

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Depreciation Study
Test Year Ending December 31, 2013

Line No.	Description (a)	Amount (b)	Reference
Pro Forma Adjustment: Depreciation Study			
1	Plant in Service		
2	Intangibles	\$ -	
3	Production	-	
4	Transmission	-	
5	Distribution	-	
6	General Plant	-	
7	Total Plant in Service	-	
8			To MidAmerican Exhibit MJA 1.1, Schedule 7
9	Accumulated Depreciation and Amortization		
10	Intangibles	-	
11	Production	(274,100.40)	From Page 3, Line 18 Column (d)
12	Transmission	-	
13	Distribution	-	
14	General Plant	-	
15	Total Accumulated Depreciation and Amortization	(274,100.40)	To Schedule 8 Line 10 Column (b)
16			To MidAmerican Exhibit MJA 1.1, Schedule 7
17	Deductions to Rate Base		
18	Accumulated Deferred Income Taxes	95,935.12	
19			To MidAmerican Exhibit MJA 1.1, Schedule 7
20			
21	Depreciation Expense	(417,689.87)	From Page 2 Line 15 Column (d)
			To MidAmerican Exhibit RRT 1.1, WP RRT 8

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DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	PER BOOKS	ANNUALIZED	DIFFERENCE	TAX	CHANGE IN
					DEPRECIATION	FEDERAL
					CHANGE	DEFERRED
	(a)	(b)	(c)	(d)		INCOME TAXES
1	Jan-13	\$ -	\$ (48,479.41)	\$ (48,479.41)	\$ -	\$ 16,967.79
2	Feb-13	-	(48,479.41)	(48,479.41)	-	16,967.79
3	Mar-13	-	(48,479.41)	(48,479.41)	-	16,967.79
4	Apr-13	-	(48,479.41)	(48,479.41)	-	16,967.79
5	May-13	-	(48,479.41)	(48,479.41)	-	16,967.79
6	Jun-13	-	(48,479.41)	(48,479.41)	-	16,967.79
7	Jul-13	-	(48,479.41)	(48,479.41)	-	16,967.79
8	Aug-13	(32,812.61)	(48,479.41)	(15,666.80)	-	5,483.38
9	Sep-13	(32,812.61)	(48,479.41)	(15,666.80)	-	5,483.38
10	Oct-13	(32,812.61)	(48,479.41)	(15,666.80)	-	5,483.38
11	Nov-13	(32,812.61)	(48,479.41)	(15,666.80)	-	5,483.38
12	Dec-13	(32,812.61)	(48,479.41)	(15,666.80)	-	5,483.38
13	TOTAL	\$ (164,063.05)	\$ (581,752.92)	\$ (417,689.87)	\$ -	\$ 146,191.43
14						
15	TOTAL ADJMNT			\$ (417,689.87)	\$ -	\$ 146,191.43
16				To Exhibit MJA 1.1, WP F		
17				Page 1, Line 17, Column (b)		
18						FEDERAL
19						TAX RATE ON
20						TAX VS BOOK
21						<u>TIMING DIFFERENCE</u>
22						35.0%

New Steam salvage/cost of removal rates and new lives for Wind VII began in August 2013.
 Wind life change for Wind I through VI did not start until 2014.

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ACCUMULATED DEPRECIATION

LINE NO.	MONTH / YEAR	ACCUMULATED DEPRECIATION			TAX DEPRECIATION CHANGE	CHANGE IN FEDERAL ACCUM DEFERRED INCOME TAXES
		PER BOOKS	ANNUALIZED	DIFFERENCE		
	(a)	(b)	(c)	(d)		
1	Jan-13	\$ -	\$ (48,479.41)	\$ (48,479.41)	\$ -	\$ 16,967.79
2	Feb-13	-	(96,958.82)	(96,958.82)	-	33,935.58
3	Mar-13	-	(145,438.23)	(145,438.23)	-	50,903.37
4	Apr-13	-	(193,917.64)	(193,917.64)	-	67,871.16
5	May-13	-	(242,397.05)	(242,397.05)	-	84,838.95
6	Jun-13	-	(290,876.46)	(290,876.46)	-	101,806.74
7	Jul-13	-	(339,355.87)	(339,355.87)	-	118,774.53
8	Aug-13	(32,812.61)	(387,835.28)	(355,022.67)	-	124,257.91
9	Sep-13	(65,625.22)	(436,314.69)	(370,689.47)	-	129,741.29
10	Oct-13	(98,437.83)	(484,794.10)	(386,356.27)	-	135,224.67
11	Nov-13	(131,250.44)	(533,273.51)	(402,023.07)	-	140,708.05
12	Dec-13	(164,063.05)	(581,752.92)	(417,689.87)	-	146,191.43
13	TOTAL	\$ (492,189.15)	\$ (3,781,393.98)	\$ (3,289,204.83)	\$ -	\$ 1,151,221.47
14						
15	12 MO AVG	\$ (41,015.76)	\$ (315,116.17)	\$ (274,100.40)	\$ -	\$ 95,935.12
16						
17						
18	TOTAL ADJMNT			\$ (274,100.40)		
19				To Exhibit MJA 1.1, WP F		
20				Page 1, Line 11, Column (b)		

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Line No.	Depreciation Group	12/31/2012	12/31/2012	1/31/2013	End of Life Date	Remaining Months	Net Salvage Percent	Depreciable Base	Calculated Monthly Expense	South Dakota Monthly Expense Change
		Plant Balance	Accumulated Depreciation	Actual Depreciation Expense						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
								(b)*(1-(g))-(c)	(h)/(f)	[(i)-(d)]*0.85%
1	MEC-06-131100-Louisa	122,610,688.25	96,913,248.03	96,045.03	12/2040	336	-4%	30,601,867.75	91,076.99	(42.23)
2	MEC-06-131100-Neal 1	3,609,195.69	3,358,736.55	36,013.94	04/2015	28	-9%	575,286.75	20,545.96	(131.48)
3	MEC-06-131100-Neal 2	9,189,546.55	8,979,323.21	69,865.62	04/2015	28	-9%	1,037,282.53	37,045.80	(278.97)
4	MEC-06-131100-Neal 3	23,257,013.58	22,025,191.11	2,907.13	12/2035	276	-9%	3,324,953.69	12,046.93	77.69
5	MEC-06-131100-Neal 4	23,754,010.74	23,340,606.13	8,115.95	12/2040	336	-9%	2,551,265.58	7,593.05	(4.44)
6	MEC-06-131100-OGS	46,299,042.80	40,752,986.90	33,180.98	12/2040	336	-5%	7,861,008.04	23,395.86	(83.17)
7	MEC-06-131100-Riverside	11,093,594.92	10,429,583.70	19,228.90	12/2025	156	-8%	1,551,498.81	9,945.51	(78.91)
8	MEC-06-131100-WS1	3,240,391.42	3,721,633.88	2,486.57	04/2015	28	-4%	(351,626.80)	(12,558.10)	(127.88)
9	MEC-06-131100-WS2	5,832,769.93	5,309,489.13	54,101.85	04/2015	28	-4%	756,591.60	27,021.13	(230.19)
10	MEC-06-131100-WS3	85,424,382.37	75,254,044.65	57,661.46	12/2040	336	-4%	13,587,313.01	40,438.43	(146.40)
11	MEC-06-131100-WS4	736,292.61	35,826.25	1,472.58	12/2050	456	-4%	729,918.06	1,600.70	1.09
12	MEC-06-131101-WS4	167,205,513.07	27,902,443.58	334,411.03	12/2050	456	-4%	145,991,290.01	320,156.34	(121.16)
13	MEC-06-131140-Louisa	7,572.00	5,616.73	5.93	12/2040	336	-4%	2,258.15	6.72	0.01
14	MEC-06-131140-Neal 1	1,868.00	2,249.48	0.38	04/2015	28	-9%	(213.36)	(7.62)	(0.07)
15	MEC-06-131140-Neal 2	995.00	853.66	11.79	04/2015	28	-9%	230.89	8.25	(0.03)
16	MEC-06-131140-Neal 4	22,471.00	24,267.45	7.68	12/2040	336	-9%	225.94	0.67	(0.06)
17	MEC-06-131200-Louisa	448,078,823.56	237,817,098.30	802,807.89	12/2040	336	-4%	228,184,878.20	679,121.66	(1,051.33)
18	MEC-06-131200-Neal 1	24,056,051.30	22,924,425.61	220,835.59	04/2015	28	-9%	3,296,670.31	117,738.23	(876.33)
19	MEC-06-131200-Neal 2	57,847,588.32	51,543,712.01	684,362.71	04/2015	28	-9%	11,510,159.26	411,077.12	(2,322.93)
20	MEC-06-131200-Neal 3	115,731,226.02	104,382,814.87	81,011.86	12/2035	276	-9%	21,764,221.49	78,855.87	(18.33)
21	MEC-06-131200-Neal 4	103,119,243.84	102,254,620.85	42,107.02	12/2040	336	-9%	10,145,354.94	30,194.51	(101.26)
22	MEC-06-131200-OGS	160,714,623.92	103,185,284.83	216,964.75	12/2040	336	-5%	65,565,070.29	195,134.14	(185.56)
23	MEC-06-131200-Riverside	41,089,495.15	35,974,767.22	88,342.41	12/2025	156	-8%	8,401,887.54	53,858.25	(293.12)
24	MEC-06-131200-Riverside-ALCOA	1,703,447.03	1,233,518.50	3,662.42	12/2025	156	-8%	606,204.29	3,885.92	1.90
25	MEC-06-131200-WS1	9,325,483.36	8,974,814.10	69,142.91	04/2015	28	-4%	723,688.59	25,846.02	(368.02)
26	MEC-06-131200-WS2	37,048,077.15	32,035,515.81	403,954.80	04/2015	28	-4%	6,494,484.43	231,945.87	(1,462.08)
27	MEC-06-131200-WS3	362,552,217.42	164,415,850.76	761,359.65	12/2040	336	-4%	212,638,455.36	632,852.55	(1,092.31)
28	MEC-06-131200-WS4	1,574,677.72	126,122.63	3,451.16	12/2050	456	-4%	1,511,542.20	3,314.79	(1.16)
29	MEC-06-131201-WS4	368,400,463.88	64,605,513.17	807,411.02	12/2050	456	-4%	318,530,969.27	698,532.83	(925.46)
30	MEC-06-131400-Louisa	101,677,844.39	48,335,487.62	184,714.75	12/2040	336	-4%	57,409,470.55	170,861.52	(117.75)
31	MEC-06-131400-Neal 1	8,587,403.58	9,335,377.93	37,692.15	04/2015	28	-9%	24,891.97	889.00	(312.83)
32	MEC-06-131400-Neal 2	13,193,069.79	14,833,496.58	30,937.73	04/2015	28	-9%	(453,050.51)	(16,180.38)	(400.50)
33	MEC-06-131400-Neal 3	25,163,788.04	24,262,577.06	20,969.83	12/2035	276	-9%	3,165,951.90	11,470.84	(80.74)
34	MEC-06-131400-Neal 4	23,042,163.78	23,380,616.32	8,064.76	12/2040	336	-9%	1,735,342.20	5,164.71	(24.65)

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		Plant Balance	Accumulated Depreciation	Actual Depreciation Expense						Monthly Expense Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
								(b)*(1-(g))-(c)	(h)/(f)	[(i)-(d)]*0.85%
35	MEC-06-131400-OGS	39,691,747.17	28,359,009.66	47,630.10	12/2040	336	-5%	13,317,324.87	39,634.90	(67.96)
36	MEC-06-131400-Riverside	9,502,670.43	9,299,889.39	16,154.54	12/2025	156	-8%	962,994.67	6,173.04	(84.84)
37	MEC-06-131400-WS1	2,240,123.93	2,603,030.33	639.82	04/2015	28	-4%	(273,301.44)	(9,760.77)	(88.41)
38	MEC-06-131400-WS2	5,426,265.08	5,837,088.71	18,272.90	04/2015	28	-4%	(193,773.03)	(6,920.47)	(214.14)
39	MEC-06-131400-WS3	56,519,776.51	42,612,134.40	64,526.74	12/2040	336	-4%	16,168,433.17	48,120.34	(139.45)
40	MEC-06-131400-WS4	52,194.18	1,119.36	112.22	12/2050	456	-4%	53,162.59	116.58	0.04
41	MEC-06-131401-WS4	158,573,390.77	24,739,872.59	340,932.79	12/2050	456	-4%	140,176,453.81	307,404.50	(284.99)
42	MEC-06-131500-Louisa	53,189,406.72	33,597,611.79	80,227.36	12/2040	336	-4%	21,719,371.20	64,640.99	(132.48)
43	MEC-06-131500-Neal 1	2,337,756.36	2,264,123.61	20,162.91	04/2015	28	-9%	284,030.82	10,143.96	(85.16)
44	MEC-06-131500-Neal 2	6,092,612.99	5,423,829.91	65,479.81	04/2015	28	-9%	1,217,118.25	43,468.51	(187.10)
45	MEC-06-131500-Neal 3	9,971,857.54	10,122,623.72	19,611.31	12/2035	276	-9%	746,701.00	2,705.44	(143.70)
46	MEC-06-131500-Neal 4	15,332,361.23	16,559,090.49	3,194.24	12/2040	336	-9%	153,183.25	455.90	(23.28)
47	MEC-06-131500-OGS	20,607,094.09	18,127,393.86	19,748.46	12/2040	336	-5%	3,510,054.93	10,446.59	(79.07)
48	MEC-06-131500-Riverside	6,761,674.15	5,560,370.42	17,298.61	12/2025	156	-8%	1,742,237.66	11,168.19	(52.11)
49	MEC-06-131500-Riverside-ALCOA	3,678.00	4,274.48	1.90	12/2025	156	-8%	(302.24)	(1.94)	(0.03)
50	MEC-06-131500-WS1	1,475,082.81	1,536,949.86	6,746.32	04/2015	28	-4%	(2,863.74)	(102.28)	(58.21)
51	MEC-06-131500-WS2	3,880,985.57	3,633,901.70	32,387.55	04/2015	28	-4%	402,323.29	14,368.69	(153.16)
52	MEC-06-131500-WS3	21,776,893.14	20,452,309.53	12,703.19	12/2040	336	-4%	2,195,659.34	6,534.70	(52.43)
53	MEC-06-131500-WS4	1,439,980.68	184,584.94	3,191.96	12/2050	456	-4%	1,312,994.97	2,879.37	(2.66)
54	MEC-06-131501-WS4	47,068,178.95	6,903,958.40	104,334.47	12/2050	456	-4%	42,046,947.71	92,208.22	(103.07)
55	MEC-06-131540-Louisa	1,990,454.08	811,418.43	3,002.28	12/2040	336	-4%	1,258,653.81	3,745.99	6.32
56	MEC-06-131540-Neal 1	2,706,035.73	1,283,477.60	71,100.92	04/2015	28	-9%	1,666,101.35	59,503.62	(98.58)
57	MEC-06-131540-Neal 2	577,715.00	560,740.29	4,526.45	04/2015	28	-9%	68,969.06	2,463.18	(17.54)
58	MEC-06-131540-Neal 3	5,428,145.03	223,299.52	10,675.35	12/2035	276	-9%	5,693,378.56	20,628.18	84.60
59	MEC-06-131540-Neal 4	1,862,752.29	1,833,724.19	388.07	12/2040	336	-9%	196,675.81	585.34	1.68
60	MEC-06-131540-WS2	378,196.00	442,097.65	13.98	04/2015	28	-4%	(48,773.81)	(1,741.92)	(14.93)
61	MEC-06-131600-Louisa	2,449,744.91	1,955,070.40	2,735.55	12/2040	336	-4%	592,664.31	1,763.88	(8.26)
62	MEC-06-131600-Neal 1	177,952.00	213,718.73	57.26	04/2015	28	-9%	(19,751.05)	(705.39)	(6.48)
63	MEC-06-131600-Neal 2	200,014.50	224,314.16	489.39	04/2015	28	-9%	(6,298.35)	(224.94)	(6.07)
64	MEC-06-131600-Neal 3	1,584,346.87	1,429,517.01	1,016.63	12/2035	276	-9%	297,421.08	1,077.61	0.52
65	MEC-06-131600-Neal 4	1,552,621.90	1,492,988.69	866.88	12/2040	336	-9%	199,369.18	593.36	(2.32)
66	MEC-06-131600-OGS	6,211,016.99	4,948,011.08	6,728.60	12/2040	336	-5%	1,573,556.76	4,683.20	(17.39)
67	MEC-06-131600-Riverside	616,896.64	494,612.66	1,768.45	12/2025	156	-8%	171,635.71	1,100.23	(5.68)
68	MEC-06-131600-WS1	735.00	854.07	0.21	04/2015	28	-4%	(89.67)	(3.20)	(0.03)

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		Plant Balance	Accumulated Depreciation	Actual Depreciation Expense						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
								(b)*(1-(g))-(c)	(h)/(f)	[(i)-(d)]*0.85%
69	MEC-06-131600-WS2	1,633,763.00	1,868,692.66	1,528.93	04/2015	28	-4%	(169,579.14)	(6,056.40)	(64.48)
70	MEC-06-131600-WS3	5,508,848.32	5,161,212.36	3,626.65	12/2040	336	-4%	567,989.89	1,690.45	(16.46)
71	MEC-06-131601-WS4	1,358.19	30.60	3.06	12/2050	456	-4%	1,381.92	3.03	-
72	Steam Subtotal August Change	2,900,015,362.93	1,628,444,661.86	6,165,196.09				1,417,057,399.43	4,645,670.75	(12,915.97)
73										
74	MEC-06-134027-Eclipse	3,112,489.85	47,647.20	12,968.71	09/2042	357	0%	3,064,842.65	8,584.99	(37.26)
75	MEC-06-134027-Laurel	1,997,154.27	102,226.79	8,321.48	12/2041	348	0%	1,894,927.48	5,445.19	(24.45)
76	MEC-06-134027-Morning Light	1,642,253.38	13,760.59	6,842.72	10/2042	358	0%	1,628,492.79	4,548.86	(19.50)
77	MEC-06-134027-Pomeroy	473,466.52	34,647.26	1,972.78	08/2041	344	0%	438,819.26	1,275.64	(5.93)
78	MEC-06-134027-Rolling Hills	2,164,444.81	171,209.07	9,018.52	12/2041	348	0%	1,993,235.74	5,727.69	(27.97)
79	MEC-06-134027-Vienna	1,729,938.80	6,934.44	7,208.08	11/2042	359	0%	1,723,004.36	4,799.46	(20.47)
80	MEC-06-134427-Eclipse	277,045,035.05	4,360,170.81	1,165,897.86	9/2042	357	-1%	275,455,314.59	771,583.51	(3,351.67)
81	MEC-06-134427-Laurel	173,752,441.24	8,982,670.90	731,208.19	12/2041	348	-1%	166,507,294.75	478,469.24	(2,148.28)
82	MEC-06-134427-Morning Light	134,835,570.15	1,146,222.87	567,433.03	10/2042	358	-1%	135,037,702.98	377,200.29	(1,616.98)
83	MEC-06-134427-Pomeroy	41,185,030.37	3,121,070.35	173,320.34	08/2041	344	-1%	38,475,810.32	111,848.29	(522.51)
84	MEC-06-134427-Rolling Hills	662,642,996.33	37,484,358.05	2,788,622.61	12/2041	348	-1%	631,785,068.24	1,815,474.33	(8,271.76)
85	MEC-06-134427-Vienna	141,937,243.32	574,643.05	597,319.23	11/2042	359	-1%	142,781,972.70	397,721.37	(1,696.58)
86	MEC-06-134527-Eclipse	48,527,544.99	800,277.72	202,198.10	09/2042	357	0%	47,727,267.27	133,689.82	(582.32)
87	MEC-06-134527-Laurel	29,624,425.06	1,542,482.37	123,435.10	12/2041	348	0%	28,081,942.69	80,695.24	(363.29)
88	MEC-06-134527-Morning Light	23,696,207.48	165,127.12	98,734.20	10/2042	358	0%	23,531,080.36	65,729.27	(280.54)
89	MEC-06-134527-Pomeroy	5,686,236.94	467,668.59	23,692.65	08/2041	344	0%	5,218,568.35	15,170.26	(72.44)
90	MEC-06-134527-Rolling Hills	41,629,775.22	3,701,051.70	173,457.40	12/2041	348	0%	37,928,723.52	108,990.58	(547.97)
91	MEC-06-134527-Vienna	25,898,095.77	113,281.88	107,908.73	11/2042	359	0%	25,784,813.89	71,823.99	(306.72)
92	Wind Subtotal August Change	1,617,580,349.55	62,835,450.76	6,799,559.73				1,569,058,881.94	4,458,778.02	(19,896.64)
93										
94	Total August Depreciation Change	4,517,595,712.48	1,691,280,112.62	12,964,755.82				2,986,116,281.37	9,104,448.77	(32,812.61)
95										
96	MEC-06-134010-Century	3,401.58	678.10	14.77	01/2038	301	0%	2,723.48	9.05	(0.05)
97	MEC-06-134011-GDMEC	1,324,956.37	299,725.57	4,560.06	05/2043	365	0%	1,025,230.80	2,808.85	(14.89)
98	MEC-06-134021-Century	4,002,798.84	1,306,501.92	16,678.33	9/2035	273	0%	2,696,296.92	9,876.55	(57.82)
99	MEC-06-134021-Intrepid	827,545.42	299,854.05	3,448.11	12/2034	264	0%	527,691.37	1,998.83	(12.32)
100	MEC-06-134023-Pomeroy	8,305,809.23	1,982,410.83	34,607.54	12/2037	300	0%	6,323,398.40	21,077.99	(115.00)
101	MEC-06-134023-Victory	7,050,277.62	1,872,824.02	29,376.16	12/2036	288	0%	5,177,453.60	17,977.27	(96.89)
102	MEC-06-134024-Adair	1,072,130.62	447,723.82	4,467.21	12/2038	312	0%	624,406.80	2,001.30	(20.96)
103	MEC-06-134024-Carroll	1,197,917.87	409,407.53	4,991.32	12/2038	312	0%	788,510.34	2,527.28	(20.94)
104	MEC-06-134024-Century	4,262.58	848.76	17.76	01/2038	301	0%	3,413.82	11.34	(0.05)

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Line No.	Depreciation Group (a)	12/31/2012	12/31/2012	1/31/2013	End of Life Date (e)	Remaining Months (f)	Net Salvage Percent (g)	Depreciable Base (h)	Calculated Monthly Expense (i)	South Dakota Monthly Expense Change (j)
		Plant Balance (b)	Accumulated Depreciation (c)	Actual Depreciation Expense (d)						
							(b)*(1-(g))-(c)	(h)/(f)		[(i)-(d)]*0.85%
105	MEC-06-134024-Charles City	438,957.41	389,511.26	1,828.99	04/2038	304	0%	49,446.15	162.65	(14.16)
106	MEC-06-134024-Pomeroy	5,561,471.31	1,095,062.45	23,172.80	11/2038	311	0%	4,466,408.86	14,361.44	(74.90)
107	MEC-06-134025-Pomeroy	82,054.74	16,156.65	341.89	11/2038	311	0%	65,898.09	211.89	(1.11)
108	MEC-06-134025-Walnut	545,803.87	267,715.86	2,274.18	12/2038	312	0%	278,088.01	891.31	(11.75)
109	MEC-06-134026-Walnut	285,121.43	139,851.65	1,188.01	12/2038	312	0%	145,269.78	465.61	(6.14)
110	MEC-06-134100-GDMEC	491,401.00	70,453.99	1,461.92	05/2043	365	-5%	445,517.06	1,220.59	(2.05)
111	MEC-06-134100-GDMEC Backup	29,081.26	11,449.05	86.52	05/2043	365	-5%	19,086.27	52.29	(0.29)
112	MEC-06-134101-GDMEC	35,587,216.36	11,497,509.87	114,175.65	05/2043	365	-5%	25,869,067.31	70,874.16	(368.06)
113	MEC-06-134200-GDMEC	47,998.63	6,638.88	144.00	05/2043	365	-5%	43,759.68	119.89	(0.20)
114	MEC-06-134201-GDMEC	11,774,155.47	4,376,619.71	35,322.47	05/2043	365	-5%	7,986,243.53	21,880.12	(114.26)
115	MEC-06-134400-Adair	441,653.46	83,754.22	1,880.71	12/2038	312	-1%	362,315.77	1,161.27	(6.12)
116	MEC-06-134400-Carroll	1,550,560.48	121,826.02	6,564.03	12/2038	312	-1%	1,444,240.06	4,628.97	(16.45)
117	MEC-06-134400-Century	1,645,627.60	251,092.71	6,884.21	01/2038	301	-1%	1,410,991.17	4,687.68	(18.67)
118	MEC-06-134400-Charles City	187,834.66	71,547.19	766.99	04/2038	304	-1%	118,165.82	388.70	(3.22)
119	MEC-06-134400-GDMEC	4,544,055.72	658,403.52	14,692.45	05/2043	365	-5%	4,112,854.99	11,268.10	(29.11)
120	MEC-06-134400-Intrepid	4,552,220.87	490,710.39	19,119.32	12/2035	276	-1%	4,107,032.69	14,880.55	(36.03)
121	MEC-06-134400-Pomeroy	765,070.28	56,044.56	3,296.18	08/2041	344	-1%	716,676.42	2,083.36	(10.31)
122	MEC-06-134400-Victory	918,576.60	65,985.32	3,858.03	12/2036	288	-1%	861,777.05	2,992.28	(7.36)
123	MEC-06-134400-Walnut	657,488.87	21,810.25	2,788.84	12/2038	312	-1%	642,253.51	2,058.50	(6.21)
124	MEC-06-134401-GDMEC	265,510,148.46	87,673,236.23	858,482.81	05/2043	365	-5%	191,112,419.65	523,595.67	(2,846.54)
125	MEC-06-134421-Century	142,223,508.97	53,719,771.74	598,523.93	09/2035	273	-1%	89,925,972.32	329,399.17	(2,287.56)
126	MEC-06-134421-Intrepid	142,818,178.93	59,558,426.26	601,026.50	12/2034	264	-1%	84,687,934.46	320,787.63	(2,382.03)
127	MEC-06-134422-Century	40,076,448.19	15,140,255.42	168,655.05	12/2035	276	-1%	25,336,957.25	91,800.57	(653.26)
128	MEC-06-134422-Intrepid	17,263,438.45	6,344,747.98	72,650.30	12/2035	276	-1%	11,091,324.85	40,185.96	(275.95)
129	MEC-06-134423-Pomeroy	190,706,389.96	49,408,624.30	802,556.06	12/2037	300	-1%	143,204,829.56	477,349.43	(2,764.26)
130	MEC-06-134423-Victory	150,395,550.92	45,852,437.17	632,914.61	12/2036	288	-1%	106,047,069.26	368,218.99	(2,249.91)
131	MEC-06-134424-Adair	329,039,483.34	63,336,938.42	1,384,707.83	12/2038	312	-1%	268,992,939.75	862,156.86	(4,441.68)
132	MEC-06-134424-Carroll	265,622,247.89	51,599,243.29	1,117,826.97	12/2038	312	-1%	216,679,227.08	694,484.70	(3,598.41)
133	MEC-06-134424-Century	25,047,814.71	5,679,237.10	105,409.55	01/2038	301	-1%	19,619,055.76	65,179.59	(341.95)
134	MEC-06-134424-Charles City	126,054,050.87	29,064,908.80	530,477.46	04/2038	304	-1%	98,249,682.58	323,189.75	(1,761.95)
135	MEC-06-134424-Pomeroy	223,601,462.24	47,611,934.18	940,989.49	11/2038	311	-1%	178,225,542.68	573,072.48	(3,127.29)
136	MEC-06-134425-Pomeroy	13,698,696.87	2,916,892.58	57,648.68	11/2038	311	-1%	10,918,791.26	35,108.65	(191.59)
137	MEC-06-134425-Walnut	200,596,072.16	38,677,885.10	844,175.14	12/2038	312	-1%	163,924,147.78	525,397.91	(2,709.61)
138	MEC-06-134426-Walnut	105,414,979.97	20,522,616.58	443,621.37	12/2038	312	-1%	85,946,513.19	275,469.59	(1,429.29)

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Line No.	Depreciation Group	12/31/2012	12/31/2012	1/31/2013	End of Life Date	Remaining Months	Net Salvage Percent	Depreciable Base	Calculated Monthly Expense	South Dakota Monthly Expense Change
		Plant Balance	Accumulated Depreciation	Actual Depreciation Expense						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
								(b)*(1-(g))-(c)	(h)/(f)	[(i)-(d)]*0.85%
139	MEC-06-134500-Century	55,368.43	13,310.82	241.31	01/2038	301	0%	42,057.61	139.73	(0.86)
140	MEC-06-134500-GDMEC	2,078,489.94	829,901.47	6,893.66	05/2043	365	-5%	1,352,512.97	3,705.51	(27.10)
141	MEC-06-134500-Intrepid	105,525.54	28,381.48	444.97	12/2035	276	0%	77,144.06	279.51	(1.41)
142	MEC-06-134500-Rolling Hills	3,374,269.40	446,227.31	14,171.93	12/2041	348	0%	2,928,042.09	8,413.91	(48.94)
143	MEC-06-134501-GDMEC	37,505,518.08	11,906,507.66	124,393.31	05/2043	365	-5%	27,474,286.32	75,272.02	(417.53)
144	MEC-06-134521-Century	11,635,456.19	3,784,038.27	48,481.07	9/2035	273	0%	7,851,417.92	28,759.77	(167.63)
145	MEC-06-134521-Intrepid	17,012,743.53	6,001,740.13	70,886.43	12/2034	264	0%	11,011,003.40	41,708.35	(248.01)
146	MEC-06-134522-Century	3,313,918.02	1,077,739.62	13,807.99	12/2035	276	0%	2,236,178.40	8,102.10	(48.50)
147	MEC-06-134522-Intrepid	1,658,307.06	516,623.77	6,909.61	12/2035	276	0%	1,141,683.29	4,136.53	(23.57)
148	MEC-06-134523-Pomeroy	17,574,695.48	5,713,426.31	73,227.90	12/2037	300	0%	11,861,269.17	39,537.56	(286.37)
149	MEC-06-134523-Victory	17,771,436.82	5,563,084.09	74,047.65	12/2036	288	0%	12,208,352.73	42,390.11	(269.09)
150	MEC-06-134524-Adair	20,653,376.27	6,828,265.75	86,055.73	12/2038	312	0%	13,825,110.52	44,311.25	(354.83)
151	MEC-06-134524-Carroll	31,432,487.04	7,339,548.35	130,968.70	12/2038	312	0%	24,092,938.69	77,220.96	(456.86)
152	MEC-06-134524-Century	1,232,029.26	244,547.66	5,133.46	01/2038	301	0%	987,481.60	3,280.67	(15.75)
153	MEC-06-134524-Charles City	13,979,174.45	3,674,166.49	58,246.56	04/2038	304	0%	10,305,007.96	33,898.05	(206.96)
154	MEC-06-134524-Pomeroy	21,143,293.09	5,876,697.58	88,097.05	11/2038	311	0%	15,266,595.51	49,088.73	(331.57)
155	MEC-06-134525-Pomeroy	1,065,619.39	281,275.72	4,440.08	11/2038	311	0%	784,343.67	2,522.01	(16.30)
156	MEC-06-134525-Walnut	25,034,707.53	5,792,176.41	104,311.28	12/2038	312	0%	19,242,531.12	61,674.78	(362.41)
157	MEC-06-134526-Walnut	9,362,071.18	2,204,459.82	39,008.63	12/2038	312	0%	7,157,611.36	22,941.06	(136.57)
158	MEC-06-134621-Century	160,226.34	48,735.53	667.61	09/2035	273	0%	111,490.81	408.39	(2.20)
159	MEC-06-134621-Intrepid	402,985.13	143,503.56	1,679.10	12/2034	264	0%	259,481.57	982.88	(5.92)
160	MEC-06-134623-Pomeroy	180,860.15	25,378.54	753.58	12/2037	300	0%	155,481.61	518.27	(2.00)
161	MEC-06-134623-Victory	193,532.22	49,189.18	806.38	12/2036	288	0%	144,343.04	501.19	(2.59)
162	MEC-06-134624-Charles City	183,466.52	28,284.28	764.44	04/2038	304	0%	155,182.24	510.47	(2.16)
163	MEC-06-134624-Pomeroy	150,401.00	18,170.67	626.67	11/2038	311	0%	132,230.33	425.18	(1.71)
164	Wind Life Change Total	2,569,223,880.14	671,854,653.77	10,452,739.30				1,935,080,403.17	6,268,803.76	(35,563.44)
165										
166	Total	5,469,239,243.07	2,300,299,315.63	16,617,935.39				3,352,137,802.60	10,914,474.51	(48,479.41)

To Exhibit MJA 1.1,
 Schedule F, Page 2

Source

- Column (b) - MidAmerican Exhibit MJA 1.1, WP F-1, 12/31/2012 Report Depr - 1032 Depreciation Expense Summary, Ending Plant Balance column
- Column (c) - MidAmerican Exhibit MJA 1.1, WP F-1, 12/31/2012 Report Depr - 1032 Depreciation Expense Summary, End Reserve column
- Column (d) - MidAmerican Exhibit MJA 1.1 WP F-2, 01/31/2013 Report Depr - 1033 Monthly Depreciation Reserve Activity, Provision column
- Column (e) - MidAmerican Exhibit MJA 1.1, WP F-3, Pages II-26 and II-27 of 2013 Depreciation Study
- Column (f) - Number of months from 1/2013 to end of life date
- Column (g) - MidAmerican Exhibit MJA 1.1, WP F-3, Pages III-173 of 2013 Depreciation Study, Terminal Retirements Net Salvage % column