

RULE 20:10:13:62  
SCHEDULE D-8  
Property Records  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No.EL14-XXX

Individual Responsible: Mary Jo Anderson

| Line<br>No | Description<br>(a)  |
|------------|---|
| 1          | <b>Property Records and Retirement Procedures</b>   |
| 2          |   |
| 3          | MidAmerican maintains its Continuing Property Records (CPR) with a combination of located           |
| 4          | plant and mass plant units. The located plant is identified on the property records by vintage,     |
| 5          | property unit and original cost. These types of property include generating stations, substations,  |
| 6          | land, buildings and general plant. In contrast, mass property is located by state jurisdiction      |
| 7          | rather than specific location with the exception of meters and transformers which are recorded      |
| 8          | on a Company wide basis. Mass plant is characterized by property units that are large in            |
| 9          | number, such as wire and poles. Mass property is recorded on the CPR by size, type, and             |
| 10         | vintage.  |
| 11         |   |
| 12         | When located property constituting a retirement unit is removed or replaced, the original cost,     |
| 13         | as determined from the CPR or by trending the current costs using the appropriate Handy             |
| 14         | Whitman Index, is removed from plant and related accumulated depreciation accounts. Cost            |
| 15         | of removal and salvage, if any, are charged and credited to the accumulated depreciation            |
| 16         | account, respectively. When mass property constituting a retirement unit is removed or replaced,    |
| 17         | the units are removed using the Iowa curve assigned to the property account to determine the        |
| 18         | vintages to retire. The average cost of the items in each vintage is used to price the retirements. |
| 19         | These calculated amounts are removed from the plant and accumulated depreciation balances.          |
| 20         | Cost or removal and salvage are treated the same as for located retirements.                        |
| 21         |   |
| 22         | These methods and procedures have been in place for the last five calendar                          |
| 23         | years.  |