

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

Line	Description	Amount	Reference
(a)		(b)	(c)
1	Pro Forma Adjustment: Sales Growth Normalization - 2013		
2			
3	<b>Pro Forma Adjustment - Rate Base:</b>		
4			
5	<b>Plant in Service -</b>		
6	Intangible Plant	\$ -	
7	Production Plant	-	
8	Transmission Plant	-	
9	Distribution Plant	145,736	
10	General Plant	-	
11	<b>Pro Forma Adjustment - Plant in Service</b>	<b>\$ 145,736</b>	
12			To MidAmerican Exhibit MJA 1.1, Schedule 6
13	<b>Accumulated Depreciation -</b>		
14	Intangible Plant	\$ -	
15	Production Plant	-	
16	Transmission Plant	-	
17	Distribution Plant	3,351	
18	General Plant	-	
19	<b>Pro Forma Adjustment - Acc Depreciation</b>	<b>\$ 3,351</b>	
20			To MidAmerican Exhibit MJA 1.1, Schedule 6
21	<b>Deductions to Rate Base</b>		
22	Accumulated Deferred Income Taxes	<b>\$ (1,173)</b>	
23			To MidAmerican Exhibit MJA 1.1, Schedule 6
24	<b>Pro Forma Adjustment - Income Statement:</b>		
25	<b>Depreciation Expense</b>	<b>\$ 4,826</b>	
			To MidAmerican Exhibit RRT 1.1, WP RRT 8

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Line	Investment in Distribution per Customer	Residential	Commercial	Total	Reference
	(a)	(b)	(c)	(d)	
1	End of Period Customers	3,726	717		WP RRT/10, Pgs 1, Line 2
2	Average Customers	3,640	711		WP RRT/10, Pgs 1, Line 1
3	Change in Customers	86	6		Line 1 - Line 2
4					
5	Meters	\$ 62.75	\$ 134.23		WP E, Page 20
6	Total Cost of New Meters	\$ 5,396.50	\$ 805.38	\$ 6,201.88	Line 3 * Line 6
7					
8	Transformers	\$ 875.00	\$ 2,486.00		WP E, Page 20
9	Total Cost of New Transformers	\$ 75,250.00	\$ 14,916.00	\$ 90,166.00	Line 3 * Line 8
10					
11	Services	\$ 336.12	\$ 336.12		WP E, Page 20
12	Total Cost of New Services	\$ 28,906.32	\$ 2,016.72	\$ 30,923.04	Line 3 * Line 11
13					
14	Line Extension				
15	Poles	\$ 1,136.60	\$ 1,136.60		WP E, Page 20
16	Total Cost of New Poles	\$ 97,747.60	\$ 6,819.60	\$ 104,567.20	Line 3 * Line 15
17					
18	Conductor	\$ 936.00	\$ 936.00		WP E, Page 20
19	Total Cost of Conductor	\$ 80,496.00	\$ 5,616.00	\$ 86,112.00	Line 3 * Line 17
20	Total Cost of New Extension	\$ 178,243.60	\$ 12,435.60	\$ 190,679.20	Line 16 + Line 18
21					
22	Total Investment for New Customers	\$ 287,796.42	\$ 30,173.70	\$ 317,970.12	Line 6 + Line 9 + Line 12 + Line 20



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**Test Year Ending December 31, 2013**

**PLANT IN SERVICE**

LINE NO.	(a) MONTH / YEAR	(b) WORK ORDER TOTAL			(d) DIFFERENCE
		(c) PER BOOKS	(c) ANNUALIZED	(c) DIFFERENCE	
1	Dec-12	\$ -		\$ -	
2	Jan-13	26,497.51	317,970.12	291,472.61	
3	Feb-13	52,995.02	317,970.12	264,975.10	
4	Mar-13	79,492.53	317,970.12	238,477.59	
5	Apr-13	105,990.04	317,970.12	211,980.08	
6	May-13	132,487.55	317,970.12	185,482.57	
7	Jun-13	158,985.06	317,970.12	158,985.06	
8	Jul-13	185,482.57	317,970.12	132,487.55	
9	Aug-13	211,980.08	317,970.12	105,990.04	
10	Sep-13	238,477.59	317,970.12	79,492.53	
11	Oct-13	264,975.10	317,970.12	52,995.02	
12	Nov-13	291,472.61	317,970.12	26,497.51	
13	Dec-13	317,970.12	317,970.12	-	
14	TOTAL	\$ 2,066,805.78	\$ 3,815,641.44	\$ 1,748,835.66	
15					
16	12 MO AVERAGE	\$ 172,233.82	\$ 317,970.12	\$ 145,736.31	
17					
18					
19	TOTAL ADJMNT			\$ 145,736.31	

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**PLANT IN SERVICE**

LINE NO.	(a) MONTH / YEAR	(b) (c) (d)		
		PER BOOKS*	ANNUALIZED	DIFFERENCE
			Acct 1.364.00	
1	Dec-12	\$ -	\$ -	
2	Jan-13	8,713.93	104,567.20	95,853.27
3	Feb-13	17,427.87	104,567.20	87,139.33
4	Mar-13	26,141.80	104,567.20	78,425.40
5	Apr-13	34,855.73	104,567.20	69,711.47
6	May-13	43,569.67	104,567.20	60,997.53
7	Jun-13	52,283.60	104,567.20	52,283.60
8	Jul-13	60,997.53	104,567.20	43,569.67
9	Aug-13	69,711.47	104,567.20	34,855.73
10	Sep-13	78,425.40	104,567.20	26,141.80
11	Oct-13	87,139.33	104,567.20	17,427.87
12	Nov-13	95,853.27	104,567.20	8,713.93
13	Dec-13	104,567.20	104,567.20	-
14	TOTAL	\$ 679,686.80	\$ 1,254,806.40	\$ 575,119.60
15				
16	12 MO AVERAGE	\$ 56,640.57	\$ 104,567.20	\$ 47,926.63
17				
18				
19	TOTAL ADJMNT			\$ 47,926.63

To pg 1, Line 9

\*Per Books amount assumes plant for new customers added equally throughout the year.

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**DEPRECIATION EXPENSE**

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) Acct 1.364.00 ANNUALIZED	(d) DIFFERENCE	(e) FEDERAL TAX DEPRECIATION	(f) FEDERAL DEFERRED INCOME TAXES
1	Jan-13	\$ -	\$ 272.31	\$ 272.31		\$ (95.31)
2	Feb-13	22.69	272.31	249.62		(87.37)
3	Mar-13	45.39	272.31	226.92		(79.42)
4	Apr-13	68.08	272.31	204.23		(71.48)
5	May-13	90.77	272.31	181.54		(63.54)
6	Jun-13	113.46	272.31	158.85		(55.60)
7	Jul-13	136.16	272.31	136.15		(47.65)
8	Aug-13	158.85	272.31	113.46		(39.71)
9	Sep-13	181.54	272.31	90.77		(31.77)
10	Oct-13	204.23	272.31	68.08		(23.83)
11	Nov-13	226.93	272.31	45.38		(15.88)
12	Dec-13	249.62	272.31	22.69		(7.94)
13	TOTAL	\$ 1,497.72	\$ 3,267.72	\$ 1,770.00		\$ (619.50)
14						
15	TOTAL ADJMNT			\$ 1,770.00	\$ -	\$ (619.50)
16				To pg 1, Line 25		
17						
18					YEAR 1	FEDERAL
19		ANNUAL	MONTHLY		TAX RATE	TAX RATE ON
20		DEPR -%-	DEPR -%-		ELEC DIST	TAX VS BOOK
21	Acct 1.364.00	3.13%	0.26%		3.750%	TIMING DIFFERENC
					MACRS 20	35.0%

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**ACCUMULATED DEPRECIATION**

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) ANNUALIZED	(d) DIFFERENCE	(e)	(f) ACCUMULATED DEFERRED TAXES
			Acct 1.364.00			
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	272.31	272.31		(95.31)
3	Feb-13	22.69	544.62	521.93		(182.68)
4	Mar-13	68.08	816.93	748.85		(262.10)
5	Apr-13	136.16	1,089.24	953.08		(333.58)
6	May-13	226.93	1,361.55	1,134.62		(397.12)
7	Jun-13	340.39	1,633.86	1,293.47		(452.72)
8	Jul-13	476.55	1,906.17	1,429.62		(500.37)
9	Aug-13	635.40	2,178.48	1,543.08		(540.08)
10	Sep-13	816.94	2,450.79	1,633.85		(571.85)
11	Oct-13	1,021.17	2,723.10	1,701.93		(595.68)
12	Nov-13	1,248.10	2,995.41	1,747.31		(611.56)
13	Dec-13	1,497.72	3,267.72	1,770.00		(619.50)
14	TOTAL	\$ 6,490.13	\$ 21,240.18	\$ 14,750.05		\$ (5,162.55)
15						
16	12 MO AVG	\$ 540.84	\$ 1,770.02	\$ 1,229.17		\$ (430.21)
17						
18						
19	TOTAL ADJMNT			\$ 1,229.17		\$ (430.21)
20				To pg 1, Line 17		To pg 1, Line 22
21						
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.364.00	3.13%	0.26%			

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**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	(a)	(b)	(c)	(d)
		PER BOOKS*	ANNUALIZED	DIFFERENCE	
		Acct 1.365.00			
1	Dec-12	\$ -	\$ -		
2	Jan-13	7,176.00	86,112.00	78,936.00	
3	Feb-13	14,352.00	86,112.00	71,760.00	
4	Mar-13	21,528.00	86,112.00	64,584.00	
5	Apr-13	28,704.00	86,112.00	57,408.00	
6	May-13	35,880.00	86,112.00	50,232.00	
7	Jun-13	43,056.00	86,112.00	43,056.00	
8	Jul-13	50,232.00	86,112.00	35,880.00	
9	Aug-13	57,408.00	86,112.00	28,704.00	
10	Sep-13	64,584.00	86,112.00	21,528.00	
11	Oct-13	71,760.00	86,112.00	14,352.00	
12	Nov-13	78,936.00	86,112.00	7,176.00	
13	Dec-13	86,112.00	86,112.00	-	
14	TOTAL	\$ 559,728.00	\$ 1,033,344.00	\$ 473,616.00	
15					
16	12 MO AVERAGE	\$ 46,644.00	\$ 86,112.00	\$ 39,468.00	
17					
18					
19	TOTAL ADJMNT			\$ 39,468.00	

To pg 1, Line 9

\*Per Books amount assumes plant for new customers added equally throughout the year.



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**DEPRECIATION EXPENSE**

LINE NO.	(a) MONTH / YEAR	Acct 1.365.00			(e) FEDERAL TAX DEPRECIATION	(f) FEDERAL DEFERRED INCOME TAXES
		(b) PER BOOKS	(c) ANNUALIZED	(d) DIFFERENCE		
1	Jan-13	\$ -	\$ 200.93	\$ 200.93		\$ (70.33)
2	Feb-13	16.74	200.93	184.19		(64.47)
3	Mar-13	33.49	200.93	167.44		(58.60)
4	Apr-13	50.23	200.93	150.70		(52.74)
5	May-13	66.98	200.93	133.95		(46.88)
6	Jun-13	83.72	200.93	117.21		(41.02)
7	Jul-13	100.46	200.93	100.47		(35.16)
8	Aug-13	117.21	200.93	83.72		(29.30)
9	Sep-13	133.95	200.93	66.98		(23.44)
10	Oct-13	150.70	200.93	50.23		(17.58)
11	Nov-13	167.44	200.93	33.49		(11.72)
12	Dec-13	184.18	200.93	16.75		(5.86)
13	TOTAL	\$ 1,105.10	\$ 2,411.16	\$ 1,306.06		\$ (457.10)
14						
15	TOTAL ADJMNT			\$ 1,306.06	\$ -	\$ (457.12)
16				To pg 1, Line 25		
17						
18						
19		ANNUAL	MONTHLY	YEAR 1	FEDERAL	
20		DEPR -%-	DEPR -%-	TAX RATE	TAX VS BOOK	
21	Acct 1.365.00	2.80%	0.23%	ELEC DIST	TIMING DIFFERENC	
				3.750%	35.0%	
				MACRS 20		

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**ACCUMULATED DEPRECIATION**

LINE NO.	MONTH / YEAR	(a)	(b)	(c)	(d)	(e)	(f)
		PER BOOKS	ANNUALIZED	DIFFERENCE	ACCUMULATED DEFERRED TAXES		
1	Dec-12	\$ -	\$ -	\$ -		\$ -	
2	Jan-13	-	200.93	200.93		(70.33)	
3	Feb-13	16.74	401.86	385.12		(134.80)	
4	Mar-13	50.23	602.79	552.56		(193.40)	
5	Apr-13	100.46	803.72	703.26		(246.14)	
6	May-13	167.44	1,004.65	837.21		(293.02)	
7	Jun-13	251.16	1,205.58	954.42		(334.04)	
8	Jul-13	351.62	1,406.51	1,054.89		(369.20)	
9	Aug-13	468.83	1,607.44	1,138.61		(398.50)	
10	Sep-13	602.78	1,808.37	1,205.59		(421.94)	
11	Oct-13	753.48	2,009.30	1,255.82		(439.52)	
12	Nov-13	920.92	2,210.23	1,289.31		(451.24)	
13	Dec-13	1,105.10	2,411.16	1,306.06		(457.10)	
14	TOTAL	\$ 4,788.76	\$ 15,672.54	\$ 10,883.78		\$ (3,809.23)	
15							
16	12 MO AVG	\$ 399.06	\$ 1,306.05	\$ 906.98		\$ (317.44)	
17							
18							
19	TOTAL ADJMNT			\$ 906.98		\$ (317.44)	
20				To pg 1, Line 17		To pg 1, Line 22	
21							
22							
23		ANNUAL	MONTHLY				
24		DEPR -%-	DEPR -%-				
25	Acct 1.365.00	2.80%	0.23%				

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**PLANT IN SERVICE**

LINE NO.	(a) MONTH / YEAR	(b) (c) (d)		
		PER BOOKS*	ANNUALIZED	DIFFERENCE
		Acct 1.368.00		
1	Dec-12	\$ -	\$ -	
2	Jan-13	7,513.83	90,166.00	82,652.17
3	Feb-13	15,027.66	90,166.00	75,138.34
4	Mar-13	22,541.50	90,166.00	67,624.50
5	Apr-13	30,055.33	90,166.00	60,110.67
6	May-13	37,569.16	90,166.00	52,596.84
7	Jun-13	45,083.00	90,166.00	45,083.00
8	Jul-13	52,596.83	90,166.00	37,569.17
9	Aug-13	60,110.66	90,166.00	30,055.34
10	Sep-13	67,624.50	90,166.00	22,541.50
11	Oct-13	75,138.33	90,166.00	15,027.67
12	Nov-13	82,652.16	90,166.00	7,513.84
13	Dec-13	90,166.00	90,166.00	-
14	TOTAL	\$ 586,078.96	\$ 1,081,992.00	\$ 495,913.04
15				
16	12 MO AVERAGE	\$ 48,839.91	\$ 90,166.00	\$ 41,326.09
17				
18				
19	TOTAL ADJMNT			\$ 41,326.09

To pg 1, Line 9

\*Per Books amount assumes plant for new customers added equally throughout the year.

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**DEPRECIATION EXPENSE**

LINE NO.	(a) MONTH / YEAR	Acct 1.368.00			(e) FEDERAL TAX DEPRECIATION	(f) FEDERAL DEFERRED INCOME TAXES
		(b) PER BOOKS	(c) ANNUALIZED	(d) DIFFERENCE		
1	Jan-13	\$ -	\$ 166.00	\$ 166.00		\$ (58.10)
2	Feb-13	13.83	166.00	152.17		(53.26)
3	Mar-13	27.67	166.00	138.33		(48.42)
4	Apr-13	41.50	166.00	124.50		(43.57)
5	May-13	55.33	166.00	110.67		(38.73)
6	Jun-13	69.17	166.00	96.83		(33.89)
7	Jul-13	83.00	166.00	83.00		(29.05)
8	Aug-13	96.84	166.00	69.16		(24.21)
9	Sep-13	110.67	166.00	55.33		(19.37)
10	Oct-13	124.50	166.00	41.50		(14.52)
11	Nov-13	138.34	166.00	27.66		(9.68)
12	Dec-13	152.17	166.00	13.83		(4.84)
13	TOTAL	\$ 913.02	\$ 1,992.00	\$ 1,078.98		\$ (377.64)
14						
15	TOTAL ADJMNT			\$ 1,078.98	\$ -	\$ (377.64)
16				To pg 1, Line 25		
17						
18						FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENC
19		ANNUAL DEPR -%-	MONTHLY DEPR -%-	YEAR 1 TAX RATE ELEC DIST		
20				3.750%		35.0%
21	Acct 1.368.00	2.21%	0.18%	MACRS 20		

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**ACCUMULATED DEPRECIATION**

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) Acct 1.368.00 ANNUALIZED	(d) DIFFERENCE	(e)	(f) ACCUMULATED DEFERRED TAXES
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	166.00	166.00		(58.10)
3	Feb-13	13.83	332.00	318.17		(111.36)
4	Mar-13	41.50	498.00	456.50		(159.78)
5	Apr-13	83.00	664.00	581.00		(203.35)
6	May-13	138.33	830.00	691.67		(242.08)
7	Jun-13	207.50	996.00	788.50		(275.97)
8	Jul-13	290.50	1,162.00	871.50		(305.02)
9	Aug-13	387.34	1,328.00	940.66		(329.23)
10	Sep-13	498.01	1,494.00	995.99		(348.60)
11	Oct-13	622.51	1,660.00	1,037.49		(363.12)
12	Nov-13	760.85	1,826.00	1,065.15		(372.80)
13	Dec-13	913.02	1,992.00	1,078.98		(377.64)
14	TOTAL	\$ 3,956.39	\$ 12,948.00	\$ 8,991.61		\$ (3,147.05)
15						
16	12 MO AVG	\$ 329.70	\$ 1,079.00	\$ 749.30		\$ (262.25)
17						
18						
19	TOTAL ADJMNT			\$ 749.30		\$ (262.25)
20				To pg 1, Line 17		To pg 1, Line 22
21						
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.368.00	2.21%	0.18%			

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**PLANT IN SERVICE**

LINE NO.	(a) MONTH / YEAR	(b) (c) (d)		
		PER BOOKS*	ANNUALIZED	DIFFERENCE
			Acct 1.369.00	
1	Dec-12	\$ -	\$ -	
2	Jan-13	2,576.92	30,923.04	28,346.12
3	Feb-13	5,153.84	30,923.04	25,769.20
4	Mar-13	7,730.76	30,923.04	23,192.28
5	Apr-13	10,307.68	30,923.04	20,615.36
6	May-13	12,884.60	30,923.04	18,038.44
7	Jun-13	15,461.52	30,923.04	15,461.52
8	Jul-13	18,038.44	30,923.04	12,884.60
9	Aug-13	20,615.36	30,923.04	10,307.68
10	Sep-13	23,192.28	30,923.04	7,730.76
11	Oct-13	25,769.20	30,923.04	5,153.84
12	Nov-13	28,346.12	30,923.04	2,576.92
13	Dec-13	30,923.04	30,923.04	-
14	TOTAL	\$ 200,999.76	\$ 371,076.48	\$ 170,076.72
15				
16	12 MO AVERAGE	\$ 16,749.98	\$ 30,923.04	\$ 14,173.06
17				
18				
19	TOTAL ADJMNT			\$ 14,173.06

To pg 1, Line 9

\*Per Books amount assumes plant for new customers added equally throughout the year.

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**DEPRECIATION EXPENSE**

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) Acct 1.369.00 ANNUALIZED	(d) DIFFERENCE	(e) FEDERAL TAX DEPRECIATION	(f) FEDERAL DEFERRED INCOME TAXES
1	Jan-13	\$ -	\$ 77.31	\$ 77.31		\$ (27.06)
2	Feb-13	6.44	77.31	70.87		(24.81)
3	Mar-13	12.88	77.31	64.43		(22.55)
4	Apr-13	19.33	77.31	57.98		(20.29)
5	May-13	25.77	77.31	51.54		(18.04)
6	Jun-13	32.21	77.31	45.10		(15.79)
7	Jul-13	38.65	77.31	38.66		(13.53)
8	Aug-13	45.10	77.31	32.21		(11.27)
9	Sep-13	51.54	77.31	25.77		(9.02)
10	Oct-13	57.98	77.31	19.33		(6.77)
11	Nov-13	64.42	77.31	12.89		(4.51)
12	Dec-13	70.87	77.31	6.44		(2.25)
13	TOTAL	\$ 425.19	\$ 927.72	\$ 502.53		\$ (175.89)
14	TOTAL ADJMNT			\$ 502.53	\$ -	\$ (175.89)
15				To pg 1, Line 25		
16						
17						
18						
19		ANNUAL	MONTHLY		YEAR 1	FEDERAL
20		DEPR -%-	DEPR -%-		TAX RATE	TAX RATE ON
21	Acct 1.369.00	3.00%	0.25%		ELEC DIST	TAX VS BOOK
					3.750%	TIMING DIFFERENC
					MACRS 20	35.0%

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**ACCUMULATED DEPRECIATION**

LINE NO.	(a) MONTH / YEAR	Acct 1.369.00			(e)	(f) ACCUMULATED DEFERRED TAXES
		(b) PER BOOKS	(c) ANNUALIZED	(d) DIFFERENCE		
1	Dec-12	\$ -	\$ -	\$ -	\$ -	
2	Jan-13	-	77.31	77.31	(27.06)	
3	Feb-13	6.44	154.62	148.18	(51.87)	
4	Mar-13	19.32	231.93	212.61	(74.42)	
5	Apr-13	38.65	309.24	270.59	(94.71)	
6	May-13	64.42	386.55	322.13	(112.75)	
7	Jun-13	96.63	463.86	367.23	(128.54)	
8	Jul-13	135.28	541.17	405.89	(142.07)	
9	Aug-13	180.38	618.48	438.10	(153.34)	
10	Sep-13	231.92	695.79	463.87	(162.36)	
11	Oct-13	289.90	773.10	483.20	(169.13)	
12	Nov-13	354.32	850.41	496.09	(173.64)	
13	Dec-13	425.19	927.72	502.53	(175.89)	
14	TOTAL	\$ 1,842.45	\$ 6,030.18	\$ 4,187.73	\$ (1,465.78)	
15						
16	12 MO AVG	\$ 153.54	\$ 502.52	\$ 348.98	\$ (122.15)	
17						
18						
19	TOTAL ADJMNT			\$ 348.98	\$ (122.15)	
20				To pg 1, Line 17	To pg 1, Line 22	
21						
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.369.00	3.00%	0.25%			



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**PLANT IN SERVICE**

LINE NO.	MONTH / YEAR	(a)	(b)	(c)	(d)
		PER BOOKS*	ANNUALIZED	DIFFERENCE	
1	Dec-12	\$ -	\$ -		
2	Jan-13	516.83	6,201.88	5,685.05	
3	Feb-13	1,033.65	6,201.88	5,168.23	
4	Mar-13	1,550.47	6,201.88	4,651.41	
5	Apr-13	2,067.30	6,201.88	4,134.58	
6	May-13	2,584.12	6,201.88	3,617.76	
7	Jun-13	3,100.94	6,201.88	3,100.94	
8	Jul-13	3,617.77	6,201.88	2,584.11	
9	Aug-13	4,134.59	6,201.88	2,067.29	
10	Sep-13	4,651.41	6,201.88	1,550.47	
11	Oct-13	5,168.24	6,201.88	1,033.64	
12	Nov-13	5,685.06	6,201.88	516.82	
13	Dec-13	6,201.88	6,201.88	-	
14	TOTAL	\$ 40,312.26	\$ 74,422.56	\$ 34,110.30	
15					
16	12 MO AVERAGE	\$ 3,359.36	\$ 6,201.88	\$ 2,842.53	
17					
18					
19	TOTAL ADJMNT			\$ 2,842.53	

To pg 1, Line 9

\*Per Books amount assumes plant for new customers added equally throughout the year.

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**DEPRECIATION EXPENSE**

LINE NO.	(a) MONTH / YEAR	Acct 1.370.00			(e) FEDERAL TAX DEPRECIATION	(f) FEDERAL DEFERRED INCOME TAXES
		(b) PER BOOKS	(c) ANNUALIZED	(d) DIFFERENCE		
1	Jan-13	\$ -	\$ 25.84	\$ 25.84		\$ (9.04)
2	Feb-13	2.15	25.84	23.69		(8.29)
3	Mar-13	4.31	25.84	21.53		(7.54)
4	Apr-13	6.46	25.84	19.38		(6.78)
5	May-13	8.61	25.84	17.23		(6.03)
6	Jun-13	10.77	25.84	15.07		(5.27)
7	Jul-13	12.92	25.84	12.92		(4.52)
8	Aug-13	15.07	25.84	10.77		(3.77)
9	Sep-13	17.23	25.84	8.61		(3.01)
10	Oct-13	19.38	25.84	6.46		(2.26)
11	Nov-13	21.53	25.84	4.31		(1.51)
12	Dec-13	23.69	25.84	2.15		(0.75)
13	TOTAL	\$ 142.12	\$ 310.08	\$ 167.96		\$ (58.77)
14						
15	TOTAL ADJMNT			\$ 167.96	\$ -	\$ (58.79)
16				To pg 1, Line 25		
17						
18						
19		ANNUAL DEPR -%-	MONTHLY DEPR -%-	YEAR 1 TAX RATE ELEC DIST	FEDERAL TAX RATE ON TAX VS BOOK TIMING DIFFERENC	
20				3.750%	35.0%	
21	Acct 1.370.00	5.00%	0.42%	MACRS 20		

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**ACCUMULATED DEPRECIATION**

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) Acct 1.370.00 ANNUALIZED	(d) DIFFERENCE	(e)	(f) ACCUMULATED DEFERRED TAXES
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	25.84	25.84		(9.04)
3	Feb-13	2.15	51.68	49.53		(17.33)
4	Mar-13	6.46	77.52	71.06		(24.87)
5	Apr-13	12.92	103.36	90.44		(31.65)
6	May-13	21.53	129.20	107.67		(37.68)
7	Jun-13	32.30	155.04	122.74		(42.95)
8	Jul-13	45.22	180.88	135.66		(47.47)
9	Aug-13	60.29	206.72	146.43		(51.24)
10	Sep-13	77.52	232.56	155.04		(54.25)
11	Oct-13	96.90	258.40	161.50		(56.51)
12	Nov-13	118.43	284.24	165.81		(58.02)
13	Dec-13	142.12	310.08	167.96		(58.77)
14	TOTAL	\$ 615.84	\$ 2,015.52	\$ 1,399.68		\$ (489.78)
15						
16	12 MO AVG	\$ 51.32	\$ 167.96	\$ 116.64		\$ (40.82)
17						
18						
19	TOTAL ADJMNT			\$ 116.64		\$ (40.82)
20				To pg 1, Line 17		To pg 1, Line 22
21						
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 1.370.00	5.00%	0.42%			

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**Cost of Adding a New Electric Customer  
Based on 2013 Test Year**

	Residential	Commercial
1 Meter Set <sup>1</sup>	62.75	134.23
2 Transformer <sup>2</sup>	875.00	2,486.00
3 Service <sup>3</sup>	336.12	336.12
4 Extension <sup>4</sup>	<u>2,072.60</u>	<u>2,072.60</u>
Total	3,346.47	5,028.95

<sup>[1]</sup> Meter set costs based on materials \$33.75 and \$29 bogey for residential; commercial is based on the average for SGS meters from 2013 allocators.

<sup>[2]</sup> Transformer costs based on single phase 25kVA (for two residential customers divided by 2) and 50kVA (for one commercial customer) overhead with TFC100-114 framing material

<sup>[3]</sup> Service cost is based on average cost of single phase #2 Triplex service

<sup>[4]</sup> Extension costs based on 2 - 30' or less poles at \$568.30 each plus 300' of single phase OH secondary @ \$3.12 per foot (2013 \$/ft)

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Depreciation Group Rate Maintenance

Depreciation Group: MEC-03-136400-Iowa      Status:      ID: 20332

Company: MidAmerican Energy Company      ARO:      Update

Business Segment: MEC Electric Distribution      Functional Class: Distribution Plant, Electric      New Group

Depr. Summary: MEC-Iowa (200)      External Code:      Previous

Depr. Summary 2: None      JE By Asset:       Next

---

Depreciation Method: MEC-03-136400-Iowa      Combined Group:      Combined DG

Depreciable Subledger: None      Est. Net Adds: 0.00      Audits

Mid-Period Method: Monthly      Spread:      Method

Mid-Period Convention: 0.00      Late Close:      Controls

See Accts      Cancel

Blend Books

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	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
DEC/2012 SEC		3.478005%	3.478005%	0.000000%	Net	Yes/Separate	6.000000%	56.000000%	0000/00	Used	No	R4	48
NOV/2012 SEC		3.474610%	3.474610%	0.000000%	Net	Yes/Separate	6.000000%	56.000000%	0000/00	Used	No	R4	48

Depreciation Group Rate Maintenance

Depreciation Group: MEC-03-136500-Iowa      Status:      ID: 20338

Company: MidAmerican Energy Company      ARO:      Update

Business Segment: MEC Electric Distribution      Functional Class: Distribution Plant, Electric      New Group

Depr. Summary: MEC-Iowa (200)      External Code:      Previous

Depr. Summary 2: None      JE By Asset:       Next

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Depreciation Method: MEC-03-136500-Iowa      Combined Group:      Combined DG

Depreciable Subledger: None      Est. Net Adds: 0.00      Audits

Mid-Period Method: Monthly      Spread:      Method

Mid-Period Convention: 0.00      Late Close:      Controls

See Accts      Cancel

Blend Books

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	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
DEC/2012 SEC		2.757686%	2.757686%	0.000000%	Net	Yes/Separate	7.000000%	47.000000%	0000/00	Used	No	R2	50
NOV/2012 SEC		2.753830%	2.753830%	0.000000%	Net	Yes/Separate	7.000000%	47.000000%	0000/00	Used	No	R2	50

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Depreciation Group Rate Maintenance

Depreciation Group: MEC-03-136800-Common      Status:      ID: 20356  
 Company: MidAmerican Energy Company      ARD:      Functional Class: Distribution Plant, Electric  
 Business Segment: MEC Electric Distribution      External Code:      JE By Asset:   
 Depr. Summary: MEC-Common (All) (100)  
 Depr. Summary 2: None

Depreciation Method: MEC-03-136800-Common      Combined Group:      Est. Net Adds: 0.00  
 Depreciable Subledger: None      Mid-Period Method: Monthly      Spread:      Mid-Period Convention: 0.00      Late Close:      See Accts

**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	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
DEC/2012 SEC		3.520678%	3.520678%	0.000000%	Net	Yes/Separate	6.000000%	1.000000%	0000/00	Used	No	R2.5	43
NOV/2012 SEC		3.532065%	3.532065%	0.000000%	Net	Yes/Separate	6.000000%	1.000000%	0000/00	Used	No	R2.5	43

Depreciation Group Rate Maintenance

Depreciation Group: MEC-03-136900-Iowa      Status:      ID: 20357  
 Company: MidAmerican Energy Company      ARD:      Functional Class: Distribution Plant, Electric  
 Business Segment: MEC Electric Distribution      External Code:      JE By Asset:   
 Depr. Summary: MEC-Iowa (200)  
 Depr. Summary 2: None

Depreciation Method: MEC-03-136900-Iowa      Combined Group:      Est. Net Adds: 0.00  
 Depreciable Subledger: None      Mid-Period Method: Monthly      Spread:      Mid-Period Convention: 0.00      Late Close:      See Accts

**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	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
DEC/2012 SEC		2.291286%	2.291286%	0.000000%	Net	Yes/Separate	0.000000%	80.000000%	0000/00	Used	No	R4	60
NOV/2012 SEC		2.291403%	2.291403%	0.000000%	Net	Yes/Separate	0.000000%	80.000000%	0000/00	Used	No	R4	60

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Depreciation Rate Maintenance													
Effective Date	Set of Books	Life Rate (Annual)	COB Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Life (Years)
DEC/2012 SEC		7.097366%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	0000/00	Used	No	L2	20
NOV/2012 SEC		7.076583%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	0000/00	Used	No	L2	20