



January 16, 2015

Top Hat Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Dept. of Labor
200 Constitution Avenue
Washington, D.C. 20210

To Whom it may concern:

MidAmerican Energy Company FED ID#42-1425214, a subsidiary of Berkshire Hathaway Energy Company, 666 Grand Avenue, Des Moines, Iowa, 50309, maintains a plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees. The plan name is the MidAmerican Energy Company Long-Term Incentive Partnership Plan, which was adopted January 1, 2014, with 31 participants.

The benefits for the above named plan are paid as needed from the general assets of the company.

Sincerely,

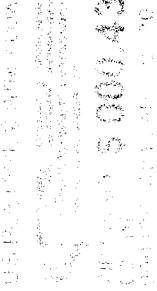
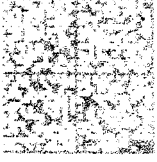
A handwritten signature in black ink that reads "Jodi Bacon" with a long horizontal flourish extending to the right.

Jodi Bacon
Vice President, Human Resources



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