25,158,435.58
AIP Bonus	274,641.00
Payroll Overhead	9,002,460.88
Employee Related	479,521.45
Materials & Supplies	39,737,503.76
Outside Services	12,867,091.29
Administrative Other	1,475,789.45
Charge Outs	18,434,621.02
Total Operating Expense	<u>107,430,064.43</u>
Non-Operating Expense	
Depreciation and Amortization	11,015,668.66
Royalties	28,016,232.31
Taxes Other Than Income	13,169,777.01
Management Fee	541,200.00
Total Non-Operating Expense	<u>52,742,877.98</u>
Total Expense	<u>160,172,942.41</u>
Profit Before Minority Interest and Taxes	<u>(9,171,211.90)</u>
Interest Expense	
Other Interest	1,159,534.69
Total Interest and Other	<u>1,159,534.69</u>
Income Before Federal Income Taxes	<u>(8,011,677.21)</u>
Federal Income Taxes	
Total Federal Income Taxes	<u>-</u>
Net Income	<u><u>\$ (8,011,677.21)</u></u>

Trapper Mining Inc.
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 24,497,891	\$ -
Board of directors fees and associated board meeting costs ^(c)	-	4,241
Total	<u>\$ 24,497,891</u>	<u>\$ 4,241</u>
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, 2024. 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.

During the year ended December 31, 2024, Trapper Mining Inc. paid a dividend of \$267,635 to PacifiCorp.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2024
(Unaudited)

Assets:

Current Assets:

Cash & Cash Equivalents	\$	14,391,141
Accounts Receivable		8,559,455
Inventories		7,155,530
Advanced Stripping Costs		6,409,456
Prepaid and Other Current Assets		317,162
Current Reclamation Receivable from CPS Owners		506,696
Investments in Certificates of Deposit		3,123,565
Investment Securities:		
Securities Available-for-Sale, at Fair Value		10,585,643
Securities Held-to-Maturity, at Amortized Cost		400,000
Total Current Assets	\$	51,448,648
Property, Equipment and Facilities before FAS 143:		
Lands and Leases	\$	12,327,379
Development Costs		2,834,815
Equipment and Facilities		123,424,611
Total Property, Equipment and Facilities (Cost)	\$	138,586,804
Less Accumulated Depreciation and Amortization		(127,406,621)
Total Property, Equipment and Facilities (Net)	\$	11,180,183
FAS 143 Property, Equipment and Facilities (Net) . .		17,544,815
Grand Total Property, Equipment and Facilities (Net)	\$	28,724,998
Note Receivable - MEGA	\$	7,290,518
Reclamation Receivable from CPS Owners		21,700,118
Securities Held-to-Maturity, at Amortized Cost		2,000,000
Restricted Funds - Black Lung		666,275
Total Assets	\$	111,830,558

Liabilities and Members' Equity:

Current Liabilities:

Accounts Payable	\$	3,433,851
Accrued Payroll Expenses		1,949,564
Accrued Production Taxes		1,186,012
Accrued Royalties		686,887
Current Portion Asset Retirement Liability		506,696
Total Current Liabilities	\$	7,763,011
Asset Retirement Liability		42,203,094
Other Long-Term Liabilities		1,034,644
Total Liabilities	\$	51,000,749
Members' Equity		
Paid in Capital @ 1/1/98	\$	20,324,925
Patronage Equity - Prior Year		35,108,239
Non-Patronage Equity - Prior Year		2,445,561
Patronage Equity - Current Year		2,952,796
Non-Patronage Equity - Current Year		(1,711)
Total Members' Equity	\$	60,829,809
Total Liabilities and Members' Equity	\$	111,830,558

Trapper Mining Inc.
Consolidated Net Income
As of December 31, 2024

		<u>NET INCOME YEAR TO DATE</u>
TRAPPER MINING - BEFORE UNREALIZED INVESTMENT EARNINGS	\$	3,031,772.77
TRAPPER MINING - UNREALIZED INVESTMENT EARNINGS		<u>231,293.61</u>
TRAPPER MINING - AFTER UNREALIZED INVESTMENT EARNINGS		3,263,066.38
WILLIAMS FORK MINING		(1,711.56)
WILLIAMS FORK LAND		<u>(310,270.54)</u>
NET INCOME (LOSS) BEFORE TAX		<u>2,951,084.28</u>
TAX BENEFIT (PROVISION)		<u>0.00</u>
NET INCOME (LOSS) AFTER TAX	\$	<u><u>2,951,084.28</u></u>
SALT RIVER	43.72%	(748.24)
PACIFICORP	29.14%	(498.67)
PLATTE RIVER	27.14%	<u>(464.47)</u>
TOTAL NONPATRONAGE INCOME (LOSS)		<u>(1,711.38)</u>
SALT RIVER	43.72%	1,290,962.23
PACIFICORP	29.14%	860,444.67
PLATTE RIVER	27.14%	<u>801,388.76</u>
TOTAL PATRONAGE INCOME (LOSS)		<u>2,952,795.66</u>
TOTAL INCOME (LOSS)	\$	<u><u>2,951,084.28</u></u>

PacifiCorp Foundation
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ -	\$ 122,659
Total	\$ -	\$ 122,659
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>12/31/2024</u>
Assets:	
Cash	\$ 200,004
Restricted investments:	
Receivable for investments sold	-
Receivable from Vanguard	-
Commingled investments	<u>62,379,930</u>
Total restricted investments	<u>62,379,930</u>
Total assets	<u><u>62,579,934</u></u>
Liabilities:	
Accounts payable	6,175
Grants payable	-
Total liabilities	<u>6,175</u>
Net assets	<u><u>\$ 62,573,759</u></u>

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2024

(in dollars)

(Unaudited - Internal Use Only)

	<u>Year-to-Date</u>
Revenues and contributions:	
Stock Contribution made by PacifiCorp	
Deposits	-
Interest income	8,776
Dividends	1,314,677
Realized gain/(loss) on sale of investment	850,785
Unrealized gain/(loss) on investment	6,187,449
Capital gains on partnership investments	111,954
Miscellaneous gains/(losses)	-
Total revenues/(losses) and contributions	8,473,641
Expenses:	
Grants:	
Health and welfare	537,520
Education	554,404
Culture and arts	376,650
Civic and community	336,950
Giving campaign match	266,196
Matching gift program	22,717
PacifiCorp Empl Mem Sch Fund	-
Small community capital projects	301,096
Rocky Mountain Power Foundation special grants	224,000
Pacific Power Foundation special grants	175,000
PacifiCorp Foundation special grants	-
Global Days of Service	-
Other Community Pledge	-
Grants approved for future periods	-
Grants expensed in prior periods	-
Total grants	2,794,533
Administrative expenses	153,944
Investment management fees	-
Consulting fees	-
Taxes	3,200
Bank fees	8,245
Total expenses	2,989,922
Net assets increase (decrease)	5,483,719
Net assets beginning of period	57,090,040
Net assets end of period	\$ 62,573,759

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Annual assessment fees	\$ 331,306	\$ -
Total	\$ 331,306	\$ -
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, 2024, PacifiCorp's plant-in-service included the following assets related to CCCIC: \$6,052,845 (\$3,613,263 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, 2024

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	\$ 258,781	\$ 104,863	\$ 60,568	\$ 303,076
Loan Payment	-	276,000	276,000	-
Interest Earnings	138,351	42,353	-	180,703
Stock Water Pipeline	63,346	9,350	42,844	29,852
Project Water Fund	-	24,519	24,519	-
JV/Black Caynon	12,490	7,521	6,357	13,655
Fund Adjustment	23,349,842			23,349,842
	<u>23,822,809</u>	<u>464,606</u>	<u>410,287</u>	<u>23,877,128</u>
O&M				
O&M Irrigation	36,104	105,652	105,652	36,104
O&M Reservior	-	10,291	10,291	-
Total O&M	<u>36,104</u>	<u>115,943</u>	<u>115,943</u>	<u>36,104</u>
Construction				
Project Capitalization	-	39,116	37,931	1,185
Lower Mammoth	-	2,208	-	2,208
Peacock Jones Curtis	-	6,625	12,073	(5,448)
Hornshadow Solar	-	642,448	470,420	172,028
Total Construction	<u>-</u>	<u>690,397</u>	<u>520,424</u>	<u>169,973</u>
Grand Total	<u>\$ 23,858,913</u>	<u>\$ 1,270,946</u>	<u>\$ 1,046,654</u>	<u>\$ 24,083,205</u>

Cottonwood Creek Consolidated Irrigation Company
Balance Sheet
December 31, 2024

Account Name	Balance 12/31/2024
EUCCU Savings	\$ 25
Zions Bank - Payroll	1,500
Zions Bank - Construction	11,219
Zions Bank - Operating	385,848
EUCCU Checking	2,182
EUCCU Money Market	288,972
Accounts Receivable	22,000
EUCCU CD 60 Month	477,719
EUCCU CD 36 Month	279,692
EUCCU CD 6 Month	489,946
Property & Equipment	26,177,468
Work In Progress	-
Inventory	13,875
Accounts Payable	-
Loan UT Water Resources	(4,067,242)
Grand Total	\$ 24,083,205

Ferron Canal & Reservoir Company
Affiliated Transactions
For the year ended December 31, 2024

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Payment for water rights ^(a)	\$ 771,351	\$ -
Annual assessment fees ^(b)	669,113	-
Credit received ^(a)	(281,048)	-
Total	\$ 1,159,416	\$ -
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, 2024, 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 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, 2024, 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, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
12 MONTH CD	504,590.18
DESERTVIEW CHECKING	148,579.41
DESSERTVIEW FEDERAL CREDIT UNION	
MASTER SHARES	535,775.62
SHARE ACCOUNT	25.02
Total DESERTVIEW FEDERAL CREDIT UNION	<u>535,800.64</u>
MILLSITE REHABILITATION ACCOUNT	
MILLSITE ENGINEERING COSTS	-94,818.15
MILLSITE REHABILITATION ACCOUNT - Other	395,363.74
Total MILLSITE REHABILITATION ACCOUNT	<u>300,545.58</u>
SEDIMENT MITIGATION ACCT	18,168.87
ZION'S BANK	192,439.41
Total Checking/Savings	<u>1,700,124.09</u>
Accounts Receivable	
Accounts Receivable	-2.41
Total Accounts Receivable	<u>-2.41</u>
Total Current Assets	<u>1,700,121.68</u>
TOTAL ASSETS	<u><u>1,700,121.68</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-811,147.14
Total Accounts Payable	<u>-811,147.14</u>
Other Current Liabilities	
Payroll Liabilities	2,371.11
Total Other Current Liabilities	<u>2,371.11</u>
Total Current Liabilities	<u>-808,776.03</u>
Total Liabilities	<u>-808,776.03</u>
Equity	
Retained Earnings	1,867,659.89
Net Income	641,237.82
Total Equity	<u>2,508,897.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,700,121.68</u></u>

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2024

	Jan - Dec 24
Income	
*WATER LEASE	4,900.00
12 month Jumbo CD	4,590.18
INCOME	
CERTIFICATE TRANSFERS	155.00
MILLSITE REHAB STATE FUNDS	215,826.43
NRCS - ENGINEERING	37,868.72
NRCS - MILLSITE EXPENSES	305,959.68
INCOME - Other	99,029.21
Total INCOME	658,839.04
REVENUE - WATER ASSESSMENTS	897,052.70
Total Income	1,565,381.92
Gross Profit	1,565,381.92
Expense	
DONATIONS	1,000.00
EQUIPMENT	
LEASE	8,700.00
Total EQUIPMENT	8,700.00
GENERAL	
BOARDMEMBER	7,930.00
DREDGE	230.00
HEALTH INSURANCE ALLOWANCE	47,250.00
INSURANCE	30,284.86
LOAN PAYMENTS	122,322.53
OFFICE SUPPLIES	12,329.87
PAYROLL EXPENSES	169,564.65
PERMITS	78.22
POWER	2,970.64
PROFESSIONAL SERVICES	200.00
PROPERTY TAX	6.74
TELEPHONE	3,643.30
TRAVEL EXPENSE	3,975.39
WATER/POP/GROCERIES	1,900.44
GENERAL - Other	340.00
Total GENERAL	403,026.64
IRRIGATION	
REPAIRS	1,267.00
SUPPLIES	66,374.83
Total IRRIGATION	67,641.83
MAINTENANCE	
BUILDING	16,712.68
EQUIPMENT REPAIRS	18,108.33
FUEL	21,295.15
FUGATE	1,185.00
MOLEN	50,676.30
SUPPLIES	9,598.44
Total MAINTENANCE	117,575.88
MILLSITE REHABILITATION	
EMERY COUNTY	
FERRON CANAL PORTION	35,092.25
STATE OF UTAH PORTION	164,254.18
Total EMERY COUNTY	199,346.43

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2024

	<u>Jan - Dec 24</u>
ENGINEERING SERVICES MILLSITE	80,485.64
PIEZOMETERS - MILLSITE	30,429.02
MILLSITE REHABILITATION - Other	15,100.91
Total MILLSITE REHABILITATION	325,362.00
VEHICLES	
REGISTRATION	837.75
Total VEHICLES	837.75
Total Expense	924,144.10
Net Income	641,237.82

Huntington Cleveland Irrigation Company
Affiliated Transactions
For the year ended December 31, 2024

<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, HCIC operates at cost.

At December 31, 2024, PacifiCorp's plant-in-service included the following assets related to HCIC: \$22,075,411 (\$9,536,919 net of accumulated depreciation) for a water supply project (including allowance for funds used during construction and capital surcharge) and \$1,471,639 (\$489,798 net of accumulated depreciation) for water rights.

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2023 AND 2024

	TOTAL ALL FUNDS	
	2023	2024
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 505,876	\$ 693,247
Restricted cash and cash equivalents	31,748	30,524
Accounts receivable:		
Intergovernmental		
Shareholder assessments	1,434	10,560
Prepaid Insurance	5,154	5,469
Total current assets	\$ 544,212	\$ 739,800
NONCURRENT ASSETS:		
Fixed Assets:		
Land	\$ 41,722	\$ 41,722
Work in progress		598
Buildings	82,738	85,177
Easements	116,838	116,838
Water rights	3,096,469	3,096,469
Vehicles	12,840	19,171
Office equipment	22,647	22,647
Other equipment	62,496	63,576
Diversion structures	139,201	139,201
Storage facilities improvements	4,847,477	4,847,477
Irrigation System	57,309,484	57,309,484
Accumulated depreciation	(14,062,613)	(15,293,121)
Total noncurrent assets	\$ 51,669,299	\$ 50,449,239
Total assets	\$ 52,213,511	\$ 51,189,039

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2023 AND 2024

	<u>TOTAL ALL FUNDS</u>	
	<u>2023</u>	<u>2024</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 42,769	\$ 15,391
Wages payable	2,537	4,475
Payroll taxes payable	4,035	3,693
Accrued interest payable	2,580	2,578
Note Payable to Shareholders	31,748	30,524
Current portion of long-term liabilities	<u>133,342</u>	<u>134,645</u>
Total current liabilities	<u>\$ 217,011</u>	<u>\$ 191,306</u>
LONG-TERM LIABILITIES:		
Notes payable (Note 6)	<u>\$ 2,130,955</u>	<u>\$ 1,996,310</u>
Total long-term liabilities	<u>\$ 2,130,955</u>	<u>\$ 1,996,310</u>
Total liabilities	<u>\$ 2,347,966</u>	<u>\$ 2,187,616</u>
NET ASSETS:		
Without donor restrictions		
Unrestricted:	<u>\$ 49,865,545</u>	<u>\$ 49,001,423</u>
Total net assets	<u>\$ 49,865,545</u>	<u>\$ 49,001,423</u>
Total liabilities and net assets	<u>\$ 52,213,511</u>	<u>\$ 51,189,039</u>

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2024

	2023	2024
	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>
Charges for Services:		
A Water Assessment	\$ 192,781	\$ 192,981
B Water Assessment	102,750	102,751
Municipal and Industry Assessment	639,545	638,708
Meter Assessment	35,625	35,250
Minimal Assessment Adjustments	2,705	2,661
Net charges for services	\$ 973,406	\$ 972,351
Governmental grants	\$ 5,975	\$ 81,573
Other Revenue:		
Certificate Transfers	\$ 3,790	\$ 3,249
Late Fees	265	246
Interest	20,812	33,752
Reimbursements	14,233	15,317
Miscellaneous	1,108	1,466
Total other revenue	\$ 40,208	\$ 54,030
Total revenues	\$ 1,019,589	\$ 1,107,954
Expenses:		
Program services:		
Salaries & Wages	\$ 64,601	\$ 94,280
Contract Labor	7,520	5,945
Payroll Benefits	8,241	8,646
Non project water O & M	27,790	30,131
O&M - EWCD	44,580	45,882
Water System Maintenance	244,740	368,225
Water Rights Assessments	27,525	32,604
Vehicle and Equipment Expense	8,341	8,482
Material and Supplies	5,880	4,670
Insurance	16,847	16,622
Depreciation	1,231,465	1,233,631
Interest expense	32,731	31,655
Miscellaneous	5,488	9,805
Total program expenses	\$ 1,725,749	\$ 1,890,578

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2024

	<u>2023</u>	<u>2024</u>
	<u>UNRESTRICTED</u>	<u>UNRESTRICTED</u>
	<u>OPERATIONS &</u>	<u>OPERATIONS &</u>
	<u>MAINTENANCE</u>	<u>MAINTENANCE</u>
Support Services:		
Secretary Wage	\$ 35,070	\$ 37,297
Payroll Benefits	2,861	3,097
Accounting and Auditing	12,310	12,900
Legal Fees	2,465	1,613
Utilities	10,020	10,415
Office Supplies	4,534	7,564
Postage	387	1,133
Bank Charges and Fees	909	1,260
Travel	2,308	3,031
Miscellaneous	1,650	1,845
	<u>72,514</u>	<u>80,155</u>
Total support services	\$ 72,514	\$ 80,155
Other Expenses:		
Loss on sale of asset	<u>---</u>	\$ 1,343
Total other expenses	\$ ---	\$ 1,343
Total expenses	<u>\$ 1,798,263</u>	<u>\$ 1,972,076</u>
Change in net assets	\$ (778,674)	\$ (864,122)
Net assets, beginning of year	<u>50,644,219</u>	<u>49,865,545</u>
Net assets, end of year	<u>\$ 49,865,545</u>	<u>\$ 49,001,423</u>

III. Loans

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

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

Loan Summary to and from affiliates for the year ended December 31, 2024

Pacific Minerals, Inc.	
<p>A. The month-end amounts outstanding, separately for short-term and long-term loans.</p> <p>Short-term loans: November</p> <p>Long-term loans:</p>	<p>(a)</p> <p>N/A</p>
<p>B. The highest amount outstanding during the year, separately for short-term and long-term loans.</p> <p>Maximum short-term loan to affiliate: Amount Date</p> <p>Maximum short-term loan from affiliate: Amount Date</p> <p>Long-term loans to or from affiliate:</p>	<p>N/A</p> <p>\$ 53,673,000 November 19, 2024</p> <p>N/A</p>
<p>C. A description of the terms and conditions for loans, including the basis for interest rates.</p>	<p>Pursuant to the terms and conditions of the Umbrella Loan Agreement</p>
<p>D. The total amount of interest charged or credited and the weighted average rate of interest, separately for short-term and long-term loans.</p> <p>Short-term loans: Interest expense charged Interest income credited Weighted average interest rate</p> <p>Long-term loans:</p>	<p>\$ 267,961</p> <p>N/A</p> <p>(a)</p> <p>N/A</p>
<p>E. Specify the commission order(s) approving the transaction, where such approval is required by law.</p>	<p>Refer to Appendix A</p>

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

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

	Principal Advanced to PacifiCorp	Principal Repaid by PacifiCorp	Principal Advanced to PMI	Principal Repaid by PMI	Outstanding Month-end Balance ^(a)	Interest Rate Range	Interest Expense Incurred by PacifiCorp	Interest Income Earned by PacifiCorp
Dec '23					\$ (40,600,000)			
Jan '24	\$ -	\$ 40,600,000	\$ -	\$ -	-	5.650% - 5.650%	\$ 44,604	\$ -
Feb '24	-	-	-	-	-		-	-
Mar '24	-	-	-	-	-		-	-
Apr '24	-	-	-	-	-		-	-
May '24	-	-	-	-	-		-	-
Jun '24	-	-	-	-	-		-	-
Jul '24	-	-	-	-	-		-	-
Aug '24	-	-	-	-	-		-	-
Sep '24	-	-	-	-	-		-	-
Oct '24	-	-	-	-	-		-	-
Nov '24	(53,673,000)	-	-	-	(53,673,000)	4.750% - 4.770%	95,657	-
Dec '24	-	53,673,000	-	-	-	4.600% - 4.800%	127,700	-
Total	\$ (53,673,000)	\$ 94,273,000	\$ -	\$ -			\$ 267,961	\$ -

(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, 2024, and the balance as of December 31, 2024.

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, 2024.

Transfer of Employee to PacifiCorp from Affiliate	Job Title	Count
Kern River Gas Transmission Company	Assistant Distribution Manager	1
Kern River Gas Transmission Company	Buyer	1
MidAmerican Energy Company	Attorney	1
NV Energy, Inc.	Senior Software Engineer	1
	Total transfers from Affiliates	4
Transfer of Employee from PacifiCorp to Affiliate	Job Title	Count
MidAmerican Energy Company	Senior Voice Systems Engineer	1
NV Energy, Inc.	Area-Transmission Planner II	1
NV Energy, Inc.	Senior Business Specialist	1
	Total transfers to Affiliates	3

VII. Cost Allocations

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

PacifiCorp Cost Allocation Manual for the year ended December 31, 2024

Overview/Introduction

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

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

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

Allocation Amounts and Methods

BHE and subsidiaries to PacifiCorp

During the year ended December 31, 2024, 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	\$ 53,162,448	\$ 77,665,484	\$ 130,827,932
BHE Renewables, LLC	-	1,135	1,135
Kern River Gas Transmission Company	-	5,363	5,363
MidAmerican Energy Company	9,858,253	4,068,785	13,927,038
Nevada Power Company	408,334	837,239	1,245,573
Northern Natural Gas Company	198,523	572,781	771,304
NV Energy, Inc.	-	15,595	15,595
Sierra Pacific Power Company	1,333	145,322	146,655
	<u>\$ 63,628,891</u>	<u>\$ 83,311,704</u>	<u>\$ 146,940,595</u>

The amounts were allocated by BHE and its subsidiaries to PacifiCorp using eleven different formulas during the year ended December 31, 2024. These formulas 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, 2024 was 22.91%.
- 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, 2024 was 25.91%.
- c) 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, 2024 was 29.84%.

- d) 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, 2024 was 25.95%.
- e) 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, 2024 was 29.41%.
- f) 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, 2024 was 1.0%.
- g) A formula based on customer count. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2024 was 46.55%.
- h) A formula based on employee counts not including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2024 was 30.81%.
- i) A formula based on capital expenditures not including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2024 was 27.04%.
- j) 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, 2024 was 31.78%.
- k) 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, 2024 was 39.6%.

(continued on following page)

PacifiCorp to BHE and subsidiaries

During the year ended December 31, 2024, 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	\$ 287,741	\$ 16,567,981	\$ 16,855,722
BHE AltaLink Ltd.	161,797	77,591	239,388
BHE Compression Services, LLC	14,177	2,193	16,370
BHE GT&S, LLC	759,464	2,017,959	2,777,423
BHE Montana	19,620	92,094	111,714
BHE Pipeline Group	4,951	755	5,706
BHE Renewables, LLC	489,895	395,759	885,654
BHE TurboMachinery, LLC	-	2,800,209	2,800,209
BHE U.S. Transmission, LLC	25,517	6,333	31,850
Electric Transmission Texas, LLC	-	467	467
HomeServices of America, Inc.	161,605	16,559	178,164
Kern River Gas Transmission Company	100,065	200,942	301,007
MATL LLP	-	10,705	10,705
MidAmerican Energy Company	1,558,105	7,378,058	8,936,163
MidAmerican Energy Services, LLC	-	29,858	29,858
Midwest Capital Group, Inc.	4	-	4
MTL Canyon Holdings, LLC	-	455,786	455,786
Nevada Power Company	742,444	125,390	867,834
Northern Powergrid Holdings Company	262,288	1,404,468	1,666,756
Northern Natural Gas Company	421,057	1,755,258	2,176,315
NV Energy, Inc.	16,800	2,536,078	2,552,878
Sierra Pacific Power Company	445,587	77,914	523,501
	\$ 5,471,117	\$ 35,952,357	\$ 41,423,474

The amounts were allocated by PacifiCorp to BHE and its subsidiaries using five different formulas during the year ended December 31, 2024. These formulas are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2024 was 77.09%.
- b) 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, 2024 was 74.09%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of NV Energy, Inc., Nevada Power Company, Sierra Pacific Power Company and HomeServices of America, Inc. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2024 was 100%.
- d) 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, 2024 was 70.16%.
- e) 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, 2024 was 74.05%.

INTERCOMPANY ADMINISTRATIVE SERVICES AGREEMENT

BETWEEN

MIDAMERICAN ENERGY HOLDINGS COMPANY

AND

ITS SUBSIDIARIES

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

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

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

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

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

ARTICLE 1. PROVISION OF ADMINISTRATIVE SERVICES

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

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

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

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

ARTICLE 2. DEFINITIONS

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

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

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

- (a) CHARGES.

Parties shall charge for Administrative Services on the following basis:

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

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

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

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

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

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

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

(b) PAYMENT.

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

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

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

ARTICLE 5. GENERAL OBLIGATIONS; STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

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

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

ARTICLE 8. BUDGETING

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

ARTICLE 9. COOPERATION WITH OTHERS

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

ARTICLE 10. COMPLIANCE WITH ALL LAWS

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

ARTICLE 11. LIMITATION OF LIABILITY

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

ARTICLE 12. INDEMNIFICATION

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

ARTICLE 13. DISPUTE RESOLUTION

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

ARTICLE 14. TERMINATION FOR CONVENIENCE

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

ARTICLE 15. CONFIDENTIAL INFORMATION/NONDISCLOSURE

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

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

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

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

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

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

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

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

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

ARTICLE 16. PERMITTED DISCLOSURE

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

ARTICLE 17. SUBCONTRACTORS

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

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

ARTICLE 18. NONWAIVER

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

ARTICLE 19. SEVERABILITY

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

ARTICLE 20. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE

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

ARTICLE 21. OTHER AGREEMENTS

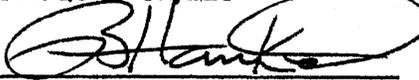
This Agreement does not address or govern the Parties' relationship involving: (a) the tax allocation agreement nor (b) any other relationships not specifically identified herein. All such relationships not addressed or governed by this Agreement will be governed and controlled by a separate agreement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

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

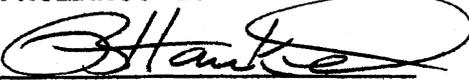
MIDAMERICAN ENERGY HOLDINGS COMPANY

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

NNGC ACQUISITION, LLC

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

PPW HOLDINGS LLC

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

KR HOLDING, LLC

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

CE ELECTRIC UK FUNDING COMPANY

By: 
Patrick J. Goodman
Title: Director

CALENERGY INTERNATIONAL SERVICES, INC.

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

HOME SERVICES OF AMERICA, INC.

By: 
Paul J. Leighton
Title: Asst Secretary

CE CASECAN WATER AND ENERGY COMPANY, INC.

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

MIDAMERICAN FUNDING, LLC

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



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

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

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

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

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

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

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

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

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

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

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



ARTICLE 1. PROVISION OF MUTUAL ASSISTANCE

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

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

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

ARTICLE 2. DEFINITIONS

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

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

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

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

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



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

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

ARTICLE 5. STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

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

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

ARTICLE 8. COOPERATION WITH OTHERS

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



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

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

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

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

ARTICLE 9. COMPLIANCE WITH ALL LAWS

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

ARTICLE 10. DISPUTE RESOLUTION

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

ARTICLE 11. TERMINATION FOR CONVENIENCE

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

ARTICLE 12. CONFIDENTIAL INFORMATION/NONDISCLOSURE

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

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

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

ARTICLE 13. PERMITTED DISCLOSURE

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

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

ARTICLE 14. SUBCONTRACTORS

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



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

ARTICLE 15. NONWAIVER

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

ARTICLE 16. SEVERABILITY

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

ARTICLE 17. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE

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

ARTICLE 18. ADDITION OF RATE-REGULATED SUBSIDIARIES

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



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

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

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

NORTHERN NATURAL GAS COMPANY PACIFICORP

By: _____ Title: VP, CFO Pacificorp Name: Nikki Kobiha Date: 11/2/2015

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

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



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

KERN RIVER GAS TRANSMISSION COMPANY MIDAMERICAN ENERGY COMPANY

By: _____ Title: VP, Finance Name: Tony L. Lillis Date: 7/9/15

NORTHERN NATURAL GAS COMPANY PACIFICORP

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

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

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



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

KERN RIVER GAS TRANSMISSION COMPANY

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

MIDAMERICAN ENERGY COMPANY

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

NORTHERN NATURAL GAS COMPANY

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

PACIFICORP

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

**NEVADA POWER COMPANY
DBA NV ENERGY**

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

**SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY**

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



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

KERN RIVER GAS TRANSMISSION COMPANY

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

MIDAMERICAN ENERGY COMPANY

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

NORTHERN NATURAL GAS COMPANY

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

PACIFICORP

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

**NEVADA POWER COMPANY
DBA NV ENERGY**

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

**SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY**

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



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

KERN RIVER GAS TRANSMISSION COMPANY

MIDAMERICAN ENERGY COMPANY

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NORTHERN NATURAL GAS COMPANY

PACIFICORP

By: _____

By: _____

Title: _____

Title: _____

Name: _____

Name: _____

Date: _____

Date: _____

NEVADA POWER COMPANY
DBA NV ENERGY

SIERRA PACIFIC POWER COMPANY
DBA NV ENERGY

By: E. Kevin Bethel

By: E. Kevin Bethel

Title: SVP, Chief Financial Officer

Title: SVP, Chief Financial Officer

Name: E. Kevin Bethel

Name: E. Kevin Bethel

Date: 3/12/15

Date: 3/12/15

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

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

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

Affiliate	Docket No.	Order No.	Date Approved
Amarillo Gear Company, LLC (a Marmon Holdings, Inc. company)	UI 384	17-243	July 11, 2017
	UI 408	18-454	December 4, 2018
American Express Travel Related Services Company, Inc.	UI 346	14-144	April 30, 2014
Apple, Inc.	UI 413	19-121	April 11, 2019
Bank of America Corporation	UI 456	21-325	October 6, 2021
	UI 457	21-344	October 25, 2021
	UI 485	23-124	April 5, 2023
	UI 494	24-046	February 22, 2024
	UI 509	24-449	December 19, 2024
Berkshire Hathaway Energy Company (a)	UI 249	06-305	June 19, 2006
BHE AltaLink Ltd. (a)	UI 249	06-305	June 19, 2006
BHE Compression Services, LLC (a)	UI 249	06-305	June 19, 2006
BHE GT&S, LLC (a)	UI 249	06-305	June 19, 2006
BHE Montana, LLC (a)	UI 249	06-305	June 19, 2006
BHE Pipeline Group, LLC (a)	UI 249	06-305	June 19, 2006
BHE Renewables, LLC (a)	UI 249	06-305	June 19, 2006
BHE Turbomachinery, LLC (a)	UI 249	06-305	June 19, 2006
BHE U.S. Transmission, LLC (a)	UI 249	06-305	June 19, 2006
BHE Wind, LLC	UI 442	20-298	September 10, 2020
	UI 444	20-311	September 25, 2020
	UI 445	20-331	October 7, 2020
	UI 446	20-330	October 7, 2020
	UI 458	21-416	November 17, 2021
BNSF Railway Company	UI 269	07-323	July 27, 2007
	UI 288	09-504	December 28, 2009
	UI 292	10-090	March 11, 2010
	UI 293	10-089	March 11, 2010
	UI 325	12-348	September 13, 2012
	UI 347	14-210	June 10, 2014
	UI 359	15-358	November 3, 2015
	UI 387	17-476	November 21, 2017
	UI 393	18-121	April 10, 2018
	UI 394	18-158	May 8, 2018
	UI 447	20-313	September 25, 2020
	UI 449	21-006	January 13, 2021
	UI 452	21-180	June 3, 2021
	UI 462	21-446	December 2, 2021
	UI 463	21-445	December 2, 2021
	UI 465	22-057	February 24, 2022
	UI 470	22-176	May 19, 2022
	UI 474	22-175	May 19, 2022
	UI 475	22-202	June 2, 2022
	UI 477	22-362	October 6, 2022
UI 493	24-009	January 10, 2024	
UI 503	24-219	July 10, 2024	
UI 505	24-401	October 31, 2024	
UI 507	24-427	November 27, 2024	
UI 508	24-428	November 27, 2024	

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Bridger Coal Company	UI 189	01-472	June 12, 2001
	UI 357	15-218	July 21, 2015
	UI 392	18-085	March 13, 2018
	UI 397	18-228	June 19, 2018
	UI 455	21-324	October 6, 2021
	UI 484	23-140	April 21, 2023
	UI 514	25-054	February 19, 2025
BYD America Corporation	UI 443	20-316	September 25, 2020
Chubb Limited	UI 506	24-418	November 15, 2024
	UI 513	25-011	January 22, 2025
Coca-Cola North America	UI 437	20-199	June 18, 2020
Cottonwood Creek Consolidated Irrigation Company	UI 312	11-332	August 26, 2011
	UI 373	16-345	September 13, 2016
Electric Transmission Texas, LLC	(a) UI 249	06-305	June 19, 2006
Energy West Mining Company	UI 105	91-513	April 12, 1991
Environment One Corporation	UI 381	17-169	May 16, 2017
Ferron Canal & Reservoir Company	UI 301	10-345	September 2, 2010
	UI 301 (1)	16-247	July 5, 2016
	UI 396	18-192	May 24, 2018
FlightSafety International, Inc.	UI 358	15-357	November 3, 2015
	UI 358 (1)	18-135	April 27, 2018
	UI 448	20-458	December 3, 2020
	UI 450	21-009	January 13, 2021
GBT US, LLC (dba American Express Global Business Travel)	UI 383	17-216	June 14, 2017
Graver Water System, Inc. (a Marmon Holdings, Inc. company)	UI 367	16-121	March 23, 2016
HomeServices of America, Inc.	(a) UI 249	06-305	June 19, 2006
	UI 264	07-269	June 11, 2007
	UI 277	08-165	March 12, 2008
	UI 304	11-053	February 11, 2011
	UI 369	16-163	May 3, 2016
	UI 438	20-238	July 30, 2020
Huntington Cleveland Irrigation Company	UI 300	10-353	September 10, 2010
	UI 345	14-209	June 10, 2014
	UI 374	16-344	September 13, 2016
	UI 478	22-361	October 6, 2022
Kern River Gas Transmission Company	(a) UI 249	06-305	June 19, 2006
	UI 255	06-683	December 26, 2006
	UI 258	07-080	March 5, 2007
	UI 255 (1)	09-503	December 28, 2009
	UI 316	11-400	October 6, 2011
	UI 316 (1)	15-134	April 28, 2015
	UI 361	16-099	March 8, 2016
	UI 428	19-443	December 20, 2019
	UI 430	19-445	December 20, 2019
	UI 453	21-322	October 6, 2021
	UI 482	22-504	December 29, 2022
	UI 487	23-233	June 30, 2023
	UI 488	23-234	June 30, 2023
	UI 492	24-045	February 22, 2024
UI 504	24-291	August 28, 2024	
Marmon Industrial Water LLC	UI 511	24-419	November 15, 2024
	UI 512	24-419	November 15, 2024

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Marmon Utility LLC (a Marmon Holdings, Inc. company)	UI 308	11-189	June 16, 2011
	UI 309	11-191	June 16, 2011
	UI 311	11-200	June 22, 2011
	UI 368	16-164	May 3, 2016
	UI 441	20-293	August 28, 2020
	UI 454	21-323	October 6, 2021
	UI 459	21-417	November 17, 2021
	UI 476	22-313	August 26, 2022
Marmon/Keystone Corporation	UI 319	12-143	April 24, 2012
MATL LLP	(a) UI 249	06-305	June 19, 2006
Metalogic Inspection Services, LLC	UI 353	15-018	January 28, 2015
MidAmerican Energy Company	(a) UI 249	06-305	June 19, 2006
	UI 310	11-190	June 16, 2011
	UI 316	11-400	October 6, 2011
	UI 316 (1)	15-134	April 28, 2015
	UI 486	23-156	May 4, 2023
	UI 510	24-450	December 19, 2024
MidAmerican Energy Holdings Company Insurance Services Ltd.	UI 253	06-498	August 24, 2006
MidAmerican Energy Services, LLC	(a) UI 249	06-305	June 19, 2006
Midwest Capital Group, Inc.	(a) UI 249	06-305	June 19, 2006
Mouser Electronics	UI 480 - filed September 15, 2022		
MTL Canyon Holdings, LLC	(a) UI 249	06-305	June 19, 2006
National Indemnity Company	UI 339	13-322	September 3, 2013
NetJets, Inc.	UI 279	08-166	March 13, 2008
Nevada Power Company	(a) UI 249	06-305	June 19, 2006
	UI 316 (1)	15-134	April 28, 2015
	UI 479	22-386	October 20, 2022
	UI 500	24-159	May 31, 2024
	UI 501	24-160	May 31, 2024
Northern Natural Gas Company	(a) UI 249	06-305	June 19, 2006
	UI 316	11-400	October 6, 2011
	UI 316 (1)	15-134	April 28, 2015
Northern Powergrid Holdings Company	(a) UI 249	06-305	June 19, 2006
NV Energy, Inc.	(a) UI 249	06-305	June 19, 2006
	UI 316 (1)	15-134	April 28, 2015
Pacific Minerals, Inc. (Umbrella Loan Agreement)	UI 1 (11)	06-353	July 7, 2006
PacifiCorp Foundation	UI 223	04-028	January 15, 2004
Parts & Service Solutions	UI 440	20-257	August 11, 2020
Penn Machine Company LLC	UI 429	19-444	December 20, 2019
	UI 464	22-017	January 26, 2022
PPW Holdings LLC	(a) UI 249	06-305	June 19, 2006
Racom Corporation	UI 313	11-276	July 29, 2011
Ringwalt & Liesch Company	UI 495	24-047	February 22, 2024
Sierra Pacific Power Company	(a) UI 249	06-305	June 19, 2006
	UI 316 (1)	15-134	April 28, 2015
The Kerite Company (a Marmon Holdings, Inc. company)	UI 303	10-409	October 18, 2010
Trapper Mining Inc.	UI 140	94-1550	October 12, 1994
WGR Operating, LP	UI 481	22-488	December 14, 2022