

MATCHING GIFT PROGRAM POLICY

THE PROGRAM IN BRIEF

MidAmerican Energy Foundation provides funds annually to match donations by full-time U.S. employees of Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries to eligible charitable organizations and educational institutions. The funds will be used to match donations by full-time employees on a first-come, first-served basis during the calendar year from a minimum of \$25 up to a maximum of \$1,500 per employee in any calendar year.

PURPOSE OF THE PROGRAM

This program is designed to support the donations made by full-time U.S. employees of Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries by matching those contributions within the program's guidelines.

ELIGIBILITY

All full-time U.S. employees of Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries are eligible to participate in the program. Please note: Donations by deceased full-time employees made prior to death will be matched in the year of death and not thereafter.

ELIGIBLE ORGANIZATIONS

- Any public or private college or university, including graduate school and junior college, which has received regional accreditation.
- Institutions with professional accreditation or approval by state universities or state boards or departments of education.
- An alumni fund, foundation or association of an eligible institution, provided that this special fund or group is recognized as tax exempt and the financial officer of the college or university certifies that the fund, foundation or association:
 - is an integral part of the institution, or
 - will transmit all funds it receives directly to the college or university, or
 - will use all funds it receives entirely for the benefit of the college or university.
- A tax-exempt foundation whose purpose is to support public or private elementary and secondary education (kindergarten through grade 12) provided that such foundation is separate from and transmits all funds it receives directly to the associated school or district and all such funds are used entirely for the benefit of such school or district.
- A tax-exempt private school (kindergarten through grade 12).
- Institutions, foundations or organizations, which are tax exempt and whose primary purpose is the financial support of colleges and universities.
- A tax-exempt organization providing cultural or general community benefits where employees live or work and providing benefits to communities or customers where Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries have operations.

- Donations to organizations which receive general operating or specific program funding from the United Way funding are not eligible for matching under this program. The company provides separate support for the United Way and these related organizations.
- Donations to organizations whose activities represent a conflict of interest for Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries will not be matched.

QUALIFIED DONATIONS

- To qualify for a matching grant, the donations must be made from personal funds by a full-time employee.
- Donations may be made to more than one eligible organization or educational institution, but the total donations per employee to be matched is limited to \$1,500 in any calendar year. The minimum donation to any organization or institution that will be matched is \$25.
- Donations made by full-time employees may be restricted or unrestricted. Unless instructed otherwise by the donor, all matching grants will have the same restrictions as the original donation.

Donations not eligible for matching grants include those made to churches and other religious organizations, intermediary organizations, public elementary and secondary schools, bequests, dues, payments to local alumni groups, subscription fees, and any other payment not made as a direct contribution to an eligible organization or colleges and universities. Pledges will not be matched until actual payment is made by the employee.

Each individual donation made by a full-time employee to an eligible organization or institution must be accompanied by a matching gift program application form. The organization or institution receiving the donation accompanied by the form will certify the donation has been received. Normally the matching grants will be paid to the eligible organizations or educational institutions on a quarterly basis. Each person participating in the program will be notified when his or her donation has been approved for matching.

To be considered for matching gift funds, completed application forms must be received at the Matching Gift Program office by Dec. 31 of the year in which the donation was made.

Berkshire Hathaway Energy reserves the right to amend, expand or discontinue this program at any time and to make such interpretations in the administration of the program as may be required.

For more information, e-mail
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or call 503-813-5221