



e-FILING REPORT COVER SHEET

COMPANY NAME: Pacific Power

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
 RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number: RE 69

Report is required by: OAR OAR 860-027-0100

Statute

Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other

(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number: RE 69

List Key Words for this report. We use these to improve search results.

Annual Affiliated Interest Report for 2022

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.

May 26, 2023

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Salem, OR 97301-3398

Re: RE 69—PacifiCorp's Affiliated Interest Report for Calendar Year 2022

PacifiCorp d/b/a Pacific Power submits for filing its Affiliated Interest Report for calendar year 2022 in accordance with OAR 860-027-0100.

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

By email (preferred): datarequest@pacificorp.com

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

Informal questions may be directed to Jennifer Angell, Regulatory Project Manager, at (503) 331-4414.

Sincerely,



Matthew McVee
Vice President, Regulatory Policy and Operations

Enclosure

PacifiCorp

Affiliated Interest Report

for the year ended December 31, 2022

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I. Organization

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

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

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

The following pages provide organization charts of PacifiCorp's and BHE's subsidiaries. See section I.C. Affiliate Descriptions for discussion of affiliates with which PacifiCorp did business during the year ended December 31, 2022, including Berkshire Hathaway affiliates.

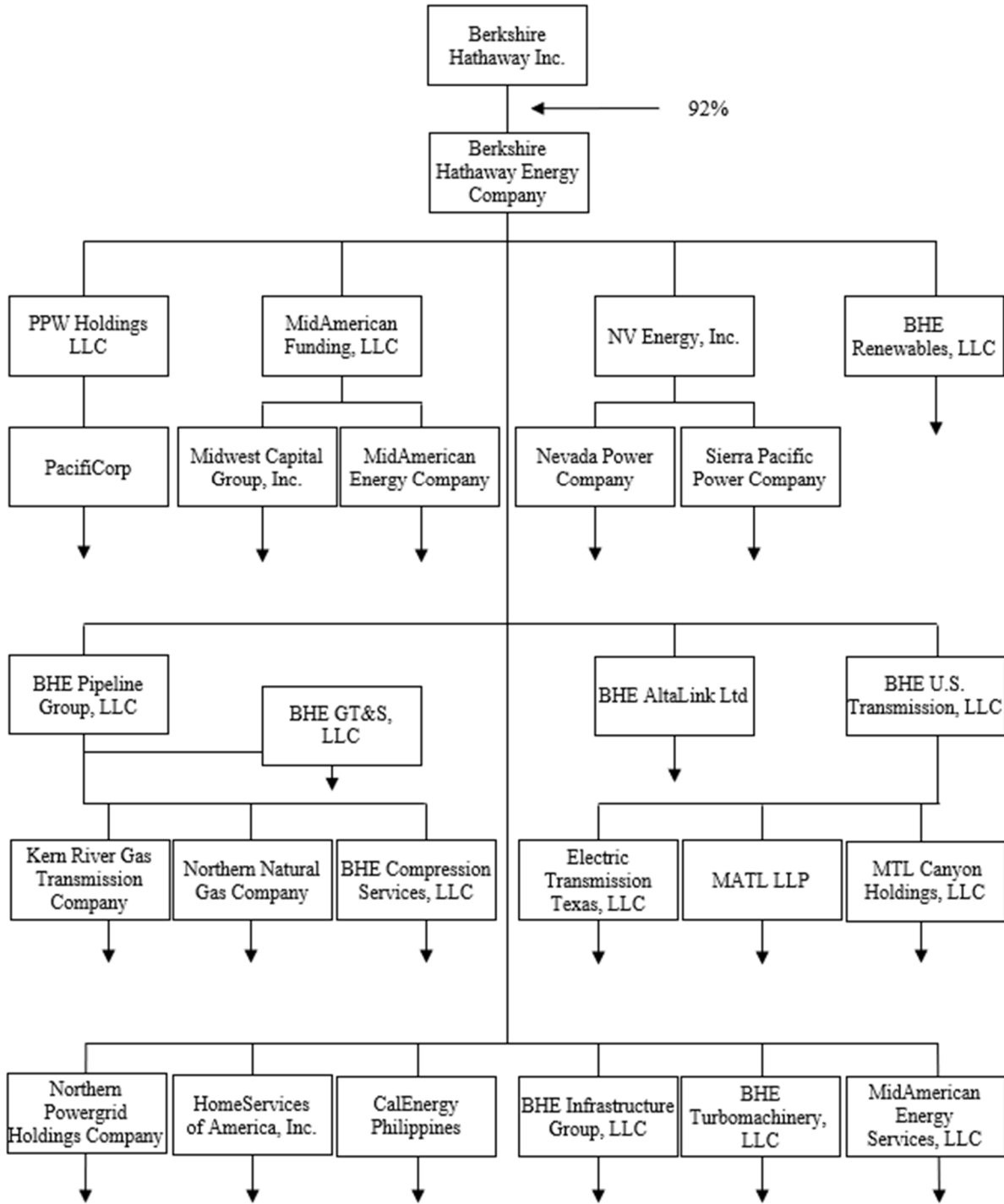
Subsidiaries of PacifiCorp as of December 31, 2022

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, 2022



* 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, 2022 (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, 2022**
- 2. PacifiCorp executive officers during the year ended December 31, 2022**
- 3. PacifiCorp executive officers and directors with affiliated positions as of December 31, 2022**

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, 2022, as indicated. Changes that occurred subsequent to December 31, 2022 (if any) are annotated.

1. PacifiCorp Board of Directors and Committees of the Board of Directors during the year ended December 31, 2022

Director	Address	From	To	Director at 12/31/2022	Elected during the year ended 12/31/2022	Resigned during the year ended 12/31/2022
William J. Fehrman	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	1/10/2018	4/13/2022	No	No	Yes
Scott W. Thon	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	4/13/2022		Yes	Yes	No
Stefan A. Bird	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	3/10/2015		Yes	No	No
Gary W. Hoogeveen	1407 West North Temple Suite 310 Salt Lake City, Utah 84116	11/19/2018		Yes	No	No
Nikki L. Kobliha	825 NE Multnomah Street Suite 1900 Portland, Oregon 97232	2/1/2017		Yes	No	No
Calvin D. Haack	666 Grand Avenue 27th Floor Des Moines, Iowa 50309	5/29/2020		Yes	No	No
Natalie L. Hocken	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	8/30/2007		Yes	No	No

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

2. PacifiCorp Executive Officers during the year ended December 31, 2022

Title	Officer	Address	From	To	Officer at 12/31/2022	Elected during the year ended 12/31/2022	Resigned during the year ended 12/31/2022
Chair of the Board of Directors and Chief Executive Officer	William J. Fehrman	666 Grand Avenue 27 th Floor Des Moines, Iowa 50309	1/10/2018	4/13/2022	No	No	Yes
Chair of the Board of Directors and Chief Executive Officer	Scott W. Thon	666 Grand Avenue 27 th Floor Des Moines, Iowa 50309	4/13/2022		Yes	Yes	No
President and Chief Executive Officer, Pacific Power	Stefan A. Bird	825 NE Multnomah Street Suite 2000 Portland, Oregon 97232	3/10/2015		Yes	No	No
President and Chief Executive Officer, Rocky Mountain Power	Gary W. Hoogeveen	1407 West North Temple Suite 310 Salt Lake City, Utah 84116	6/1/2018 and 11/28/2018		Yes	No	No
Vice President, Chief Financial Officer and Treasurer	Nikki L. Kobliha	825 NE Multnomah Street Suite 1900 Portland, Oregon 97232	8/13/2015		Yes	No	No

3. PacifiCorp Executive Officers and Directors with Affiliated Positions as of December 31, 2022

Thon, Scott W.

Business Entity	Title
AltaLink Management Ltd.	Director
Berkshire Hathaway Energy Canada Foundation	Chair
Berkshire Hathaway Energy Canada Foundation	Director
Berkshire Hathaway Energy Company	President – Operations ^(a)
BHE Canada Holdings Corporation	Director
BHE Canada Limited	Director
BHE Canada Management Ltd.	Director
BHE Canada Power Marketing G.P. Inc.	Director
BHE Canada Rattlesnake G.P. Inc.	Director
BHE U.S. Transmission, LLC	Manager ⁽¹⁾
MATL Canada G.P. Inc.	Director
Montana Alberta Tie LP Inc.	Director
Montana Alberta Tie US Holdings GP Inc.	Director
NNGC Acquisition, LLC	President
Northern Natural Gas Company	Chair
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Director
NV Energy, Inc.	Director
PPW Holdings LLC	President
TransCanyon, LLC	Manager ⁽¹⁾

(a) Effective May 19, 2023, Scott Thon's title changed to President & Chief Executive Officer.

Bird, Stefan A.

Business Entity	Title
BHE Turbomachinery, LLC	Chief Executive Officer
BHE Turbomachinery, LLC	Manager ⁽¹⁾
PacifiCorp Foundation	Chair

Hoogeveen, Gary W.

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

Kobliha, Nikki L.

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

Haack, Calvin D.

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

Haack, Calvin D. (continued)

	Title
Berkshire Hathaway Energy Canada Foundation	Director
Berkshire Hathaway Energy Canada Foundation	Member
Berkshire Hathaway Energy Company	Senior Vice President & Chief Financial Officer
Berkshire Hathaway Energy Foundation	Director
Berkshire Hathaway Energy Foundation	Treasurer
BHE America Transco, LLC	Vice President & Treasurer
BHE B Inc.	Senior Vice President & Chief Financial Officer
BHE B Tax Equity Holdings LLC	Manager ⁽¹⁾
BHE B Tax Equity Holdings LLC	Senior Vice President & Chief Financial Officer
BHE Canada Holdings Corporation	Director
BHE Canada, LLC	Manager ⁽¹⁾
BHE Canada, LLC	Vice President & Treasurer
BHE Compression Services, LLC	Manager ⁽¹⁾
BHE Compression Services, LLC	Treasurer
BHE CS Holdings, LLC	Manager ⁽¹⁾
BHE CS Holdings, LLC	Treasurer
BHE Glacier Wind 1, LLC	Senior Vice President & Chief Financial Officer
BHE Glacier Wind 2, LLC	Manager ⁽¹⁾
BHE Glacier Wind 2, LLC	Senior Vice President & Chief Financial Officer
BHE GT&S, LLC	Manager ⁽¹⁾
BHE GT&S, LLC	Senior Vice President & Chief Financial Officer
BHE Infrastructure Group, LLC	Manager ⁽¹⁾
BHE Infrastructure Group, LLC	Senior Vice President & Chief Financial Officer
BHE Infrastructure Services, LLC	Manager ⁽¹⁾
BHE Infrastructure Services, LLC	Senior Vice President & Chief Financial Officer
BHE Investment Group LLC	Manager ⁽¹⁾
BHE Investment Group LLC	Senior Vice President & Chief Financial Officer
BHE Midcontinent Transmission Holdings, LLC	Vice President & Treasurer
BHE Montana, LLC	Manager ⁽¹⁾
BHE Pipeline Group, LLC	Manager ⁽¹⁾
BHE Pipeline Group, LLC	Senior Vice President & Chief Financial Officer
BHE Power Watch, LLC	Manager ⁽¹⁾
BHE Power Watch, LLC	Senior Vice President & Chief Financial Officer
BHE Rim Rock Wind, LLC	Manager ⁽¹⁾
BHE Rim Rock Wind, LLC	Senior Vice President & Chief Financial Officer
BHE Southwest Transmission Holdings, LLC	Vice President & Treasurer
BHE Texas Transco, LLC	Vice President & Treasurer
BHE Turbomachinery, LLC	Manager ⁽¹⁾
BHE U.K. Electric, Inc.	Director
BHE U.K. Electric, Inc.	Vice President & Treasurer
BHE U.K. Inc.	Director
BHE U.K. Inc.	Vice President & Treasurer
BHE U.K. Power, Inc.	Director
BHE U.K. Power, Inc.	Vice President & Treasurer
BHE U.S. Transmission, LLC	Manager ⁽¹⁾
BHE Wind Watch, LLC	Manager ⁽¹⁾
BHE Wind Watch, LLC	Senior Vice President & Chief Financial Officer
BHEM Balancing Authority Services, LLC	Manager ⁽¹⁾
BHEM Balancing Authority Services, LLC	Senior Vice President & Chief Financial Officer
CalEnergy Company, Inc.	Director
CalEnergy Company, Inc.	Vice President & Treasurer
CalEnergy Pacific Holdings Corp.	Director
CalEnergy Pacific Holdings Corp.	Vice President & Treasurer
California Utility HoldCo, LLC	Manager ⁽¹⁾
California Utility HoldCo, LLC	Vice President & Treasurer

Haack, Calvin D. (continued)

	Title
Carolina Gas Services, Inc.	Assistant Treasurer
Carolina Gas Transmission, LLC	Assistant Treasurer
CE International Investments, Inc.	Director
CE International Investments, Inc.	Vice President & Treasurer
Cook Inlet Natural Gas Storage Alaska, LLC	Vice President & Treasurer
Cove Point GP Holding Company, LLC	Assistant Treasurer
Cove Point LNG, LP	Assistant Treasurer
Dakota Dunes Development Company	Director
Dakota Dunes Development Company	Vice President & Treasurer
DCCO Inc.	Director
DCCO Inc.	Vice President & Treasurer
Eastern Energy Field Services Inc.	Assistant Treasurer
Eastern Energy Gas Holdings, LLC	Assistant Treasurer
Eastern Energy Gas Holdings, LLC	Manager ⁽¹⁾
Eastern Gas Transmission and Storage, Inc.	Assistant Treasurer
Eastern Gathering and Processing, Inc.	Assistant Treasurer
Eastern MLP Holding Company II, LLC	Assistant Secretary
Eastern MLP Holding Company II, LLC	Assistant Treasurer
Farmington Properties, Inc.	Assistant Treasurer
IES Holding II, LLC	Vice President & Treasurer
Iroquois GP Holding Company, LLC	Assistant Treasurer
Iroquois, Inc.	Assistant Treasurer
JAX LNG, LLC	Assistant Treasurer
Kanstar Transmission, LLC	Vice President & Treasurer
Kern River Gas Transmission Company	Vice President & Treasurer
KR Holding, LLC	Manager ⁽¹⁾
M & M Ranch Acquisition Company, LLC	Manager ⁽¹⁾
M & M Ranch Acquisition Company, LLC	Vice President & Treasurer
M & M Ranch Holding Company, LLC	Manager ⁽¹⁾
M & M Ranch Holding Company, LLC	Vice President & Treasurer
Magma Netherlands B.V.	Managing Director
Magma Netherlands B.V.	Vice President & Treasurer
MEHC Investment, Inc.	Director
MES Holding, LLC	Manager ⁽¹⁾
MES Holding, LLC	Vice President & Treasurer
MHC Inc.	Director
MHC Inc.	Vice President & Treasurer
MHC Investment Company	Director
MHC Investment Company	Vice President & Treasurer
MidAmerican Central California Transco, LLC	Vice President & Treasurer
MidAmerican Energy Machining Services LLC	Manager ⁽¹⁾
MidAmerican Energy Machining Services LLC	Vice President & Treasurer
MidAmerican Funding, LLC	Manager ⁽¹⁾
MidAmerican Funding, LLC	Vice President & Treasurer
Midwest Capital Group Private Equity Holdings, LLC	Manager ⁽¹⁾
Midwest Capital Group Private Equity Holdings, LLC	Senior Vice President & Chief Financial Officer
Midwest Capital Group, Inc.	Director
Midwest Capital Group, Inc.	Vice President & Treasurer
Midwest Power Midcontinent Transmission Development, LLC	Manager ⁽¹⁾
Midwest Power Midcontinent Transmission Development, LLC	Vice President & Treasurer
Midwest Power Transmission Arkansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Arkansas, LLC	Vice President & Treasurer
Midwest Power Transmission Iowa, LLC	Manager ⁽¹⁾
Midwest Power Transmission Iowa, LLC	Vice President & Treasurer
Midwest Power Transmission Kansas, LLC	Manager ⁽¹⁾

Haack, Calvin D. (continued)

	Title
Midwest Power Transmission Kansas, LLC	Vice President & Treasurer
Midwest Power Transmission Oklahoma, LLC	Manager ⁽¹⁾
Midwest Power Transmission Oklahoma, LLC	Vice President & Treasurer
Midwest Power Transmission Texas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Texas, LLC	Vice President & Treasurer
Modular LNG Holdings, Inc.	Assistant Treasurer
Montana Alberta Tie LP Inc.	Director
Montana Alberta Tie US Holdings GP Inc.	Director
MPT Heartland Development, LLC	Manager ⁽¹⁾
MPT Heartland Development, LLC	Vice President & Treasurer
MTL Canyon Holdings, LLC	Vice President & Treasurer
NE Hub Partners, LLC	Assistant Treasurer
NiChe Storage Solutions, LLC	Assistant Treasurer
NNGC Acquisition, LLC	Manager ⁽¹⁾
Northern Natural Gas Company	Director
Northern Powergrid Holdings Company	Director
NVE Holdings, LLC	Manager ⁽¹⁾
NVE Holdings, LLC	Vice President & Treasurer
Pivotal JAX LNG, LLC	Assistant Treasurer
Pivotal LNG, LLC	Assistant Treasurer
PPW Holdings LLC	Manager ⁽¹⁾
PPW Holdings LLC	Vice President & Treasurer
Rev LNG SSL BC LLC	Assistant Treasurer
Salton Sea Royalty LLC	Vice President & Treasurer
Tioga Properties, LLC	Assistant Treasurer
Tongonan Power Investment, Inc.	Vice President & Treasurer
Visayas Geothermal Power Company	Vice President & Treasurer
Western Capital Group Private Equity Holdings, LLC	Manager ⁽¹⁾

Hocken, Natalie L.**Business Entity**

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

Hocken, Natalie L. (continued)

BHE Investment Group LLC	Manager ⁽¹⁾
BHE Investment Group LLC	Senior Vice President
BHE Midcontinent Transmission Holdings, LLC	Manager ⁽¹⁾
BHE Midcontinent Transmission Holdings, LLC	President
BHE 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 & General Counsel
BHE Rim Rock Wind, LLC	Manager ⁽¹⁾
BHE Rim Rock Wind, LLC	Senior Vice President & General Counsel
BHE Southwest Transmission Holdings, LLC	Manager ⁽¹⁾
BHE Southwest Transmission Holdings, LLC	President
BHE Texas Transco, LLC	Manager ⁽¹⁾
BHE Turbomachinery, LLC	Manager ⁽¹⁾
BHE Turbomachinery, LLC	Senior Vice President, General Counsel & Assistant Secretary
BHE U.K. Electric, Inc.	Director
BHE U.K. Electric, Inc.	President
BHE U.K. Inc.	Director
BHE U.K. Power, Inc.	Director
BHE U.K. Power, Inc.	President
BHE U.S. Transmission, LLC	Manager ⁽¹⁾
BHE Wind Watch, LLC	Manager ⁽¹⁾
BHE Wind Watch, LLC	Senior Vice President & General Counsel
BHEM Balancing Authority Services, LLC	Manager ⁽¹⁾
BHEM Balancing Authority Services, LLC	Senior Vice President & General Counsel
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
Kanstar Transmission, LLC	President
Kern River Gas Transmission Company	Director
KR Holding, LLC	Manager ⁽¹⁾
KR Holding, LLC	Vice President & Secretary
M & M Ranch Acquisition Company, LLC	Manager ⁽¹⁾
M & M Ranch Acquisition Company, LLC	President
M & M Ranch Holding Company, LLC	Manager ⁽¹⁾
M & M Ranch Holding Company, LLC	President
MEHC Investment, Inc.	Director
MEHC Investment, Inc.	Senior Vice President
MHC Inc.	Director
MHC Inc.	Senior Vice President, General Counsel & Assistant Secretary
MHC Investment Company	Director
MidAmerican Central California Transco, LLC	President
MidAmerican Energy Company	Vice President
MidAmerican Funding, LLC	Manager ⁽¹⁾
Midwest Capital Group Private Equity Holdings, LLC	Manager ⁽¹⁾
Midwest Capital Group Private Equity Holdings, LLC	Senior Vice President & General Counsel
Midwest Power Midcontinent Transmission Development, LLC	Manager ⁽¹⁾
Midwest Power Midcontinent Transmission Development, LLC	President
Midwest Power Transmission Arkansas, LLC	President

Hocken, Natalie L. (continued)

Midwest Power Transmission Iowa, LLC	Manager ⁽¹⁾
Midwest Power Transmission Iowa, LLC	President
Midwest Power Transmission Kansas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Kansas, LLC	President
Midwest Power Transmission Oklahoma, LLC	Manager ⁽¹⁾
Midwest Power Transmission Oklahoma, LLC	President
Midwest Power Transmission Texas, LLC	Manager ⁽¹⁾
Midwest Power Transmission Texas, LLC	President
Montana Alberta Tie LP Inc.	Director
Montana Alberta Tie US Holdings GP Inc.	Director
MPT Heartland Development, LLC	Manager ⁽¹⁾
MPT Heartland Development, LLC	President
MTL Canyon Holdings, LLC	Manager ⁽¹⁾
MTL Canyon Holdings, LLC	President
NNGC Acquisition, LLC	Manager ⁽¹⁾
Northern Natural Gas Company	Director
NVE Holdings, LLC	Manager ⁽¹⁾
NVE Insurance Company, Inc.	Director
NVE Insurance Company, Inc.	President
PPW Holdings LLC	Manager ⁽¹⁾
Western Capital Group Private Equity Holdings, LLC	Manager ⁽¹⁾
Western Capital Group Private Equity Holdings, LLC	Senior Vice President & General Counsel

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

I. B. Changes in Ownership

Changes in Successive Ownership Between the Regulated Utility and Affiliated Interest for the year ended December 31, 2022

Refer to Exhibit 21 of the Berkshire Hathaway Inc. ("Berkshire Hathaway") Form 10-K (File No. 001-14905) for a list of certain subsidiaries of Berkshire Hathaway Energy Company's parent company, Berkshire Hathaway, as of December 31, 2022. Refer to Exhibit 21.1 of the Berkshire Hathaway Energy Company ("BHE") Form 10-K (File No. 001-14881) for a list of certain subsidiaries of BHE as of December 31, 2022.

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, 2022. Services provided by PacifiCorp and charged to affiliates related primarily to administrative services provided under the Intercompany Administrative Services Agreement ("IASA") among Berkshire Hathaway Energy Company ("BHE") and its affiliates, as well as wholesale energy supply and marketing activities, information technology and administrative support services. Services provided by affiliates and charged to PacifiCorp related primarily to coal mining, the transportation of natural gas and coal, wholesale energy purchases and transmission of electricity, banking and lending services, materials and supplies, water supply, travel services, employee relocation services, administrative services provided under the IASA and mutual assistance provided under the Intercompany Mutual Assistance Agreement ("IMAA") among BHE and its affiliates. Refer to section III. Loans for information regarding the umbrella loan agreement between PacifiCorp and Pacific Minerals, Inc. Throughout this report, the term "services" includes labor, overheads and related employee expenses.

Although PacifiCorp provided retail electricity services to certain affiliates within its service territory, such transactions are excluded from this report because they are billed at tariff rates. Due to the volume and breadth of the Berkshire Hathaway Inc. ("Berkshire Hathaway") family of companies, it is possible that employees of PacifiCorp have made purchases from certain Berkshire Hathaway affiliates not listed here, and 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, 2022 and do not contemplate changes subsequent to that date.

American Express Travel Related Services Company, Inc. ("American Express Travel") – At December 31, 2022, Berkshire Hathaway held a 20.29% ownership interest in American Express Company, which wholly owns American Express Travel. American Express Company is a global services company whose principal products and services are charge and credit card products and travel-related services to consumers and businesses around the world. American Express Travel provided PacifiCorp travel arrangement services.

Anadarko Land Corporation ("Anadarko") – a wholly owned subsidiary of Occidental Petroleum Corporation ("Occidental"), in which Berkshire Hathaway held a 21.33% ownership interest at December 31, 2022. During the first quarter of 2022, Berkshire Hathaway's ownership interest in Occidental increased to over 5% of Occidental's outstanding common shares. Accordingly, this report reflects the transactions between PacifiCorp and Anadarko that occurred between March 4, 2022 and December 31, 2022. Occidental is an international oil and gas exploration and production company. PacifiCorp pays rent to Anadarko for a monitoring well.

Apple Inc. ("Apple") – At December 31, 2022, Berkshire Hathaway held a 5.75% 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, 2022, Berkshire Hathaway held a 12.85% ownership interest in Bank of America. B of A is a financial institution serving individual consumers, small- and middle-market businesses, institutional investors, large corporations and governments with a full range of banking, investing, asset management and other financial and risk management products and services. B of A provided underwriting and lending services to PacifiCorp.

The Bank of New York Mellon Corporation ("BNY Mellon") – On December 31, 2022, Berkshire Hathaway's ownership interest in BNY Mellon decreased to less than five percent of BNY Mellon's outstanding stock. Prior to that date, Berkshire Hathaway held a 7.73% ownership interest in BNY Mellon. BNY Mellon engages in trust and custody activities, investment management services, banking services and various securities-related activities. BNY Mellon provided trustee, custodial and lending services to PacifiCorp.

BNSF Railway Company ("BNSF") – an indirect wholly owned subsidiary of Berkshire Hathaway. BNSF operates one of the largest railroad networks in North America. PacifiCorp has long-term coal transportation contracts with BNSF, as well as right-of-way agreements.

The Coca-Cola Company ("Coca-Cola") – At December 31, 2022, Berkshire Hathaway held a 9.25% ownership interest in Coca-Cola. Coca-Cola is a beverage company that owns, licenses and markets sparkling soft drinks, water, enhanced water, sports drinks, juice, dairy and plant-based beverages, tea, coffee and energy drinks. Coca-Cola provided beverage machine services to PacifiCorp.

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

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

Marmon Utility LLC – a wholly owned subsidiary of Marmon Holdings, Inc. ("Marmon"), in which Berkshire Hathaway held a 99.75% ownership interest at December 31, 2022. Marmon is an international association of numerous manufacturing and service businesses in energy-related and other markets. Marmon subsidiary Marmon Utility LLC provided materials and supplies to PacifiCorp in the normal course of business.

Moody's Investors Service ("Moody's") – At December 31, 2022, Berkshire Hathaway held a 13.47% ownership interest in Moody's Corporation, which wholly owns Moody's. Moody's provided PacifiCorp with credit rating services.

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

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

U.S. Bancorp – During the fourth quarter of 2022, Berkshire Hathaway's ownership interest in U.S. Bancorp decreased to less than five percent of U.S. Bancorp's outstanding common shares. Accordingly, this report reflects the transactions between PacifiCorp and U.S. Bancorp that occurred between January 1, 2022 and October 31, 2022. Prior to October 31, 2022, Berkshire Hathaway held a 6.42% ownership interest in U.S. Bancorp. U.S. Bancorp is a financial services company providing lending and depository services, credit card, merchant, and ATM processing, mortgage banking, cash management, capital markets, insurance, trust and investment management, brokerage and leasing activities. U.S. Bancorp provided banking and lending services to PacifiCorp.

WGR Operating, LP ("WGR") – WGR is a wholly owned subsidiary of Western Midstream Partners, LP, whose majority interest is held by Occidental, in which Berkshire Hathaway held a 21.33% ownership interest at December 31, 2022. WGR is a midstream energy company in the business of gathering, compressing, treating, processing, and transporting natural gas; gathering, stabilizing, and transporting condensate, natural gas liquids, and crude oil; and gathering and disposing of produced water. WGR and PacifiCorp entered into encroachment agreements requiring cathodic protection and alternating current mitigation.

Berkshire Hathaway Energy Company – a consolidated subsidiary of Berkshire Hathaway. As of January 31, 2023, Berkshire Hathaway and family members and related or affiliated entities of the late Walter Scott, Jr., a former member of BHE's Board of Directors, owned 92% and 8%, respectively of BHE's voting common stock. BHE and its subsidiaries provided administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative services to BHE and its subsidiaries under the IASA. Refer to section VII. Cost Allocations for further discussion.

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

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

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

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

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

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

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

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

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

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

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

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

MidAmerican Energy Company ("MEC") – 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 administrative services to PacifiCorp under the IASA. PacifiCorp also provided administrative 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 administrative services to MCG under the IASA.

BHE Infrastructure Group, LLC ("BHE Infrastructure") – an indirect wholly owned subsidiary of BHE. BHE Infrastructure is principally engaged in investing in diverse renewable energy and infrastructure projects. PacifiCorp provided administrative services to BHE Infrastructure under the IASA.

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

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

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

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

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

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

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

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

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

Trapper Mining Inc. – a cooperative in which, as of December 31, 2022, 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 for water leases and 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 for two water leases and 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, 2022, are included in section II. Transactions.

II. Transactions

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

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

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

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

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

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

- Reimbursements of payments related to wages and benefits associated with transferred employees within the BHE group.

Convenience payments, previously excluded from the report, are now included as services provided under the IASA for transparency due to the significant increase in the amount of such payments. In 2021, the amount of such payments excluded from the report was \$52 million. Convenience payments were previously defined as "payments made to vendors by one entity within the BHE group on behalf of, and charged to, other entities within the BHE group. Such convenience payments reflect the ability to obtain price discounts as a result of larger purchasing power."

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

Summary of transactions included in Section II for the Year Ended December 31, 2022

Affiliated Entity	Ownership Interest as of 12/31/2022	Services provided pursuant to the IASA ⁽¹⁾			Non-IASA goods and services		
		PacifiCorp Received Services	PacifiCorp Provided Services	Total PacifiCorp Received and Provided Services	PacifiCorp Received Services	PacifiCorp Provided Services	Total PacifiCorp Received and Provided Services
American Express Travel Related Services Company, Inc.	20.29%	\$ -	\$ -	\$ -	\$ 18,041	\$ -	\$ 18,041
Anadarko Land Corporation ⁽²⁾	21.33%	-	-	-	250	-	250
Apple Inc.	5.75%	-	-	-	272,159	-	272,159
Bank of America Corporation	12.85%	-	-	-	666,576	-	666,576
The Bank of New York Mellon Corporation	7.73%	-	-	-	312,040	-	312,040
BNSF Railway Company	100.00%	-	-	-	21,275,510	-	21,275,510
The Coca-Cola Company	9.25%	-	-	-	12,600	-	12,600
Environment One Corporation	100.00%	-	-	-	74,028	-	74,028
FlightSafety International Inc.	100.00%	-	-	-	31,070	-	31,070
Marmon Utility LLC	99.75%	-	-	-	7,744,058	-	7,744,058
Moody's Investors Service	13.47%	-	-	-	552,500	-	552,500
Mouser Electronics, Inc.	100.00%	-	-	-	603	-	603
NetJets Inc.	100.00%	-	-	-	417,595	-	417,595
U.S. Bancorp ⁽²⁾	6.42%	-	-	-	371,319	-	371,319
WGR Operating, LP ⁽²⁾	21.33%	-	-	-	1,667,747	-	1,667,747
Berkshire Hathaway Energy Company	92.00%	111,695,370	14,249,833	125,945,203	-	-	-
BHE AltaLink Ltd.	100.00%	-	156,044	156,044	-	-	-
BHE Renewables, LLC	100.00%	-	404,815	404,815	-	-	-
BHE U.S. Transmission, LLC	100.00%	-	15,266	15,266	-	-	-
Electric Transmission Texas, LLC	50.00%	-	1,454	1,454	-	-	-
MATL LLP	99.50%	-	16,761	16,761	-	-	-
MTL Canyon Holdings, LLC	100.00%	-	396,097	396,097	-	-	-
CalEnergy Philippines	various	-	1	1	-	-	-
HomeServices of America, Inc.	100.00%	-	169,650	169,650	387,750	-	387,750
BHE GT&S, LLC	100.00%	-	1,917,265	1,917,265	-	-	-
Kern River Gas Transmission Company	100.00%	31,755	140,788	172,543	3,116,253	1,000	3,117,253
Northern Natural Gas Company	100.00%	316,638	393,713	710,351	-	-	-
BHE Compression Services, LLC	100.00%	-	3,197	3,197	-	-	-
MidAmerican Energy Company	100.00%	10,087,401	1,631,347	11,718,748	-	-	-
Midwest Capital Group, Inc.	100.00%	-	187	187	-	-	-
BHE Infrastructure Group, LLC	100.00%	-	10,937	10,937	-	-	-
BHE TurboMachinery, LLC	100.00%	-	834,521	834,521	-	-	-
MidAmerican Energy Services, LLC	100.00%	-	26,341	26,341	-	-	-
Northern Powergrid Holdings Company	100.00%	-	284,498	284,498	-	-	-
NV Energy, Inc.	100.00%	-	1,285,471	1,285,471	-	357,758	357,758
Nevada Power Company	100.00%	1,023,927	389,352	1,413,279	4,142,595	285,628	4,428,223
Sierra Pacific Power Company	100.00%	176,372	237,371	413,743	59,281	50,930	110,211
PPW Holdings LLC	100.00%	-	-	-	-	-	-
Pacific Minerals, Inc.	100.00%	-	-	-	-	-	-
Bridger Coal Company	66.67%	-	-	-	100,697,236	1,974,932	102,672,168
Trapper Mining Inc.	29.14%	-	-	-	18,233,210	6,181	18,239,391
PacifiCorp Foundation	0.00%	-	-	-	-	135,948	135,948
Cottonwood Creek Consolidated Irrigation Company	23.73%	-	-	-	2,914,143	-	2,914,143
Ferron Canal & Reservoir Company	36.82%	-	-	-	1,184,648	-	1,184,648
Huntington Cleveland Irrigation Company	34.12%	-	-	-	3,932,889	-	3,932,889
Total Affiliated Services by Category		\$123,331,463	\$22,564,909	\$145,896,372	\$ 168,084,101	\$ 2,812,377	\$ 170,896,478

(1) Intercompany Administrative Services Agreement

(2) This entity was an affiliate for only part of the year ended December 31, 2022. Accordingly, the amounts reported reflect only transactions between PacifiCorp and the entity that occurred during the period the entity was an affiliate. For further information, refer to the entity's page in this section, II. Transactions.

American Express Travel Related Services Company, Inc.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel arrangement services	\$ 18,041	\$ -
Total	\$ 18,041	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

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

American Express Travel Related Services Company, Inc. is not a public company, and its financial statements are not available. The financial statements of its parent company, American Express Company, are included. For further information on the following financial statements, refer to American Express Company's Form 10-K for the year ended December 31, 2022 (File No. 001-7657) at www.sec.gov.

American Express Company
CONSOLIDATED STATEMENTS OF INCOME

Year Ended December 31 <i>(Millions, except per share amounts)</i>	2022	2021	2020
Revenues			
Non-interest revenues			
Discount revenue	\$ 30,739	\$ 24,563	\$ 19,435
Net card fees	6,070	5,195	4,664
Service fees and other revenue	4,521	3,316	2,702
Processed revenue	1,637	1,556	1,301
Total non-interest revenues	42,967	34,630	28,102
Interest income			
Interest on loans	11,967	8,850	9,779
Interest and dividends on investment securities	96	83	127
Deposits with banks and other	595	100	177
Total interest income	12,658	9,033	10,083
Interest expense			
Deposits	1,527	458	943
Long-term debt and other	1,236	825	1,155
Total interest expense	2,763	1,283	2,098
Net interest income	9,895	7,750	7,985
Total revenues net of interest expense	52,862	42,380	36,087
Provisions for credit losses			
Card Member receivables	627	(73)	1,015
Card Member loans	1,514	(1,155)	3,453
Other	41	(191)	262
Total provisions for credit losses	2,182	(1,419)	4,730
Total revenues net of interest expense after provisions for credit losses	50,680	43,799	31,357
Expenses			
Card Member rewards	14,002	11,007	8,041
Business development	4,943	3,762	3,051
Card Member services	2,959	1,993	1,230
Marketing	5,458	5,291	3,696
Salaries and employee benefits	7,252	6,240	5,718
Other, net	6,481	4,817	5,325
Total expenses	41,095	33,110	27,061
Pretax income	9,585	10,689	4,296
Income tax provision	2,071	2,629	1,161
Net income	\$ 7,514	\$ 8,060	\$ 3,135
Earnings per Common Share — (Note 21)^(a)			
Basic	\$ 9.86	\$ 10.04	\$ 3.77
Diluted	\$ 9.85	\$ 10.02	\$ 3.77
Average common shares outstanding for earnings per common share:			
Basic	751	789	805
Diluted	752	790	806

- (a) Represents net income less (i) earnings allocated to participating share awards of \$57 million, \$56 million and \$20 million for the years ended December 31, 2022, 2021 and 2020, respectively, (ii) dividends on preferred shares of \$57 million, \$71 million and \$79 million for the years ended December 31, 2022, 2021 and 2020, respectively, and (iii) equity-related adjustments of \$16 million related to the redemption of preferred shares for the year ended December 31, 2021.

American Express Company
CONSOLIDATED BALANCE SHEETS

December 31 (<i>Millions, except share data</i>)	2022	2021
Assets		
Cash and cash equivalents		
Cash and due from banks (includes restricted cash of consolidated variable interest entities: 2022, \$5; 2021, \$11)	\$ 5,510	\$ 1,292
Interest-bearing deposits in other banks (includes securities purchased under resale agreements: 2022, \$318; 2021, \$463)	28,097	20,548
Short-term investment securities (includes restricted investments of consolidated variable interest entities: 2022, \$54; 2021, \$32)	307	188
Total cash and cash equivalents	33,914	22,028
Card Member receivables (includes gross receivables available to settle obligations of a consolidated variable interest entity: 2022, \$5,193; 2021, \$5,175), less reserves for credit losses: 2022, \$229; 2021, \$64	57,384	53,581
Card Member loans (includes gross loans available to settle obligations of a consolidated variable interest entity: 2022, \$28,461; 2021, \$26,587), less reserves for credit losses: 2022, \$3,747; 2021, \$3,305	104,217	85,257
Other loans, less reserves for credit losses: 2022, \$59; 2021, \$52	5,357	2,859
Investment securities	4,578	2,591
Premises and equipment, less accumulated depreciation and amortization: 2022, \$9,850; 2021, \$8,602	5,215	4,988
Other assets, less reserves for credit losses: 2022, \$22; 2021, \$25	17,689	17,244
Total assets	\$ 228,354	\$ 188,548
Liabilities and Shareholders' Equity		
Liabilities		
Customer deposits	\$ 110,239	\$ 84,382
Accounts payable	12,133	10,574
Short-term borrowings	1,348	2,243
Long-term debt (includes debt issued by consolidated variable interest entities: 2022, \$12,662; 2021, \$13,803)	42,573	38,675
Other liabilities	37,350	30,497
Total liabilities	\$ 203,643	\$ 166,371
Contingencies and Commitments (Note 12)		
Shareholders' Equity		
Preferred shares, \$1.66 ²³ par value, authorized 20 million shares; issued and outstanding 1,600 shares as of December 31, 2022 and 2021 (Note 16)	—	—
Common shares, \$0.20 par value, authorized 3.6 billion shares; issued and outstanding 743 million shares as of December 31, 2022 and 761 million shares as of December 31, 2021	149	153
Additional paid-in capital	11,493	11,495
Retained earnings	16,279	13,474
Accumulated other comprehensive income (loss)	(3,210)	(2,945)
Total shareholders' equity	24,711	22,177
Total liabilities and shareholders' equity	\$ 228,354	\$ 188,548

Anadarko Land Corporation
Affiliated Transactions
For the period from March 4, 2022 to December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rent	\$ 250	\$ -
Total	\$ 250	\$ -
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) Anadarko Land Corporation provides services to PacifiCorp in the normal course of business at standard pricing.

Anadarko Land Corporation is not a public company, and its financial statements are not available. The financial statements of its parent company, Occidental Petroleum Corporation, are included. For further information on the following financial statements, refer to Occidental Petroleum Corporation's Form 10-K for the year ended December 31, 2022 (File No. 001-9210) at www.sec.gov.



Consolidated Balance Sheets

FINANCIAL STATEMENTS

Occidental Petroleum Corporation
and Subsidiaries

<i>millions</i>	December 31,	
	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 984	\$ 2,764
Trade receivables, net of reserves of \$37 in 2022 and \$35 in 2021	4,281	4,208
Inventories	2,059	1,846
Other current assets	1,562	1,393
Total current assets	8,886	10,211
INVESTMENTS IN UNCONSOLIDATED ENTITIES	3,176	2,938
PROPERTY, PLANT AND EQUIPMENT		
Oil and gas	104,487	101,251
Chemical	7,808	7,571
Midstream and marketing	7,550	8,371
Corporate	889	964
	120,734	118,157
Accumulated depreciation, depletion and amortization	(62,350)	(58,227)
Total property, plant and equipment, net	58,384	59,930
OPERATING LEASE ASSETS	903	726
LONG-TERM RECEIVABLES AND OTHER ASSETS, NET	1,260	1,231
TOTAL ASSETS	\$ 72,609	\$ 75,036



Consolidated Balance Sheets

Occidental Petroleum Corporation
and Subsidiaries

<i>millions except share and per-share amounts</i>	December 31,	
	2022	2021
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Current maturities of long-term debt ^(a)	\$ 165	\$ 186
Current operating lease liabilities	273	186
Accounts payable	4,029	3,899
Accrued liabilities	3,290	4,053
Total current liabilities	7,757	8,324
LONG-TERM DEBT, NET		
Long-term debt, net ^(b)	19,670	29,431
DEFERRED CREDITS AND OTHER LIABILITIES		
Deferred income taxes, net	5,512	7,039
Asset retirement obligations	3,636	3,687
Pension and postretirement obligations	1,055	1,540
Environmental remediation liabilities	905	944
Operating lease liabilities	657	585
Other	3,332	3,159
Total deferred credits and other liabilities	15,097	16,954
EQUITY		
Preferred stock, at \$1.00 per share par value (100,000 shares as of December 31, 2022 and 2021)	9,762	9,762
Common stock, \$0.20 per share par value, authorized shares: 1.5 billion, issued shares: 2022 — 1,098,512,626 and 2021 — 1,083,423,094	220	217
Treasury stock: 2022 — 198,653,682 shares and 2021 — 149,348,394 shares	(13,772)	(10,673)
Additional paid-in capital	17,181	16,749
Retained earnings	16,499	4,480
Accumulated other comprehensive income (loss)	195	(208)
Total stockholders' equity	30,085	20,327
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 72,609	\$ 75,036

^(a) Included \$143 million and \$85 million of current finance lease liabilities as of December 31, 2022 and 2021, respectively.

^(b) Included \$546 million and \$504 million of finance lease liabilities as of December 31, 2022 and 2021, respectively.



Consolidated Statements of Operations

Occidental Petroleum Corporation
and Subsidiaries

<i>millions except per-share amounts</i>	Years Ended December 31,		
	2022	2021	2020
REVENUES AND OTHER INCOME			
Net sales	\$ 36,634	\$ 25,956	\$ 17,809
Interest, dividends and other income	153	166	118
Gains (losses) on sale of assets, net	308	192	(1,666)
Total	37,095	26,314	16,261
COSTS AND OTHER DEDUCTIONS			
Oil and gas operating expense	4,028	3,160	3,065
Transportation and gathering expense	1,475	1,419	1,600
Chemical and midstream cost of sales	3,273	2,772	2,408
Purchased commodities	3,287	2,308	1,395
Selling, general and administrative	945	863	864
Other operating and non-operating expense	1,271	1,065	884
Taxes other than on income	1,548	1,005	622
Depreciation, depletion and amortization	6,926	8,447	8,097
Asset impairments and other charges	—	304	11,083
Anadarko Acquisition-related costs	89	153	339
Exploration expense	216	252	132
Interest and debt expense, net	1,030	1,614	1,424
Total	24,088	23,362	31,913
Income (loss) before income taxes and other items	13,007	2,952	(15,652)
OTHER ITEMS			
Gains (losses) on interest rate swaps and warrants, net	317	122	(423)
Income from equity investments	793	631	370
Total	1,110	753	(53)
Income (loss) from continuing operations before income taxes	14,117	3,705	(15,705)
Income tax benefit (expense)	(813)	(915)	2,172
Income (loss) from continuing operations	13,304	2,790	(13,533)
Loss from discontinued operations, net of tax	—	(468)	(1,298)
NET INCOME (LOSS)	13,304	2,322	(14,831)
Less: Preferred stock dividends	(800)	(800)	(844)
NET INCOME (LOSS) ATTRIBUTABLE TO COMMON STOCKHOLDERS	\$ 12,504	\$ 1,522	\$ (15,675)
PER COMMON SHARE			
Income (loss) from continuing operations—basic	\$ 13.41	\$ 2.12	\$ (15.65)
Loss from discontinued operations—basic	—	(0.50)	(1.41)
Net income (loss) attributable to common stockholders—basic	\$ 13.41	\$ 1.62	\$ (17.06)
Income (loss) from continuing operations—diluted	\$ 12.40	\$ 2.06	\$ (15.65)
Loss from discontinued operations—diluted	—	(0.48)	(1.41)
Net income (loss) attributable to common stockholders—diluted	\$ 12.40	\$ 1.58	\$ (17.06)

Apple Inc.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Wholesale energy purchases	\$ 272,159	\$ -
Total	<u>\$ 272,159</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

(a) 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 24, 2022 (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 24, 2022	September 25, 2021	September 26, 2020
Net sales:			
Products	\$ 316,199	\$ 297,392	\$ 220,747
Services	78,129	68,425	53,768
Total net sales	394,328	365,817	274,515
Cost of sales:			
Products	201,471	192,266	151,286
Services	22,075	20,715	18,273
Total cost of sales	223,546	212,981	169,559
Gross margin	170,782	152,836	104,956
Operating expenses:			
Research and development	26,251	21,914	18,752
Selling, general and administrative	25,094	21,973	19,916
Total operating expenses	51,345	43,887	38,668
Operating income	119,437	108,949	66,288
Other income/(expense), net	(334)	258	803
Income before provision for income taxes	119,103	109,207	67,091
Provision for income taxes	19,300	14,527	9,680
Net income	\$ 99,803	\$ 94,680	\$ 57,411
Earnings per share:			
Basic	\$ 6.15	\$ 5.67	\$ 3.31
Diluted	\$ 6.11	\$ 5.61	\$ 3.28
Shares used in computing earnings per share:			
Basic	16,215,963	16,701,272	17,352,119
Diluted	16,325,819	16,864,919	17,528,214

Apple Inc.

CONSOLIDATED BALANCE SHEETS

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

	September 24, 2022	September 25, 2021
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 23,646	\$ 34,940
Marketable securities	24,658	27,699
Accounts receivable, net	28,184	26,278
Inventories	4,946	6,580
Vendor non-trade receivables	32,748	25,228
Other current assets	21,223	14,111
Total current assets	<u>135,405</u>	<u>134,836</u>
Non-current assets:		
Marketable securities	120,805	127,877
Property, plant and equipment, net	42,117	39,440
Other non-current assets	54,428	48,849
Total non-current assets	<u>217,350</u>	<u>216,166</u>
Total assets	<u>\$ 352,755</u>	<u>\$ 351,002</u>
LIABILITIES AND SHAREHOLDERS' EQUITY:		
Current liabilities:		
Accounts payable	\$ 64,115	\$ 54,763
Other current liabilities	60,845	47,493
Deferred revenue	7,912	7,612
Commercial paper	9,982	6,000
Term debt	11,128	9,613
Total current liabilities	<u>153,982</u>	<u>125,481</u>
Non-current liabilities:		
Term debt	98,959	109,106
Other non-current liabilities	49,142	53,325
Total non-current liabilities	<u>148,101</u>	<u>162,431</u>
Total liabilities	<u>302,083</u>	<u>287,912</u>
Commitments and contingencies		
Shareholders' equity:		
Common stock and additional paid-in capital, \$0.00001 par value: 50,400,000 shares authorized; 15,943,425 and 16,426,786 shares issued and outstanding, respectively	64,849	57,365
Retained earnings/(Accumulated deficit)	(3,068)	5,562
Accumulated other comprehensive income/(loss)	(11,109)	163
Total shareholders' equity	<u>50,672</u>	<u>63,090</u>
Total liabilities and shareholders' equity	<u>\$ 352,755</u>	<u>\$ 351,002</u>

Bank of America Corporation
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp</u>		<u>PacifiCorp</u>
	<u>Received Services</u>		<u>Provided Services</u>
Underwriting services ^(a)	\$	618,750	\$ -
Lending services ^(b)		47,826	-
Total	\$	666,576	\$ -
Basis of pricing	(a)	(b)	N/A
Cost of service	(a)	(b)	N/A
The margin of charges over costs	(a)	(b)	N/A
Assets allocable to the services	(a)	(b)	N/A
The overall rate of return on assets	(a)	(b)	N/A

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

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

For further information on the following financial statements, refer to Bank of America Corporation's Form 10-K for the year ended December 31, 2022 (File No. 001-6523) at www.sec.gov.

Bank of America Corporation and Subsidiaries

Consolidated Statement of Income

(In millions, except per share information)

	2022	2021	2020
Net interest income			
Interest income	\$ 72,565	\$ 47,672	\$ 51,585
Interest expense	20,103	4,738	8,225
Net interest income	52,462	42,934	43,360
Noninterest income			
Fees and commissions	33,212	39,299	34,551
Market making and similar activities	12,075	8,691	8,355
Other income	(2,799)	(1,811)	(738)
Total noninterest income	42,488	46,179	42,168
Total revenue, net of interest expense	94,950	89,113	85,528
Provision for credit losses	2,543	(4,594)	11,320
Noninterest expense			
Compensation and benefits	36,447	36,140	32,725
Occupancy and equipment	7,071	7,138	7,141
Information processing and communications	6,279	5,769	5,222
Product delivery and transaction related	3,653	3,881	3,433
Professional fees	2,142	1,775	1,694
Marketing	1,825	1,939	1,701
Other general operating	4,021	3,089	3,297
Total noninterest expense	61,438	59,731	55,213
Income before income taxes	30,969	33,976	18,995
Income tax expense	3,441	1,998	1,101
Net income	\$ 27,528	\$ 31,978	\$ 17,894
Preferred stock dividends and other	1,513	1,421	1,421
Net income applicable to common shareholders	\$ 26,015	\$ 30,557	\$ 16,473
Per common share information			
Earnings	\$ 3.21	\$ 3.60	\$ 1.88
Diluted earnings	3.19	3.57	1.87
Average common shares issued and outstanding	8,113.7	8,493.3	8,753.2
Average diluted common shares issued and outstanding	8,167.5	8,558.4	8,796.9

Consolidated Statement of Comprehensive Income

(Dollars in millions)

	2022	2021	2020
Net income	\$ 27,528	\$ 31,978	\$ 17,894
Other comprehensive income (loss), net-of-tax:			
Net change in debt securities	(6,028)	(2,077)	4,799
Net change in debit valuation adjustments	755	356	(498)
Net change in derivatives	(10,055)	(2,306)	826
Employee benefit plan adjustments	(667)	624	(98)
Net change in foreign currency translation adjustments	(57)	(45)	(52)
Other comprehensive income (loss)	(16,052)	(3,448)	4,977
Comprehensive income (loss)	\$ 11,476	\$ 28,530	\$ 22,871

Bank of America Corporation and Subsidiaries

Consolidated Balance Sheet

	December 31	
	2022	2021
(Dollars in millions)		
Assets		
Cash and due from banks	\$ 30,334	\$ 29,222
Interest-bearing deposits with the Federal Reserve, non-U.S. central banks and other banks	199,869	318,999
Cash and cash equivalents	230,203	348,221
Time deposits placed and other short-term investments	7,259	7,144
Federal funds sold and securities borrowed or purchased under agreements to resell (includes \$146,999 and \$150,665 measured at fair value)	267,574	250,720
Trading account assets (includes \$115,505 and \$103,434 pledged as collateral)	296,108	247,080
Derivative assets	48,642	35,344
Debt securities:		
Carried at fair value	229,994	308,073
Held-to-maturity, at cost (fair value – \$524,267 and \$665,890)	632,825	674,554
Total debt securities	862,819	982,627
Loans and leases (includes \$5,771 and \$7,819 measured at fair value)	1,045,747	979,124
Allowance for loan and lease losses	(12,682)	(12,387)
Loans and leases, net of allowance	1,033,065	966,737
Premises and equipment, net	11,510	10,833
Goodwill	69,022	69,022
Loans held-for-sale (includes \$1,115 and \$4,455 measured at fair value)	6,871	15,635
Customer and other receivables	67,543	72,263
Other assets (includes \$9,594 and \$12,144 measured at fair value)	150,759	163,869
Total assets	\$ 3,051,375	\$ 3,169,495
Liabilities		
Deposits in U.S. offices:		
Noninterest-bearing	\$ 640,745	\$ 784,189
Interest-bearing (includes \$311 and \$408 measured at fair value)	1,182,590	1,165,914
Deposits in non-U.S. offices:		
Noninterest-bearing	20,480	27,457
Interest-bearing	86,526	86,886
Total deposits	1,930,341	2,064,446
Federal funds purchased and securities loaned or sold under agreements to repurchase (includes \$151,708 and \$139,641 measured at fair value)	195,635	192,329
Trading account liabilities	80,399	100,690
Derivative liabilities	44,816	37,675
Short-term borrowings (includes \$832 and \$4,279 measured at fair value)	26,932	23,753
Accrued expenses and other liabilities (includes \$9,752 and \$11,489 measured at fair value and \$1,540 and \$1,456 of reserve for unfunded lending commitments)	224,073	200,419
Long-term debt (includes \$33,070 and \$29,708 measured at fair value)	275,982	280,117
Total liabilities	2,778,178	2,899,429
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 – 4,088,101 and 3,939,686 shares	28,397	24,708
Common stock and additional paid-in capital, \$0.01 par value; authorized – 12,800,000,000 shares; issued and outstanding – 7,996,777,943 and 8,077,831,463 shares	58,953	62,398
Retained earnings	207,003	188,064
Accumulated other comprehensive income (loss)	(21,156)	(5,104)
Total shareholders' equity	273,197	270,066
Total liabilities and shareholders' equity	\$ 3,051,375	\$ 3,169,495
Assets of consolidated variable interest entities included in total assets above (isolated to settle the liabilities of the variable interest entities)		
Trading account assets	\$ 2,816	\$ 5,004
Loans and leases	16,738	17,135
Allowance for loan and lease losses	(797)	(958)
Loans and leases, net of allowance	15,941	16,177
All other assets	116	189
Total assets of consolidated variable interest entities	\$ 18,873	\$ 21,370
Liabilities of consolidated variable interest entities included in total liabilities above		
Short-term borrowings (includes \$42 and \$51 of non-recourse short-term borrowings)	\$ 42	\$ 247
Long-term debt (includes \$4,581 and \$3,587 of non-recourse debt)	4,581	3,587
All other liabilities (includes \$13 and \$7 of non-recourse liabilities)	13	7
Total liabilities of consolidated variable interest entities	\$ 4,636	\$ 3,841

The Bank of New York Mellon Corporation
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Trustee, custodial and lending services ^(a)	\$ 188,290	\$ -
Underwriting services ^(b)	\$ 123,750	\$ -
Total	\$ 312,040	\$ -

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

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

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

The following item is excluded from the table above:

- The Bank of New York Mellon Trust Company is the trustee and custodian for PacifiCorp's pension plan master trust and post-retirement health and welfare benefit plan trust. Trustee fees are paid by the trusts; however the expenses flow through to PacifiCorp's net periodic benefit cost. For the year ended December 31, 2022, the plans paid \$148,568 for these trustee and custodial services.

For further information on the following financial statements, refer to The Bank of New York Mellon Corporation's Form 10-K for the year ended December 31, 2022 (File No. 001-35651) at www.sec.gov.

Consolidated Income Statement

<i>(in millions)</i>	Year ended Dec. 31,		
	2022	2021	2020
Fee and other revenue			
Investment services fees	\$ 8,529	\$ 8,284	\$ 8,047
Investment management and performance fees	3,299	3,588	3,367
Foreign exchange revenue	822	799	774
Financing-related fees	175	194	212
Distribution and servicing fees	130	112	115
Total fee revenue	12,955	12,977	12,515
Investment and other revenue	(82)	336	316
Total fee and other revenue	12,873	13,313	12,831
Net interest revenue			
Interest revenue	7,118	2,845	4,109
Interest expense	3,614	227	1,132
Net interest revenue	3,504	2,618	2,977
Total revenue	16,377	15,931	15,808
Provision for credit losses	39	(231)	336
Noninterest expense			
Staff	6,800	6,337	5,966
Software and equipment	1,657	1,478	1,370
Professional, legal and other purchased services	1,527	1,459	1,403
Net occupancy	514	498	581
Sub-custodian and clearing	485	505	460
Distribution and servicing	343	298	336
Business development	152	107	105
Bank assessment charges	126	133	124
Goodwill impairment	680	—	—
Amortization of intangible assets	67	82	104
Other	659	617	555
Total noninterest expense	13,010	11,514	11,004
Income			
Income before income taxes	3,328	4,648	4,468
Provision for income taxes	768	877	842
Net income	2,560	3,771	3,626
Net loss (income) attributable to noncontrolling interests related to consolidated investment management funds	13	(12)	(9)
Net income applicable to shareholders of The Bank of New York Mellon Corporation	2,573	3,759	3,617
Preferred stock dividends	(211)	(207)	(194)
Net income applicable to common shareholders of The Bank of New York Mellon Corporation	\$ 2,362	\$ 3,552	\$ 3,423

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

Consolidated Income Statement (continued)

Net income applicable to common shareholders of The Bank of New York Mellon Corporation used for the earnings per share calculation (in millions)	Year ended Dec. 31,		
	2022	2021	2020
Net income applicable to common shareholders of The Bank of New York Mellon Corporation	\$ 2,362	\$ 3,552	\$ 3,423
Less: Earnings allocated to participating securities	—	2	6
Net income applicable to common shareholders of The Bank of New York Mellon Corporation after required adjustment for the calculation of basic and diluted earnings per common share	\$ 2,362	\$ 3,550	\$ 3,417

Average common shares and equivalents outstanding of The Bank of New York Mellon Corporation (in thousands)	Year ended Dec. 31,		
	2022	2021	2020
Basic	811,068	851,905	890,839
Common stock equivalents	3,904	4,900	2,425
Less: Participating securities	(177)	(446)	(750)
Diluted	814,795	856,359	892,514
Anti-dilutive securities (a)	3,142	642	4,968

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

Earnings per share applicable to common shareholders of The Bank of New York Mellon Corporation (in dollars)	Year ended Dec. 31,		
	2022	2021	2020
Basic	\$ 2.91	\$ 4.17	\$ 3.84
Diluted	\$ 2.90	\$ 4.14	\$ 3.83

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

Consolidated Balance Sheet

<i>(dollars in millions, except per share amounts)</i>	Dec. 31,	
	2022	2021
Assets		
Cash and due from banks, net of allowance for credit losses of \$29 and \$3	\$ 5,030	\$ 6,061
Interest-bearing deposits with the Federal Reserve and other central banks	91,655	102,467
Interest-bearing deposits with banks, net of allowance for credit losses of \$4 and \$2 (includes restricted of \$6,499 and \$3,822)	17,169	16,630
Federal funds sold and securities purchased under resale agreements	24,298	29,607
Securities:		
Held-to-maturity, at amortized cost, net of allowance for credit losses of less than \$1 and less than \$1 (fair value of \$49,992 and \$56,775)	56,194	56,866
Available-for-sale, at fair value (amortized cost of \$92,484 and \$100,774, net of allowance for credit losses of \$1 and \$10)	86,622	101,839
Total securities	142,816	158,705
Trading assets	9,908	16,577
Loans	66,063	67,787
Allowance for credit losses	(176)	(196)
Net loans	65,887	67,591
Premises and equipment	3,256	3,431
Accrued interest receivable	858	457
Goodwill	16,150	17,512
Intangible assets	2,901	2,991
Other assets, net of allowance for credit losses on accounts receivable of \$4 and \$4 (includes \$971 and \$1,187, at fair value)	25,855	22,409
Total assets	\$ 405,783	\$ 444,438
Liabilities		
Deposits:		
Noninterest-bearing (principally U.S. offices)	\$ 78,017	\$ 93,695
Interest-bearing deposits in U.S. offices	108,362	120,903
Interest-bearing deposits in non-U.S. offices	92,591	105,096
Total deposits	278,970	319,694
Federal funds purchased and securities sold under repurchase agreements	12,335	11,566
Trading liabilities	5,385	5,469
Payables to customers and broker-dealers	23,435	25,150
Other borrowed funds	397	749
Accrued taxes and other expenses	5,410	5,767
Other liabilities (including allowance for credit losses on lending-related commitments of \$78 and \$45, also includes \$221 and \$496, at fair value)	8,543	6,721
Long-term debt	30,458	25,931
Total liabilities	364,933	401,047
Temporary equity		
Redeemable noncontrolling interests	109	161
Permanent equity		
Preferred stock – par value \$0.01 per share; authorized 100,000,000 shares; issued 48,826 and 48,826 shares	4,838	4,838
Common stock – par value \$0.01 per share; authorized 3,500,000,000 shares; issued 1,395,725,198 and 1,389,397,912 shares	14	14
Additional paid-in capital	28,508	28,128
Retained earnings	37,864	36,667
Accumulated other comprehensive loss, net of tax	(5,966)	(2,213)
Less: Treasury stock of 587,280,598 and 585,252,546 common shares, at cost	(24,524)	(24,400)
Total The Bank of New York Mellon Corporation shareholders' equity	40,734	43,034
Nonredeemable noncontrolling interests of consolidated investment management funds	7	196
Total permanent equity	40,741	43,230
Total liabilities, temporary equity and permanent equity	\$ 405,783	\$ 444,438

BNSF Railway Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Rail services	\$ 21,202,984	\$ -
Right-of-way fees	72,526	-
Total	\$ 21,275,510	\$ -

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

(a) 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, 2022 at www.bnsf.com.

BNSF Railway Company and Subsidiaries

Consolidated Statements of Income

In millions

	Years ended December 31,		
	2022	2021	2020
Revenues	\$ 25,202	\$ 22,513	\$ 20,180
Operating expenses:			
Compensation and benefits	5,253	4,696	4,542
Fuel	4,581	2,766	1,789
Depreciation and amortization	2,515	2,442	2,458
Purchased services	2,140	2,066	1,996
Equipment rents	720	677	664
Materials and other	1,370	1,035	988
Total operating expenses	16,579	13,682	12,437
Operating income	8,623	8,831	7,743
Interest expense	9	28	37
Interest income, related parties	(1,183)	(433)	(462)
Other (income) expense, net	(100)	(96)	(83)
Income before income taxes	9,897	9,332	8,251
Income tax expense	2,281	2,226	1,985
Net income	\$ 7,616	\$ 7,106	\$ 6,266

BNSF Railway Company and Subsidiaries

Consolidated Balance Sheets

In millions

	December 31, 2022	December 31, 2021
Assets		
Current assets:		
Cash and cash equivalents	\$ 547	\$ 513
Accounts receivable, net	1,809	1,688
Materials and supplies	952	864
Other current assets	188	158
Total current assets	3,496	3,223
Property and equipment, net of accumulated depreciation of \$17,831 and \$14,920, respectively	66,636	65,418
Goodwill	14,803	14,803
Operating lease right-of-use assets	1,205	1,560
Other assets	5,017	5,379
Total assets	\$ 91,157	\$ 90,383
Liabilities and Stockholder's Equity		
Current liabilities:		
Accounts payable and other current liabilities	\$ 4,488	\$ 3,731
Long-term debt and finance leases due within one year	56	332
Total current liabilities	4,544	4,063
Deferred income taxes	15,132	15,212
Operating lease liabilities	658	988
Long-term debt and finance leases	582	629
Casualty and environmental liabilities	428	459
Pension and retiree health and welfare liability	205	291
Other liabilities	1,082	972
Total liabilities	22,631	22,614
Commitments and contingencies (see Note 13)		
Stockholder's equity:		
Common stock, \$1 par value, 1,000 shares authorized; issued and outstanding and paid-in-capital	42,920	42,920
Retained earnings	48,643	66,027
Intercompany notes receivable	(23,231)	(41,531)
Accumulated other comprehensive income (loss)	194	353
Total stockholder's equity	68,526	67,769
Total liabilities and stockholder's equity	\$ 91,157	\$ 90,383

The Coca-Cola Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Beverage machine services	\$ 12,600	\$ -
Total	\$ 12,600	\$ -

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

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

For further information on the following financial statements, refer to The Coca-Cola Company's Form 10-K for the year ended December 31, 2022 (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,	2022	2021	2020
Net Operating Revenues	\$ 43,004	\$ 38,655	\$ 33,014
Cost of goods sold	18,000	15,357	13,433
Gross Profit	25,004	23,298	19,581
Selling, general and administrative expenses	12,880	12,144	9,731
Other operating charges	1,215	846	853
Operating Income	10,909	10,308	8,997
Interest income	449	276	370
Interest expense	882	1,597	1,437
Equity income (loss) — net	1,472	1,438	978
Other income (loss) — net	(262)	2,000	841
Income Before Income Taxes	11,686	12,425	9,749
Income taxes	2,115	2,621	1,981
Consolidated Net Income	9,571	9,804	7,768
Less: Net income (loss) attributable to noncontrolling interests	29	33	21
Net Income Attributable to Shareowners of The Coca-Cola Company	\$ 9,542	\$ 9,771	\$ 7,747
Basic Net Income Per Share¹	\$ 2.20	\$ 2.26	\$ 1.80
Diluted Net Income Per Share¹	\$ 2.19	\$ 2.25	\$ 1.79
Average Shares Outstanding — Basic	4,328	4,315	4,295
Effect of dilutive securities	22	25	28
Average Shares Outstanding — Diluted	4,350	4,340	4,323

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,	2022	2021
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 9,519	\$ 9,684
Short-term investments	1,043	1,242
Total Cash, Cash Equivalents and Short-Term Investments	10,562	10,926
Marketable securities	1,069	1,699
Trade accounts receivable, less allowances of \$516 and \$516, respectively	3,487	3,512
Inventories	4,233	3,414
Prepaid expenses and other current assets	3,240	2,994
Total Current Assets	22,591	22,545
Equity method investments	18,264	17,598
Other investments	501	818
Other noncurrent assets	6,189	6,731
Deferred income tax assets	1,746	2,129
Property, plant and equipment — net	9,841	9,920
Trademarks with indefinite lives	14,214	14,465
Goodwill	18,782	19,363
Other intangible assets	635	785
Total Assets	\$ 92,763	\$ 94,354
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable and accrued expenses	\$ 15,749	\$ 14,619
Loans and notes payable	2,373	3,307
Current maturities of long-term debt	399	1,338
Accrued income taxes	1,203	686
Total Current Liabilities	19,724	19,950
Long-term debt	36,377	38,116
Other noncurrent liabilities	7,922	8,607
Deferred income tax liabilities	2,914	2,821
The Coca-Cola Company Shareowners' Equity		
Common stock, \$0.25 par value; authorized — 11,200 shares; issued — 7,040 shares	1,760	1,760
Capital surplus	18,822	18,116
Reinvested earnings	71,019	69,094
Accumulated other comprehensive income (loss)	(14,895)	(14,330)
Treasury stock, at cost — 2,712 and 2,715 shares, respectively	(52,601)	(51,641)
Equity Attributable to Shareowners of The Coca-Cola Company	24,105	22,999
Equity attributable to noncontrolling interests	1,721	1,861
Total Equity	25,826	24,860
Total Liabilities and Equity	\$ 92,763	\$ 94,354

Environment One Corporation
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment parts	\$ 74,028	\$ -
Total	\$ 74,028	\$ -

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, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Aviation training	\$ 31,070	\$ -
Total	<u>\$ 31,070</u>	<u>\$ -</u>
Basis of pricing	(a)	N/A
Cost of service	(a)	N/A
The margin of charges over costs	(a)	N/A
Assets allocable to the services	(a)	N/A
The overall rate of return on assets	(a)	N/A

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

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

Marmon Utility LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Materials	\$ 7,744,058	\$ -
Total	\$ 7,744,058	\$ -

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

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

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

**Moody's Investors Service
Affiliated Transactions
For the year ended December 31, 2022**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Credit rating services	\$ 552,500	\$ -
Total	\$ 552,500	\$ -
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 Investors Service provides services to PacifiCorp in the normal course of business at standard pricing.

Moody's Investors Service is not a public company, and its financial statements are not available. The financial statements of its parent company, Moody's Corporation, are included. For further information on the following financial statements, refer to Moody's Corporation's Form 10-K for the year ended December 31, 2022 (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,		
	2022	2021	2020
Revenue	\$ 5,468	\$ 6,218	\$ 5,371
Expenses			
Operating	1,613	1,637	1,475
Selling, general and administrative	1,527	1,480	1,229
Depreciation and amortization	331	257	220
Restructuring	114	—	50
Loss pursuant to the divestiture of MAKS	—	—	9
Total expenses	3,585	3,374	2,983
Operating income	1,883	2,844	2,388
Non-operating (expense) income, net			
Interest expense, net	(231)	(171)	(205)
Other non-operating income, net	38	82	46
Gain on extinguishment of debt	70	—	—
Non-operating (expense) income, net	(123)	(89)	(159)
Income before provision for income taxes	1,760	2,755	2,229
Provision for income taxes	386	541	452
Net income	1,374	2,214	1,777
Less: Net (loss) income attributable to noncontrolling interests	—	—	(1)
Net income attributable to Moody's	\$ 1,374	\$ 2,214	\$ 1,778
Earnings per share			
Basic	\$ 7.47	\$ 11.88	\$ 9.48
Diluted	\$ 7.44	\$ 11.78	\$ 9.39
Weighted average shares outstanding			
Basic	183.9	186.4	187.6
Diluted	184.7	187.9	189.3

MOODY'S CORPORATION
CONSOLIDATED BALANCE SHEETS

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

	December 31,	
	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,769	\$ 1,811
Short-term investments	90	91
Accounts receivable, net of allowances for credit losses of \$40 in 2022 and \$32 in 2021	1,652	1,720
Other current assets	583	389
Total current assets	4,094	4,011
Property and equipment, net of accumulated depreciation of \$1,123 in 2022 and \$1,010 in 2021	502	347
Operating lease right-of-use assets	346	438
Goodwill	5,839	5,999
Intangible assets, net	2,210	2,467
Deferred tax assets, net	266	384
Other assets	1,092	1,034
Total assets	\$ 14,349	\$ 14,680
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,011	\$ 1,142
Current portion of operating lease liabilities	106	105
Deferred revenue	1,258	1,249
Total current liabilities	2,375	2,496
Non-current portion of deferred revenue	75	86
Long-term debt	7,389	7,413
Deferred tax liabilities, net	457	488
Uncertain tax positions	322	388
Operating lease liabilities	368	455
Other liabilities	674	438
Total liabilities	11,660	11,764
Contingencies (Note 21)		
Shareholders' equity:		
Preferred stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Series common stock, par value \$.01 per share; 10,000,000 shares authorized; no shares issued and outstanding	—	—
Common stock, par value \$.01 per share; 1,000,000,000 shares authorized; 342,902,272 shares issued at December 31, 2022 and December 31, 2021, respectively.	3	3
Capital surplus	1,054	885
Retained earnings	13,618	12,762
Treasury stock, at cost; 159,702,362 and 157,262,484 shares of common stock at December 31, 2022 and December 31, 2021, respectively	(11,513)	(10,513)
Accumulated other comprehensive loss	(643)	(410)
Total Moody's shareholders' equity	2,519	2,727
Noncontrolling interests	170	189
Total shareholders' equity	2,689	2,916
Total liabilities and shareholders' equity	\$ 14,349	\$ 14,680

Mouser Electronics, Inc.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment	\$ 603	\$ -
Total	\$ 603	\$ -

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

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

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

NetJets Inc.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Travel services	\$ 417,595	\$ -
Total	<u>\$ 417,595</u>	<u>\$ -</u>

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

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

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

U.S. Bancorp
Affiliated Transactions
For the period from January 1, 2022 to October 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Banking and lending services	\$ 371,319	\$ -
Total	\$ 371,319	\$ -

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

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

For further information on the following financial statements, refer to U.S. Bancorp's Form 10-K for the year ended December 31, 2022 (File No. 001-6880) at www.sec.gov.

U.S. Bancorp

Consolidated Balance Sheet

At December 31 (Dollars in Millions)

2022

2021

Assets		
Cash and due from banks	\$ 53,542	\$ 28,905
Investment securities		
Held-to-maturity (fair value \$77,874 and \$41,812, respectively)	88,740	41,858
Available-for-sale (\$858 and \$557 pledged as collateral, respectively) ^(a)	72,910	132,963
Loans held for sale (including \$1,849 and \$6,623 of mortgage loans carried at fair value, respectively)	2,200	7,775
Loans		
Commercial	135,690	112,023
Commercial real estate	55,487	39,053
Residential mortgages	115,845	76,493
Credit card	26,295	22,500
Other retail	54,896	61,959
Total loans	388,213	312,028
Less allowance for loan losses	(6,936)	(5,724)
Net loans	381,277	306,304
Premises and equipment	3,858	3,305
Goodwill	12,373	10,262
Other intangible assets	7,155	3,738
Other assets (including \$702 and \$1,193 of trading securities at fair value pledged as collateral, respectively) ^(a)	52,750	38,174
Total assets	<u>\$674,805</u>	<u>\$573,284</u>
Liabilities and Shareholders' Equity		
Deposits		
Noninterest-bearing	\$137,743	\$134,901
Interest-bearing	387,233	321,182
Total deposits	524,976	456,083
Short-term borrowings	31,216	11,796
Long-term debt	39,829	32,125
Other liabilities	27,552	17,893
Total liabilities	623,573	517,897
Shareholders' equity		
Preferred stock	6,808	6,371
Common stock, par value \$0.01 a share — authorized: 4,000,000,000 shares; issued: 2022 and 2021—2,125,725,742 shares	21	21
Capital surplus	8,712	8,539
Retained earnings	71,901	69,201
Less cost of common stock in treasury: 2022 — 594,747,484 shares; 2021 — 642,223,571 shares	(25,269)	(27,271)
Accumulated other comprehensive income (loss)	(11,407)	(1,943)
Total U.S. Bancorp shareholders' equity	50,766	54,918
Noncontrolling interests	466	469
Total equity	51,232	55,387
Total liabilities and equity	<u>\$674,805</u>	<u>\$573,284</u>

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

U.S. Bancorp

Consolidated Statement of Income

Year Ended December 31 (Dollars and Shares in Millions, Except Per Share Data)	2022	2021	2020
Interest Income			
Loans	\$ 13,603	\$ 10,747	\$ 12,018
Loans held for sale	201	232	216
Investment securities	3,378	2,365	2,428
Other interest income	763	143	178
Total interest income	17,945	13,487	14,840
Interest Expense			
Deposits	1,872	320	950
Short-term borrowings	565	70	141
Long-term debt	780	603	924
Total interest expense	3,217	993	2,015
Net interest income	14,728	12,494	12,825
Provision for credit losses	1,977	(1,173)	3,806
Net interest income after provision for credit losses	12,751	13,667	9,019
Noninterest Income			
Card revenue	1,512	1,507	1,338
Corporate payment products revenue	698	575	497
Merchant processing services	1,579	1,449	1,261
Trust and investment management fees	2,209	1,832	1,736
Service charges	1,298	1,338	1,245
Commercial products revenue	1,105	1,102	1,143
Mortgage banking revenue	527	1,361	2,064
Investment products fees	235	239	192
Securities gains (losses), net	20	103	177
Other	273	721	748
Total noninterest income	9,456	10,227	10,401
Noninterest Expense			
Compensation and employee benefits	9,157	8,728	7,938
Net occupancy and equipment	1,096	1,048	1,092
Professional services	529	492	430
Marketing and business development	456	366	318
Technology and communications	1,726	1,728	1,582
Other intangibles	215	159	176
Merger and integration charges	329	–	–
Other	1,398	1,207	1,833
Total noninterest expense	14,906	13,728	13,369
Income before income taxes	7,301	10,166	6,051
Applicable income taxes	1,463	2,181	1,066
Net income	5,838	7,985	4,985
Net (income) loss attributable to noncontrolling interests	(13)	(22)	(26)
Net income attributable to U.S. Bancorp	\$ 5,825	\$ 7,963	\$ 4,959
Net income applicable to U.S. Bancorp common shareholders	\$ 5,501	\$ 7,605	\$ 4,621
Earnings per common share	\$ 3.69	\$ 5.11	\$ 3.06
Diluted earnings per common share	\$ 3.69	\$ 5.10	\$ 3.06
Average common shares outstanding	1,489	1,489	1,509
Average diluted common shares outstanding	1,490	1,490	1,510

WGR Operating, LP
Affiliated Transactions
For the period from March 4, 2022 to December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Cathodic protection and alternating current mitigation	\$ 1,667,747	\$ -
Total	\$ 1,667,747	\$ -
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) Costs related to cathodic protection and alternating current mitigation services provided by a third-party. Mitigation services are required as part of encroachment agreements with WGR Operating, LP.

For further information on the following financial statements, refer to Western Midstream Partners, LP Form 10-K for the year ended December 31, 2022 (File No. 001-35753) at www.sec.gov.

WESTERN MIDSTREAM PARTNERS, LP
CONSOLIDATED STATEMENTS OF OPERATIONS

<i>thousands except per-unit amounts</i>	Year Ended December 31,		
	2022	2021	2020
Revenues and other			
Service revenues – fee based	\$ 2,602,053	\$ 2,462,835	\$ 2,584,323
Service revenues – product based	249,692	122,584	48,369
Product sales	399,023	290,947	138,559
Other	953	789	1,341
Total revenues and other ⁽¹⁾	3,251,721	2,877,155	2,772,592
Equity income, net – related parties	183,483	204,645	226,750
Operating expenses			
Cost of product	420,900	322,285	188,088
Operation and maintenance	654,566	581,300	580,874
General and administrative	194,017	195,549	155,769
Property and other taxes	78,559	64,267	68,340
Depreciation and amortization	582,365	551,629	491,086
Long-lived asset and other impairments ⁽²⁾	20,585	30,543	203,889
Goodwill impairment	—	—	441,017
Total operating expenses ⁽³⁾	1,950,992	1,745,573	2,129,063
Gain (loss) on divestiture and other, net	103,676	44	8,634
Operating income (loss)	1,587,888	1,336,271	878,913
Interest income – Anadarko note receivable	—	—	11,736
Interest expense	(333,939)	(376,512)	(380,058)
Gain (loss) on early extinguishment of debt	91	(24,944)	11,234
Other income (expense), net	1,603	(623)	1,025
Income (loss) before income taxes	1,255,643	934,192	522,850
Income tax expense (benefit)	4,187	(9,807)	5,998
Net income (loss)	1,251,456	943,999	516,852
Net income (loss) attributable to noncontrolling interests	34,353	27,707	(10,160)
Net income (loss) attributable to Western Midstream Partners, LP	\$ 1,217,103	\$ 916,292	\$ 527,012
Limited partners' interest in net income (loss):			
Net income (loss) attributable to Western Midstream Partners, LP	\$ 1,217,103	\$ 916,292	\$ 527,012
General partner interest in net (income) loss	(27,541)	(19,815)	(11,104)
Limited partners' interest in net income (loss) ⁽⁴⁾	1,189,562	896,477	515,908
Net income (loss) per common unit – basic ⁽⁴⁾	\$ 3.01	\$ 2.18	\$ 1.18
Net income (loss) per common unit – diluted ⁽⁴⁾	\$ 3.00	\$ 2.18	\$ 1.18
Weighted-average common units outstanding – basic ⁽⁴⁾	394,951	411,309	435,554
Weighted-average common units outstanding – diluted ⁽⁴⁾	396,236	412,022	435,624

⁽¹⁾ Total revenues and other includes related-party amounts of \$1.8 billion, \$1.6 billion, and \$1.8 billion for the years ended December 31, 2022, 2021, and 2020, respectively. See Note 6.

⁽²⁾ See Note 7 and Note 9.

⁽³⁾ Total operating expenses includes related-party amounts of \$(18.0) million, \$86.2 million, and \$182.7 million for the years ended December 31, 2022, 2021, and 2020, respectively. See Note 6.

⁽⁴⁾ See Note 5.

WESTERN MIDSTREAM PARTNERS, LP
CONSOLIDATED BALANCE SHEETS

<i>thousands except number of units</i>	December 31,	
	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	\$ 286,656	\$ 201,999
Accounts receivable, net	554,263	436,513
Other current assets	59,506	46,252
Total current assets	900,425	684,764
Property, plant, and equipment		
Cost	13,365,593	12,846,078
Less accumulated depreciation	4,823,993	4,333,171
Net property, plant, and equipment	8,541,600	8,512,907
Goodwill	4,783	4,783
Other intangible assets	713,075	744,742
Equity investments	944,696	1,167,187
Other assets ⁽¹⁾	167,049	158,696
Total assets ⁽²⁾	\$ 11,271,628	\$ 11,273,079
LIABILITIES, EQUITY, AND PARTNERS' CAPITAL		
Current liabilities		
Accounts and imbalance payables	\$ 360,562	\$ 326,061
Short-term debt	215,780	505,932
Accrued ad valorem taxes	72,875	44,955
Accrued liabilities	254,640	263,249
Total current liabilities	903,857	1,140,197
Long-term liabilities		
Long-term debt	6,569,582	6,400,616
Deferred income taxes	14,424	12,425
Asset retirement obligations	290,021	298,275
Other liabilities	385,629	325,806
Total long-term liabilities	7,259,656	7,037,122
Total liabilities ⁽³⁾	8,163,513	8,177,319
Equity and partners' capital		
Common units (384,070,984 and 402,993,919 units issued and outstanding at December 31, 2022 and 2021, respectively)	2,969,604	2,966,955
General partner units (9,060,641 units issued and outstanding at December 31, 2022 and 2021)	2,105	(8,882)
Total partners' capital	2,971,709	2,958,073
Noncontrolling interests	136,406	137,687
Total equity and partners' capital	3,108,115	3,095,760
Total liabilities, equity, and partners' capital	\$ 11,271,628	\$ 11,273,079

⁽¹⁾ Other assets includes \$6.5 million and \$9.8 million of NGLs line-fill inventory as of December 31, 2022 and 2021, respectively. Other assets also includes \$60.4 million and \$56.2 million of materials and supplies inventory as of December 31, 2022 and 2021, respectively.

⁽²⁾ Total assets includes related-party amounts of \$1.3 billion and \$1.4 billion as of December 31, 2022 and 2021, respectively, which includes related-party Accounts receivable, net of \$313.9 million and \$180.2 million as of December 31, 2022 and 2021, respectively. See *Note 6*.

⁽³⁾ Total liabilities includes related-party amounts of \$312.3 million and \$270.5 million as of December 31, 2022 and 2021, respectively. See *Note 6*.

Berkshire Hathaway Energy Company

Affiliated Transactions

For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ 111,695,370	\$ 14,249,833
Total	\$ 111,695,370	\$ 14,249,833

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

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

The following items are excluded from the table above:

- Services provided by BHE to Bridger Coal in the amount of (\$1,656).

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of BHE's combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2022, PPW Holdings LLC owed PacifiCorp \$80,050,413 and PPW Holdings owed Pacific Minerals, Inc. \$3,477,143.

For further information on the following financial statements, refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2022 (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,	
	2022	2021
Current assets:		
Cash and cash equivalents	\$ 1,591	\$ 1,096
Investments and restricted cash and cash equivalents	2,141	172
Trade receivables, net	2,876	2,468
Inventories	1,256	1,122
Mortgage loans held for sale	474	1,263
Regulatory assets	1,319	544
Other current assets	1,345	1,583
Total current assets	11,002	8,248
Property, plant and equipment, net	93,043	89,816
Goodwill	11,489	11,650
Regulatory assets	3,743	3,419
Investments and restricted cash and cash equivalents and investments	11,273	15,788
Other assets	3,290	3,144
Total assets	\$ 133,840	\$ 132,065

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

LIABILITIES AND EQUITY	As of December 31,	
	2022	2021
Current liabilities:		
Accounts payable	\$ 2,679	\$ 2,136
Accrued interest	558	537
Accrued property, income and other taxes	746	606
Accrued employee expenses	333	372
Short-term debt	1,119	2,009
Current portion of long-term debt	3,201	1,265
Other current liabilities	1,677	1,837
Total current liabilities	10,313	8,762
BHE senior debt	13,096	13,003
BHE junior subordinated debentures	100	100
Subsidiary debt	35,238	35,394
Regulatory liabilities	7,070	6,960
Deferred income taxes	12,678	12,938
Other long-term liabilities	4,706	4,319
Total liabilities	83,201	81,476
Commitments and contingencies (Note 16)		
Equity:		
BHE shareholders' equity:		
Preferred stock - 100 shares authorized, \$0.01 par value, 1 and 2 shares issued and outstanding	850	1,650
Common stock - 115 shares authorized, no par value, 76 shares issued and outstanding	—	—
Additional paid-in capital	6,298	6,374
Long-term income tax receivable	—	(744)
Retained earnings	41,833	40,754
Accumulated other comprehensive loss, net	(2,149)	(1,340)
Total BHE shareholders' equity	46,832	46,694
Noncontrolling interests	3,807	3,895
Total equity	50,639	50,589
Total liabilities and equity	\$ 133,840	\$ 132,065

BERKSHIRE HATHAWAY ENERGY COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2022	2021	2020
Operating revenue:			
Energy	\$ 21,069	\$ 18,935	\$ 15,556
Real estate	5,268	6,215	5,396
Total operating revenue	<u>26,337</u>	<u>25,150</u>	<u>20,952</u>
Operating expenses:			
Energy:			
Cost of sales	6,757	5,504	4,187
Operations and maintenance	4,217	3,991	3,545
Depreciation and amortization	4,230	3,829	3,410
Property and other taxes	775	789	634
Real estate	5,117	5,710	4,885
Total operating expenses	<u>21,096</u>	<u>19,823</u>	<u>16,661</u>
Operating income	<u>5,241</u>	<u>5,327</u>	<u>4,291</u>
Other income (expense):			
Interest expense	(2,216)	(2,118)	(2,021)
Capitalized interest	76	64	80
Allowance for equity funds	167	126	165
Interest and dividend income	154	89	71
(Losses) gains on marketable securities, net	(2,002)	1,823	4,797
Other, net	(7)	(17)	88
Total other income (expense)	<u>(3,828)</u>	<u>(33)</u>	<u>3,180</u>
Income before income tax (benefit) expense and equity loss	1,413	5,294	7,471
Income tax (benefit) expense	(1,916)	(1,132)	308
Equity loss	(185)	(237)	(149)
Net income	<u>3,144</u>	<u>6,189</u>	<u>7,014</u>
Net income attributable to noncontrolling interests	423	399	71
Net income attributable to BHE shareholders	2,721	5,790	6,943
Preferred dividends	46	121	26
Earnings on common shares	<u>\$ 2,675</u>	<u>\$ 5,669</u>	<u>\$ 6,917</u>

BHE AltaLink Ltd.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 156,044
Total	\$ -	\$ 156,044
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, 2022, at www.brkenenergy.com.

Statement of Financial Position

	Notes	As at	
		December 31, 2022	December 31, 2021
<i>(in thousands of dollars)</i>			
ASSETS			
Current			
Cash		\$ 62	\$ 6,611
Trade and other receivables	5	115,863	82,256
		115,925	88,867
Non-current			
Goodwill		202,066	202,066
Intangible assets	6	279,287	289,727
Property, plant and equipment	7	8,042,951	8,089,736
Third party deposits	8	60,365	64,296
Other non-current assets	9	1,197,158	1,120,080
		\$ 9,897,752	\$ 9,854,772
LIABILITIES AND PARTNERS' EQUITY			
Current			
Trade and other payables	10	\$ 101,058	\$ 92,975
Commercial paper and bank credit facilities	11	122,665	136,500
Long-term debt maturing in less than one year	11	500,000	275,000
Current portion of deferred revenue	12	56,068	57,898
		779,791	562,373
Non-current			
Long-term debt	11	4,224,376	4,449,103
Deferred revenue	12	1,051,599	1,046,618
Third party deposits liability	8	60,365	64,296
Lease liabilities	13	48,714	50,847
Other non-current liabilities	14	36,031	50,858
		6,200,876	6,224,095
Commitments and contingencies	24, 25		
Partners' equity			
AltaLink, L.P. equity	20	3,680,355	3,614,074
Non-controlling interests	21	16,521	16,603
		3,696,876	3,630,677
		\$ 9,897,752	\$ 9,854,772



Statement of Comprehensive Income

	Notes	Year ended	
		December 31, 2022	December 31, 2021
<i>(in thousands of dollars)</i>			
Revenue			
Operations	17	\$ 952,778	\$ 950,781
Other	18	36,255	39,013
		989,033	989,794
Expenses			
Operating	19	(100,617)	(103,047)
Property taxes, salvage and other	19	(98,446)	(100,330)
Depreciation and amortization		(286,966)	(283,979)
		(486,029)	(487,356)
Operating income		503,004	502,438
Finance costs	11	(188,907)	(185,700)
Loss on disposal of assets		(3,232)	(8,411)
Income before non-controlling interests		\$ 310,865	\$ 308,327
Non-controlling interests		(1,690)	(1,896)
Net income		\$ 309,175	\$ 306,431
Other comprehensive income			
Actuarial gain	15	2,074	872
Comprehensive income		\$ 311,249	\$ 307,303

BHE Renewables, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 404,815
Total	\$ -	\$ 404,815
Basis of pricing	N/A	(a)
Cost of service	N/A	(a)
The margin of charges over costs	N/A	None
Assets allocable to the services	N/A	None
The overall rate of return on assets	N/A	None

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

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

BHE U.S. Transmission, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 15,266
Total	\$ -	\$ 15,266

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

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

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

Electric Transmission Texas, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 1,454
Total	\$ -	\$ 1,454

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

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

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

MATL LLP
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 16,761
Total	\$ -	\$ 16,761

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

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

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

MTL Canyon Holdings, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 396,097
Total	\$ -	\$ 396,097

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

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

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

**CalEnergy Philippines
 Affiliated Transactions
 For the year ended December 31, 2022**

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

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

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

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

HomeServices of America, Inc.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Employee relocation services	\$ 387,750	\$ -
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	-	169,650
Total	\$ 387,750	\$ 169,650

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

(a) HomeServices of America, Inc. ("HomeServices") pricing is determined based on whether the contract is awarded through an auction, or directly. Auction pricing is variable based on actual auction results, while those awarded via direct contract are charged \$90, \$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 \$10,500.

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

BHE GT&S, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 1,917,265
Total	\$ -	\$ 1,917,265

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

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

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

Kern River Gas Transmission Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Natural gas transportation services ^(a)	\$ 3,116,253	\$ -
Easement ^(b)	-	1,000
Administrative services under the Intercompany Administrative Services Agreement ("IASA") ^(c)	31,755	140,788
Total	<u>\$ 3,148,008</u>	<u>\$ 141,788</u>

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

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

(b) Kern River will pay PacifiCorp for a 75-foot permanent easement on a transmission right-of-way. The amount paid is consistent with other easements that PacifiCorp has entered into that do not interfere with the current or future use of the property as transmission corridor lands.

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

For further information on the following financial statements, refer to the Kern River Gas Transmission Company FERC Form 2 for the year ended December 31, 2022 at www.brkenergy.com.

FERC Form

Name of Respondent: Kem River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Comparative Balance Sheet (Assets And Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	2,979,332,565	2,956,315,668
3	Construction Work in Progress (107)	200-201	39,735,770	8,377,094
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,019,068,335	2,964,692,762
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,580,348,864	1,530,401,666
6	Net Utility Plant (Total of line 4 less 5)		1,438,719,471	1,434,291,094
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)		1,438,719,471	1,434,291,094
11	Utility Plant Adjustments (116)	122		
12	Gas Stored-Base Gas (117.1)	220		
13	System Balancing Gas (117.2)	220		
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220		
15	Gas Owed to System Gas (117.4)	220		
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)			
18	(Less) Accum. Provision for Depreciation and Amortization (122)			
19	Investments in Associated Companies (123)	222-223		
20	Investments in Subsidiary Companies (123.1)	224-225		
22	Noncurrent Portion of Allowances			
23	Other Investments (124)	222-223		

FERC Form

24	Sinking Funds (125)			
25	Depreciation Fund - Federal (126)			
26	Amortization Fund - Federal (127)			
27	Other Special Funds (128)		18,567,388	17,007,786
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)		18,567,388	17,007,786
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		9,423,601	2,748,850
33	Special Deposits (132-134)		474,162	705,378
34	Working Funds (135)			
35	Temporary Cash Investments (136)	222-223		10,000,000
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		29,450,108	24,396,793
38	Other Accounts Receivable (143)		8,633	29,296
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)			
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Associated Companies (146)		4,009,967	6,906,722
42	Fuel Stock (151)			
43	Fuel Stock Expenses Undistributed (152)			
44	Residuals (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		30,445,689	18,569,096
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)			

FERC Form

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	2,549,431	1,902,857
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)		11,399,433	9,633,910
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)			9,302,147
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 52 thru 63)		87,761,014	84,395,051
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	204,753,236	187,435,044
70	Preliminary Survey and Investigation Charges (Electric) (183)			
71	Preliminary Survey and Investigation Charges (Gas) (183.1 and 183.2)		721,162	717,845
72	Clearing Accounts (184)			
73	Temporary Facilities (186)			
74	Miscellaneous Deferred Debits (186)	233	387	476,330
75	Deferred Losses from Disposition of Utility Plant (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Loss on Reacquired Debt (189)			

FERC Form

78	Accumulated Deferred Income Taxes (190)	234-235	=112,757,992	119,610,460
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 78)		318,232,777	308,239,679
81	TOTAL Assets and Other Debits (Total of lines 10-15, 30, 64, and 80)		1,861,280,650	1,843,933,600

FERC FORM No. 2 (REV 06-04)

FERC Form

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: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Comparative Balance Sheet (Liabilities and Other Credits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	1		1
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252			
7	Other Paid-In Capital (208-211)	253	1,229,271,246		1,229,271,246
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	(194,080,802)		(242,084,888)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	117	(19,294,735)		6,962,932
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,015,885,710		994,149,291
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-Or (226)	258-259			

FERC Form

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)		9,732,595		10,886,377
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)		10,257,301		7,236,036
30	Accumulated Miscellaneous Operating Provisions (228.4)				
31	Accumulated Provision for Rate Refunds (229)				
32	Long-Term Portion of Derivative Instrument Liabilities				
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges				
34	Asset Retirement Obligations (230)				
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		19,989,896		18,122,413
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt				
38	Notes Payable (231)				
39	Accounts Payable (232)		3,809,012		3,744,820
40	Notes Payable to Associated Companies (233)				
41	Accounts Payable to Associated Companies (234)		1,132,397		690,420
42	Customer Deposits (235)		5,079,059		4,638,217
43	Taxes Accrued (236)	262-263	9,351,612		4,577,903
44	Interest Accrued (237)				
45	Dividends Declared (238)				
46	Matured Long-Term Debt (239)				
47	Matured Interest (240)				
48	Tax Collections Payable (241)		191,767		153,958
49	Miscellaneous Current and Accrued Liabilities (242)	268	14,129,344		11,201,430
50	Obligations Under Capital Leases-Current (243)		1,153,782		1,056,916

FERC Form

51	Derivative Instrument Liabilities (244)				
52	(Less) Long-Term Portion of Derivative Instrument Liabilities				
53	Derivative Instrument Liabilities - Hedges (245)		25,631,091		
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges				
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		60,478,264		26,063,664
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)		1,146,686		360,219
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	416,509,225		438,584,583
62	Unamortized Gain on Reacquired Debt (257)	260			
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)				
64	Accumulated Deferred Income Taxes - Other Property (282)		298,704,318		312,306,955
65	Accumulated Deferred Income Taxes - Other (283)		48,556,551		54,346,475
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		764,916,779		805,598,233
67	TOTAL Liabilities and Other Credits (Total of lines 15, 24, 35, 55, and 66)		1,861,280,650		1,843,933,600

FERC Form										
Name of Respondent: Kam River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4					
Statement of Income										
Quarterly										
1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.										
2. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility; and in (k) the quarter to date amounts for other utility function for the current year quarter.										
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility; and in (k) the quarter to date amounts for other utility function for the prior year quarter.										
4. If a non-column are needed place them in a footnote.										
Annual or Quarterly, if applicable										
Do not report fourth quarter data in columns (d) and (e). Report amounts for accounts 412, an 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 28 as appropriate. Include these amounts in columns (c) and (f) totals. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. Report also for lines 1, an 11 for Natural Gas companies using accounts 4, 4.1, 4.2, 4.3, 4.4, 7.1 an 7.2. Use page 122 for important notes regarding the statement of income for any account treated. Give concise explanations concerning unclassified 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 return. To the utility with respect to power or gas purchases. State for each year affected the gross revenue or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases. Give concise explanations concerning significant amounts of any refund, sale or receive during the year resulting from settlement of any rate proceeding including revenues received or costs incurred for power or gas purchases, an a summary of the adjustments made to balance sheet, income, an 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 changes in accounting methods made during the year which has an effect on net income, including the basis of allocations and apportionments from those use in the reporting year. Also, give the appropriate dollar effect of such changes. Explain in a footnote if the previous year's figures are different from that reported in prior reports. If the columns are insufficient for reporting a non-column utility departments, supply the appropriate account titles report the information in a footnote to this schedule.										
Line No.	Title of Account (A)	Reference Page Number (B)	Total Current Year to Date Balance for Quarter/Year (C)	Total Prior Year to Date Balance for Quarter/Year (D)	Current Three Months Ended Quarterly Only No Fourth Quarter (E)	Prior Three Months Ended Quarterly Only No Fourth Quarter (F)	Elec. Utility Current Year to Date (in dollars) (G)	Gas Utility Current Year to Date (in dollars) (I)	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 (455)	300-301	312,585,802	307,557,341			312,585,802	307,557,341		
3	Operating Expenses									
4	Operation Expenses (451)	317-325	54,062,326	45,134,980			54,062,326	45,134,980		
5	Maintenance Expenses (462)	317-325	550,257	406,458			550,257	406,458		

FERC Form										
6	Depreciation Expense (453)	336-338	61,505,720	61,019,965					61,505,720	61,019,965
7	Depreciation Expense for Asset Retirement Costs (453.1)	336-338								
8	Amort. & Dept. of Utility Plant (454-455)	336-338	2,629,965	2,886,747					2,629,965	2,886,747
9	Amortization of Utility Plant Accrual Adjustment (456)	336-338								
10	Amort. of Prop. Losses, Unconserved Plant and Reg. Study Costs (457.1)									
11	Amortization of Conversion Expenses (457.2)									
12	Regulatory Debits (407.3)		4,949,680	2,035,830					4,949,680	2,035,830
13	(Less) Regulatory Credits (457.5)		35,156,470	35,229,589					35,156,470	35,229,589
14	Taxes Other Than Income Taxes (505.1)	262-263	12,947,848	12,407,825					12,947,848	12,407,825
15	Income Taxes-Federal (459.1)	262-263	45,083,840	44,082,464					45,083,840	44,082,464
16	Income Taxes-Other (459.2)	262-263	7,583,708	9,015,652					7,583,708	9,015,652
17	Provision of Deferred Income Taxes (410.1)	234-235	43,026,022	33,941,909					43,026,022	33,941,909
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	52,005,693	36,950,192					52,005,693	36,950,192
19	Investment Tax Credit Adjustments-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)									

FERC Form										
23	Losses from Disposition of Allowances (411.9)									
24	Accretion Expense (411.10)									
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		145,177,203	138,751,849			145,177,203	138,751,849		
26	Net Utility Operating Income (Total of lines 2 less 25)		167,408,599	168,805,492			167,408,599	168,805,492		
OTHER INCOME AND DEDUCTIONS										
28	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)		361,449	48,043						
38	Allowance for Other Funds Used During Construction (419.1)		1,795,918	1,017,684						
39	Miscellaneous Nonoperating Income (421)		(332,114)	424,362						

FERC Form										
40	Gain on Disposition of Property (421.1)									
41	TOTAL Other Income (Total of lines 31 thru 40)		1,825,253	1,490,299						
42	Other Income Deductions									
43	Loss on Disposition of Property (421.2)									
44	Miscellaneous Amortization (425)									
45	Donations (426.1)	340	40,491	26,510						
46	Life Insurance (426.2)									
47	Penalties (426.3)									
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		40,535	9,086						
49	Other Deductions (426.5)		489	1,369						
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	81,495	36,965						
51	Taxes Applicable to Other Income and Deductions									
52	Taxes Other Than Income Taxes (408.2)	262-263								
53	Income Taxes-Federal (459.2)	262-263	125,537	(90,870)						
54	Income Taxes-Other (459.2)	262-263	30,286	18,017						
55	Provision for Deferred Income Taxes (410.2)	234-235	891,041	539,012						
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	898,573	364,328						
57	Investment Tax Credit Adjustments-Net (411.5)									
58	(Less) Investment Tax Credits (420)									

FERC Form										
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		148,271	101,831						
60	Net Other Income and Deductions (Total of lines 41 less 59)		1,595,487	1,351,503						
INTEREST CHARGES										
62	Interest on Long-Term Debt (427)									
63	Amortization of Debt Discount 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 of Associated Companies (430)	340								
68	Other Interest Expense (431)	340		(19,338)						
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)			(3)						
70	Net Interest Charges (Total of lines 62 thru 69)			(19,335)						
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		169,004,086	170,176,330						
EXTRAORDINARY ITEMS										
72	Extraordinary Income (434)									
74	(Less) Extraordinary Deductions (435)									

FERC Form										
75	Net Extraordinary Items (Total of line 73 less line 74)									
76	Income Taxes-Federal and Other (459.3)	262-263								
77	Extraordinary items after Taxes (line 75 less line 76)									
78	Net Income (Total of line 71 and 77)		169,004,086	170,176,330						

Northern Natural Gas Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ 316,638	\$ 393,713
Total	\$ 316,638	\$ 393,713
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, 2022, at www.brkenergy.com.

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

	As of December 31,	
	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 16,597	\$ 23
Accounts receivable, net	172,890	131,550
Accounts receivable from affiliate	11,578	11,194
Notes receivable from affiliate	225,000	325,000
Transportation and exchange gas receivables	22,674	22,812
Inventories	76,398	62,222
Income tax receivable	—	26,803
Other current assets	44,285	35,047
Total current assets	569,422	614,651
Property, plant and equipment, net	5,127,698	4,819,898
Regulatory assets	182,033	92,445
Other assets	53,448	73,663
Total assets	\$ 5,932,601	\$ 5,600,657
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 111,576	\$ 106,283
Accounts payable to affiliates	4,822	2,599
Accrued interest	23,116	23,116
Accrued property, income and other taxes	84,167	73,463
Accrued employee expense	17,913	18,058
Transportation and exchange gas payables	20,254	21,377
Other current liabilities	65,379	83,314
Total current liabilities	327,227	328,210
Long-term debt	1,587,817	1,587,534
Regulatory liabilities	389,130	409,438
Deferred income taxes, net	681,469	656,563
Asset retirement obligations	14,256	14,397
Other long-term liabilities	61,628	52,654
Total liabilities	3,061,527	3,048,796
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	1,889,205	1,569,992
Total shareholder's equity	2,871,074	2,551,861
Total liabilities and shareholder's equity	\$ 5,932,601	\$ 5,600,657

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

	Years Ended December 31,	
	2022	2021
Operating revenue:		
Transportation	\$ 897,534	\$ 834,910
Storage	97,372	93,635
Gas, liquids and other sales	123,464	143,104
Total operating revenue	1,118,370	1,071,649
Operating expenses:		
Operations and maintenance	345,911	335,272
Cost of gas and liquids sales	95,419	58,545
Depreciation and amortization	172,402	162,262
Taxes, other than income taxes	73,813	67,717
Total operating expenses	687,545	623,796
Operating income	430,825	447,853
Other income (expense):		
Interest expense	(62,975)	(61,145)
Interest income	9,396	4,182
Other, net	22,565	18,873
Total other income (expense)	(31,014)	(38,090)
Income before income tax expense	399,811	409,763
Income tax expense	80,598	93,873
Net income	\$ 319,213	\$ 315,890

BHE Compression Services, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 3,197
Total	\$ -	\$ 3,197

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

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

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

MidAmerican Energy Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ 10,087,401	\$ 1,631,347
Total	\$ 10,087,401	\$ 1,631,347
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 MEC to Bridger Coal in the amount of \$28,080.

For further information on the following financial statements, refer to MidAmerican Energy Company's Form 10-K for the year ended December 31, 2022 (File No. 333-15387) at www.sec.gov.

MIDAMERICAN ENERGY COMPANY
BALANCE SHEETS
(Amounts in millions)

As of December 31,
2022 **2021**

ASSETS

Current assets:

Cash and cash equivalents	\$ 258	\$ 232
Trade receivables, net	536	526
Income tax receivable	42	79
Inventories	277	234
Prepayments	91	71
Other current assets	66	52
Total current assets	1,270	1,194
Property, plant and equipment, net	21,091	20,301
Regulatory assets	550	473
Investments and restricted investments	902	1,026
Other assets	165	263
Total assets	\$ 23,978	\$ 23,257

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

As of December 31,

2022 **2021**

LIABILITIES AND SHAREHOLDER'S EQUITY

Current liabilities:

Accounts payable	\$	536	\$	531
Accrued interest		85		84
Accrued property, income and other taxes		170		158
Current portion of long-term debt		317		—
Other current liabilities		93		145
Total current liabilities		1,201		918
Long-term debt		7,412		7,721
Regulatory liabilities		1,119		1,080
Deferred income taxes		3,433		3,389
Asset retirement obligations		683		714
Other long-term liabilities		485		475
Total liabilities		14,333		14,297

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		9,084		8,399
Total shareholder's equity		9,645		8,960

Total liabilities and shareholder's equity	\$	23,978	\$	23,257
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MIDAMERICAN ENERGY COMPANY
STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2022	2021	2020
Operating revenue:			
Regulated electric	\$ 2,988	\$ 2,529	\$ 2,139
Regulated natural gas and other	1,037	1,018	581
Total operating revenue	<u>4,025</u>	<u>3,547</u>	<u>2,720</u>
Operating expenses:			
Cost of fuel and energy	679	539	339
Cost of natural gas purchased for resale and other	763	761	328
Operations and maintenance	828	775	754
Depreciation and amortization	1,168	914	716
Property and other taxes	149	142	135
Total operating expenses	<u>3,587</u>	<u>3,131</u>	<u>2,272</u>
Operating income	<u>438</u>	<u>416</u>	<u>448</u>
Other income (expense):			
Interest expense	(313)	(302)	(304)
Allowance for borrowed funds	15	13	15
Allowance for equity funds	51	39	45
Other, net	—	53	52
Total other income (expense)	<u>(247)</u>	<u>(197)</u>	<u>(192)</u>
Income before income tax benefit	191	219	256
Income tax benefit	<u>(770)</u>	<u>(675)</u>	<u>(570)</u>
Net income	<u>\$ 961</u>	<u>\$ 894</u>	<u>\$ 826</u>

Midwest Capital Group, Inc.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 187
Total	\$ -	\$ 187

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

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

Refer to the financial statements of MidAmerican Funding, LLC, the indirect parent company of Midwest Capital Group, Inc.

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

As of December 31,

2022 **2021**

ASSETS

Current assets:

Cash and cash equivalents	\$	261	\$	233
Trade receivables, net		536		526
Income tax receivable		43		80
Inventories		277		234
Prepayments		91		71
Other current assets		66		52
Total current assets		1,274		1,196
Property, plant and equipment, net		21,092		20,302
Goodwill		1,270		1,270
Regulatory assets		550		473
Investments and restricted investments		904		1,028
Other assets		164		262
Total assets		\$ 25,254		\$ 24,531

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

As of December 31,

2022 **2021**

LIABILITIES AND MEMBER'S EQUITY

Current liabilities:

Accounts payable	\$	536	\$	531
Accrued interest		90		89
Accrued property, income and other taxes		170		158
Note payable to affiliate		—		189
Current portion of long-term debt		317		—
Other current liabilities		93		146
Total current liabilities		1,206		1,113

Long-term debt		7,652		7,961
Regulatory liabilities		1,119		1,080
Deferred income taxes		3,431		3,387
Asset retirement obligations		683		714
Other long-term liabilities		484		475
Total liabilities		14,575		14,730

Commitments and contingencies (Note 13)

Member's equity:

Paid-in capital		1,679		1,679
Retained earnings		9,000		8,122
Total member's equity		10,679		9,801

Total liabilities and member's equity	\$	25,254	\$	24,531
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MIDAMERICAN FUNDING, LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Amounts in millions)

	Years Ended December 31,		
	2022	2021	2020
Operating revenue:			
Regulated electric	\$ 2,988	\$ 2,529	\$ 2,139
Regulated natural gas and other	1,037	1,018	589
Total operating revenue	<u>4,025</u>	<u>3,547</u>	<u>2,728</u>
Operating expenses:			
Cost of fuel and energy	679	539	339
Cost of natural gas purchased for resale and other	763	761	329
Operations and maintenance	828	775	755
Depreciation and amortization	1,168	914	716
Property and other taxes	149	142	135
Total operating expenses	<u>3,587</u>	<u>3,131</u>	<u>2,274</u>
Operating income	<u>438</u>	<u>416</u>	<u>454</u>
Other income (expense):			
Interest expense	(333)	(319)	(322)
Allowance for borrowed funds	15	13	15
Allowance for equity funds	51	39	45
Other, net	—	54	52
Total other income (expense)	<u>(267)</u>	<u>(213)</u>	<u>(210)</u>
Income before income tax benefit	171	203	244
Income tax benefit	<u>(776)</u>	<u>(680)</u>	<u>(574)</u>
Net income	<u>\$ 947</u>	<u>\$ 883</u>	<u>\$ 818</u>

BHE Infrastructure Group, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 10,937
Total	\$ -	\$ 10,937

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

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

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

BHE Turbomachinery, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	-	\$ 834,521
Total	<u>\$ -</u>	<u>\$ 834,521</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 Berkshire Hathaway Energy Company, the indirect parent company of BHE Turbomachinery, LLC.

MidAmerican Energy Services, LLC
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 26,341
Total	\$ -	\$ 26,341

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

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

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

Northern Powergrid Holdings Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative services under the Intercompany Administrative Services Agreement ("IASA")	\$ -	\$ 284,498
Total	\$ -	\$ 284,498

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, 2022. Please visit the Investors tab at www.brkenenergy.com.

NV Energy, Inc.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Equipment sale ^(a)	\$ -	\$ 357,758
Administrative services under the Intercompany Administrative Services Agreement ("IASA") ^(b)	-	1,285,471
Total	\$ -	\$ 1,643,229

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

(a) PacifiCorp provided equipment to NV Energy at the best cost and terms when compared to other options on the market, along with a premium that benefits PacifiCorp's customers.

(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 Berkshire Hathaway Energy Company. For further information refer to Berkshire Hathaway Energy Company's Form 10-K for the year ended December 31, 2022 (File No. 001-14881) at www.sec.gov.

Nevada Power Company

Affiliated Transactions

For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp</u>			<u>PacifiCorp</u>		
	<u>Received Services</u>			<u>Provided Services</u>		
Wholesale energy purchases	\$	2,832,809		\$		-
Electricity transmission services		1,175,303			167,157	
Wholesale energy sales		-			46,750	
Transmission line loss revenue		-			60,991	
Transmission ancillary services		65,961			10,730	
Settlement adjustment		35,966			-	
Operations and maintenance on Harry Allen substation ^(b)		32,556			-	
Administrative services under the Intercompany						
Administrative Services Agreement ("IASA") ^(c)		1,023,927			389,352	
Total	\$	5,166,522		\$		674,980

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

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

(b) In previous years, PacifiCorp paid Nevada Power for the construction of transmission assets to be used by PacifiCorp at Nevada Power's Harry Allen substation. These assets are owned by Nevada Power and are recorded in PacifiCorp's plant-in-service as intangible assets in the gross amount of \$18,193,656 (\$10,441,142 net of accumulated depreciation) as of December 31, 2022. PacifiCorp pays Nevada Power for its share of the costs to operate and maintain these assets.

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

The following items are excluded from the table above:

- Services provided by Nevada Power to Bridger Coal in the amount of \$7,035.

For further information on the following financial statements, refer to Nevada Power Company's Form 10-K for the year ended December 31, 2022 (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,	
	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 43	\$ 33
Trade receivables, net	388	227
Note receivable from affiliate	100	—
Inventories	93	64
Regulatory assets	666	291
Other current assets	89	86
Total current assets	1,379	701
Property, plant and equipment, net	7,406	6,891
Regulatory assets	628	728
Other assets	388	432
Total assets	\$ 9,801	\$ 8,752
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 422	\$ 242
Accrued interest	40	32
Accrued property, income and other taxes	32	29
Short-term debt	—	180
Regulatory liabilities	45	49
Customer deposits	51	44
Derivative contracts	51	55
Other current liabilities	49	62
Total current liabilities	690	693
Long-term debt	3,195	2,499
Finance lease obligations	295	310
Regulatory liabilities	1,093	1,100
Deferred income taxes	875	782
Other long-term liabilities	299	338
Total liabilities	6,447	5,722
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	2,333	2,308
Retained earnings	1,022	724
Accumulated other comprehensive loss, net	(1)	(2)
Total shareholder's equity	3,354	3,030
Total liabilities and shareholder's equity	\$ 9,801	\$ 8,752

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

	Years Ended December 31,		
	2022	2021	2020
Operating revenue	\$ 2,630	\$ 2,139	\$ 1,998
Operating expenses:			
Cost of fuel and energy	1,427	939	816
Operations and maintenance	303	301	299
Depreciation and amortization	417	406	361
Property and other taxes	53	48	47
Total operating expenses	<u>2,200</u>	<u>1,694</u>	<u>1,523</u>
Operating income	<u>430</u>	<u>445</u>	<u>475</u>
Other income (expense):			
Interest expense	(165)	(153)	(162)
Capitalized interest	8	3	3
Allowance for equity funds	11	7	7
Interest and dividend income	47	20	10
Other, net	3	18	9
Total other income (expense)	<u>(96)</u>	<u>(105)</u>	<u>(133)</u>
Income before income tax expense	334	340	342
Income tax expense	36	37	47
Net income	<u>\$ 298</u>	<u>\$ 303</u>	<u>\$ 295</u>

NEVADA POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDER'S EQUITY
(Amounts in millions, except shares)

	Common Stock		Other Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Loss, Net	Total Shareholder's Equity
	Shares	Amount				
Balance, December 31, 2019	1,000	\$ —	\$ 2,308	\$ 493	\$ (4)	\$ 2,797
Net income	—	—	—	295	—	295
Dividends declared	—	—	—	(155)	—	(155)
Other equity transactions	—	—	—	1	1	2
Balance, December 31, 2020	1,000	—	2,308	634	(3)	2,939
Net income	—	—	—	303	—	303
Dividends declared	—	—	—	(213)	—	(213)
Other equity transactions	—	—	—	—	1	1
Balance, December 31, 2021	1,000	—	2,308	724	(2)	3,030
Net income	—	—	—	298	—	298
Contributions	—	—	25	—	—	25
Other equity transactions	—	—	—	—	1	1
Balance, December 31, 2022	<u>1,000</u>	<u>\$ —</u>	<u>\$ 2,333</u>	<u>\$ 1,022</u>	<u>\$ (1)</u>	<u>\$ 3,354</u>

Sierra Pacific Power Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp</u> <u>Received Services</u>	<u>PacifiCorp</u> <u>Provided Services</u>
Electricity transmission services	\$ 31,121	\$ -
Electricity transmission service over agreed-upon facilities	-	36,160
Reserve share	19,487	7,824
Wholesale energy purchases	7,684	-
Operations and maintenance	-	6,946
Transmission ancillary services	989	-
Administrative services under the Intercompany Administrative Services Agreement ("IASA") ^(b)	176,372	237,371
Total	\$ 235,653	\$ 288,301

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

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

For further information on the following financial statements, refer to Sierra Pacific Power Company's Form 10-K for the year ended December 31, 2022 (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,	
	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 49	\$ 10
Trade receivables, net	175	128
Inventories	79	65
Regulatory assets	357	177
Other current assets	50	35
Total current assets	710	415
Property, plant and equipment, net	3,587	3,340
Regulatory assets	254	263
Other assets	181	205
Total assets	\$ 4,732	\$ 4,223
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities:		
Accounts payable	\$ 224	\$ 147
Note payable to affiliate	70	—
Short-term debt	—	159
Current portion of long-term debt	250	—
Other current liabilities	108	108
Total current liabilities	652	414
Long-term debt	898	1,164
Finance lease obligations	100	106
Regulatory liabilities	436	444
Deferred income taxes	445	402
Other long-term liabilities	153	158
Total liabilities	2,684	2,688
Commitments and contingencies (Note 14)		
Shareholder's equity:		
Common stock - \$3.75 stated value, 20,000,000 shares authorized and 1,000 issued and outstanding	—	—
Additional paid-in capital	1,576	1,111
Retained earnings	473	425
Accumulated other comprehensive loss, net	(1)	(1)
Total shareholder's equity	2,048	1,535
Total liabilities and shareholder's equity	\$ 4,732	\$ 4,223

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(Amounts in millions)

	Years Ended December 31,		
	2022	2021	2020
Operating revenue:			
Regulated electric	\$ 1,025	\$ 848	\$ 738
Regulated natural gas	168	117	116
Total operating revenue	1,193	965	854
Operating expenses:			
Cost of fuel and energy	555	407	301
Cost of natural gas purchased for resale	111	61	62
Operations and maintenance	189	163	162
Depreciation and amortization	149	143	141
Property and other taxes	24	24	23
Total operating expenses	1,028	798	689
Operating income	165	167	165
Other income (expense):			
Interest expense	(58)	(54)	(56)
Allowance for borrowed funds	3	2	2
Allowance for equity funds	7	7	4
Interest and dividend income	18	9	4
Other, net	2	11	7
Total other income (expense)	(28)	(25)	(39)
Income before income tax expense	137	142	126
Income tax expense	19	18	15
Net income	\$ 118	\$ 124	\$ 111

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDER'S EQUITY

(Amounts in millions, except shares)

	Common Stock		Other Paid-in Capital	Retained Earnings (Accumulated Deficit)	Accumulated Other Comprehensive Loss, Net	Total Shareholder's Equity
	Shares	Amount				
Balance, December 31, 2019	1,000	\$ —	\$ 1,111	\$ 210	\$ (1)	\$ 1,320
Net income	—	—	—	111	—	111
Dividends declared	—	—	—	(20)	—	(20)
Balance, December 31, 2020	1,000	—	1,111	301	(1)	1,411
Net income	—	—	—	124	—	124
Balance, December 31, 2021	1,000	—	1,111	425	(1)	1,535
Net income	—	—	—	118	—	118
Dividends declared	—	—	—	(70)	—	(70)
Contributions	—	—	465	—	—	465
Balance, December 31, 2022	1,000	\$ —	\$ 1,576	\$ 473	\$ (1)	\$ 2,048

PPW Holdings LLC
Affiliated Transactions
For the year ended December 31, 2022

<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 the year ended December 31, 2022, PacifiCorp paid a dividend of \$100,000,000 to PPW Holdings LLC.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of BHE's combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2022, PPW Holdings LLC owed PacifiCorp \$80,050,413 and PPW Holdings owed Pacific Minerals, Inc. \$3,477,143.

PPW HOLDINGS LLC
BALANCE SHEET
December 31, 2022
(Amounts in thousands)

ASSETS

Current assets:	
Accounts receivable, net	\$ 3,579
Amounts due from affiliates	78
Total current assets	3,657
Investment in subsidiaries	10,748,025
Goodwill	1,126,642
Other assets	24,595
Total assets	\$ 11,902,919

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 25
Income taxes payable	-
Total current liabilities	25
Equity:	
Common stock	-
Additional paid-in capital	6,217,086
Retained earnings	5,683,268
Accumulated other comprehensive income, net	2,540
Total equity	11,902,894
Total liabilities and equity	\$ 11,902,919

PPW HOLDINGS LLC
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2022
(Amounts in thousands)

Operating revenue	\$	<u>-</u>
Operating costs and expenses:		
Operations and maintenance		<u>25</u>
Total operating costs and expenses		<u>25</u>
Operating income		<u>(25)</u>
Other income (expense):		
Interest income		1,711
Other		<u>920,376</u>
Total other income (expense)		<u>922,087</u>
Income before income tax benefit		922,062
Income tax benefit		<u>484</u>
Net income		921,578
Net income attributable to noncontrolling interests		<u>162</u>
Net income attributable to PPW Holdings LLC	\$	<u><u>921,416</u></u>

Pacific Minerals, Inc.
Affiliated Transactions
For the year ended December 31, 2022

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

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

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

The following item is excluded from the table above:

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

During the year ended December 31, 2022, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$37,400,000.

PacifiCorp is party to an income tax-sharing arrangement and is part of the Berkshire Hathaway Inc. consolidated United States federal income tax return. For certain state income taxes, PacifiCorp is part of BHE's combined or consolidated state income tax returns. PacifiCorp's provision for income taxes has been computed on a stand-alone basis. PacifiCorp remits federal and certain state income tax payments to PPW Holdings LLC. PPW Holdings LLC then remits income tax payments to BHE, and BHE remits any federal income tax payments to Berkshire Hathaway Inc. Under this arrangement, at December 31, 2022, PPW Holdings LLC owed PacifiCorp \$80,050,413 and PPW Holdings owed PMI \$3,477,143.

PACIFIC MINERALS, INC.
BALANCE SHEET
December 31, 2022
(Amounts in thousands)

ASSETS

Current assets:	
Cash and cash equivalents	\$ 53,097
Amounts due from affiliates	12,358
Other current assets	132
Total current assets	<u>65,587</u>
Investment in unconsolidated subsidiaries	<u>28,375</u>
Total assets	<u><u>\$ 93,962</u></u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 302
Amounts due to affiliates	-
Accrued employee expenses	1,783
Accrued property and other taxes	(62)
Total current liabilities	<u>2,023</u>
Deferred income taxes	(27,604)
Other long-term liabilities	-
Total liabilities	<u>(25,581)</u>
Equity:	
Common stock	-
Additional paid-in capital	47,960
Retained earnings	71,583
Total equity	<u>119,543</u>
Total liabilities and equity	<u><u>\$ 93,962</u></u>

PACIFIC MINERALS, INC.
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2022
(Amounts in thousands)

Operating revenue	\$	<u>-</u>
Operating costs and expenses:		
Taxes other than income taxes		<u>16</u>
Operating loss		<u>(16)</u>
Other income (expense):		
Interest expense		-
Interest income		742
Other		<u>20,422</u>
Total other income (expense)		<u>21,164</u>
Income before income tax expense		21,148
Income tax expense		<u>2,223</u>
Net income	\$	<u><u>18,925</u></u>

Bridger Coal Company

Affiliated Transactions

For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 100,341,286	\$ -
Equipment purchase ^(c)	355,950	-
Information technology and administrative services	-	1,974,932
Total	\$ 100,697,236	\$ 1,974,932

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

(a) Represents the cost of coal purchased by PacifiCorp from Bridger Coal during the year ended December 31, 2022, 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) Equipment sold to PacifiCorp at the best cost and terms when compared to other options on the market, along with a premium that benefits PacifiCorp's customers.

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

The following items are excluded from the table above:

- Services provided by Berkshire Hathaway Energy Company to Bridger Coal in the amount of (\$1,656).
- Services provided by HomeServices of America, Inc. to Bridger Coal in the amount of \$10,500.
- Services provided by MidAmerican Energy Company to Bridger Coal in the amount of \$28,080.
- Services provided by Nevada Power to Bridger Coal in the amount of \$7,035.
- Employee services provided by Pacific Minerals, Inc. ("PMI") to Bridger Coal. PMI is the entity that employs the individuals that work for Bridger Coal. PMI charges Bridger Coal for these employees' services, including labor, pensions and benefits costs. Bridger Coal then inherently charges PacifiCorp for its 66.67% share of this payroll expense as part of the coal purchases shown in the table above.

During the year ended December 31, 2022, Bridger Coal made equity distributions to PMI and PMI made equity contributions to Bridger Coal for a net distribution of \$37,400,000.

December 31, 2022

	Bridger Coal Company Current Balance	Current Balance
ASSETS		
Cash & Temporary Investments		
Cash JP Morgan Chase	\$ 3,976,391.93	
Temporary Investments	-	
Total Cash and Temporary Investments	3,976,391.93	
Accounts Receivable Trade		
AR Trade Idaho Power	4,240,286.00	
AR Trade Return to Vendors	-	
AR Employee Travel Advan	-	
AR Trade Other	4,275.20	
Total Accounts Receivable Trade	4,244,561.20	
Accounts Receivable Interco		
AR Inco PMI	-	
AR Inco PP&L	8,480,546.00	
Total Accounts Receivable Interco	8,480,546.00	
Coal Inventory		
Surface Coal	288,049.81	
Commingled Coal	-	
UG CMLW Coal	107,762.09	
Inventoried Coal Production Tax/Royalties	104,177.43	
Total Coal Inventory	499,989.33	
Material and Supplies Inventory		
Materials and Supplies Inventory- Surface	10,291,091.43	
Materials and Supplies Inventory- Underground	-	
Materials and Supplies on Consignment	-	
Materials and Supplies Return Exchange Loaner	-	
Materials and Supplies Inactive Obsolete Reserve	-	
Materials and Supplies Inventory Clearing	-	
Total Material and Supplies Inventory	10,291,091.43	
Prepayments and Other Current Assets		
OthCurAsset/Prepaid Expenses	-	
Total Prepays & Other Current Assets	-	
Investment in Subsidiary		
Investment in Subs - Bridger	-	
Total Investment in Subsidiary	-	
Property Plant & Equipment		
Land	6,211.00	
Land Improvements	693,818.53	
Mine Development	17,614,598.96	
Buildings & Improvements	32,739,769.23	
Capitalized Interest	263,360.00	
Haul Roads	15,438,664.88	
Mining Equipment	25,372,054.87	
Vehicles	149,596,254.82	
Office Furniture & Equipment	56,716.61	
Computer Hardware & Software	4,471,769.34	
Other Equipment	4,798,254.93	
Mineral Rights	1,104,601.39	
Sub-Total Property Plant and Equipment	252,156,074.56	
Accumulated Depreciation		
AD Land Improvements	(662,935.86)	
AD Mine Development	(14,277,614.57)	
AD Buildings & Improvements	(28,616,516.50)	
AD Capitalized Interest	(221,573.16)	
AD Haul Roads	(14,575,160.66)	
AD Mining Equipment	(23,205,633.45)	
AD Vehicles	(123,596,198.70)	
AD Office Furniture & Equipment	(55,844.60)	
AD Computer Hardware & Software	(4,214,150.57)	
AD Other Equipment	(4,400,289.79)	
AD Mineral Rights	(171,009.93)	
Sub-Total Accumulated Depreciation	(213,996,927.79)	
Total Property, Plant & Equipment	38,159,146.77	
Construction Work In Progress		
CWIP Additions	2,582,618.51	
CWIP Capitalizations	(1,849,551.85)	
Total Construction Work in Progress	733,066.66	
Other Non-Current Assets		
Deferred Longwall	-	
Reclamation Trust Fund	38,520,236.92	
Reclamation Trust Earnings	147,546,690.98	
Reclamation Trust Tax Withheld	(5,757,510.90)	
Reclamation Trust Market Value	10,628,255.72	
Reclamation Trust Drawdown	(156,115,554.92)	
Reclamation Trust Adtl Contributions 2010	161,752,211.63	
Asset Retirement Obligation	184,221,375.00	
ARO - Accumulated Depreciation	(110,697,620.00)	
Employee Housing Project	177,436.66	
Total Other Non-Current Assets	270,275,521.09	
Total - Assets	\$ 336,660,314.41	
LIABILITIES		
Accounts Payable - Trade		
AP Goods Received Not Invoiced	\$ (671,839.75)	
AP Unpaid Invoices	(1,585,524.81)	
AP Manual Accruals	(1,539,163.60)	
Accrued Settlement Provisions	-	
Total Accounts Payable Trade	(3,796,528.16)	
Accounts Payable Intercompany		
AP Inco Pacific Electric Operations	-	
AP Inco PMI	(2,588,762.96)	
AP Inco PacifiCorp	(142,360.76)	
Total Accounts Payable Intercompany	(2,731,123.72)	
Payroll Liabilities		
Accrued Bonus - AIP Corporate	-	
Accrued Bonus - Other	(110,878.55)	
Accrued Retention Bonus	-	
Accrued Severance	-	
Total Payroll Liabilities	(110,878.55)	
Royalties and Taxes Payable		
Accrued Royalties - BLM	(908,250.92)	
Accrued Royalties - ALC	(382,076.07)	
Accrued Royalties - State of Wyoming	-	
Production Tax Payable - Severance	(1,013,388.12)	
Production Tax Payable - Wyoming Extraction	(9,405,338.59)	
Production Tax Payable - Federal Reclamation	(170,452.61)	
Production Tax Payable - Black Lung	(56,536.75)	
Taxes Payable - Property	(561,424.73)	
Taxes Payable - Sales & Use	(150,475.94)	
Total Taxes Payable	(12,647,943.73)	
Other Non-Current Liabilities		
Production Tax Long Term	-	
ARO Reg. Liab. Unrealized Earnings	(10,628,255.72)	
ARO Regulatory Liability	(110,461,279.01)	
ARO Liability	(153,721,674.16)	
Minority Interest	-	
Total Other Non-Current Liabilities	(274,811,208.89)	
Total-Liabilities	(294,097,683.05)	
Equity		
Owner's Equity - Common Stock		
Common Stock	-	
Total Owner's Equity - Common Stock	-	
Paid-in Capital		
Paid in Capital	-	
Total Paid in Capital	-	
Contributions		
Contributions - Pacific Minerals Inc.	(31,800,000.00)	
Contributions - Idaho Energy Resources	(15,900,000.00)	
Total Contributions	(47,700,000.00)	
Distributions		
Distributions - Pacific Minerals Inc.	69,200,000.00	
Distributions - Idaho Energy Resources	34,600,000.00	
Total Distributions	103,800,000.00	
Retained Earnings		
Retained Earnings	-	
Current Year Income	(30,633,640.94)	
Retained Earnings Pacific Minerals Inc.	(45,352,660.31)	
Retained Earnings Idaho Energy Resources	(22,676,330.11)	
Total Retained Earnings	(98,662,631.36)	
Total Equity	(42,562,631.36)	
Total Liabilities and Equity	\$ (336,660,314.41)	

December 31, 2022

**Bridger Coal
Company
Current Balance**

Current Year Income

Coal Sales Revenue

Revenue Coal PP&L	\$ (120,755,953.00)
Revenue Coal Idaho Power	(60,378,057.00)
Total Coal Sales Revenue	<u>(181,134,010.00)</u>

Revenue Equity in Subsidiary

Revenue Equity in Bridger	-
Total Revenue Equity in Subsidiary	<u>-</u>

Other Operating Revenue

Miscellaneous Other	(1,673,751.25)
Gain Loss on Sale of Assets	(9,722,092.62)
Third Party Interest	(27,501.78)
Total Other Operating Revenue	<u>(11,423,345.65)</u>
Total Revenue	<u>(192,557,355.65)</u>

Operating Expense

Labor	21,880,505.61
AIP Bonus	388,657.00
Retention Bonus	-
Severance	(689,499.91)
Payroll Overhead	8,312,105.79
Employee Related	501,891.62
Materials & Supplies	33,677,816.62
Equipment	-
Outside Services	10,522,640.30
Administrative Other	1,051,112.64
Charge Outs	39,055,472.05
Total Operating Expense	<u>114,700,701.72</u>

Non-Operating Expense

Depreciation and Amortization	10,004,827.25
Royalties	16,552,351.06
Taxes Other Than Income	20,148,291.99
Management Fee	517,200.00
Asset Abandonment	-
Total Non-Operating Expense	<u>47,222,670.30</u>
Total Expense	<u>161,923,372.02</u>
Profit Before Minority Interest and Taxes	<u>(30,633,983.63)</u>

Interest Expense

Other Interest	342.69
Minority Interest	-
Total Interest and Other	<u>342.69</u>
Income Before Federal Income Taxes	<u>(30,633,640.94)</u>

Federal Income Taxes

Current Federal Income Tax	-
Deferred Federal Income Tax	-
Total Federal Income Taxes	<u>-</u>
Net Income	<u>\$ (30,633,640.94)</u>

Trapper Mining Inc.
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Coal purchases ^(a)	\$ 18,233,210	\$ -
Board of directors fees and associated board meeting costs ^(c)	-	6,181
Total	\$ 18,233,210	\$ 6,181

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, 2022. 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, 2022, Trapper Mining Inc. paid a dividend of \$116,881 to PacifiCorp.

Trapper Mining Inc.
Consolidated Balance Sheet
December 31, 2022
(Unaudited)

Assets:	
Current Assets:	
Cash & Cash Equivalents	\$ 19,254,541
Accounts Receivable	10,504,259
Inventories	6,314,613
Prepaid and Other Current Assets	102,370
Current Reclamation Receivable from CPS Owners	5,250,638
Investment Securities:	
Securities Available-for-Sale, at Fair Value	8,431,233
Securities Held-to-Maturity, at Amortized Cost	1,673,000
Total Current Assets	\$ 51,530,654
Property, Equipment and Facilities before FAS 143:	
Lands and Leases	\$ 17,748,984
Development Costs	2,834,815
Equipment and Facilities	127,318,603
Total Property, Equipment and Facilities (Cost)	\$ 147,902,402
Less Accumulated Depreciation and Amortization	(125,298,716)
Total Property, Equipment and Facilities (Net)	\$ 22,603,686
FAS 143 Property, Equipment and Facilities (Net)	10,918,824
Grand Total Property, Equipment and Facilities (Net)	\$ 33,522,510
Reclamation Receivable from CPS Owners	15,817,103
Securities Held-to-Maturity, at Amortized Cost	650,000
Restricted Funds - Black Lung	657,793
Total Assets	\$ 102,178,060
 Liabilities and Members' Equity:	
Current Liabilities:	
Accounts Payable	\$ 4,561,149
Accrued Payroll Expenses	2,047,792
Accrued Production Taxes	1,051,878
Accrued Royalties	294,306
Current Portion Asset Retirement Liability	5,250,638
Total Current Liabilities	\$ 13,205,763
Asset Retirement Liability	29,247,322
Other Long-Term Liabilities	1,163,248
Total Liabilities	\$ 43,616,333
Members' Equity	
Paid in Capital @ 1/1/98	\$ 20,324,925
Patronage Equity - Prior Year	35,939,662
Non-Patronage Equity - Prior Year	2,448,904
Patronage Equity - Current Year	(150,101)
Non-Patronage Equity - Current Year	(1,663)
Total Members' Equity	\$ 58,561,727
Total Liabilities and Members' Equity	\$ 102,178,060

Trapper Mining Inc.
Consolidated Net Income
As of: December 31, 2022

		<u>NET INCOME YEAR TO DATE</u>
TRAPPER MINING - BEFORE UNREALIZED INVESTMENT EARNINGS	\$	845,255.73
TRAPPER MINING - UNREALIZED INVESTMENT EARNINGS		<u>(952,382.81)</u>
TRAPPER MINING - AFTER UNREALIZED INVESTMENT EARNINGS		(107,127.08)
WILLIAMS FORK MINING		(1,663.08)
WILLIAMS FORK LAND		<u>(42,974.37)</u>
NET INCOME (LOSS) BEFORE TAX		<u>(151,764.53)</u>
TAX BENEFIT (PROVISION)		<u>0.00</u>
NET INCOME (LOSS) AFTER TAX		<u>(151,764.53)</u>
SALT RIVER	43.72%	(727.10)
PACIFICORP	29.14%	(484.62)
PLATTE RIVER	27.14%	<u>(451.36)</u>
TOTAL NONPATRONAGE INCOME (LOSS)		<u>(1,663.08)</u>
SALT RIVER	43.72%	(65,624.36)
PACIFICORP	29.14%	(43,739.56)
PLATTE RIVER	27.14%	<u>(40,737.53)</u>
TOTAL PATRONAGE INCOME (LOSS)		<u>(150,101.45)</u>
TOTAL INCOME (LOSS)	\$	<u><u>(151,764.53)</u></u>

**PacifiCorp Foundation
 Affiliated Transactions
 For the year ended December 31, 2022**

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Administrative support services	\$ -	\$ 135,948
Total	\$ -	\$ 135,948

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>12/31/2022</u>
Assets:	
Cash	\$ 140,606
Restricted investments:	
Interest receivable	-
Vanguard investments	<u>50,324,969</u>
Total restricted investments	<u>50,324,969</u>
Total assets	<u><u>50,465,575</u></u>
Liabilities:	
Accounts payable	11,336
Grants payable	-
Total liabilities	<u>11,336</u>
Net assets	<u><u>\$ 50,454,238</u></u>

PacifiCorp Foundation
Statement of Income and Changes in Net Assets
For the Year Ended December 31, 2022

(in dollars)
(Unaudited - Internal Use Only)

	Year-to-Date
Revenues and contributions:	
Stock Contribution made by PacifiCorp	
Deposits	100
Interest income	1,692
Dividends	1,032,825
Realized gain/(loss) on sale of investment	273,046
Unrealized gain/(loss) on investment	(11,408,794)
Capital gains on partnership investments	110,572
Miscellaneous gains/(losses)	612
Total revenues/(losses) and contributions	(9,989,946)
Expenses:	
Grants:	
Health and welfare	705,952
Education	728,576
Culture and arts	332,000
Civic and community	337,000
Giving campaign match	352,532
Matching gift program	60,610
PacifiCorp Empl Mem Sch Fund	12,000
Small community capital projects	279,371
Rocky Mountain Power Foundation special grants	-
Pacific Power Foundation special grants	29,400
PacifiCorp Foundation special grants	-
Global Days of Service	34,050
Other Community Pledge	-
Grants approved for future periods	-
Grants expensed in prior periods	-
Total grants	2,871,491
Administrative expenses	164,834
Investment management fees	-
Consulting fees	-
Taxes	41,600
Bank fees	6,716
Total expenses	3,084,640
Net assets increase (decrease)	(13,074,586)
Net assets beginning of period	63,528,825
Net assets end of period	\$ 50,454,238

Cottonwood Creek Consolidated Irrigation Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Water lease ^(a)	\$ 2,588,822	\$ -
Annual assessment fees ^(b)	325,321	-
Total	\$ 2,914,143	\$ -

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

(a) Pricing is based on price per acre-foot as approved by the Cottonwood Creek Consolidated Irrigation Company ("CCCIC") shareholders.

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

At December 31, 2022, PacifiCorp's plant-in-service included the following assets related to CCCIC: \$6,052,845 (\$4,015,669 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, 2022

Account Name	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	\$ 661,104	\$ 2,561,519	\$ 2,620,255	\$ 602,368
Loan Payment	-	276,000	276,000	-
Interest Earnings	77,958	16,252	-	94,211
Stock Water Pipeline	58,466	11,654	11,654	58,466
Project Water Fund	-	23,266	23,266	-
Swasey Ditch	6,146	881	7,027	-
Peacock Ditch	14,210	2,433	16,643	-
JV/Black Caynon	6,565	7,914	4,754	9,726
Fund Adjustment	23,510,460	-	-	23,510,460
	<u>24,334,910</u>	<u>2,899,918</u>	<u>2,959,597</u>	<u>24,275,231</u>
O&M				
O&M Irrigation	36,104	159,512	159,512	36,104
O&M Reservoir	-	93,122	93,122	-
	<u>36,104</u>	<u>252,634</u>	<u>252,634</u>	<u>36,104</u>
Construction				
Project Capitalization	-	-	-	-
C&W	-	-	12,817	(12,817)
Blue Cut	-	-	-	-
Upper Mammoth	-	-	4,669	(4,669)
Lower Mammoth	-	-	10,257	(10,257)
Jorgensen/Wilberg	-	-	-	-
Peacock Jones Curtis	-	881,253	241,944	639,309
Total Construction	<u>-</u>	<u>881,253</u>	<u>269,686</u>	<u>611,567</u>
	<u>24,371,014</u>	<u>4,033,805</u>	<u>3,481,917</u>	<u>24,922,902</u>
Grand Total	<u>\$ 24,371,014</u>	<u>\$ 4,033,805</u>	<u>\$ 3,481,917</u>	<u>\$ 24,922,902</u>

Cottonwood Creek Consolidated Irrigation Company
Balance Sheet
December 31, 2022

Account Name	Balance 12/31/2022
EUCCU Savings	\$ 25
Zions Bank - Payroll	1,500
Zions Bank - Construction	7,835
Zions Bank - Operating	218,062
EUCCU Checking	1,000
EUCCU Money Market	326,612
Accounts Receivable	10,035
EUCCU CD 60 Month	450,000
EUCCU CD 36 Month	266,093
EUCCU CD 60 Month	461,293
Property & Equipment	26,913,341
Work In Progress	849,042
Inventory	13,875
Accounts Payable	-
Loan UT Water Resources	(4,595,811)
Grand Total	\$ 24,922,902

Ferron Canal & Reservoir Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Payment for water rights ^(a)	\$ 815,073	\$ -
Annual assessment fees ^(b)	669,113	-
Credit received ^(a)	(299,538)	-
Total	<u>\$ 1,184,648</u>	<u>\$ -</u>

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, 2022, PacifiCorp paid for the right to obtain 7,000 acre-feet of water and received a credit representing PacifiCorp's share of the water rights payment based on its percentage ownership in Ferron Canal & Reservoir Company ("FCRC"). Pricing is based on a base amount established in 1978 and adjusted annually for the wholesale price index for all commodities.

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

At December 31, 2022, 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, 2022

Cash Basis

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
DESERVIEW CHECKING	278,996.71
DESERVIEW FEDERAL CREDIT UNION	
MASTER SHARES	1,382,446.14
SHARE ACCOUNT	<u>161.94</u>
Total DESERVIEW FEDERAL CREDIT UNION	1,382,608.08
MILLSITE REHABILITATION ACCOUNT	
MILLSITE ENGINEERING COSTS	-40,413.16
MILLSITE REHABILITATION ACCOUNT - Other	<u>115,609.99</u>
Total MILLSITE REHABILITATION ACCOUNT	75,196.83
SEDIMENT MITIGATION ACCT	18,150.71
ZION'S BANK	<u>285,571.84</u>
Total Checking/Savings	2,040,524.17
Accounts Receivable	
Accounts Receivable	<u>-2.26</u>
Total Accounts Receivable	<u>-2.26</u>
Total Current Assets	<u>2,040,521.91</u>
TOTAL ASSETS	<u><u>2,040,521.91</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>-132,029.13</u>
Total Accounts Payable	-132,029.13
Other Current Liabilities	
Payroll Liabilities	<u>847.54</u>
Total Other Current Liabilities	847.54
Total Current Liabilities	<u>-131,181.59</u>
Total Liabilities	-131,181.59
Equity	
Retained Earnings	2,609,249.93
Net Income	<u>-437,546.43</u>
Total Equity	<u>2,171,703.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,040,521.91</u></u>

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2022

Cash Basis

	Jan - Dec 22
Income	
INCOME	
CERTIFICATE TRANSFERS	35.00
MILLSITE REHAB STATE FUNDS	903,609.53
INCOME - Other	16,530.88
Total INCOME	920,175.41
REVENUE	2,029,158.51
Total Income	2,949,333.92
Gross Profit	2,949,333.92
Expense	
EQUIPMENT	
LEASE	8,400.00
Total EQUIPMENT	8,400.00
GENERAL	
BOARDMEMBER	14,930.00
DREDGE	5,581.67
HEALTH INSURANCE ALLOWANCE	31,050.00
INSURANCE	28,289.61
LOAN PAYMENTS	335,415.38
OFFICE SUPPLIES	9,451.53
PAYROLL EXPENSES	127,386.39
PERMITS	376.14
POWER	2,299.03
PROFESSIONAL SERVICES	5,340.00
REGISTRATIONS	10.00
REIMBURSEMENT	3,800.37
TELEPHONE	3,774.59
TRAVEL EXPENSE	369.36
WATER/POP/GROCERIES	1,695.88
GENERAL - Other	8,215.25
Total GENERAL	577,985.00
IRRIGATION	
FISH - BEHLING POND	2,435.61
REPAIRS	2,018.70
SUPPLIES	98,576.86
Total IRRIGATION	103,031.17
MAINTENANCE	
BUILDING	
SHED	100,000.00
BUILDING - Other	564.79
Total BUILDING	100,564.79
EQUIPMENT REPAIRS	29,694.70
FUEL	27,475.98
SUPPLIES	4,984.98
Total MAINTENANCE	162,720.45
MILLSITE REHABILITATION	
EMERY COUNTY	
FERRON CANAL PORTION	412,901.82
STATE OF UTAH PORTION	349,103.50
EMERY COUNTY - Other	5,349.31
Total EMERY COUNTY	767,354.63

Continued

FERRON CANAL & RESERVOIR CO.

Profit & Loss

January through December 2022

Cash Basis

Continued

	<u>Jan - Dec 22</u>
ENGINEERING SERVICES MILLSITE	630,098.85
IN-KIND MATCH EXPENSES	4,650.00
Total MILLSITE REHABILITATION	1,402,103.48
Reconciliation Discrepancies	-24.00
TRANSFER TO CHECKING	1,132,000.00
VEHICLES	
REGISTRATION	664.25
Total VEHICLES	664.25
Total Expense	3,386,880.35
Net Income	-437,546.43

Huntington Cleveland Irrigation Company
Affiliated Transactions
For the year ended December 31, 2022

<u>Account Description</u>	<u>PacifiCorp Received Services</u>	<u>PacifiCorp Provided Services</u>
Water lease ^(a)	\$ 3,404,580	\$ -
Annual assessment fees ^(b)	528,309	-
Total	\$ 3,932,889	\$ -

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

(a) Pricing established at the market rate.

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

At December 31, 2022, PacifiCorp's plant-in-service included the following assets related to HCIC: \$22,075,411 (\$11,131,944 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, 2021 AND 2022

	TOTAL ALL FUNDS	
	2021	2022
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 259,303	\$ 232,751
Restricted cash and cash equivalents	15,108	23,065
Accounts receivable:		
Intergovernmental		5,500
Shareholder assessments	8,027	6,298
Prepaid Insurance	7,793	6,228
	\$ 290,231	\$ 273,842
NONCURRENT ASSETS:		
Fixed Assets:		
Land	\$ 41,722	\$ 41,722
Buildings	81,320	82,738
Easements	116,838	116,838
Water rights	3,096,469	3,096,469
Vehicles	16,487	9,250
Office equipment	7,291	19,574
Other equipment	62,496	62,496
Diversion structures	99,204	114,093
Storage facilities improvements	4,797,807	4,797,807
Irrigation System	57,085,087	57,309,484
Accumulated depreciation	(11,612,297)	(12,831,572)
	\$ 53,792,424	\$ 52,818,899
Total noncurrent assets		
	\$ 54,082,655	\$ 53,092,741

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021 AND 2022

	TOTAL, ALL FUNDS	
	2021	2022
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 2,270	\$ 18,898
Wages payable	6,267	3,700
Payroll taxes payable	3,496	3,713
Accrued interest payable	2,903	2,746
Note Payable to Shareholders	15,108	23,065
Current portion of long-term liabilities	138,894	131,915
Total current liabilities	<u>\$ 168,938</u>	<u>\$ 184,037</u>
LONG-TERM LIABILITIES:		
Notes payable (Note 6)	<u>\$ 2,396,550</u>	<u>\$ 2,264,485</u>
Total long-term liabilities	<u>\$ 2,396,550</u>	<u>\$ 2,264,485</u>
Total liabilities	<u>\$ 2,565,488</u>	<u>\$ 2,448,522</u>
NET ASSETS:		
Without donor restrictions		
Unrestricted:	<u>\$ 51,517,167</u>	<u>\$ 50,644,219</u>
Total net assets	<u>\$ 51,517,167</u>	<u>\$ 50,644,219</u>
Total liabilities and net assets	<u>\$ 54,082,655</u>	<u>\$ 53,092,741</u>

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022

	<u>2021</u>	<u>2022</u>
	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>
Charges for Services:		
A Water Assessment	\$ 175,305	\$ 175,122
B Water Assessment	90,583	90,884
Municipal and Industry Assessment	578,208	581,305
Meter Assessment	35,625	34,575
Minimal Assessment Adjustments	<u>2,773</u>	<u>2,637</u>
Net charges for services	<u>\$ 882,494</u>	<u>\$ 884,523</u>
Governmental grants (restated)	<u>\$ 5,975</u>	<u>\$ 5,975</u>
Other Revenue:		
Certificate Transfers	\$ 4,044	\$ 3,970
Late Fees	1,285	642
Interest	503	1,279
Reimbursements	13,348	44,795
Pacifcorp lease admin fee		90,000
Lease revenue (Pacifcorp)		3,314,580
Miscellaneous	<u>6,258</u>	<u>659</u>
Total other revenue	<u>\$ 25,438</u>	<u>\$ 3,455,925</u>
Total revenues	<u>\$ 913,907</u>	<u>\$ 4,346,423</u>
Expenses:		
Program services:		
Water Master Wage	\$ 89,012	\$ 72,708
Reservoir Manager Wage	18,755	19,132
Contract Labor	6,672	
Payroll Benefits	12,703	9,548
Non project water O & M		26,922
Joe's Valley Dam Repayment	26,198	
O&M - EWCD	30,821	43,277
Huntington Dam Repayment	11,154	
Water System Maintenance	352,882	305,132
Water Rights Assessments	26,147	29,500
Vehicle and Equipment Expense	11,755	11,873
Material and Supplies	8,681	1,833
Insurance	14,002	17,169
Depreciation	1,228,160	1,226,512
Interest expense	35,211	33,997
Lease expense (Pacifcorp)		3,314,580
Miscellaneous	<u>30,965</u>	<u>17,962</u>
Total program expenses	<u>\$ 1,903,118</u>	<u>\$ 5,130,145</u>

(Continued)

HUNTINGTON-CLEVELAND IRRIGATION COMPANY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022

	<u>2021</u>	<u>2022</u>
	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>	<u>UNRESTRICTED OPERATIONS & MAINTENANCE</u>
Support Services:		
Secretary Wage	\$ 31,511	\$ 33,480
Payroll Benefits	2,477	2,763
Accounting and Auditing	8,662	11,930
Legal Fees	6,107	19,477
Utilities	10,011	10,942
Office Supplies	2,695	7,798
Postage	1,028	1,586
Bank Charges and Fees	584	1,131
Travel		119
Bad Debt	3,967	
	<u>67,042</u>	<u>89,226</u>
Total support services	\$ 67,042	\$ 89,226
Total expenses	<u>\$ 1,970,160</u>	<u>\$ 5,219,371</u>
Change in net assets	\$ (1,056,253)	\$ (872,948)
Net assets, beginning of year	<u>52,573,420</u>	<u>51,517,167</u>
Net assets, end of year	<u>\$ 51,517,167</u>	<u>\$ 50,644,219</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, 2022

Pacific Minerals, Inc.	
<p>A. The month-end amounts outstanding, separately for short-term and long-term loans.</p> <p>Short-term loans: October - December</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>\$ 30,000,000 October 20, 2022</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>\$ 136,625</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 '21					\$ -			
Jan '22	\$ -	\$ -	\$ -	\$ -	-		\$ -	\$ -
Feb '22	-	-	-	-	-		-	-
Mar '22	-	-	-	-	-		-	-
Apr '22	-	-	-	-	-		-	-
May '22	-	-	-	-	-		-	-
Jun '22	-	-	-	-	-		-	-
Jul '22	-	-	-	-	-		-	-
Aug '22	-	-	-	-	-		-	-
Sep '22	-	-	-	-	-		-	-
Oct '22	(30,000,000)	-	-	-	(30,000,000)	3.2500% - 3.3500%	33,167	-
Nov '22	-	-	-	-	(30,000,000)	3.3500% - 4.0500%	100,083	-
Dec '22	-	30,000,000	-	-	-	4.0500% - 4.0500%	3,375	-
Total	\$ (30,000,000)	\$ 30,000,000	\$ -	\$ -			\$ 136,625	\$ -

(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, 2022, and the balance as of December 31, 2022.

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, 2022.

Transfer of Employee to PacifiCorp from Affiliate	Job Title	Count
Kern River Gas Transmission	Senior Administrative Services Coordinator	1
Kern River Gas Transmission	Associate Environmental Analyst	1
MidAmerican Energy Company	Senior Communications Representative	1
NV Energy, Inc.	Senior Business Specialist	1
NV Energy, Inc.	Stat Meter & Relay Technician Journeyman	1
Pacific Minerals, Inc. - Bridger Coal Company	Business Specialist	1
Pacific Minerals, Inc. - Bridger Coal Company	Helper	1
Total transfers from Affiliates		7

Transfer of Employee from PacifiCorp to Affiliate	Job Title	Count
BHE Renewables	Planning Manager	1
Kern River Gas Transmission	Senior Administrative Services Coordinator	1
Kern River Gas Transmission	Discovery & Tracking Manager	1
MidAmerican Energy Company	Manager, Customer Experience - Tools Technician	1
MidAmerican Energy Company	IT Transformation Director	1
NV Energy, Inc.	Transmission Policy Specialist	1
NV Energy, Inc.	Control Room Operator	1
Total transfers to Affiliates		7

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, 2022

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, 2022, PacifiCorp was allocated costs by its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in section II. Transactions include both direct charges and allocated amounts, 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	\$ 68,671,132	\$ 43,024,238	\$ 111,695,370
Kern River Gas Transmission Company	24,228	7,527	31,755
MidAmerican Energy Company	5,933,471	4,153,930	10,087,401
Nevada Power Company	132,445	891,482	1,023,927
Northern Natural Gas Company	114,187	202,451	316,638
Sierra Pacific Power Company	4,908	171,464	176,372
	<u>\$ 74,880,371</u>	<u>\$ 48,451,092</u>	<u>\$ 123,331,463</u>

The amounts were allocated by BHE and its subsidiaries to PacifiCorp using sixteen different formulae during the year ended December 31, 2022. These formulae are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 20.40%.
- 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, 2022 was 23.11%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of BHE GT&S, LLC. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 25.60%.
- d) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 28.9%.

- e) The same two-factor formula as a) above, except excluding the labor and assets of HomeServices of America, Inc. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 24.81%.
- f) A formula based on the gross plant asset amounts of each of BHE's subsidiaries. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 28.37%.
- g) A formula based on shared Information Technology infrastructure that is owned and/or managed by MidAmerican Energy Company. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 0.99%.
- h) A formula based on customer count. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 46.55%.
- i) A formula based on employee counts including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 29.51%.
- j) A formula based on employee counts not including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 30.81%.
- k) A formula based on capital expenditures including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 25.90%.
- l) A formula based on capital expenditures not including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 27.04%.
- m) A formula based on employee counts modified for Oracle field services including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 30.40%.
- n) 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, 2022 was 31.78%.
- o) A formula based on customer and customer service agent counts including BHE AltaLink Ltd. PacifiCorp's allocation percentage during the period of January 1 through December 31, 2022 was 39.22%.
- p) 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, 2022 was 39.6%.

(continued on following page)

PacifiCorp to BHE and subsidiaries

During the year ended December 31, 2022, PacifiCorp allocated costs to its non-regulated parent company, BHE, and certain of BHE's subsidiaries, some of which are non-regulated, as part of the administrative services under the IASA. The amounts included in section II. Transactions include both direct charges and allocated amounts, 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	\$ 214,617	\$ 14,035,216	\$ 14,249,833
BHE AltaLink Ltd.	122,281	33,763	156,044
BHE Compression Services, LLC	3,111	86	3,197
BHE GT&S, LLC	455,528	1,461,737	1,917,265
BHE Infrastructure Group, LLC	-	10,937	10,937
BHE Renewables, LLC	286,238	118,577	404,815
BHE Turbomachinery, LLC	-	834,521	834,521
BHE U.S. Transmission, LLC	14,179	1,087	15,266
CalEnergy Phillippines	-	1	1
Electric Transmission Texas, LLC	-	1,454	1,454
HomeServices of America, Inc.	161,026	8,624	169,650
Kern River Gas Transmission Company	56,731	84,057	140,788
MATL LLP	-	16,761	16,761
MidAmerican Energy Company	844,254	787,093	1,631,347
MidAmerican Energy Services, LLC	16,697	9,644	26,341
Midwest Capital Group, Inc.	182	5	187
MTL Canyon Holdings, LLC	-	396,097	396,097
Nevada Power Company	376,532	12,820	389,352
Northern Powergrid Holdings Company	192,570	91,928	284,498
Northern Natural Gas Company	233,992	159,721	393,713
NV Energy, Inc.	8,481	1,276,990	1,285,471
Sierra Pacific Power Company	229,515	7,856	237,371
	<u>\$ 3,215,934</u>	<u>\$ 19,348,975</u>	<u>\$ 22,564,909</u>

The amounts were allocated by PacifiCorp to BHE and its subsidiaries using four different formulae during the year ended December 31, 2022. These formulae are as follows:

- a) A two-factor formula based on the labor and assets of each of BHE's subsidiaries. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2022 was 79.60%.
- 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, 2022 was 76.89%.
- c) The same two-factor formula as b) above, except excluding the labor and assets of HomeServices of America, Inc. The percentage that PacifiCorp allocated to BHE and its subsidiaries during the period of January 1 through December 31, 2022 was 71.10%.
- d) 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 the period of January 1 through December 31, 2022 was 75.19%.

INTERCOMPANY ADMINISTRATIVE SERVICES AGREEMENT

BETWEEN

MIDAMERICAN ENERGY HOLDINGS COMPANY

AND

ITS SUBSIDIARIES

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

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

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

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

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

ARTICLE 1. PROVISION OF ADMINISTRATIVE SERVICES

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

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

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

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

ARTICLE 2. DEFINITIONS

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

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

ARTICLE 3. EFFECTIVE DATE

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

ARTICLE 4. CHARGES AND PAYMENT

- (a) CHARGES.

Parties shall charge for Administrative Services on the following basis:

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

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

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

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

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

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

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

(b) PAYMENT.

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

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

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

ARTICLE 5. GENERAL OBLIGATIONS; STANDARD OF CARE

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

ARTICLE 6. TAXES

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

ARTICLE 7. ACCOUNTING AND AUDITING

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

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

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

ARTICLE 8. BUDGETING

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

ARTICLE 9. COOPERATION WITH OTHERS

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

ARTICLE 10. COMPLIANCE WITH ALL LAWS

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

ARTICLE 11. LIMITATION OF LIABILITY

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

ARTICLE 12. INDEMNIFICATION

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

ARTICLE 13. DISPUTE RESOLUTION

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

ARTICLE 14. TERMINATION FOR CONVENIENCE

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

ARTICLE 15. CONFIDENTIAL INFORMATION/NONDISCLOSURE

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

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

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

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

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

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

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

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

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

ARTICLE 16. PERMITTED DISCLOSURE

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

ARTICLE 17. SUBCONTRACTORS

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

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

ARTICLE 18. NONWAIVER

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

ARTICLE 19. SEVERABILITY

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

ARTICLE 20. ENTIRE AGREEMENT/DOCUMENTS INCORPORATED BY REFERENCE


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

ARTICLE 21. OTHER AGREEMENTS

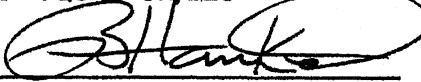
This Agreement does not address or govern the Parties' relationship involving: (a) the tax allocation agreement nor (b) any other relationships not specifically identified herein. All such relationships not addressed or governed by this Agreement will be governed and controlled by a separate agreement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

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

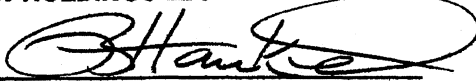
MIDAMERICAN ENERGY HOLDINGS COMPANY

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


NNGC ACQUISITION, LLC

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


PPW HOLDINGS LLC

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


KR HOLDING, LLC

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


CE ELECTRIC UK FUNDING COMPANY

By: 
Patrick J. Goodman
Title: Director


CALENERGY INTERNATIONAL SERVICES, INC.

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

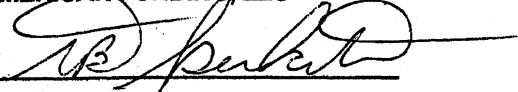
HOME SERVICES OF AMERICA, INC.

By: 
Paul J. Leighton
Title: Asst Secretary

CE CASECNAN WATER AND ENERGY COMPANY, INC.

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

MIDAMERICAN FUNDING, LLC

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



**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	Order No.	Docket No.	Date Approved
Amarillo Gear Company, LLC (a Marmon Holdings, Inc. company)	17-243	UI 384	July 11, 2017
	18-454	UI 408	December 4, 2018
American Express Travel Related Services Company, Inc.	14-144	UI 346	April 30, 2014
Apple, Inc.	19-121	UI 413	April 11, 2019
Bank of America Corporation	21-325	UI 456	October 6, 2021
	21-344	UI 457	October 25, 2021
Bank of New York Mellon Trust Company, N.A.	20-167	UI 435	May 22, 2020
Berkshire Hathaway Energy Company	(a) 06-305	UI 249	June 19, 2006
BHE Compression Services, LLC	(a) 06-305	UI 249	June 19, 2006
BHE GT&S, LLC	(a) 06-305	UI 249	June 19, 2006
BHE Infrastructure Group, LLC	(a) 06-305	UI 249	June 19, 2006
BHE Turbomachinery, LLC	(a) 06-305	UI 249	June 19, 2006
BHE U.S. Transmission, LLC	(a) 06-305	UI 249	June 19, 2006
BHE Wind, LLC	20-298	UI 442	September 10, 2020
	20-311	UI 444	September 25, 2020
	20-331	UI 445	October 7, 2020
	20-330	UI 446	October 7, 2020
	21-416	UI 458	November 17, 2021
BNSF Railway Company	07-323	UI 269	July 27, 2007
	09-504	UI 288	December 28, 2009
	10-090	UI 292	March 11, 2010
	10-089	UI 293	March 11, 2010
	12-348	UI 325	September 13, 2012
	14-210	UI 347	June 10, 2014
	15-358	UI 359	November 3, 2015
	17-476	UI 387	November 21, 2017
	18-121	UI 393	April 10, 2018
	18-158	UI 394	May 8, 2018
	20-313	UI 447	September 25, 2020
	21-006	UI 449	January 13, 2021
	21-180	UI 452	June 3, 2021
	21-446	UI 462	December 2, 2021
	21-445	UI 463	December 2, 2021
	22-057	UI 465	February 24, 2022
	22-176	UI 470	May 19, 2022
22-175	UI 474	May 19, 2022	
22-202	UI 475	June 2, 2022	
22-362	UI 477	October 6, 2022	
Bridger Coal Company	01-472	UI 189	June 12, 2001
	15-218	UI 357	July 21, 2015
	18-085	UI 392	March 13, 2018
	18-228	UI 397	June 19, 2018
	21-324	UI 455	October 6, 2021
BYD America Corporation	20-316	UI 443	September 25, 2020
CalEnergy Philippines	(a) 06-305	UI 249	June 19, 2006
Coca-Cola North America	20-199	UI 437	June 18, 2020

continued on next page

Affiliate	Order No.	Docket No.	Date Approved
Cottonwood Creek Consolidated Irrigation Company	11-332	UI 312	August 26, 2011
	16-345	UI 373	September 13, 2016
Electric Transmission Texas, LLC (a)	06-305	UI 249	June 19, 2006
Energy West Mining Company	91-513	UI 105	April 12, 1991
Environment One Corporation	17-169	UI 381	May 16, 2017
Ferron Canal & Reservoir Company	10-345	UI 301	September 2, 2010
	16-247	UI 301 (1)	July 5, 2016
	18-192	UI 396	May 24, 2018
FlightSafety International, Inc.	15-357	UI 358	November 3, 2015
	18-135	UI 358 (1)	April 27, 2018
	20-458	UI 448	December 3, 2020
	21-009	UI 450	January 13, 2021
GBT US, LLC (dba American Express Global Business Travel)	17-216	UI 383	June 14, 2017
Graver Water System, Inc. (a Marmon Holdings, Inc. company)	16-121	UI 367	March 23, 2016
HomeServices of America, Inc. (a)	06-305	UI 249	June 19, 2006
	07-269	UI 264	June 11, 2007
	08-165	UI 277	March 12, 2008
	11-053	UI 304	February 11, 2011
	16-163	UI 369	May 3, 2016
	20-238	UI 438	July 30, 2020
Huntington Cleveland Irrigation Company	10-353	UI 300	September 10, 2010
	14-209	UI 345	June 10, 2014
	16-344	UI 374	September 13, 2016
	22-361	UI 478	October 6, 2022
Kern River Gas Transmission Company (a)	06-305	UI 249	June 19, 2006
	06-683	UI 255	December 26, 2006
	07-080	UI 258	March 5, 2007
	09-503	UI 255 (1)	December 28, 2009
	11-400	UI 316	October 6, 2011
	15-134	UI 316 (1)	April 28, 2015
	16-099	UI 361	March 8, 2016
	19-443	UI 428	December 20, 2019
	19-445	UI 430	December 20, 2019
	21-322	UI 453	October 6, 2021
	22-504	UI 482	December 29, 2022
Marmon Utility LLC (a Marmon Holdings, Inc. company)	11-189	UI 308	June 16, 2011
	11-191	UI 309	June 16, 2011
	11-200	UI 311	June 22, 2011
	16-164	UI 368	May 3, 2016
	20-293	UI 441	August 28, 2020
	21-323	UI 454	October 6, 2021
	21-417	UI 459	November 17, 2021
	22-313	UI 476	August 26, 2022
Marmon/Keystone Corporation	12-143	UI 319	April 24, 2012
MATL LLP (a)	06-305	UI 249	June 19, 2006
Metalogic Inspection Services, LLC	15-018	UI 353	January 28, 2015
MidAmerican Energy Company (a)	06-305	UI 249	June 19, 2006
	11-190	UI 310	June 16, 2011
	11-400	UI 316	October 6, 2011
	15-134	UI 316 (1)	April 28, 2015
MidAmerican Energy Holdings Company Insurance Services Ltd.	06-498	UI 253	August 24, 2006
MidAmerican Energy Services, LLC (a)	06-305	UI 249	June 19, 2006
Midwest Capital Group, Inc. (a)	06-305	UI 249	June 19, 2006
Mouser Electronics	UI 480 - filed 9/15/22		
MTL Canyon Holdings, LLC (a)	06-305	UI 249	June 19, 2006
National Indemnity Company	13-322	UI 339	September 3, 2013

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Affiliate	Order No.	Docket No.	Date Approved
NetJets, Inc.	08-166	UI 279	March 13, 2008
Nevada Power Company	(a) 06-305	UI 249	June 19, 2006
	15-134	UI 316 (1)	April 28, 2015
	22-386	UI 479	October 20, 2022
Northern Natural Gas Company	(a) 06-305	UI 249	June 19, 2006
	11-400	UI 316	October 6, 2011
	15-134	UI 316 (1)	April 28, 2015
Northern Powergrid Holdings Company	(a) 06-305	UI 249	June 19, 2006
NV Energy, Inc.	(a) 06-305	UI 249	June 19, 2006
	15-134	UI 316 (1)	April 28, 2015
Pacific Minerals, Inc. (Umbrella Loan Agreement)	06-353	UI 1 (11)	July 7, 2006
PacifiCorp Foundation	04-028	UI 223	January 15, 2004
Parts & Service Solutions	20-257	UI 440	August 11, 2020
Penn Machine Company LLC	19-444	UI 429	December 20, 2019
	22-017	UI 464	January 26, 2022
PPW Holdings LLC	(a) 06-305	UI 249	June 19, 2006
Racom Corporation	11-276	UI 313	July 29, 2011
Sierra Pacific Power Company	(a) 06-305	UI 249	June 19, 2006
	15-134	UI 316 (1)	April 28, 2015
The Bank of New York Mellon Corporation	18-313	UI 406	August 28, 2018
	21-325	UI 456	October 6, 2021
	21-344	UI 457	October 25, 2021
The Kerite Company (a Marmon Holdings, Inc. company)	10-409	UI 303	October 18, 2010
Trapper Mining Inc.	94-1550	UI 140	October 12, 1994
U.S. Bancorp Investments, Inc.	14-251	UI 349	July 8, 2014
	20-256	UI 439	August 11, 2020
	21-325	UI 456	October 6, 2021
	21-344	UI 457	October 25, 2021
	23-074	UI 483	March 10, 2023
U.S. Bank National Association	16-184	UI 370	May 20, 2016
	16-366	UI 375	September 27, 2016
	16-463	UI 377	December 7, 2016
	17-369	UI 386	September 28, 2017
WGR Operating, LP	22-488	UI 481	December 14, 2022