

RULE 20:10:13:53
STATEMENT C
Earned Surplus Statement
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket EL14-XXX

Individual Responsible: Rick Tunning

Name of Respondent MidAmerican Energy Company	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2013	Year of Report End of 2013	
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
1. Do not report Lines 49-53 on the quarterly version. 2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year. 3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 4. State the purpose and amount for each reservation or appropriation of retained earnings. 5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 6. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 8. Explain by footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.				
Line No	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)				
1	Balance-Beginning of Period		\$3,056,211,106	\$2,703,177,774
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5	FIN 48 Adoption		0	0
6			0	0
7			0	0
8			0	0
9	TOTAL Credits to Retained Earnings (Acct. 439)		\$0	\$0
10			0	0
11				
12			0	0
13			0	0
14			0	0
15	TOTAL Debits to Retained Earnings (Acct. 439)		0	0
16	Balance Transferred from Income (Account 433 less Account 418.1)		350,139,217	354,131,356
17	Appropriations of Retained Earnings (Account 436)			
18			\$0	\$0
19			0	0
20			0	0
21			0	0
22	TOTAL Appropriations of Retained Earnings (Acct 436)		0	0
23	Dividends Declared-Preferred Stock (Account 437)			
24	Preferred Dividends - Various Series	238	(298,906)	(1,098,024)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct.437)		(\$298,906)	(\$1,098,024)
30	Dividends Declared-Common Stock (Account 438)			
31			0	0
32	No Par Common Stock	238	(125,000,000)	0
33			0	0
34			0	0
35			0	0
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(\$125,000,000)	\$0
37	Transfers from Acct.216.1, Unappropriated Undistributed Subsidiary Earnings		\$0	\$0
38	Balance- End of Period (Total of lines 01,09,15,16,22,29,36 and 37)		\$3,281,051,417	\$3,056,211,106

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Name of Respondent MidAmerican Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2013	Year of Report End of 2013
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
<ol style="list-style-type: none"> 1. Do not report Lines 49-53 on the quarterly version. 2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year. 3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 4. State the purpose and amount for each reservation or appropriation of retained earnings. 5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 6. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 8. Explain by footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123. 				
Line No	Item (a)	Contra Primary Account Affected (b)	Current Year (c)	Current Year (d)
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				
41				
42				
43				
44				
45	Total Appropriated Retained Earnings (Account 215)		\$0	\$0
	APPROP. RETAINED EARNINGS-AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Appropriated Retained Earnings-Amort. Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Accounts 215,215.1) (Total 45, 46)			
48	TOTAL Retained Earnings (Account 215,215.1,216) (Total 38, 47) (216.1)		\$3,281,051,417	\$3,056,211,106
	UNAPPROPRIATED UNDISTRICTED SUBSIDIARY EARNINGS (ACCOUNT 216.1) Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		13,646,272	12,568,622
50	Equity in Earnings for Year (Credit) (Account 418.1)		0	1,077,650
51	(Less) Dividends Received (Debit)		0	0
52			0	0
53	Balance- End of Year (Total lines 49 thru 52)		\$13,646,272	\$13,646,272

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FOOTNOTE DATA			

Schedule Page 118 Line No: 24 Column: c

Dividends on Preferred Stock:

Series	Amount
\$3.30	\$ 44,424
\$3.75	39,103
\$3.90	34,642
\$4.20	25,680
\$4.35	47,100
\$4.40	42,757
\$4.80	65,200
	\$ 298,906

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Dividends on Preferred Stock:

Series	Amount
\$3.30	\$ 163,188
\$3.75	143,644
\$3.90	127,257
\$4.20	94,336
\$4.35	173,022
\$4.40	157,067
\$4.80	239,510
	\$ 1,098,024