

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro-Forma Adjustment - Wind VIII Projects**  
**Test Year Ended December 31, 2013**

Line	Description	Amount	Reference
1	Pro Forma Adjustment: Wind VIII Projects		
2			
3	<b>Pro Forma Adjustment - Rate Base:</b>		
4			
5	<b>Plant in Service -</b>		
6	Intangible Plant	\$ -	WP C, Page 2
7	Production Plant	14,649,538	WP C, Page 2
8	Other Storage Plant	-	WP C, Page 2
9	Distribution Plant	-	WP C, Page 2
10	General Plant	-	WP C, Page 2
11	<b>Pro Forma Adjustment - Plant in Service</b>	<b>\$ 14,649,538</b>	
12			To MidAmerican Exhibit MJA 1.1, Schedule 4
13	<b>Accumulated Depreciation -</b>		
14	Intangible Plant	\$ -	WP C, Page 3
15	Production Plant	267,880	WP C, Page 3
16	Other Storage Plant	-	WP C, Page 3
17	Distribution Plant	-	WP C, Page 3
18	General Plant	-	WP C, Page 3
19	<b>Pro Forma Adjustment - Acc Depreciation</b>	<b>\$ 267,880</b>	
20			To MidAmerican Exhibit MJA 1.1, Schedule 4
21	<b>Deductions to Rate Base</b>		
22	Accumulated Deferred Income Taxes	<b>\$ 442,104</b>	WP C, Page 3
23			To MidAmerican Exhibit MJA 1.1, Schedule 4
24	<b>Pro Forma Adjustment - Income Statement:</b>		
25	<b>Depreciation Expense</b>	<b>\$ 494,547</b>	WP C, Page 3
			To MidAmerican Exhibit RRT 1.1, WP RRT 8

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro-Forma Adjustment - Wind VIII Projects**  
**Test Year Ended December 31, 2013**

**South Dakota Jurisdictional Amount**

Line No.	Project	Year	Plant					Total
			Intangible 301-303	Production 310-346	Transmission 350-359	Distribution 360-373	General 389-398	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	33720 WF - Lundgren (W08) Wind Farm	2014	\$ -	\$ 3,355,507.31	\$ -	\$ -	\$ -	\$ 3,355,507.31
2	33721 WF - Macksburg (W08) Wind Farm	2014	-	1,550,377.30	-	-	-	1,550,377.30
3	33722 WF - Vienna 2 (W08) Wind Farm	2013	-	513,244.77	-	-	-	513,244.77
4	33723 WF - Wellsburg (W08) Wind Farm	2014	-	1,981,370.06	-	-	-	1,981,370.06
5	33719 WF - Highland (W08) Wind Farm	2015	-	7,249,039.01	-	-	-	7,249,039.01
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ 14,649,538.45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,649,538.45</b>

**MIDAMERICAN ENERGY COMPANY**  
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**Pro-Forma Adjustment - Wind VIII Projects**  
**Test Year Ended December 31, 2013**

**South Dakota Jurisdictional Amount**

Line No.	Project (a)	Year (b)	Accumulated Depreciation					Total (h)	Depreciation Expense (i)	Federal Accumulated Deferred Income Taxes (j)
			Intangible (c)	Production (d)	Transmission (e)	Distribution (f)	General (g)			
6	33720 WF - Lundgren (W08) Wind Farm	2014	\$ -	\$ 61,167.48	\$ -	\$ -	\$ -	\$ 61,167.48	\$ 112,924.56	\$ 105,760.64
7	33721 WF - Macksburg (W08) Wind Farm	2014	-	28,261.56	-	-	-	28,261.56	52,175.16	\$ 48,815.40
8	33722 WF - Vienna 2 (W08) Wind Farm	2013	-	10,190.90	-	-	-	10,190.90	18,813.96	\$ (3,210.73)
9	33723 WF - Wellsburg (W08) Wind Farm	2014	-	36,117.97	-	-	-	36,117.97	66,679.32	\$ 62,364.33
10	33719 WF - Highland (W08) Wind Farm	2015	-	132,141.95	-	-	-	132,141.95	243,954.36	\$ 228,374.71
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ 267,879.86</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,879.86</b>	<b>\$ 494,547.36</b>	<b>\$ 442,104.35</b>

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**Project:** 33720 WF - Lundgren (W08) - Wind Farm  
**Electric Utility %** 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation	Federal Tax	Federal
			Account	Per Cent	Rate	Depreciation	Income
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.340.28	0.05%	3.333%	1.000%	35.0%
2	Jan-13	-	1.344.28	96.04%	3.367%	20.000%	35.0%
3	Feb-13	-	1.345.28	3.91%	3.333%	20.000%	35.0%
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-					
8	Jul-13	-					
9	Aug-13	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>	<b>Dec-14</b>					
16	<b>Project Amount:</b>	<b>\$ 394,765,566</b>					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 15

Line 16 - Exhibit MJA 1.1, WP C Page 15

Column (c): Exhibit MJA 1.1, WP C, Page 16

Column (d): Exhibit MJA 1.1, WP C, Pages 16-17

Column (e): Straight line using 12/2044 end of period calculation with -1% salvage for account 1.344.28 only

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Wind Property

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

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**WF - Lundgren (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	3,355,507.31	3,355,507.31
3	Feb-13	-	3,355,507.31	3,355,507.31
4	Mar-13	-	3,355,507.31	3,355,507.31
5	Apr-13	-	3,355,507.31	3,355,507.31
6	May-13	-	3,355,507.31	3,355,507.31
7	Jun-13	-	3,355,507.31	3,355,507.31
8	Jul-13	-	3,355,507.31	3,355,507.31
9	Aug-13	-	3,355,507.31	3,355,507.31
10	Sep-13	-	3,355,507.31	3,355,507.31
11	Oct-13	-	3,355,507.31	3,355,507.31
12	Nov-13	-	3,355,507.31	3,355,507.31
13	Dec-13	-	3,355,507.31	3,355,507.31
14	TOTAL	\$ -	\$ 40,266,087.73	\$ 40,266,087.73
15				
16	12 MO AVERAGE	\$ -	\$ 3,355,507.31	\$ 3,355,507.31
17				
18				
19	TOTAL ADJMNT			\$ 3,355,507.31
20				
21				
22				
23				
24				

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**WF - Lundgren (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.340.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,677.75	1,677.75
3	Feb-13	-	1,677.75	1,677.75
4	Mar-13	-	1,677.75	1,677.75
5	Apr-13	-	1,677.75	1,677.75
6	May-13	-	1,677.75	1,677.75
7	Jun-13	-	1,677.75	1,677.75
8	Jul-13	-	1,677.75	1,677.75
9	Aug-13	-	1,677.75	1,677.75
10	Sep-13	-	1,677.75	1,677.75
11	Oct-13	-	1,677.75	1,677.75
12	Nov-13	-	1,677.75	1,677.75
13	Dec-13	-	1,677.75	1,677.75
14	TOTAL	\$ -	\$ 20,133.04	\$ 20,133.04
15				
16	12 MO AVERAGE	\$ -	\$ 1,677.75	\$ 1,677.75
17				
18				
19	TOTAL ADJMNT			\$ 1,677.75

To Exhibit MJA 1.1, WP C  
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**WF - Lundgren (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.340.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 4.66	\$ 4.66		\$ (1.14)
2	Feb-13	-	4.66	4.66		(1.14)
3	Mar-13	-	4.66	4.66		(1.14)
4	Apr-13	-	4.66	4.66		(1.14)
5	May-13	-	4.66	4.66		(1.14)
6	Jun-13	-	4.66	4.66		(1.14)
7	Jul-13	-	4.66	4.66		(1.14)
8	Aug-13	-	4.66	4.66		(1.14)
9	Sep-13	-	4.66	4.66		(1.14)
10	Oct-13	-	4.66	4.66		(1.14)
11	Nov-13	-	4.66	4.66		(1.15)
12	Dec-13	-	4.66	4.66		(1.15)
13	TOTAL	\$ -	\$ 55.92	\$ 55.92		\$ (13.70)
14						
15	TOTAL ADJMNT			\$ 55.92	\$ 16.78	\$ (13.70)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 6, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.340.28	3.33%	0.28%	LAND RIGHTS	TIMING DIFFERENC	
22				1.000%	35.0%	
23				SL 50		
24						
25						

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**WF - Lundgren (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.340.28			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	4.66	4.66	(1.14)
3	Feb-13	-	9.32	9.32	(2.28)
4	Mar-13	-	13.98	13.98	(3.42)
5	Apr-13	-	18.64	18.64	(4.56)
6	May-13	-	23.30	23.30	(5.70)
7	Jun-13	-	27.96	27.96	(6.84)
8	Jul-13	-	32.62	32.62	(7.98)
9	Aug-13	-	37.28	37.28	(9.12)
10	Sep-13	-	41.94	41.94	(10.26)
11	Oct-13	-	46.60	46.60	(11.40)
12	Nov-13	-	51.26	51.26	(12.55)
13	Dec-13	-	55.92	55.92	(13.70)
14	TOTAL	\$ -	\$ 363.48	\$ 363.48	\$ (88.95)
15					
16	12 MO AVG	\$ -	\$ 30.29	\$ 30.29	\$ (7.41)
17					
18					
19	TOTAL ADJMNT			\$ 30.29	\$ (7.41)
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 6, Column (d)	Page 3, Line 6, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.340.28	3.33%	0.28%		
26					
27					
28					
29					
30					



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**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.344.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	3,222,629.22	3,222,629.22
3	Feb-13	-	3,222,629.22	3,222,629.22
4	Mar-13	-	3,222,629.22	3,222,629.22
5	Apr-13	-	3,222,629.22	3,222,629.22
6	May-13	-	3,222,629.22	3,222,629.22
7	Jun-13	-	3,222,629.22	3,222,629.22
8	Jul-13	-	3,222,629.22	3,222,629.22
9	Aug-13	-	3,222,629.22	3,222,629.22
10	Sep-13	-	3,222,629.22	3,222,629.22
11	Oct-13	-	3,222,629.22	3,222,629.22
12	Nov-13	-	3,222,629.22	3,222,629.22
13	Dec-13	-	3,222,629.22	3,222,629.22
14	TOTAL	\$ -	\$ 38,671,550.66	\$ 38,671,550.66
15				
16	12 MO AVERAGE	\$ -	\$ 3,222,629.22	\$ 3,222,629.22
17				
18				
19	TOTAL ADJMNT			\$ 3,222,629.22

To Exhibit MJA 1.1, WP C  
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**WF - Lundgren (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.344.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 9,041.27	\$ 9,041.27		\$ 15,634.23
2	Feb-13	-	9,041.27	9,041.27		15,634.23
3	Mar-13	-	9,041.27	9,041.27		15,634.23
4	Apr-13	-	9,041.27	9,041.27		15,634.23
5	May-13	-	9,041.27	9,041.27		15,634.23
6	Jun-13	-	9,041.27	9,041.27		15,634.23
7	Jul-13	-	9,041.27	9,041.27		15,634.23
8	Aug-13	-	9,041.27	9,041.27		15,634.22
9	Sep-13	-	9,041.27	9,041.27		15,634.22
10	Oct-13	-	9,041.27	9,041.27		15,634.22
11	Nov-13	-	9,041.27	9,041.27		15,634.22
12	Dec-13	-	9,041.27	9,041.27		15,634.22
13	TOTAL	\$ -	\$ 108,495.24	\$ 108,495.24		\$ 187,610.71
14						
15	TOTAL ADJMNT			\$ 108,495.24	\$ 644,525.84	\$ 187,610.71
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 6, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.344.28	3.37%	0.28%	ALT ENERGY	TIMING DIFFERENCI	
22				20.000%	35.0%	
23				MACRS 05		
24						
25						

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**WF - Lundgren (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.344.28			ACCUMULATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	9,041.27	9,041.27	15,634.23
3	Feb-13	-	18,082.54	18,082.54	31,268.46
4	Mar-13	-	27,123.81	27,123.81	46,902.69
5	Apr-13	-	36,165.08	36,165.08	62,536.92
6	May-13	-	45,206.35	45,206.35	78,171.15
7	Jun-13	-	54,247.62	54,247.62	93,805.38
8	Jul-13	-	63,288.89	63,288.89	109,439.61
9	Aug-13	-	72,330.16	72,330.16	125,073.83
10	Sep-13	-	81,371.43	81,371.43	140,708.05
11	Oct-13	-	90,412.70	90,412.70	156,342.27
12	Nov-13	-	99,453.97	99,453.97	171,976.49
13	Dec-13	-	108,495.24	108,495.24	187,610.71
14	TOTAL	\$ -	\$ 705,219.06	\$ 705,219.06	\$ 1,219,469.79
15					
16	12 MO AVG	\$ -	\$ 58,768.26	\$ 58,768.26	\$ 101,622.48
17					
18					
19	TOTAL ADJMNT			\$ 58,768.26	\$ 101,622.48
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 6, Column (d)	Page 3, Line 6, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.344.28	3.37%	0.28%		
26					
27					
28					
29					
30					

**MIDAMERICAN ENERGY COMPANY**  
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**WF - Lundgren (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.345.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	131,200.34	131,200.34
3	Feb-13	-	131,200.34	131,200.34
4	Mar-13	-	131,200.34	131,200.34
5	Apr-13	-	131,200.34	131,200.34
6	May-13	-	131,200.34	131,200.34
7	Jun-13	-	131,200.34	131,200.34
8	Jul-13	-	131,200.34	131,200.34
9	Aug-13	-	131,200.34	131,200.34
10	Sep-13	-	131,200.34	131,200.34
11	Oct-13	-	131,200.34	131,200.34
12	Nov-13	-	131,200.34	131,200.34
13	Dec-13	-	131,200.34	131,200.34
14	TOTAL	\$ -	\$ 1,574,404.03	\$ 1,574,404.03
15				
16	12 MO AVERAGE	\$ -	\$ 131,200.34	\$ 131,200.34
17				
18				
19	TOTAL ADJMNT			\$ 131,200.34

To Exhibit MJA 1.1, WP C  
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**WF - Lundgren (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.345.28			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 364.45	\$ 364.45		\$ 637.78
2	Feb-13	-	364.45	364.45		637.78
3	Mar-13	-	364.45	364.45		637.78
4	Apr-13	-	364.45	364.45		637.78
5	May-13	-	364.45	364.45		637.78
6	Jun-13	-	364.45	364.45		637.78
7	Jul-13	-	364.45	364.45		637.78
8	Aug-13	-	364.45	364.45		637.78
9	Sep-13	-	364.45	364.45		637.78
10	Oct-13	-	364.45	364.45		637.77
11	Nov-13	-	364.45	364.45		637.77
12	Dec-13	-	364.45	364.45		637.77
13	TOTAL	\$ -	\$ 4,373.40	\$ 4,373.40		\$ 7,653.33
14						
15	TOTAL ADJMNT			\$ 4,373.40	\$ 26,240.07	\$ 7,653.33
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 6, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.345.28	3.33%	0.28%	ALT ENERGY	TIMING DIFFERENCI	
22				20.000%	35.0%	
23				MACRS 05		
24						
25						

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**WF - Lundgren (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.345.28			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	364.45	364.45	637.78	
3	Feb-13	-	728.90	728.90	1,275.56	
4	Mar-13	-	1,093.35	1,093.35	1,913.34	
5	Apr-13	-	1,457.80	1,457.80	2,551.12	
6	May-13	-	1,822.25	1,822.25	3,188.90	
7	Jun-13	-	2,186.70	2,186.70	3,826.68	
8	Jul-13	-	2,551.15	2,551.15	4,464.46	
9	Aug-13	-	2,915.60	2,915.60	5,102.24	
10	Sep-13	-	3,280.05	3,280.05	5,740.02	
11	Oct-13	-	3,644.50	3,644.50	6,377.79	
12	Nov-13	-	4,008.95	4,008.95	7,015.56	
13	Dec-13	-	4,373.40	4,373.40	7,653.33	
14	TOTAL	\$ -	\$ 28,427.10	\$ 28,427.10	\$ 49,746.78	
15						
16	12 MO AVG	\$ -	\$ 2,368.93	\$ 2,368.93	\$ 4,145.57	
17						
18						
19	TOTAL ADJMNT			\$ 2,368.93	\$ 4,145.57	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 6, Column (d)	Page 3, Line 6, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.345.28	3.33%	0.28%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF - Lundgren (W08) - Wind Farm**

MidAmerican Energy - Authorization For Expenditures

Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>
Project Title: <u>WF - LUNDGREN (W08) - WIND FARM</u>	Project #: <u>33720</u>	
Company Name: <u>MidAmerican Energy Company</u>	Co # <u>MEC</u>	Sub #: _____
Location Name: <u>WIND DEVELOPMENT</u>	Loc # <u>103</u>	Facility #: <u>599</u>
Does AFE Include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<input type="text" value="no"/>
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<input type="text" value="no"/>
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<input type="text" value="no"/>
Are the units common facilities? (Supply only)	YES/NO	<input type="text" value="no"/>
Does AFE Include any content that benefits a non-utility entity?	YES/NO	<input type="text" value="no"/>
For Telecom projects - Is this considered communications equipment?	YES/NO	<input type="text" value="no"/>

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)  
 Previously approved but unbudgeted project under AFE 33724 (Wind VIII). Estimates include costs for site acquisition, turbine supply, balance of plant and other expenses associated with the construction of 251.0 MW of additional generation at the Lundgren site for Lundgren under Wind VIII.

Start Date: 05/17/2013 Estimated In Service Date: 12/31/2014 Estimated Complete Date: 12/31/2014

AFE Cost Information - project cost @ 100 %		Budget Information @ 100 % cost	
	Original AFE	Revised AFE	
Material	\$363,843,228	\$0	Original AFE \$406,608,533
Employment Cost	\$320,000	\$0	Supplemental addition \$0
General Expenses	\$0	\$0	Total AFE \$406,608,533
Outside Svcs.	\$22,485,531	\$0	Less:
Cost of Removal	\$0	\$0	Budget Current Year \$0
Salvage	\$0	\$0	Budget Other Years \$0
Fixed expenses (G & A)	\$269,523	\$0	O & M Budget \$0
Financing cost (AFUDC)	\$7,847,284	\$0	Total Budget \$0
Reimbursement	\$0	\$0	Over / (under) budget \$406,608,533
O & M expenses	\$0	\$0	
AFE Base	\$394,765,566	\$0	Cumulative Contingency Authorized
Contingency	\$11,842,967	\$0	\$0
Total AFE	\$406,608,533	\$0	

Validation Requirements:  
 Activity 107401  
 Responsibility Centers: 012,014,182,664,762,763,772,774,186,187,188,660,661  
 Category Indicators: Division: 03 Location: 63 Category: 61

Expenditure Schedule					Capital	Expense
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr		
2013	\$0	\$0	\$43,793,917	\$34,174,347	\$77,968,264	\$0
2014	\$8,380,356	\$32,041,682	\$134,575,796	\$140,181,911	\$315,179,739	\$0
2015	\$1,617,563	\$0	\$0	\$0	\$1,617,563	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs	
				Project cost	MidAmerican Shared Costs
Project Manager	MOORE, SPENCER	T49742	12/24/2013	100%	0.00%
Strategic Review	DAFT, THOMAS A	T50679	12/25/2013		
VP Wind	Wright, Adam	T67951	12/27/2013		
MEC President	FEHRMAN, WILLIAM	T37389	12/27/2013		
Property Accounting	Miller, Dale	T60476	12/27/2013		
				Construction Activities: \$394,765,566	\$0
				Cost of Removal/Salvage: \$0	\$0
				Reimbursement: \$0	\$0
				Total Capital activities: \$394,765,566	\$0
				O & M activities: \$0	\$0
				Contingency: \$11,842,967	\$0
				Total Project activities: \$406,608,533	\$0

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**WF - Lundgren (W08) - Wind Farm**

Work Order "As Built" Details

Work Order 33720    Constr \$406,608,533.00    Retirements \$0.00    Credits \$0.00    Est  
 As-Built Estimate    Expense \$0.00    Removal \$0.00    Jobbing \$0.00    Es

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1340.28-Land			Lundgren Wind Farm [587]	MEC Electri	MEC400 Outs	0	\$207,400.00
Additions	1344.28-Gener			Lundgren Wind Farm [587]	MEC Electri	MEC400 Outs	0	\$12,278,156.54
Additions	1344.28-Gener			Lundgren Wind Farm [587]	MEC Electri	MEC400 Outs	0	\$366,859,795.35
Additions	1345.28-Access			Lundgren Wind Farm [587]	MEC Electri	MEC400 Outs	0	\$2,623,572.48
Additions	1345.28-Access			Lundgren Wind Farm [587]	MEC Electri	MEC400 Outs	0	\$3,824,646.71
Additions	1345.28-Access			Lundgren Wind Farm [587]	MEC Electri	MEC400 Outs	0	\$8,971,994.92
							0	\$394,765,566.00

Depreciation Group Rate Maintenance

Depreciation Group MEC-06-134028-Lundgren    Status Valid    ID 630451499  
 Company MidAmerican Energy Company    ARO  
 Business Segment MEC Electric Generation    Functional Class Other Generation Plant  
 Depr. Summary MEC-Common New Generation (103)    External Code  
 Depr. Summary 2 None    JE By Asset

Depreciation Method MEC-06-134028-Lundgren    Combined Group  
 Depreciable Subledger None  
 Mid-Period Method End of Life    Est. Net Adds 0.00  
 Mid-Period Convention 0.00    Late Close    Spread

Update  
 New Group  
 Previous  
 Next  
 Combined DG  
 Audits  
 Method  
 Controls  
 Cancel  
 Blend Books

See Accts

New Rates    UoP Details    Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2044/12	No Recalc



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WF - Lundgren (W08) - Wind Farm

Depreciation Group Rate Maintenance

Depreciation Group	MEC-06-134428-Lundgren	Status	Valid	ID	630451502
Company	MidAmerican Energy Company	ARO			
Business Segment	MEC Electric Generation	Functional Class	Other Generation Plant		
Depr. Summary	MEC-Common New Generation (103)	External Code			
Depr. Summary 2	None	JE By Asset	<input type="checkbox"/>		

  

Depreciation Method	MEC-06-134428-Lundgren	Combined Group	
Depreciable Subledqer	None		
Mid-Period Method	End of Life	Est. Net Adds	0.00
Mid-Period Convention	0.00 Late Close	Spread	

See Accts

New Rates UoP Details Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	1.000000%	2.000000%	2044/12	No Recalc

Depreciation Group Rate Maintenance

Depreciation Group	MEC-06-134528-Lundgren	Status	Valid	ID	630451635
Company	MidAmerican Energy Company	ARO			
Business Segment	MEC Electric Generation	Functional Class	Other Generation Plant		
Depr. Summary	MEC-Common New Generation (103)	External Code			
Depr. Summary 2	None	JE By Asset	<input type="checkbox"/>		

  

Depreciation Method	MEC-06-134528-Lundgren	Combined Group	
Depreciable Subledqer	None		
Mid-Period Method	End of Life	Est. Net Adds	0.00
Mid-Period Convention	0.00 Late Close	Spread	

See Accts

New Rates UoP Details Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2044/12	No Recalc

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**Project:** 33721 **WF - Macksburg (W08) - Wind Farm**  
**Electric Utility %** 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation	Federal Tax	Federal
			Account	Per Cent	Rate	Depreciation	Income
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.340.28	0.14%	3.333%	1.000%	35.0%
2	Jan-13	-	1.344.28	95.95%	3.367%	20.000%	35.0%
3	Feb-13	-	1.345.28	3.91%	3.333%	20.000%	35.0%
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-					
8	Jul-13	-					
9	Aug-13	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>	<b>Dec-14</b>					
16	<b>Project Amount:</b>	<b>\$ 182,397,329</b>					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 29

Line 16 - Exhibit MJA 1.1, WP C Page 29

Column (c): Exhibit MJA 1.1, WP C, Page 30

Column (d): Exhibit MJA 1.1, WP C, Page 30 and 31

Column (e): Straight line using 12/2044 end of period calculation with -1% salvage for account 1.344.28 only

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Wind Property

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

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**WF - Macksburg (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,550,377.30	1,550,377.30
3	Feb-13	-	1,550,377.30	1,550,377.30
4	Mar-13	-	1,550,377.30	1,550,377.30
5	Apr-13	-	1,550,377.30	1,550,377.30
6	May-13	-	1,550,377.30	1,550,377.30
7	Jun-13	-	1,550,377.30	1,550,377.30
8	Jul-13	-	1,550,377.30	1,550,377.30
9	Aug-13	-	1,550,377.30	1,550,377.30
10	Sep-13	-	1,550,377.30	1,550,377.30
11	Oct-13	-	1,550,377.30	1,550,377.30
12	Nov-13	-	1,550,377.30	1,550,377.30
13	Dec-13	-	1,550,377.30	1,550,377.30
14	TOTAL	\$ -	\$ 18,604,527.56	\$ 18,604,527.56
15				
16	12 MO AVERAGE	\$ -	\$ 1,550,377.30	\$ 1,550,377.30
17				
18				
19	TOTAL ADJMNT			\$ 1,550,377.30
20				
21				
22				
23				
24				

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**WF - Macksburg (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.340.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	2,170.53	2,170.53
3	Feb-13	-	2,170.53	2,170.53
4	Mar-13	-	2,170.53	2,170.53
5	Apr-13	-	2,170.53	2,170.53
6	May-13	-	2,170.53	2,170.53
7	Jun-13	-	2,170.53	2,170.53
8	Jul-13	-	2,170.53	2,170.53
9	Aug-13	-	2,170.53	2,170.53
10	Sep-13	-	2,170.53	2,170.53
11	Oct-13	-	2,170.53	2,170.53
12	Nov-13	-	2,170.53	2,170.53
13	Dec-13	-	2,170.53	2,170.53
14	TOTAL	\$ -	\$ 26,046.34	\$ 26,046.34
15				
16	12 MO AVERAGE	\$ -	\$ 2,170.53	\$ 2,170.53
17				
18				
19	TOTAL ADJMNT			\$ 2,170.53

To Exhibit MJA 1.1, WP C  
 Page 2, Line 2, Column (d)

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**WF - Macksburg (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.340.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 6.03	\$ 6.03		\$ (1.48)
2	Feb-13	-	6.03	6.03		(1.48)
3	Mar-13	-	6.03	6.03		(1.48)
4	Apr-13	-	6.03	6.03		(1.48)
5	May-13	-	6.03	6.03		(1.48)
6	Jun-13	-	6.03	6.03		(1.48)
7	Jul-13	-	6.03	6.03		(1.48)
8	Aug-13	-	6.03	6.03		(1.48)
9	Sep-13	-	6.03	6.03		(1.48)
10	Oct-13	-	6.03	6.03		(1.47)
11	Nov-13	-	6.03	6.03		(1.47)
12	Dec-13	-	6.03	6.03		(1.47)
13	TOTAL	\$ -	\$ 72.36	\$ 72.36		\$ (17.73)
14						
15	TOTAL ADJMNT			\$ 72.36	\$ 21.71	\$ (17.73)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 7, Column (i)		
18						FEDERAL
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	TAX VS BOOK
20		DEPR -%-	DEPR -%-	TAX RATE	LAND RIGHTS	TIMING DIFFERENCI
21	Acct 1.340.28	3.33%	0.28%	1.000%		35.0%
22				SL 50		
23						
24						
25						

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**WF - Macksburg (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.340.28			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	6.03	6.03	(1.48)
3	Feb-13	-	12.06	12.06	(2.96)
4	Mar-13	-	18.09	18.09	(4.44)
5	Apr-13	-	24.12	24.12	(5.92)
6	May-13	-	30.15	30.15	(7.40)
7	Jun-13	-	36.18	36.18	(8.88)
8	Jul-13	-	42.21	42.21	(10.36)
9	Aug-13	-	48.24	48.24	(11.84)
10	Sep-13	-	54.27	54.27	(13.32)
11	Oct-13	-	60.30	60.30	(14.79)
12	Nov-13	-	66.33	66.33	(16.26)
13	Dec-13	-	72.36	72.36	(17.73)
14	TOTAL	\$ -	\$ 470.34	\$ 470.34	\$ (115.38)
15					
16	12 MO AVG	\$ -	\$ 39.20	\$ 39.20	\$ (9.62)
17					
18					
19	TOTAL ADJMNT			\$ 39.20	\$ (9.62)
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 7, Column (d)	Page 3, Line 7, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.340.28	3.33%	0.28%		
26					
27					
28					
29					
30					

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**WF - Macksburg (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.344.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,487,587.02	1,487,587.02
3	Feb-13	-	1,487,587.02	1,487,587.02
4	Mar-13	-	1,487,587.02	1,487,587.02
5	Apr-13	-	1,487,587.02	1,487,587.02
6	May-13	-	1,487,587.02	1,487,587.02
7	Jun-13	-	1,487,587.02	1,487,587.02
8	Jul-13	-	1,487,587.02	1,487,587.02
9	Aug-13	-	1,487,587.02	1,487,587.02
10	Sep-13	-	1,487,587.02	1,487,587.02
11	Oct-13	-	1,487,587.02	1,487,587.02
12	Nov-13	-	1,487,587.02	1,487,587.02
13	Dec-13	-	1,487,587.02	1,487,587.02
14	TOTAL	\$ -	\$ 17,851,044.19	\$ 17,851,044.19
15				
16	12 MO AVERAGE	\$ -	\$ 1,487,587.02	\$ 1,487,587.02
17				
18				
19	TOTAL ADJMNT			\$ 1,487,587.02

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**WF - Macksburg (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.344.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 4,173.51	\$ 4,173.51		\$ 7,216.86
2	Feb-13	-	4,173.51	4,173.51		7,216.86
3	Mar-13	-	4,173.51	4,173.51		7,216.86
4	Apr-13	-	4,173.51	4,173.51		7,216.86
5	May-13	-	4,173.51	4,173.51		7,216.86
6	Jun-13	-	4,173.51	4,173.51		7,216.86
7	Jul-13	-	4,173.51	4,173.51		7,216.86
8	Aug-13	-	4,173.51	4,173.51		7,216.86
9	Sep-13	-	4,173.51	4,173.51		7,216.86
10	Oct-13	-	4,173.51	4,173.51		7,216.87
11	Nov-13	-	4,173.51	4,173.51		7,216.87
12	Dec-13	-	4,173.51	4,173.51		7,216.87
13	TOTAL	\$ -	\$ 50,082.12	\$ 50,082.12		\$ 86,602.35
14						
15	TOTAL ADJMNT			\$ 50,082.12	\$ 297,517.40	\$ 86,602.35
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 7, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.344.28	3.37%	0.28%	ALT ENERGY	TIMING DIFFERENC	
22				20.000%	35.0%	
23				MACRS 05		
24						
25						



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**WF - Macksburg (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.344.28			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	4,173.51	4,173.51	7,216.86	
3	Feb-13	-	8,347.02	8,347.02	14,433.72	
4	Mar-13	-	12,520.53	12,520.53	21,650.58	
5	Apr-13	-	16,694.04	16,694.04	28,867.44	
6	May-13	-	20,867.55	20,867.55	36,084.30	
7	Jun-13	-	25,041.06	25,041.06	43,301.16	
8	Jul-13	-	29,214.57	29,214.57	50,518.02	
9	Aug-13	-	33,388.08	33,388.08	57,734.88	
10	Sep-13	-	37,561.59	37,561.59	64,951.74	
11	Oct-13	-	41,735.10	41,735.10	72,168.61	
12	Nov-13	-	45,908.61	45,908.61	79,385.48	
13	Dec-13	-	50,082.12	50,082.12	86,602.35	
14	TOTAL	\$ -	\$ 325,533.78	\$ 325,533.78	\$ 562,915.14	
15						
16	12 MO AVG	\$ -	\$ 27,127.82	\$ 27,127.82	\$ 46,909.60	
17						
18						
19	TOTAL ADJMNT			\$ 27,127.82	\$ 46,909.60	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 7, Column (d)	Page 3, Line 7, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.344.28	3.37%	0.28%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF - Macksburg (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.345.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	60,619.75	60,619.75
3	Feb-13	-	60,619.75	60,619.75
4	Mar-13	-	60,619.75	60,619.75
5	Apr-13	-	60,619.75	60,619.75
6	May-13	-	60,619.75	60,619.75
7	Jun-13	-	60,619.75	60,619.75
8	Jul-13	-	60,619.75	60,619.75
9	Aug-13	-	60,619.75	60,619.75
10	Sep-13	-	60,619.75	60,619.75
11	Oct-13	-	60,619.75	60,619.75
12	Nov-13	-	60,619.75	60,619.75
13	Dec-13	-	60,619.75	60,619.75
14	TOTAL	\$ -	\$ 727,437.03	\$ 727,437.03
15				
16	12 MO AVERAGE	\$ -	\$ 60,619.75	\$ 60,619.75
17				
18				
19	TOTAL ADJMNT			\$ 60,619.75

To Exhibit MJA 1.1, WP C  
 Page 2, Line 2, Column (d)

20  
 21  
 22  
 23  
 24

**MIDAMERICAN ENERGY COMPANY**  
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**WF - Macksburg (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.345.28			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 168.39	\$ 168.39		\$ 294.68
2	Feb-13	-	168.39	168.39		294.68
3	Mar-13	-	168.39	168.39		294.68
4	Apr-13	-	168.39	168.39		294.68
5	May-13	-	168.39	168.39		294.68
6	Jun-13	-	168.39	168.39		294.68
7	Jul-13	-	168.39	168.39		294.68
8	Aug-13	-	168.39	168.39		294.68
9	Sep-13	-	168.39	168.39		294.68
10	Oct-13	-	168.39	168.39		294.68
11	Nov-13	-	168.39	168.39		294.67
12	Dec-13	-	168.39	168.39		294.67
13	TOTAL	\$ -	\$ 2,020.68	\$ 2,020.68		\$ 3,536.14
14						
15	TOTAL ADJMNT			\$ 2,020.68	\$ 12,123.95	\$ 3,536.14
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 7, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.345.28	3.33%	0.28%	ALT ENERGY	TIMING DIFFERENCI	
22				20.000%	35.0%	
23				MACRS 05		
24						
25						

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**WF - Macksburg (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.345.28			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	168.39	168.39	294.68	
3	Feb-13	-	336.78	336.78	589.36	
4	Mar-13	-	505.17	505.17	884.04	
5	Apr-13	-	673.56	673.56	1,178.72	
6	May-13	-	841.95	841.95	1,473.40	
7	Jun-13	-	1,010.34	1,010.34	1,768.08	
8	Jul-13	-	1,178.73	1,178.73	2,062.76	
9	Aug-13	-	1,347.12	1,347.12	2,357.44	
10	Sep-13	-	1,515.51	1,515.51	2,652.12	
11	Oct-13	-	1,683.90	1,683.90	2,946.80	
12	Nov-13	-	1,852.29	1,852.29	3,241.47	
13	Dec-13	-	2,020.68	2,020.68	3,536.14	
14	TOTAL	\$ -	\$ 13,134.42	\$ 13,134.42	\$ 22,985.01	
15						
16	12 MO AVG	\$ -	\$ 1,094.54	\$ 1,094.54	\$ 1,915.42	
17						
18						
19	TOTAL ADJMNT			\$ 1,094.54	\$ 1,915.42	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 7, Column (d)	Page 3, Line 7, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.345.28	3.33%	0.28%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**WF - Macksburg (W08) - Wind Farm**

MidAmerican Energy - Authorization For Expenditures

Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>
Project Title: <u>WF - MACKSBURG (W08) - WIND FARM</u>	Project #: <u>33721</u>	
Company Name: <u>MidAmerican Energy Company</u>	Co # <u>MEC</u>	Sub #: _____
Location Name: <u>WIND DEVELOPMENT</u>	Loc # <u>103</u>	Facility #: <u>599</u>
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<u>no</u>
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<u>no</u>
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<u>no</u>
Are the units common facilities? (Supply only)	YES/NO	<u>no</u>
Does AFE include any content that benefits a non-utility entity?	YES/NO	<u>no</u>
For Telecom projects - Is this considered communications equipment?	YES/NO	<u>no</u>

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)

Previously approved but unbudgeted project under AFE 33724 (Wind VIII). Estimates include costs for site acquisition, turbine supply, balance of plant and other expenses associated with the construction of 112.6 MW of additional generation at the Macksburg site for Macksburg under Wind VIII.

Start Date: 05/17/2013 Estimated in Service Date: 12/31/2014 Estimated Complete Date: 12/31/2014

AFE Cost Information - project cost @ 100 %

Budget Information @ 100 % cost

Original AFE		Revised AFE		Original AFE	
Material	\$165,244,151		\$0		\$187,854,152
Employment Cost	\$320,000		\$0	Supplemental addition	\$0
General Expenses	\$0		\$0	Total AFE	\$187,854,152
Outside Svcs.	\$13,759,753		\$0	Less:	
Cost of Removal	\$0		\$0	Budget Current Year	\$0
Salvage	\$0		\$0	Budget Other Years	\$0
Fixed expenses (G & A)	\$125,248		\$0	O & M Budget	\$0
Financing cost (AFUDC)	\$2,348,177		\$0	Total Budget	\$0
Reimbursement	\$0		\$0	Over / (under) budget	\$187,854,152
O & M expenses	\$0		\$0		
AFE Base	\$182,397,329		\$0	Cumulative Contingency Authorized	\$0
Contingency	\$5,456,823		\$0		
Total AFE	\$187,854,152		\$0		

Validation Requirements:

Activity 107491

Responsibility Centers: 012,014,182,664,762,763,772,774,186,187,188,660,661

Category Indicators: Division: 03 Location: 63 Category: 61

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$0	\$11,069,530	\$25,151,232	\$36,220,762	\$0
2014	\$1,893,883	\$16,081,990	\$69,017,003	\$58,785,300	\$145,778,176	\$0
2015	\$398,391	\$0	\$0	\$0	\$398,391	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs	
Project Manager	MOORE, SPENCER	T49742	12/24/2013	Project cost	MidAmerican Shared Costs
Strategic Review	DAFT, THOMAS A	T50679	12/25/2013	100%	0.00%
VP Wind	Wright, Adam	T67951	12/27/2013	Construction Activities:	\$182,397,329
MEC President	FEHRMAN, WILLIAM	T37389	12/27/2013	Cost of Removal/Salvage:	\$0
Property Accounting	Miller, Dale	T60476	12/27/2013	Reimbursement:	\$0
				Total Capital activities	\$182,397,329
				O & M activities:	\$0
				Contingency:	\$5,456,823
				Total Project activities	\$187,854,152

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**WF - Macksburg (W08) - Wind Farm**

Work Order "As Built" Details

Work Order: 33721    Constr: \$187,854,152.00    Retirements: \$0.00    Credits: \$0.00

As-Built Estimate    Expense: \$0.00    Removal: \$0.00    Jobbing: \$0.00

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1340.28-Land			Macksburg Wind Farm [601]	MEC Electri	MEC400 Outs	0	\$255,900.00
Additions	1344.28-Gener			Macksburg Wind Farm [601]	MEC Electri	MEC400 Outs	0	\$5,672,994.68
Additions	1344.28-Gener			Macksburg Wind Farm [601]	MEC Electri	MEC400 Outs	0	\$169,343,684.57
Additions	1345.28-Acces			Macksburg Wind Farm [601]	MEC Electri	MEC400 Outs	0	\$1,212,194.41
Additions	1345.28-Acces			Macksburg Wind Farm [601]	MEC Electri	MEC400 Outs	0	\$1,767,138.28
Additions	1345.28-Acces			Macksburg Wind Farm [601]	MEC Electri	MEC400 Outs	0	\$4,145,417.06
							0	\$182,397,329.00

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-134028-Macksburg    Status: Valid    ID: 630451500

Company: MidAmerican Energy Company    ARO: [ ]

Business Segment: MEC Electric Generation    Functional Class: Other Generation Plant

Depr. Summary: MEC-Common New Generation (103)    External Code: [ ]

Depr. Summary 2: None    JE By Asset:

Depreciation Method: MEC-06-134028-Macksburg    Combined Group: [ ]

Depreciable Subledger: None

Mid-Period Method: End of Life    Est. Net Adds: 0.00

Mid-Period Convention: 0.00    Late Close: [ ]    Spread: [ ]

Buttons: Update, New Group, Previous, Next, Combined DG, Audits, Method, Controls, Cancel, Blend Books, See Accts

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2044/12	No Recalc

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WF - Macksburg (W08) - Wind Farm

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-134428-Macksburg      Status: Valid      ID: 630451504  
 Company: MidAmerican Energy Company      ARO: \_\_\_\_\_  
 Business Segment: MEC Electric Generation      Functional Class: Other Generation Plant  
 Depr. Summary: MEC-Common New Generation (103)      External Code: \_\_\_\_\_  
 Depr. Summary 2: None      JE By Asset:

Depreciation Method: MEC-06-134428-Macksburg      Combined Group: \_\_\_\_\_  
 Depreciable Subledger: None  
 Mid-Period Method: End of Life      Est. Net Adds: 0.00  
 Mid-Period Convention: 0.00      Late Close: \_\_\_\_\_      Spread: \_\_\_\_\_

See Accts

New Rates    UoP Details    **Depreciation Rate Maintenance**    Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	1.000000%	2.000000%	2044/12	No Recalc

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-134528-Macksburg      Status: Valid      ID: 630451764  
 Company: MidAmerican Energy Company      ARO: \_\_\_\_\_  
 Business Segment: MEC Electric Generation      Functional Class: Other Generation Plant  
 Depr. Summary: MEC-Common New Generation (103)      External Code: \_\_\_\_\_  
 Depr. Summary 2: None      JE By Asset:

Depreciation Method: MEC-06-134528-Macksburg      Combined Group: \_\_\_\_\_  
 Depreciable Subledger: None  
 Mid-Period Method: End of Life      Est. Net Adds: 0.00  
 Mid-Period Convention: 0.00      Late Close: \_\_\_\_\_      Spread: \_\_\_\_\_

See Accts

New Rates    UoP Details    **Depreciation Rate Maintenance**    Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2044/12	No Recalc

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**Project:** 33722 WF - Vienna (W08) - Wind Farm  
**Electric Utility %** 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.340.28	0.07%	3.333%	1.000%	35.0%
2	Jan-13	-	1.344.28	96.02%	3.367%	20.000%	35.0%
3	Feb-13	-	1.345.28	3.91%	3.333%	20.000%	35.0%
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-					
8	Jul-13	-					
9	Aug-13	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	64,664,625.40					
14							
15	<b>In-Service Date:</b>	<b>Dec-13</b>					
16	<b>Project Amount:</b>	<b>\$ 65,770,457</b>				<b>1.681%</b>	

Percent of Project amount NOT already depreciated for tax purposes for 2013

Sources:

Column (b):

Line 13 - Exhibit MJA 1.1, WP C Page 45

Line 15 - Exhibit MJA 1.1, WP C Page 45

Line 16 - Exhibit MJA 1.1, WP C Page 43

Column (c): Exhibit MJA 1.1, WP C, Page 44

Column (d): Exhibit MJA 1.1, WP C, Page 44 and 45

Column (e): Straight line using 12/2043 end of period calculation with -1% salvage for account 1.344.28 only

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Wind Property

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

Column (f): Line 16 - Factor to adjust for tax depreciation already taken on Booked Amount as of Dec 2013

Computed as 1 - (Dec 2013 balance divided by Project amount)



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**WF - Vienna (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	559,048.88	559,048.88
3	Feb-13	-	559,048.88	559,048.88
4	Mar-13	-	559,048.88	559,048.88
5	Apr-13	-	559,048.88	559,048.88
6	May-13	-	559,048.88	559,048.88
7	Jun-13	-	559,048.88	559,048.88
8	Jul-13	-	559,048.88	559,048.88
9	Aug-13	-	559,048.88	559,048.88
10	Sep-13	-	559,048.88	559,048.88
11	Oct-13	-	559,048.88	559,048.88
12	Nov-13	-	559,048.88	559,048.88
13	Dec-13	549,649.32	559,048.88	9,399.57
14	TOTAL	\$ 549,649.32	\$ 6,708,586.61	\$ 6,158,937.30
15				
16	12 MO AVERAGE	\$ 45,804.11	\$ 559,048.88	\$ 513,244.77
17				
18				
19	TOTAL ADJMNT			\$ 513,244.77
20				
21				
22				
23				
24				

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**WF - Vienna (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.340.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	391.33	391.33
3	Feb-13	-	391.33	391.33
4	Mar-13	-	391.33	391.33
5	Apr-13	-	391.33	391.33
6	May-13	-	391.33	391.33
7	Jun-13	-	391.33	391.33
8	Jul-13	-	391.33	391.33
9	Aug-13	-	391.33	391.33
10	Sep-13	-	391.33	391.33
11	Oct-13	-	391.33	391.33
12	Nov-13	-	391.33	391.33
13	Dec-13	384.75	391.33	6.58
14	TOTAL	\$ 384.75	\$ 4,696.01	\$ 4,311.26
15				
16	12 MO AVERAGE	\$ 32.06	\$ 391.33	\$ 359.27
17				
18				
19	TOTAL ADJMNT			\$ 359.27
20				
21				
22				
23				
24				

To Exhibit MJA 1.1, WP C  
 Page 2, Line 3, Column (d)

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**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.340.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 1.09	\$ 1.09		\$ (0.38)
2	Feb-13	-	1.09	1.09		(0.38)
3	Mar-13	-	1.09	1.09		(0.38)
4	Apr-13	-	1.09	1.09		(0.38)
5	May-13	-	1.09	1.09		(0.38)
6	Jun-13	-	1.09	1.09		(0.38)
7	Jul-13	-	1.09	1.09		(0.38)
8	Aug-13	-	1.09	1.09		(0.38)
9	Sep-13	-	1.09	1.09		(0.38)
10	Oct-13	-	1.09	1.09		(0.38)
11	Nov-13	-	1.09	1.09		(0.38)
12	Dec-13	-	1.09	1.09		(0.37)
13	TOTAL	\$ -	\$ 13.08	\$ 13.08		\$ (4.55)
14						
15	TOTAL ADJMNT			\$ 13.08	\$ 0.07	\$ (4.55)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 8, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.340.28	3.33%	0.28%	LAND RIGHTS	TIMING DIFFERENCI	
22				1.000%	35.0%	
23				SL 50		
24						
25				Percent of Project not already		
26				depreciated for tax in 2013		
27				1.681%		
28						
29						

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**WF - Vienna (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.340.28			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	1.09	1.09	(0.38)
3	Feb-13	-	2.18	2.18	(0.76)
4	Mar-13	-	3.27	3.27	(1.14)
5	Apr-13	-	4.36	4.36	(1.52)
6	May-13	-	5.45	5.45	(1.90)
7	Jun-13	-	6.54	6.54	(2.28)
8	Jul-13	-	7.63	7.63	(2.66)
9	Aug-13	-	8.72	8.72	(3.04)
10	Sep-13	-	9.81	9.81	(3.42)
11	Oct-13	-	10.90	10.90	(3.80)
12	Nov-13	-	11.99	11.99	(4.18)
13	Dec-13	-	13.08	13.08	(4.55)
14	TOTAL	\$ -	\$ 85.02	\$ 85.02	\$ (29.63)
15					
16	12 MO AVG	\$ -	\$ 7.09	\$ 7.09	\$ (2.47)
17					
18					
19	TOTAL ADJMNT			\$ 7.09	\$ (2.47)
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 8, Column (d)	Page 3, Line 8, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.340.28	3.33%	0.28%		
26					
27					
28					
29					
30					

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**WF - Vienna (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.344.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	536,798.74	536,798.74
3	Feb-13	-	536,798.74	536,798.74
4	Mar-13	-	536,798.74	536,798.74
5	Apr-13	-	536,798.74	536,798.74
6	May-13	-	536,798.74	536,798.74
7	Jun-13	-	536,798.74	536,798.74
8	Jul-13	-	536,798.74	536,798.74
9	Aug-13	-	536,798.74	536,798.74
10	Sep-13	-	536,798.74	536,798.74
11	Oct-13	-	536,798.74	536,798.74
12	Nov-13	-	536,798.74	536,798.74
13	Dec-13	527,773.27	536,798.74	9,025.47
14	TOTAL	\$ 527,773.27	\$ 6,441,584.87	\$ 5,913,811.59
15				
16	12 MO AVERAGE	\$ 43,981.11	\$ 536,798.74	\$ 492,817.63
17				
18				
19	TOTAL ADJMNT			\$ 492,817.63

To Exhibit MJA 1.1, WP C  
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**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF - Vienna (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.344.28			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 1,506.02	\$ 1,506.02		\$ (474.47)
2	Feb-13	-	1,506.02	1,506.02		(474.47)
3	Mar-13	-	1,506.02	1,506.02		(474.47)
4	Apr-13	-	1,506.02	1,506.02		(474.47)
5	May-13	-	1,506.02	1,506.02		(474.47)
6	Jun-13	-	1,506.02	1,506.02		(474.47)
7	Jul-13	-	1,506.02	1,506.02		(474.47)
8	Aug-13	-	1,506.02	1,506.02		(474.47)
9	Sep-13	-	1,506.02	1,506.02		(474.47)
10	Oct-13	-	1,506.02	1,506.02		(474.47)
11	Nov-13	-	1,506.02	1,506.02		(474.47)
12	Dec-13	-	1,506.02	1,506.02		(474.46)
13	TOTAL	\$ -	\$ 18,072.24	\$ 18,072.24		\$ (5,693.63)
14						
15	TOTAL ADJMNT			\$ 18,072.24	\$ 1,804.72	\$ (5,693.63)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 8, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY		YEAR 1	TAX RATE ON
20		DEPR -%-	DEPR -%-		TAX RATE	TAX VS BOOK
21	Acct 1.344.28	3.37%	0.28%		ALT ENERGY	TIMING DIFFERENCI
22					20.000%	35.0%
23					MACRS 05	
24						
25					Percent of Project not already	
26					depreciated for tax in 2013	
27					1.681%	
28						
29						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF - Vienna (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.344.28			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	1,506.02	1,506.02	(474.47)	
3	Feb-13	-	3,012.04	3,012.04	(948.94)	
4	Mar-13	-	4,518.06	4,518.06	(1,423.41)	
5	Apr-13	-	6,024.08	6,024.08	(1,897.88)	
6	May-13	-	7,530.10	7,530.10	(2,372.35)	
7	Jun-13	-	9,036.12	9,036.12	(2,846.82)	
8	Jul-13	-	10,542.14	10,542.14	(3,321.29)	
9	Aug-13	-	12,048.16	12,048.16	(3,795.76)	
10	Sep-13	-	13,554.18	13,554.18	(4,270.23)	
11	Oct-13	-	15,060.20	15,060.20	(4,744.70)	
12	Nov-13	-	16,566.22	16,566.22	(5,219.17)	
13	Dec-13	-	18,072.24	18,072.24	(5,693.63)	
14	TOTAL	\$ -	\$ 117,469.56	\$ 117,469.56	\$ (37,008.65)	
15						
16	12 MO AVG	\$ -	\$ 9,789.13	\$ 9,789.13	\$ (3,084.05)	
17						
18						
19	TOTAL ADJMNT			\$ 9,789.13	\$ (3,084.05)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 8, Column (d)	Page 3, Line 8, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.344.28	3.37%	0.28%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF - Vienna (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.345.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	21,858.81	21,858.81
3	Feb-13	-	21,858.81	21,858.81
4	Mar-13	-	21,858.81	21,858.81
5	Apr-13	-	21,858.81	21,858.81
6	May-13	-	21,858.81	21,858.81
7	Jun-13	-	21,858.81	21,858.81
8	Jul-13	-	21,858.81	21,858.81
9	Aug-13	-	21,858.81	21,858.81
10	Sep-13	-	21,858.81	21,858.81
11	Oct-13	-	21,858.81	21,858.81
12	Nov-13	-	21,858.81	21,858.81
13	Dec-13	21,491.29	21,858.81	367.52
14	TOTAL	\$ 21,491.29	\$ 262,305.74	\$ 240,814.45
15				
16	12 MO AVERAGE	\$ 1,790.94	\$ 21,858.81	\$ 20,067.87
17				
18				
19	TOTAL ADJMNT			\$ 20,067.87

To Exhibit MJA 1.1, WP C  
 Page 2, Line 3, Column (d)

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**Test Year Ending December 31, 2013**

**WF - Vienna (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.345.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 60.72	\$ 60.72		\$ (19.11)
2	Feb-13	-	60.72	60.72		(19.11)
3	Mar-13	-	60.72	60.72		(19.11)
4	Apr-13	-	60.72	60.72		(19.11)
5	May-13	-	60.72	60.72		(19.11)
6	Jun-13	-	60.72	60.72		(19.11)
7	Jul-13	-	60.72	60.72		(19.11)
8	Aug-13	-	60.72	60.72		(19.11)
9	Sep-13	-	60.72	60.72		(19.11)
10	Oct-13	-	60.72	60.72		(19.11)
11	Nov-13	-	60.72	60.72		(19.10)
12	Dec-13	-	60.72	60.72		(19.10)
13	TOTAL	\$ -	\$ 728.64	\$ 728.64		\$ (229.30)
14						
15	TOTAL ADJMNT			\$ 728.64	\$ 73.49	\$ (229.30)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 8, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.345.28	3.33%	0.28%	ALT ENERGY	TIMING DIFFERENC	
22				20.000%	35.0%	
23				MACRS 05		
24						
25				Percent of Project not already		
26				depreciated for tax in 2013		
27				1.681%		
28						
29						

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**WF - Vienna (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.345.28			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	60.72	60.72	(19.11)	
3	Feb-13	-	121.44	121.44	(38.22)	
4	Mar-13	-	182.16	182.16	(57.33)	
5	Apr-13	-	242.88	242.88	(76.44)	
6	May-13	-	303.60	303.60	(95.55)	
7	Jun-13	-	364.32	364.32	(114.66)	
8	Jul-13	-	425.04	425.04	(133.77)	
9	Aug-13	-	485.76	485.76	(152.88)	
10	Sep-13	-	546.48	546.48	(171.99)	
11	Oct-13	-	607.20	607.20	(191.10)	
12	Nov-13	-	667.92	667.92	(210.20)	
13	Dec-13	-	728.64	728.64	(229.30)	
14	TOTAL	\$ -	\$ 4,736.16	\$ 4,736.16	\$ (1,490.55)	
15						
16	12 MO AVG	\$ -	\$ 394.68	\$ 394.68	\$ (124.21)	
17						
18						
19	TOTAL ADJMNT			\$ 394.68	\$ (124.21)	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 8, Column (d)	Page 3, Line 8, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.345.28	3.33%	0.28%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF - Vienna (W08) - Wind Farm**

MidAmerican Energy - Authorization For Expenditures						
Original AFE: <input checked="" type="checkbox"/>	Supplemental AFE: <input type="checkbox"/>	Contingency Spending: <input type="checkbox"/>				
Project Title: <u>WF - VIENNA 2 (W08) - WIND FARM</u>	Project #:	<u>33722</u>				
Company Name: <u>MidAmerican Energy Company</u>	Co #	<u>MEC</u>				
Location Name: <u>WIND DEVELOPMENT</u>	Loc #	<u>103</u>				
	Facility #:	<u>599</u>				
Does AFE include assets that would qualify for an asset retirement obligation (ARO)?	YES/NO	<input type="text" value="no"/>				
Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form)	YES/NO	<input type="text" value="no"/>				
Does project have environmental impacts? (If yes, attach Environmental Review Form)	YES/NO	<input type="text" value="no"/>				
Are the units common facilities? (Supply only)	YES/NO	<input type="text" value="no"/>				
Does AFE include any content that benefits a non-utility entity?	YES/NO	<input type="text" value="no"/>				
For Telecom projects - Is this considered communications equipment?	YES/NO	<input type="text" value="no"/>				
Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)						
Previously approved but unbudgeted project under AFE 33724 (Wind VIII). Estimates include costs for site acquisition, turbine supply, balance of plant and other expenses associated with the construction of 44.6 MW of additional generation at the Vienna site for Vienna II under Wind VIII.						
Start Date: <u>05/17/2013</u>	Estimated In Service Date: <u>12/01/2013</u>	Estimated Complete Date: <u>12/31/2014</u>				
AFE Cost Information - project cost @ 100 %		Budget Information @ 100 % cost				
	Original AFE	Revised AFE				
Material	\$64,770,103	\$0	Original AFE			
Employment Cost	\$135,000	\$0	Supplemental addition			
General Expenses	\$0	\$0	Total AFE			
Outside Svcs.	\$250,000	\$0	Less:			
Cost of Removal	\$0	\$0	Budget Current Year			
Salvage	\$0	\$0	Budget Other Years			
Fixed expenses (G & A)	\$45,959	\$0	O & M Budget			
Financing cost (AFUDC)	\$569,395	\$0	Total Budget			
Reimbursement	\$0	\$0	Over / (under) budget			
O & M expenses	\$0	\$0				
AFE Base	\$65,770,457	\$0	Cumulative Contingency Authorized			
Contingency	\$500,000	\$0				
Total AFE	\$66,270,457	\$0				
Validation Requirements:						
Activity <u>107401</u>						
Responsibility Centers: <u>012,014,182,664,762,763,772,774,186,187,188,660,661</u>						
Category Indicators: Division: <u>03</u> Location: <u>63</u> Category: <u>61</u>						
Expenditure Schedule						
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$0	\$11,006,339	\$54,764,121	\$65,770,457	\$0
2014	\$0	\$0	\$0	\$0	\$0	\$0
Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs		
Project Manager	MOORE, SPENCER	T49742	11/03/2013	Project cost	MidAmerican Shared Costs	
Strategic Review	DAFT, THOMAS A	T50679	11/04/2013	100%	0.00%	
VP Wind	Wright, Adam	T67951	11/04/2013	Construction Activities:	\$65,770,457	\$0
MEC President	FEHRMAN, WILLIAM	T37389	11/04/2013	Cost of Removal/Salvage:	\$0	\$0
Property Accounting	Miller, Dale	T60476	11/04/2013	Reimbursement:	\$0	\$0
				Total Capital activities:	\$65,770,457	\$0
				O & M activities:	\$0	\$0
				Contingency:	\$500,000	\$0
				Total Project activities:	\$66,270,457	\$0

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**WF - Vienna (W08) - Wind Farm**

Work Order "As Built" Details

Work Order 33722    Constr \$66,270,456.68    Retirements \$0.00    Credits \$0.00    Est

As-Built Estimate    Expense \$0.00    Removal \$0.00    Jobbing \$0.00    E

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1340.28-Land			Vienna Wind Farm [589]	MEC Electri	MEC400 Outs	0	\$45,300.00
Additions	1344.28-Gener			Vienna Wind Farm [589]	MEC Electri	MEC400 Outs	0	\$2,045,619.06
Additions	1344.28-Gener			Vienna Wind Farm [589]	MEC Electri	MEC400 Outs	0	\$61,110,432.08
Additions	1345.28-Access			Vienna Wind Farm [589]	MEC Electri	MEC400 Outs	0	\$437,103.88
Additions	1345.28-Access			Vienna Wind Farm [589]	MEC Electri	MEC400 Outs	0	\$637,210.50
Additions	1345.28-Access			Vienna Wind Farm [589]	MEC Electri	MEC400 Outs	0	\$1,494,791.48
							0	\$65,770,457.00

Depreciation Group Rate Maintenance

Depreciation Group MEC-06-134028-Vienna    Status Valid    ID 624685390

Company MidAmerican Energy Company    ARO

Business Segment MEC Electric Generation    Functional Class Other Generation Plant

Depr. Summary MEC-Common New Generation (103)    External Code

Depr. Summary 2 None    JE By Asset

Depreciation Method MEC-06-134028-Vienna    Combined Group

Depreciable Subledqer None

Mid-Period Method End of Life    Est. Net Adds 0.00

Mid-Period Convention 0.00    Late Close    Spread

Buttons: Update, New Group, Previous, Next, Combined DG, Audits, Method, Controls, Cancel, See Accts, Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
DEC/2013 SEC		0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2043/12	Used

Depreciation Group Rate Maintenance

Depreciation Group MEC-06-134428-Vienna    Status Valid    ID 624685391

Company MidAmerican Energy Company    ARO

Business Segment MEC Electric Generation    Functional Class Other Generation Plant

Depr. Summary MEC-Common New Generation (103)    External Code

Depr. Summary 2 None    JE By Asset

Depreciation Method MEC-06-134428-Vienna    Combined Group

Depreciable Subledqer None

Mid-Period Method End of Life    Est. Net Adds 0.00

Mid-Period Convention 0.00    Late Close    Spread

Buttons: Update, New Group, Previous, Next, Combined DG, Audits, Method, Controls, Cancel, See Accts, Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014 SEC		0.000000%	0.000000%	0.000000%	Net	Yes/Separate	1.000000%	2.000000%	2043/12	No Recalc I

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WF - Vienna (W08) - Wind Farm

Depreciation Group Rate Maintenance

Depreciation Group	MEC-06-134528-Vienna	Status	Valid	ID	624685395
Company	MidAmerican Energy Company	ARO			
Business Segment	MEC Electric Generation	Functional Class	Other Generation Plant		
Depr. Summary	MEC-Common New Generation (103)	External Code			
Depr. Summary 2	None	JE By Asset	<input type="checkbox"/>		

  

Depreciation Method	MEC-06-134528-Vienna	Combined Group	
Depreciable Subledger	None		
Mid-Period Method	End of Life	Est. Net Adds	0.00
Mid-Period Convention	0.00	Late Close	
		Spread	

See Accts

**New Rates**    **UoP Details**    **Depreciation Rate Maintenance**    **Blend Books**

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
DEC/2013 SEC		0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2043/12	Used

Work Order Completion - Work Order 33722

Work Order	WF - VIENNA 2 (W08) - WIND FARM		
Work Order Number	33722	Budget	G5818
Company	MidAmerican Energy Company	Revision	2
Closing Option	Standard Close	Status	in service
Allocation Method	MEC Estimates	Late Chg Wait Period	3
Unit Item Est Level		UI from Est	No

  

In Service Date	12/04/2013	Close Date	
Completion Date		First CPR Month	12/01/2013
Out of Service Date	12/04/2013		

**Book Basis**

Work Order:	33722
Description:	WF - VIENNA 2 (W08) - WIND FARM
In Service:	12/04/2013
Completion:	

Line No	Month/Year	Project Charges
	(a)	(b)
1	Jun-13	5,304.69
2	Jul-13	23,165.12
3	Aug-13	37,823.19
4	Sep-13	10,939,490.41
5	Oct-13	1,395,187.18
6	Nov-13	41,448,232.64
7	Dec-13	10,815,422.17
8		
9	Total	64,664,625.40

To Exhibit MJA 1.1, WP C  
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**Project:** 33723 **WF - Wellsburg (W08) - Wind Farm**  
**Electric Utility %** 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.340.28	0.17%	3.333%	1.000%	35.0%
2	Jan-13	-	1.344.28	95.93%	3.367%	20.000%	35.0%
3	Feb-13	-	1.345.28	3.90%	3.333%	20.000%	35.0%
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-					
8	Jul-13	-					
9	Aug-13	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>	<b>Sep-14</b>					
16	<b>Project Amount:</b>	<b>\$ 233,102,360</b>					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 57

Line 16 - Exhibit MJA 1.1, WP C Page 57

Column (c): Exhibit MJA 1.1, WP C, Page 58

Column (d): Exhibit MJA 1.1, WP C, Page 58 and 59

Column (e): Straight line using 09/2044 end of period calculation with -1% salvage for account 1.344.28 only

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Wind Property

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

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**WF - Wellsburg (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,981,370.06	1,981,370.06
3	Feb-13	-	1,981,370.06	1,981,370.06
4	Mar-13	-	1,981,370.06	1,981,370.06
5	Apr-13	-	1,981,370.06	1,981,370.06
6	May-13	-	1,981,370.06	1,981,370.06
7	Jun-13	-	1,981,370.06	1,981,370.06
8	Jul-13	-	1,981,370.06	1,981,370.06
9	Aug-13	-	1,981,370.06	1,981,370.06
10	Sep-13	-	1,981,370.06	1,981,370.06
11	Oct-13	-	1,981,370.06	1,981,370.06
12	Nov-13	-	1,981,370.06	1,981,370.06
13	Dec-13	-	1,981,370.06	1,981,370.06
14	TOTAL	\$ -	\$ 23,776,440.72	\$ 23,776,440.72
15				
16	12 MO AVERAGE	\$ -	\$ 1,981,370.06	\$ 1,981,370.06
17				
18				
19	TOTAL ADJMNT			\$ 1,981,370.06
20				
21				
22				
23				
24				

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**WF - Wellsburg (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR (a)	Acct 1.340.28		
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	3,368.33	3,368.33
3	Feb-13	-	3,368.33	3,368.33
4	Mar-13	-	3,368.33	3,368.33
5	Apr-13	-	3,368.33	3,368.33
6	May-13	-	3,368.33	3,368.33
7	Jun-13	-	3,368.33	3,368.33
8	Jul-13	-	3,368.33	3,368.33
9	Aug-13	-	3,368.33	3,368.33
10	Sep-13	-	3,368.33	3,368.33
11	Oct-13	-	3,368.33	3,368.33
12	Nov-13	-	3,368.33	3,368.33
13	Dec-13	-	3,368.33	3,368.33
14	TOTAL	\$ -	\$ 40,419.95	\$ 40,419.95
15				
16	12 MO AVERAGE	\$ -	\$ 3,368.33	\$ 3,368.33
17				
18				
19	TOTAL ADJMNT			\$ 3,368.33

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**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF - Wellsburg (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.340.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 9.36	\$ 9.36		\$ (2.29)
2	Feb-13	-	9.36	9.36		(2.29)
3	Mar-13	-	9.36	9.36		(2.29)
4	Apr-13	-	9.36	9.36		(2.29)
5	May-13	-	9.36	9.36		(2.29)
6	Jun-13	-	9.36	9.36		(2.29)
7	Jul-13	-	9.36	9.36		(2.29)
8	Aug-13	-	9.36	9.36		(2.29)
9	Sep-13	-	9.36	9.36		(2.30)
10	Oct-13	-	9.36	9.36		(2.30)
11	Nov-13	-	9.36	9.36		(2.30)
12	Dec-13	-	9.36	9.36		(2.30)
13	TOTAL	\$ -	\$ 112.32	\$ 112.32		\$ (27.52)
14						
15	TOTAL ADJMNT			\$ 112.32	\$ 33.68	\$ (27.52)
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 9, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.340.28	3.33%	0.28%	LAND RIGHTS	TIMING DIFFERENCI	
22				1.000%	35.0%	
23				SL 50		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF - Wellsburg (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.340.28			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	9.36	9.36	(2.29)
3	Feb-13	-	18.72	18.72	(4.58)
4	Mar-13	-	28.08	28.08	(6.87)
5	Apr-13	-	37.44	37.44	(9.16)
6	May-13	-	46.80	46.80	(11.45)
7	Jun-13	-	56.16	56.16	(13.74)
8	Jul-13	-	65.52	65.52	(16.03)
9	Aug-13	-	74.88	74.88	(18.32)
10	Sep-13	-	84.24	84.24	(20.62)
11	Oct-13	-	93.60	93.60	(22.92)
12	Nov-13	-	102.96	102.96	(25.22)
13	Dec-13	-	112.32	112.32	(27.52)
14	TOTAL	\$ -	\$ 730.08	\$ 730.08	\$ (178.72)
15					
16	12 MO AVG	\$ -	\$ 60.84	\$ 60.84	\$ (14.89)
17					
18					
19	TOTAL ADJMNT			\$ 60.84	\$ (14.89)
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 9, Column (d)	Page 3, Line 9, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.340.28	3.33%	0.28%		
26					
27					
28					
29					
30					

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF - Wellsburg (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.344.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	1,900,728.30	1,900,728.30
3	Feb-13	-	1,900,728.30	1,900,728.30
4	Mar-13	-	1,900,728.30	1,900,728.30
5	Apr-13	-	1,900,728.30	1,900,728.30
6	May-13	-	1,900,728.30	1,900,728.30
7	Jun-13	-	1,900,728.30	1,900,728.30
8	Jul-13	-	1,900,728.30	1,900,728.30
9	Aug-13	-	1,900,728.30	1,900,728.30
10	Sep-13	-	1,900,728.30	1,900,728.30
11	Oct-13	-	1,900,728.30	1,900,728.30
12	Nov-13	-	1,900,728.30	1,900,728.30
13	Dec-13	-	1,900,728.30	1,900,728.30
14	TOTAL	\$ -	\$ 22,808,739.58	\$ 22,808,739.58
15				
16	12 MO AVERAGE	\$ -	\$ 1,900,728.30	\$ 1,900,728.30
17				
18				
19	TOTAL ADJMNT			\$ 1,900,728.30

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**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF - Wellsburg (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.344.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 5,332.60	\$ 5,332.60		\$ 9,221.17
2	Feb-13	-	5,332.60	5,332.60		9,221.17
3	Mar-13	-	5,332.60	5,332.60		9,221.17
4	Apr-13	-	5,332.60	5,332.60		9,221.17
5	May-13	-	5,332.60	5,332.60		9,221.17
6	Jun-13	-	5,332.60	5,332.60		9,221.17
7	Jul-13	-	5,332.60	5,332.60		9,221.17
8	Aug-13	-	5,332.60	5,332.60		9,221.17
9	Sep-13	-	5,332.60	5,332.60		9,221.17
10	Oct-13	-	5,332.60	5,332.60		9,221.17
11	Nov-13	-	5,332.60	5,332.60		9,221.18
12	Dec-13	-	5,332.60	5,332.60		9,221.18
13	TOTAL	\$ -	\$ 63,991.20	\$ 63,991.20		\$ 110,654.06
14						
15	TOTAL ADJMNT			\$ 63,991.20	\$ 380,145.66	\$ 110,654.06
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 9, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY		YEAR 1	TAX RATE ON
20		DEPR -%-	DEPR -%-		TAX RATE	TAX VS BOOK
21	Acct 1.344.28	3.37%	0.28%		ALT ENERGY	TIMING DIFFERENCI
22					20.000%	35.0%
23					MACRS 05	
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF - Wellsburg (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.344.28			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	5,332.60	5,332.60	9,221.17	
3	Feb-13	-	10,665.20	10,665.20	18,442.34	
4	Mar-13	-	15,997.80	15,997.80	27,663.51	
5	Apr-13	-	21,330.40	21,330.40	36,884.68	
6	May-13	-	26,663.00	26,663.00	46,105.85	
7	Jun-13	-	31,995.60	31,995.60	55,327.02	
8	Jul-13	-	37,328.20	37,328.20	64,548.19	
9	Aug-13	-	42,660.80	42,660.80	73,769.36	
10	Sep-13	-	47,993.40	47,993.40	82,990.53	
11	Oct-13	-	53,326.00	53,326.00	92,211.70	
12	Nov-13	-	58,658.60	58,658.60	101,432.88	
13	Dec-13	-	63,991.20	63,991.20	110,654.06	
14	TOTAL	\$ -	\$ 415,942.80	\$ 415,942.80	\$ 719,251.29	
15						
16	12 MO AVG	\$ -	\$ 34,661.90	\$ 34,661.90	\$ 59,937.61	
17						
18						
19	TOTAL ADJMNT			\$ 34,661.90	\$ 59,937.61	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 9, Column (d)	Page 3, Line 9, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.344.28	3.37%	0.28%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**WF - Wellsburg (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.345.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	77,273.43	77,273.43
3	Feb-13	-	77,273.43	77,273.43
4	Mar-13	-	77,273.43	77,273.43
5	Apr-13	-	77,273.43	77,273.43
6	May-13	-	77,273.43	77,273.43
7	Jun-13	-	77,273.43	77,273.43
8	Jul-13	-	77,273.43	77,273.43
9	Aug-13	-	77,273.43	77,273.43
10	Sep-13	-	77,273.43	77,273.43
11	Oct-13	-	77,273.43	77,273.43
12	Nov-13	-	77,273.43	77,273.43
13	Dec-13	-	77,273.43	77,273.43
14	TOTAL	\$ -	\$ 927,281.19	\$ 927,281.19
15				
16	12 MO AVERAGE	\$ -	\$ 77,273.43	\$ 77,273.43
17				
18				
19	TOTAL ADJMNT			\$ 77,273.43

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**WF - Wellsburg (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.345.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 214.65	\$ 214.65		\$ 375.63
2	Feb-13	-	214.65	214.65		375.63
3	Mar-13	-	214.65	214.65		375.63
4	Apr-13	-	214.65	214.65		375.63
5	May-13	-	214.65	214.65		375.63
6	Jun-13	-	214.65	214.65		375.63
7	Jul-13	-	214.65	214.65		375.63
8	Aug-13	-	214.65	214.65		375.64
9	Sep-13	-	214.65	214.65		375.64
10	Oct-13	-	214.65	214.65		375.64
11	Nov-13	-	214.65	214.65		375.64
12	Dec-13	-	214.65	214.65		375.64
13	TOTAL	\$ -	\$ 2,575.80	\$ 2,575.80		\$ 4,507.61
14						
15	TOTAL ADJMNT			\$ 2,575.80	\$ 15,454.69	\$ 4,507.61
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 9, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.345.28	3.33%	0.28%	ALT ENERGY	TIMING DIFFERENCI	
22				20.000%	35.0%	
23				MACRS 05		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF - Wellsburg (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.345.28			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	214.65	214.65	375.63	
3	Feb-13	-	429.30	429.30	751.26	
4	Mar-13	-	643.95	643.95	1,126.89	
5	Apr-13	-	858.60	858.60	1,502.52	
6	May-13	-	1,073.25	1,073.25	1,878.15	
7	Jun-13	-	1,287.90	1,287.90	2,253.78	
8	Jul-13	-	1,502.55	1,502.55	2,629.41	
9	Aug-13	-	1,717.20	1,717.20	3,005.05	
10	Sep-13	-	1,931.85	1,931.85	3,380.69	
11	Oct-13	-	2,146.50	2,146.50	3,756.33	
12	Nov-13	-	2,361.15	2,361.15	4,131.97	
13	Dec-13	-	2,575.80	2,575.80	4,507.61	
14	TOTAL	\$ -	\$ 16,742.70	\$ 16,742.70	\$ 29,299.29	
15						
16	12 MO AVG	\$ -	\$ 1,395.23	\$ 1,395.23	\$ 2,441.61	
17						
18						
19	TOTAL ADJMNT			\$ 1,395.23	\$ 2,441.61	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 9, Column (d)	Page 3, Line 9, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.345.28	3.33%	0.28%			
26						
27						
28						
29						
30						



**MIDAMERICAN ENERGY COMPANY**  
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**WF - Wellsburg (W08) - Wind Farm**

**MidAmerican Energy - Authorization For Expenditures**

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Original AFE:  Supplemental AFE:  Contingency Spending:

Project Title: WF - WELLSBURG (W08) - WIND FARM Project #: 33723

Company Name: MidAmerican Energy Company Co # MEC Sub #: \_\_\_\_\_

Location Name: WIND DEVELOPMENT Loc # 103 Facility #: 599

Does AFE include assets that would qualify for an asset retirement obligation (ARO)? YES/NO no

Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form) YES/NO no

Does project have environmental impacts? (If yes, attach Environmental Review Form) YES/NO no

Are the units common facilities? (Supply only) YES/NO no

Does AFE include any content that benefits a non-utility entity? YES/NO no

For Telecom projects - Is this considered communications equipment? YES/NO no

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)

Previously approved but unbudgeted project under AFE 33724 (Wind VIII). Estimates include costs for site acquisition, turbine supply, balance of plant and other expenses associated with the construction of 140.8 MW of additional generation at the Wellsburg site for Wellsburg under Wind VIII.

Start Date: 05/17/2013 Estimated In Service Date: 09/01/2014 Estimated Complete Date: 02/15/2015

AFE Cost Information - project cost @ 100 %			Budget Information @ 100 % cost	
	Original AFE	Revised AFE		
Material	\$205,768,648	\$0	Original AFE	\$240,088,865
Employment Cost	\$320,000	\$0	Supplemental addition	\$0
General Expenses	\$0	\$0	Total AFE	\$240,088,865
Outside Svcs.	\$23,235,549	\$0	Less:	
Cost of Removal	\$0	\$0	Budget Current Year	\$0
Salvage	\$0	\$0	Budget Other Years	\$0
Fixed expenses (G & A)	\$159,008	\$0	O & M Budget	\$0
Financing cost (AFUDC)	\$3,619,155	\$0	Total Budget	\$0
Reimbursement	\$0	\$0	Over / (under) budget	\$240,088,865
O & M expenses	\$0	\$0		
AFE Base	\$233,102,360	\$0	Cumulative Contingency Authorized	\$0
Contingency	\$6,986,505	\$0		
Total AFE	\$240,088,865	\$0		

Validation Requirements:

Activity 107401

Responsibility Centers: 012,014,182,664,762,763,772,774,186,187,188,660,661

Category Indicators: Division: 03 Location: 63 Category: 61

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$0	\$25,734,087	\$28,193,235	\$53,927,322	\$0
2014	\$5,810,048	\$48,546,726	\$114,465,453	\$10,272,811	\$179,095,038	\$0
2015	\$80,000	\$0	\$0	\$0	\$80,000	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs	
Project Manager	MOORE, SPENCER	T49742	12/25/2013	Project cost	MidAmerican Shared Costs
Strategic Review	DAFT, THOMAS A	T50679	12/25/2013	100%	0.00%
VP Wind	Wright, Adam	T67951	12/27/2013	Construction Activities:	\$233,102,360
MEC President	FEHRMAN, WILLIAM	T37389	12/27/2013	Cost of Removal/Salvage:	\$0
Property Accounting	Miller, Dale	T60476	12/27/2013	Reimbursement:	\$0
				Total Capital activities:	\$233,102,360
				O & M activities:	\$0
				Contingency:	\$6,986,505
				Total Project activities:	\$240,088,865

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**WF - Wellsburg (W08) - Wind Farm**

Work Order "As Built" Details

Work Order     Constr     Retirements     Credits     Est

As-Built Estimate    Expense     Removal     Jobbing     Es

Estimates    Blue = Already used in unitization    Green = 'Open' Estimate (not for unitization)

Additions & Retirements    Cost of Removal & Salvage    Expense & Jobbing    Summary

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1340.28-Land			Wellsburg Wind Farm [602]	MEC Electric	MEC400 Outs	0	\$390,000.00
Additions	1344.28-Gener			Wellsburg Wind Farm [602]	MEC Electric	MEC400 Outs	0	\$7,250,042.85
Additions	1344.28-Gener			Wellsburg Wind Farm [602]	MEC Electric	MEC400 Outs	0	\$216,356,942.70
Additions	1345.28-Access			Wellsburg Wind Farm [602]	MEC Electric	MEC400 Outs	0	\$1,549,174.97
Additions	1345.28-Access			Wellsburg Wind Farm [602]	MEC Electric	MEC400 Outs	0	\$2,258,388.90
Additions	1345.28-Access			Wellsburg Wind Farm [602]	MEC Electric	MEC400 Outs	0	\$5,297,810.58
							0	\$233,102,360.00

Depreciation Group Rate Maintenance

Depreciation Group     Status     ID

Company     ARO

Business Segment     Functional Class

Depr. Summary     External Code

Depr. Summary 2     JE By Asset

Depreciation Method     Combined Group

Depreciable Subledqr

Mid-Period Method     Est. Net Adds

Mid-Period Convention     Late Close     Spread

                                  

       **Depreciation Rate Maintenance**

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2044/09	No Recalc

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WF - Wellsburg (W08) - Wind Farm

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-134428-Wellsburg      Status: Valid      ID: 630451505  
 Company: MidAmerican Energy Company      ARD:   
 Business Segment: MEC Electric Generation      Functional Class: Other Generation Plant  
 Depr. Summary: MEC-Common New Generation (103)      External Code:   
 Depr. Summary 2: None      JE By Asset:

Depreciation Method: MEC-06-134428-Wellsburg      Combined Group:   
 Depreciable Subledger: None  
 Mid-Period Method: End of Life      Est. Net Adds: 0.00  
 Mid-Period Convention: 0.00      Late Close:   
 Spread:

     Depreciation Rate Maintenance     

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	1.000000%	2.000000%	2044/09	No Recalc

Depreciation Group Rate Maintenance

Depreciation Group: MEC-06-134528-Wellsburg      Status: Valid      ID: 630451893  
 Company: MidAmerican Energy Company      ARD:   
 Business Segment: MEC Electric Generation      Functional Class: Other Generation Plant  
 Depr. Summary: MEC-Common New Generation (103)      External Code:   
 Depr. Summary 2: None      JE By Asset:

Depreciation Method: MEC-06-134528-Wellsburg      Combined Group:   
 Depreciable Subledger: None  
 Mid-Period Method: End of Life      Est. Net Adds: 0.00  
 Mid-Period Convention: 0.00      Late Close:   
 Spread:

     Depreciation Rate Maintenance     

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
FEB/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2044/09	No Recalc

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**Project:** 33719 **WF -Highland (W08) - Wind Farm**  
**Electric Utility %** 100.00% **So Dak %** 0.85%

Line No	Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Per Cent			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	1.340.28	0.09%	3.333%	1.000%	35.0%
2	Jan-13	-	1.344.28	96.00%	3.367%	20.000%	35.0%
3	Feb-13	-	1.345.28	3.91%	3.333%	20.000%	35.0%
4	Mar-13	-	0.000.00	0.00%	0.000%		
5	Apr-13	-	0.000.00	0.00%	0.000%		
6	May-13	-					
7	Jun-13	-					
8	Jul-13	-					
9	Aug-13	-					
10	Sep-13	-					
11	Oct-13	-					
12	Nov-13	-					
13	Dec-13	-					
14							
15	<b>In-Service Date:</b>	<b>Dec-15</b>					
16	<b>Project Amount:</b>	<b>\$ 852,828,118</b>					

Sources:

Column (b):

Line 15 - Exhibit MJA 1.1, WP C Page 71

Line 16 - Exhibit MJA 1.1, WP C Page 71

Column (c): Exhibit MJA 1.1, WP C, Page 72

Column (d): Exhibit MJA 1.1, WP C, Pages 72-73

Column (e): Straight line using 12/2045 end of period calculation with -1% salvage for account 1.344.28 only

Column (f): MACRS half-year convention tax depreciation rate for year one recovery on Wind Property

Column (g): Federal only income tax rate - no state rate since South Dakota has no state income taxes

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF -Highland (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	WORK ORDER TOTAL		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	7,249,039.00	7,249,039.00
3	Feb-13	-	7,249,039.00	7,249,039.00
4	Mar-13	-	7,249,039.00	7,249,039.00
5	Apr-13	-	7,249,039.00	7,249,039.00
6	May-13	-	7,249,039.00	7,249,039.00
7	Jun-13	-	7,249,039.00	7,249,039.00
8	Jul-13	-	7,249,039.00	7,249,039.00
9	Aug-13	-	7,249,039.00	7,249,039.00
10	Sep-13	-	7,249,039.00	7,249,039.00
11	Oct-13	-	7,249,039.00	7,249,039.00
12	Nov-13	-	7,249,039.00	7,249,039.00
13	Dec-13	-	7,249,039.00	7,249,039.00
14	TOTAL	\$ -	\$ 86,988,468.04	\$ 86,988,468.04
15				
16	12 MO AVERAGE	\$ -	\$ 7,249,039.00	\$ 7,249,039.00
17				
18				
19	TOTAL ADJMNT			\$ 7,249,039.00
20				
21				
22				
23				
24				

**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF -Highland (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.340.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	6,524.14	6,524.14
3	Feb-13	-	6,524.14	6,524.14
4	Mar-13	-	6,524.14	6,524.14
5	Apr-13	-	6,524.14	6,524.14
6	May-13	-	6,524.14	6,524.14
7	Jun-13	-	6,524.14	6,524.14
8	Jul-13	-	6,524.14	6,524.14
9	Aug-13	-	6,524.14	6,524.14
10	Sep-13	-	6,524.14	6,524.14
11	Oct-13	-	6,524.14	6,524.14
12	Nov-13	-	6,524.14	6,524.14
13	Dec-13	-	6,524.14	6,524.14
14	TOTAL	\$ -	\$ 78,289.62	\$ 78,289.62
15				
16	12 MO AVERAGE	\$ -	\$ 6,524.14	\$ 6,524.14
17				
18				
19	TOTAL ADJMNT			\$ 6,524.14

To Exhibit MJA 1.1, WP C  
 Page 2, Line 5, Column (d)

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**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF -Highland (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.340.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 18.12	\$ 18.12		\$ (4.44)
2	Feb-13	-	18.12	18.12		(4.44)
3	Mar-13	-	18.12	18.12		(4.44)
4	Apr-13	-	18.12	18.12		(4.44)
5	May-13	-	18.12	18.12		(4.44)
6	Jun-13	-	18.12	18.12		(4.44)
7	Jul-13	-	18.12	18.12		(4.44)
8	Aug-13	-	18.12	18.12		(4.44)
9	Sep-13	-	18.12	18.12		(4.44)
10	Oct-13	-	18.12	18.12		(4.44)
11	Nov-13	-	18.12	18.12		(4.44)
12	Dec-13	-	18.12	18.12		(4.43)
13	TOTAL	\$ -	\$ 217.44	\$ 217.44		\$ (53.27)
14						
15	TOTAL ADJMNT			\$ 217.44	\$ 65.24	\$ (53.27)
16						
17						
18						
19						
20		ANNUAL DEPR -%-	MONTHLY DEPR -%-		YEAR 1 TAX RATE LAND RIGHTS	FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENC
21	Acct 1.340.28	3.33%	0.28%		1.000%	35.0%
22					SL 50	
23						
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF -Highland (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.340.28			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	18.12	18.12	(4.44)
3	Feb-13	-	36.24	36.24	(8.88)
4	Mar-13	-	54.36	54.36	(13.32)
5	Apr-13	-	72.48	72.48	(17.76)
6	May-13	-	90.60	90.60	(22.20)
7	Jun-13	-	108.72	108.72	(26.64)
8	Jul-13	-	126.84	126.84	(31.08)
9	Aug-13	-	144.96	144.96	(35.52)
10	Sep-13	-	163.08	163.08	(39.96)
11	Oct-13	-	181.20	181.20	(44.40)
12	Nov-13	-	199.32	199.32	(48.84)
13	Dec-13	-	217.44	217.44	(53.27)
14	TOTAL	\$ -	\$ 1,413.36	\$ 1,413.36	\$ (346.31)
15					
16	12 MO AVG	\$ -	\$ 117.78	\$ 117.78	\$ (28.86)
17					
18					
19	TOTAL ADJMNT			\$ 117.78	\$ (28.86)
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 10, Column (d)	Page 3, Line 10, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.340.28	3.33%	0.28%		
26					
27					
28					
29					
30					



**MIDAMERICAN ENERGY COMPANY**  
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**WF -Highland (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.344.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	6,959,077.44	6,959,077.44
3	Feb-13	-	6,959,077.44	6,959,077.44
4	Mar-13	-	6,959,077.44	6,959,077.44
5	Apr-13	-	6,959,077.44	6,959,077.44
6	May-13	-	6,959,077.44	6,959,077.44
7	Jun-13	-	6,959,077.44	6,959,077.44
8	Jul-13	-	6,959,077.44	6,959,077.44
9	Aug-13	-	6,959,077.44	6,959,077.44
10	Sep-13	-	6,959,077.44	6,959,077.44
11	Oct-13	-	6,959,077.44	6,959,077.44
12	Nov-13	-	6,959,077.44	6,959,077.44
13	Dec-13	-	6,959,077.44	6,959,077.44
14	TOTAL	\$ -	\$ 83,508,929.31	\$ 83,508,929.31
15				
16	12 MO AVERAGE	\$ -	\$ 6,959,077.44	\$ 6,959,077.44
17				
18				
19	TOTAL ADJMNT			\$ 6,959,077.44

To Exhibit MJA 1.1, WP C  
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**MIDAMERICAN ENERGY COMPANY**  
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**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF -Highland (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.344.28			FEDERAL TAX DEPRECIATION	FEDERAL DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 19,524.08	\$ 19,524.08		\$ 33,761.19
2	Feb-13	-	19,524.08	19,524.08		33,761.19
3	Mar-13	-	19,524.08	19,524.08		33,761.19
4	Apr-13	-	19,524.08	19,524.08		33,761.19
5	May-13	-	19,524.08	19,524.08		33,761.19
6	Jun-13	-	19,524.08	19,524.08		33,761.19
7	Jul-13	-	19,524.08	19,524.08		33,761.19
8	Aug-13	-	19,524.08	19,524.08		33,761.19
9	Sep-13	-	19,524.08	19,524.08		33,761.19
10	Oct-13	-	19,524.08	19,524.08		33,761.19
11	Nov-13	-	19,524.08	19,524.08		33,761.19
12	Dec-13	-	19,524.08	19,524.08		33,761.20
13	TOTAL	\$ -	\$ 234,288.96	\$ 234,288.96		\$ 405,134.29
14						
15	TOTAL ADJMNT			\$ 234,288.96	\$ 1,391,815.49	\$ 405,134.29
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 10, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.344.28	3.37%	0.28%	ALT ENERGY	TIMING DIFFERENCI	
22				20.000%	35.0%	
23				MACRS 05		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF -Highland (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.344.28			ACCUMLATED DEFERRED TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE	
	(a)	(b)	(c)	(d)	(e) (f)
1	Dec-12	\$ -	\$ -	\$ -	\$ -
2	Jan-13	-	19,524.08	19,524.08	33,761.19
3	Feb-13	-	39,048.16	39,048.16	67,522.38
4	Mar-13	-	58,572.24	58,572.24	101,283.57
5	Apr-13	-	78,096.32	78,096.32	135,044.76
6	May-13	-	97,620.40	97,620.40	168,805.95
7	Jun-13	-	117,144.48	117,144.48	202,567.14
8	Jul-13	-	136,668.56	136,668.56	236,328.33
9	Aug-13	-	156,192.64	156,192.64	270,089.52
10	Sep-13	-	175,716.72	175,716.72	303,850.71
11	Oct-13	-	195,240.80	195,240.80	337,611.90
12	Nov-13	-	214,764.88	214,764.88	371,373.09
13	Dec-13	-	234,288.96	234,288.96	405,134.29
14	TOTAL	\$ -	\$ 1,522,878.24	\$ 1,522,878.24	\$ 2,633,372.83
15					
16	12 MO AVG	\$ -	\$ 126,906.52	\$ 126,906.52	\$ 219,447.74
17					
18					
19	TOTAL ADJMNT			\$ 126,906.52	\$ 219,447.74
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C
21				Page 3, Line 10, Column (d)	Page 3, Line 10, Column (j)
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 1.344.28	3.37%	0.28%		
26					
27					
28					
29					
30					

**MIDAMERICAN ENERGY COMPANY**  
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**Test Year Ending December 31, 2013**

**WF -Highland (W08) - Wind Farm**

**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	Acct 1.345.28		
		PER BOOKS	ANNUALIZED	DIFFERENCE
	(a)	(b)	(c)	(d)
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	-	283,437.43	283,437.43
3	Feb-13	-	283,437.43	283,437.43
4	Mar-13	-	283,437.43	283,437.43
5	Apr-13	-	283,437.43	283,437.43
6	May-13	-	283,437.43	283,437.43
7	Jun-13	-	283,437.43	283,437.43
8	Jul-13	-	283,437.43	283,437.43
9	Aug-13	-	283,437.43	283,437.43
10	Sep-13	-	283,437.43	283,437.43
11	Oct-13	-	283,437.43	283,437.43
12	Nov-13	-	283,437.43	283,437.43
13	Dec-13	-	283,437.43	283,437.43
14	TOTAL	\$ -	\$ 3,401,249.10	\$ 3,401,249.10
15				
16	12 MO AVERAGE	\$ -	\$ 283,437.43	\$ 283,437.43
17				
18				
19	TOTAL ADJMNT			\$ 283,437.43

To Exhibit MJA 1.1, WP C  
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**WF -Highland (W08) - Wind Farm**

**DEPRECIATION EXPENSE**

LINE NO.	MONTH / YEAR	Acct 1.345.28			FEDERAL TAX	FEDERAL DEFERRED
		PER BOOKS	ANNUALIZED	DIFFERENCE	DEPRECIATION	INCOME TAXES
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jan-13	\$ -	\$ 787.33	\$ 787.33		\$ 1,377.82
2	Feb-13	-	787.33	787.33		1,377.82
3	Mar-13	-	787.33	787.33		1,377.82
4	Apr-13	-	787.33	787.33		1,377.82
5	May-13	-	787.33	787.33		1,377.82
6	Jun-13	-	787.33	787.33		1,377.82
7	Jul-13	-	787.33	787.33		1,377.82
8	Aug-13	-	787.33	787.33		1,377.82
9	Sep-13	-	787.33	787.33		1,377.82
10	Oct-13	-	787.33	787.33		1,377.82
11	Nov-13	-	787.33	787.33		1,377.82
12	Dec-13	-	787.33	787.33		1,377.82
13	TOTAL	\$ -	\$ 9,447.96	\$ 9,447.96		\$ 16,533.84
14						
15	TOTAL ADJMNT			\$ 9,447.96	\$ 56,687.49	\$ 16,533.84
16				To Exhibit MJA 1.1, WP C		
17				Page 3, Line 10, Column (i)		
18					FEDERAL	
19		ANNUAL	MONTHLY	YEAR 1	TAX RATE ON	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.345.28	3.33%	0.28%	ALT ENERGY	TIMING DIFFERENCI	
22				20.000%	35.0%	
23				MACRS 05		
24						
25						

**MIDAMERICAN ENERGY COMPANY**  
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**WF -Highland (W08) - Wind Farm**

**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	Acct 1.345.28			(e)	ACCUMULATED DEFERRED TAXES (f)
		PER BOOKS (b)	ANNUALIZED (c)	DIFFERENCE (d)		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	787.33	787.33	1,377.82	
3	Feb-13	-	1,574.66	1,574.66	2,755.64	
4	Mar-13	-	2,361.99	2,361.99	4,133.46	
5	Apr-13	-	3,149.32	3,149.32	5,511.28	
6	May-13	-	3,936.65	3,936.65	6,889.10	
7	Jun-13	-	4,723.98	4,723.98	8,266.92	
8	Jul-13	-	5,511.31	5,511.31	9,644.74	
9	Aug-13	-	6,298.64	6,298.64	11,022.56	
10	Sep-13	-	7,085.97	7,085.97	12,400.38	
11	Oct-13	-	7,873.30	7,873.30	13,778.20	
12	Nov-13	-	8,660.63	8,660.63	15,156.02	
13	Dec-13	-	9,447.96	9,447.96	16,533.84	
14	TOTAL	\$ -	\$ 61,411.74	\$ 61,411.74	\$ 107,469.96	
15						
16	12 MO AVG	\$ -	\$ 5,117.65	\$ 5,117.65	\$ 8,955.83	
17						
18						
19	TOTAL ADJMNT			\$ 5,117.65	\$ 8,955.83	
20				To Exhibit MJA 1.1, WP C	To Exhibit MJA 1.1, WP C	
21				Page 3, Line 10, Column (d)	Page 3, Line 10, Column (j)	
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.345.28	3.33%	0.28%			
26						
27						
28						
29						
30						

**MIDAMERICAN ENERGY COMPANY**  
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**WF -Highland (W08) - Wind Farm**

MidAmerican Energy - Authorization For Expenditures

Original AFE:  Supplemental AFE:  Contingency Spending:

Project Title: WF - HIGHLAND (W08) - WIND FARM Project #: 33719  
 Company Name: MidAmerican Energy Company Co # MEC Sub #: \_\_\_\_\_  
 Location Name: WIND DEVELOPMENT Loc # 103 Facility #: 599

Does AFE include assets that would qualify for an asset retirement obligation (ARO)? YES/NO no  
 Does project include any IT or Telecom content? (If yes, attach IT/Telecom Review Form) YES/NO no  
 Does project have environmental impacts? (If yes, attach Environmental Review Form) YES/NO no  
 Are the units common facilities? (Supply only) YES/NO no  
 Does AFE include any content that benefits a non-utility entity? YES/NO no  
 For Telecom projects - is this considered communications equipment? YES/NO no

Description And Purpose of Expenditure (Attach supporting documents. See AFE policy.)

Previously approved but unbudgeted project under AFE 33724 (Wind VIII). Estimates include costs for site acquisition, turbine supply, balance of plant and other expenses associated with the construction of 502.0 MW of additional generation at the Highland site for Highland under Wind VIII.

Start Date: 05/17/2013 Estimated In Service Date: 12/31/2015 Estimated Complete Date: 12/31/2015

AFE Cost Information - project cost @ 100 %

Budget Information @ 100 % cost

Original AFE		Revised AFE	Original AFE	
Material	\$745,682,445	\$0	Original AFE	\$878,412,962
Employment Cost	\$540,000	\$0	Supplemental addition	\$0
General Expenses	\$0	\$0	Total AFE	\$878,412,962
Outside Svcs.	\$71,824,789	\$0	Less:	
Cost of Removal	\$0	\$0	Budget Current Year	\$0
Salvage	\$0	\$0	Budget Other Years	\$0
Fixed expenses (G & A)	\$572,630	\$0	O & M Budget	\$0
Financing cost (AFUDC)	\$34,208,254	\$0	Total Budget	\$0
Reimbursement	\$0	\$0	Over / (under) budget	\$878,412,962
O & M expenses	\$0	\$0		
AFE Base	\$852,828,118	\$0	Cumulative Contingency Authorized	\$0
Contingency	\$25,584,844	\$0		
Total AFE	\$878,412,962	\$0		

Validation Requirements:

Activity 107401

Responsibility Centers: 012,014,182,664,762,763,772,774,186,187,188,660,661

Category Indicators: Division: 03 Location: 63 Category: 61

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2013	\$0	\$0	\$66,844,401	\$90,994,956	\$157,839,357	\$0
2014	\$25,812,901	\$34,163,490	\$53,828,151	\$41,040,563	\$154,845,105	\$0
2015	\$5,995,622	\$23,950,240	\$245,132,767	\$265,065,027	\$540,143,656	\$0

Approval Level	Authorizer	Employee No.	Date	Summary of Estimated Costs	
Project Manager	MOORE, SPENCER	T49742	12/24/2013	Project cost	MidAmerican Shared Costs
Strategic Review	DAFT, THOMAS A	T50679	12/25/2013	100%	0.00%
VP Wind	Wright, Adam	T67951	12/27/2013	Construction Activities:	\$852,828,118
MEC President	FEHRMAN, WILLIAM	T37389	12/27/2013	Cost of Removal/Salvage:	\$0
Property Accounting	Miller, Dale	T60476	12/27/2013	Reimbursement:	\$0
				Total Capital activities	\$852,828,118
				O & M activities:	\$0
				Contingency:	\$25,584,844
				Total Project activities	\$878,412,962

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Wind VIII Projects**  
**Test Year Ending December 31, 2013**

**WF -Highland (W08) - Wind Farm**

Work Order "As Built" Details

Work Order  Constr  Retirements  Credits   
 As-Built Estimate Expense  Removal  Jobbing

Estimates Blue = Already used in unitization Green = 'Open' Estimate (not for unitization)

Expenditure Type	Utility Account	Retirement Unit	Property Group	Asset Location	Business Segment	Charge Type	Quantity	Amount
Additions	1340.28-Land			Highland Wind Farm [600]	MEC Electri	MEC400 Outs	0	\$751,500.00
Additions	1344.28-Gener			Highland Wind Farm [600]	MEC Electri	MEC400 Outs	0	\$2,652,001.26
Additions	1344.28-Gener			Highland Wind Farm [600]	MEC Electri	MEC400 Outs	0	\$816,111,712.64
Additions	1345.28-Access			Highland Wind Farm [600]	MEC Electri	MEC400 Outs	0	\$5,667,798.39
Additions	1345.28-Access			Highland Wind Farm [600]	MEC Electri	MEC400 Outs	0	\$8,262,539.94
Additions	1345.28-Access			Highland Wind Farm [600]	MEC Electri	MEC400 Outs	0	\$19,382,565.77
							0	\$852,828,118.00

Depreciation Group Rate Maintenance

Depreciation Group  Status  ID   
 Company  ARO   
 Business Segment  Functional Class   
 Depr. Summary  External Code   
 Depr. Summary 2  JE By Asset

Depreciation Method  Combined Group   
 Depreciable Subledger   
 Mid-Period Method  Est. Net Adds   
 Mid-Period Convention  Late Close  Spread

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
MAR/2014	SEC	0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2045/12	No Recalc



**MIDAMERICAN ENERGY COMPANY**  
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WF -Highland (W08) - Wind Farm

Depreciation Group Rate Maintenance

Depreciation Group	MEC-06-134428-Highland	Status	Valid	ID	633253837
Company	MidAmerican Energy Company	ARO			
Business Segment	MEC Electric Generation	Functional Class	Other Generation Plant		
Depr. Summary	MEC-Common New Generation (103)	External Code			
Depr. Summary 2	None	JE By Asset	<input type="checkbox"/>		

  

Depreciation Method	MEC-06-134428-Highland	Combined Group	
Depreciable Subledqer	None		
Mid-Period Method	End of Life	Est. Net Adds	0.00
Mid-Period Convention	0.00 Late Close	Spread	

See Accts

New Rates UoP Details Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
MAR/2014SEC		0.000000%	0.000000%	0.000000%	Net	Yes/Separate	1.000000%	2.000000%	2045/12	No Recalc

Depreciation Group Rate Maintenance

Depreciation Group	MEC-06-134528-Highland	Status	Valid	ID	633253838
Company	MidAmerican Energy Company	ARO			
Business Segment	MEC Electric Generation	Functional Class	Other Generation Plant		
Depr. Summary	MEC-Common New Generation (103)	External Code			
Depr. Summary 2	None	JE By Asset	<input type="checkbox"/>		

  

Depreciation Method	MEC-06-134528-Highland	Combined Group	
Depreciable Subledqer	None		
Mid-Period Method	End of Life	Est. Net Adds	0.00
Mid-Period Convention	0.00 Late Close	Spread	

See Accts

New Rates UoP Details Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code
MAR/2014SEC		0.000000%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	2045/12	No Recalc