



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:

PacifiCorp FED ID#93-0246090, a subsidiary of Berkshire Hathaway Energy Company, 825 N.E. Multnomah Street, Portland, Oregon, 97232, 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 PacifiCorp Long-Term Incentive Partnership Plan, which was adopted January 1, 2014, with 35 participants.

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

Sincerely,

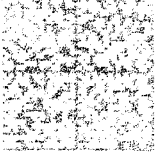
A handwritten signature in black ink that reads "Jodi Bacon".

Jodi Bacon  
Vice President, Human Resources



MidAmerican Energy Company  
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