

WUTC STAFF DATA REQUEST NO. 2:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 9-10, lines 19-23 and 1-2, respectively, please provide all studies, analyses, memoranda, internal reports, electronic messages or other documentation relied upon by Mr. Abel to determine that the price paid for PacifiCorp is fair to shareholders of MEHC and Berkshire Hathaway.

WUTC STAFF DATA REQUEST NO. 3:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 10, lines 1-2, please provide all studies, analyses, internal reports, memoranda, electronic messages or other documentation relied upon by Mr. Abel to determine that the purchase price for PacifiCorp and all future investments in PacifiCorp's electric operations, "...will be fair to customers, employees and shareholders."

WUTC STAFF DATA REQUEST NO. 4:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 11, lines 5-6, please provide all studies, analyses, internal reports, memoranda, electronic messages or other documentation relied upon by Mr. Abel to determine that "...the energy industry is a preferred area of investment..." for MEHC.

WUTC STAFF DATA REQUEST NO. 5:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 11, lines 5-6, please provide all studies, analyses, internal reports, memoranda, electronic messages or other documentation prepared by MEHC to determine the amount of capital that can be expected to be provided by Berkshire Hathaway.

WUTC STAFF DATA REQUEST NO. 6:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 11, lines 7-13, please provide all studies, analyses, internal reports, memoranda, electronic messages or other documentation relied upon by Mr. Abel to determine the fair and reasonable return from its purchase price of PacifiCorp and the amounts MEHC expects to invest in the near future in PacifiCorp.

WUTC STAFF DATA REQUEST NO. 7:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 12, lines 3-8, please provide any study, document or analysis either prepared by Mr. Abel

or under his direct supervision to show MEHC's Board of Directors that the expected returns from the purchase of PacifiCorp will adequately compensate shareholders for the risks of the business.

WUTC STAFF DATA REQUEST NO. 8:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 13, lines 7-8, please provide a calculation of the acquisition premium.

WUTC STAFF DATA REQUEST NO. 9:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 13, lines 7-16, please provide all studies, analyses, internal reports, memoranda, electronic messages or other documentation relied upon by Mr. Abel to demonstrate to MEHC's shareholders that the transaction represents fair and adequate compensation for the equity investment in PacifiCorp despite the opportunity to earn a fair return on the acquisition premium.

WUTC STAFF DATA REQUEST NO. 10:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 13, lines 7-16, please provide copies of all documents Mr. Abel reviewed in preparing his testimony on the issue of acquisition premiums paid for utility property.

WUTC STAFF DATA REQUEST NO. 11:

Referring to the pre-filed direct testimony of Gregory E. Abel, Exhibit (GEA-1T), page 13, lines 11-16, please provide all studies and analyses prepared by Mr. Abel, or any other MEHC employee or consultant supporting Mr. Abel's testimony, regarding the ability of PacifiCorp to earn its authorized rate of return and the impact of not recovering the acquisition premium in rates.

WUTC STAFF DATA REQUEST NO. 12:

Please provide PacifiCorp's SEC 10-K for 3/31/05

WUTC STAFF DATA REQUEST NO. 13:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 5, please provide the amount of short-term debt outstanding for each of the four quarters preceding March 31, 2005 and the amount of short-term debt on MEHC's books.

WUTC STAFF DATA REQUEST NO. 14:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 5, please provide a complete income statement for the twelve months ending March 31, 2005 and a corresponding balance sheet for the same twelve month period.

WUTC STAFF DATA REQUEST NO. 15:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 5, please provide a copy of PacifiCorp's SEC 10-K for fiscal year March 31, 2005 and a work paper reconciling the capitalization ratios for PacifiCorp on page 5 of the testimony with the amounts in PacifiCorp's SEC 10-K.

WUTC STAFF DATA REQUEST NO. 16:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 5, please provide an audited balance sheet for MEHC for the twelve month period ending March 31, 2005,

WUTC STAFF DATA REQUEST NO. 17:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 4, lines 10-14, please provide the amount of debt on MEHC's consolidated financial statement for: a) parent company senior debt; 2) subsidiary and project debt; and 3) parent company subordinated debt.

WUTC STAFF DATA REQUEST NO. 18:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 4, lines 18-19, please provide a schedule showing the amount of non-recourse debt and the specific projects that are financed with these instruments.

WUTC STAFF DATA REQUEST NO. 19:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 5, please provide a schedule showing the subsidiary and project debt and identify the amount of the debt for each of the companies identified in Exhibit (BEG-3).

WUTC STAFF DATA REQUEST NO. 20:

Referring to the pre-filed exhibit of Patrick J. Goodman, Exhibit (PJG-3) please provide the 12/31/04 balance sheet for all operating companies within MEHC.

WUTC STAFF DATA REQUEST NO. 21:

Referring to the pre-filed exhibit of Patrick J. Goodman, Exhibit (PJG-3), please provide a schedule reconciling the balance sheet amounts for long-term debt, preferred stock and common equity for each operating company to the consolidated balance sheet for MEHC as appearing in Exhibit (PJG-4) page 59.

WUTC STAFF DATA REQUEST NO. 22:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 4, lines 19-20, please provide a schedule which reconciles the amount of debt identified in response to Staff Data Request ___ and the amount of debt on MEHC's consolidated financial statement on page 5 of Mr. Goodman's testimony.

WUTC STAFF DATA REQUEST NO. 23:

Referring to the pre-filed direct testimony of Patrick J. Goodman Exhibit, (PJG-1T), page 4, lines 10-14, please provide a reference to the FERC uniform system of accounts that describes the entries on MEHC's accounting records that would reconcile the MEHC Pro Forma amount for consolidated equity on page 5 of Mr. Goodman's testimony.

WUTC STAFF DATA REQUEST NO. 24:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 5, please provide all references to the FERC system of accounts that justify the treatment of PacifiCorp's equity investment as described in footnote 4.

WUTC STAFF DATA REQUEST NO. 25:

Referring to the pre-filed direct testimony of Patrick J. Goodman, Exhibit (PJG-1T), page 5, and the statement in footnote (2) which reads, "Certain reclassifications have been made to PacifiCorp's historical presentation in order to conform to MEHC's historical presentation." please provide a work paper showing all reclassifications and provide all supporting documents necessary to replicate the presentation in Table 1.

ROBERT D. CEDARBAUM
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