



2015 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2015**

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

MIDAMERICAN ENERGY COMPANY

Des Moines, Iowa

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION

ACCRUALS RELATED TO GAS PLANT

AS OF DECEMBER 31, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



Excellence Delivered *As Promised*

October 3, 2016

MidAmerican Energy Company
666 Grand Avenue
Des Moines, IA 50309

Attention Mr. Thomas Specketer
Vice President and Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of MidAmerican Energy Company as of December 31, 2015. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC.

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
Sr. Vice President

JJS:mlw

061486.000

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
 PART II. ESTIMATION OF SURVIVOR CURVES	 II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records.....	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve	II-17
 PART III. SERVICE LIFE CONSIDERATIONS.....	 III-1
Field Trips	III-2
Service Life Analysis	III-3
Life Span Estimates.....	III-6
 PART IV. NET SALVAGE CONSIDERATIONS	 IV-1
Salvage Analysis.....	IV-2
Net Salvage Considerations	IV-2
 PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION.....	 V-1
Group Depreciation Procedures.....	V-2
Single Unit of Property.....	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure	V-3
Calculation of Annual and Accrued Amortization	V-4
 PART VI. RESULTS OF STUDY	 VI-1
Qualification of Results.....	VI-2
Description of Statistical Support	VI-2
Description of Detailed Tabulations.....	VI-3

TABLE OF CONTENTS, cont.

Table 1. Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Rates Related to Gas Plant as of December 31, 2015	VI-5
PART VII. SERVICE LIFE STATISTICS	VII-1
PART VIII. NET SALVAGE STATISTICS	VIII-1
PART IX. DETAILED DEPRECIATION CALCULATIONS	IX-1

MIDAMERICAN ENERGY COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to MidAmerican Energy Company's ("MidAm" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant of MidAm as of December 31, 2015. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

MidAm's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes to the plant in service due to system improvements. These improvements have produced changes in the life and salvage estimates since the last depreciation study which creates new depreciation rates than what currently are utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2015 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$39.1 million when applied to depreciable plant balances as of December 31, 2015. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST</u>	<u>PROPOSED RATE</u>	<u>ANNUAL ACCRUAL</u>
LIQUEFIED NATURAL GAS PLANT	\$ 43,345,692.93	4.18	\$ 1,812,070
DISTRIBUTION PLANT	1,325,723,818.95	2.46	32,620,897
GENERAL PLANT	<u>107,893,812.52</u>	4.32	<u>4,666,218</u>
	<u>\$1,476,963,324.40</u>	2.65	<u>\$39,099,185</u>

PART I. INTRODUCTION

**MIDAMERICAN ENERGY COMPANY
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for MidAmerican Energy Company ("Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2015.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group

of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing gas utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

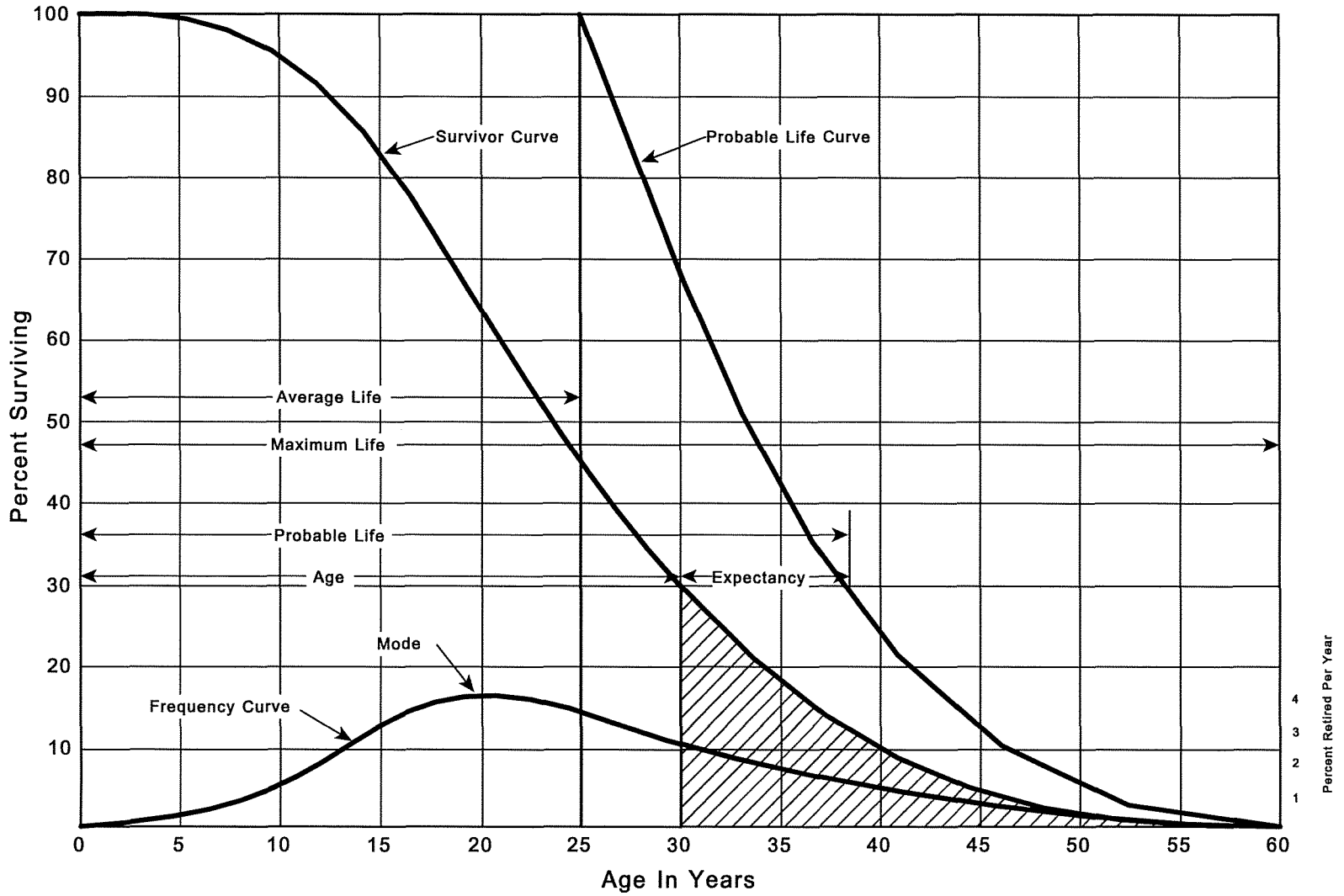


Figure 1. A Typical Survivor Curve and Derived Curves

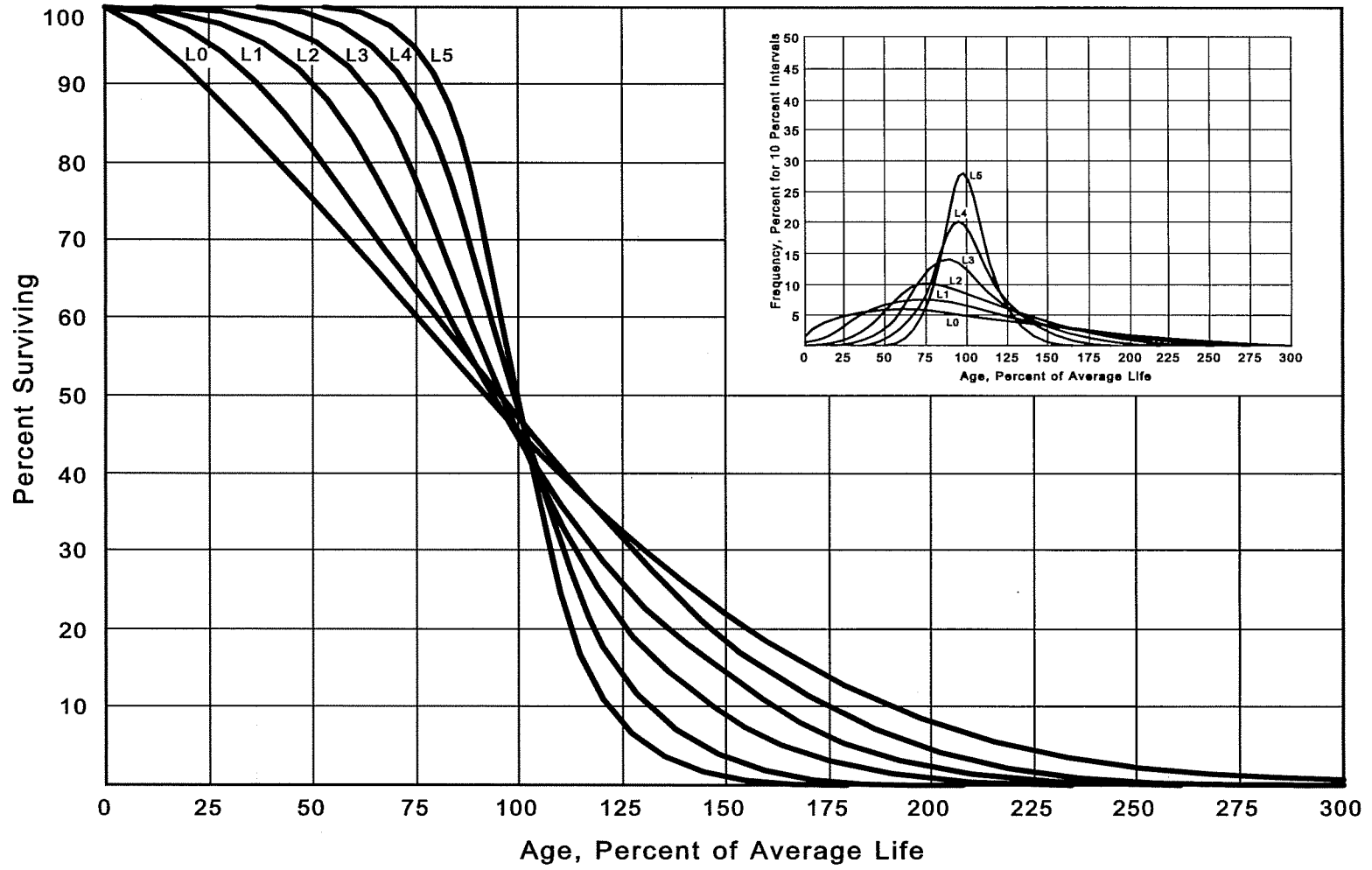


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

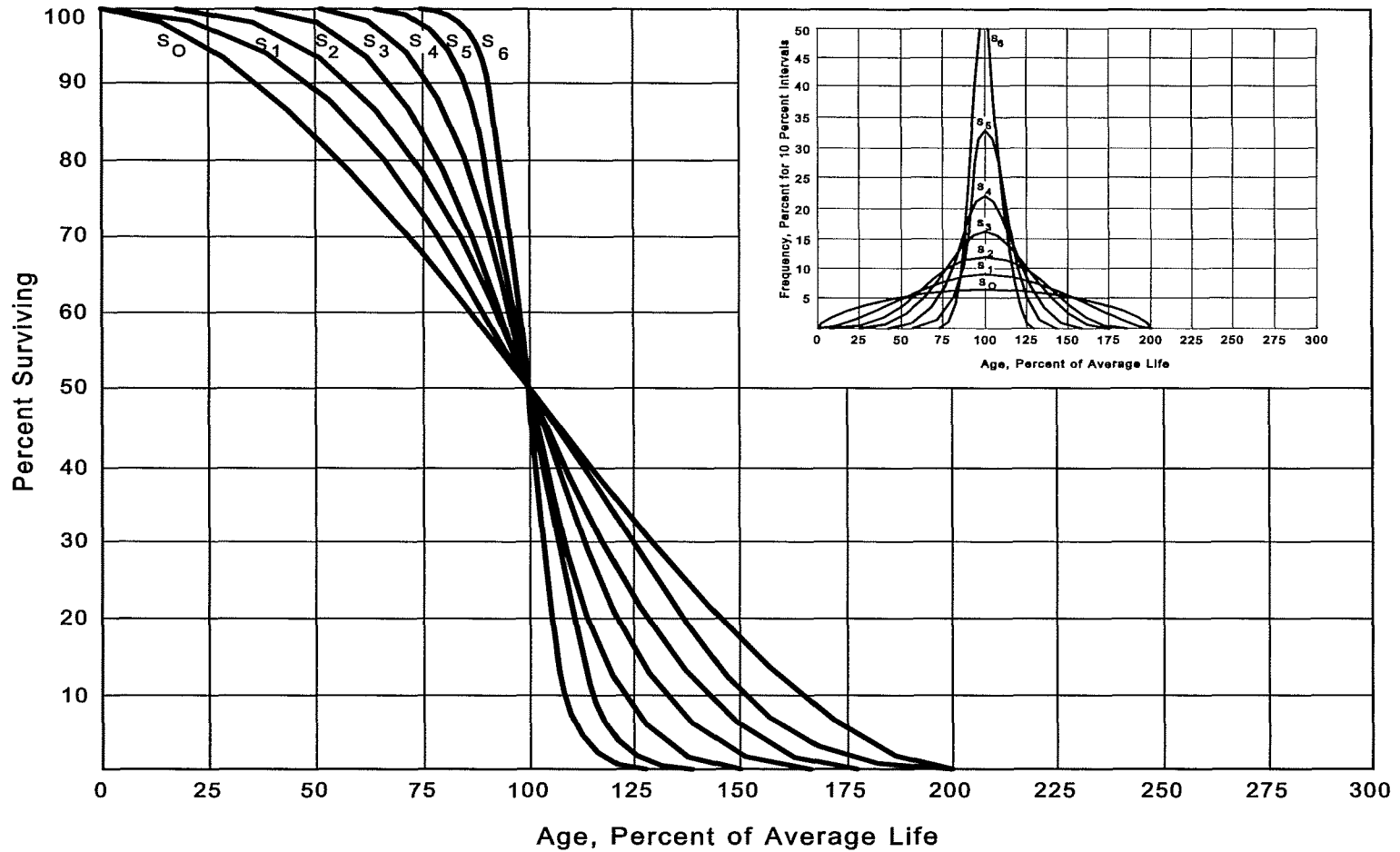


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

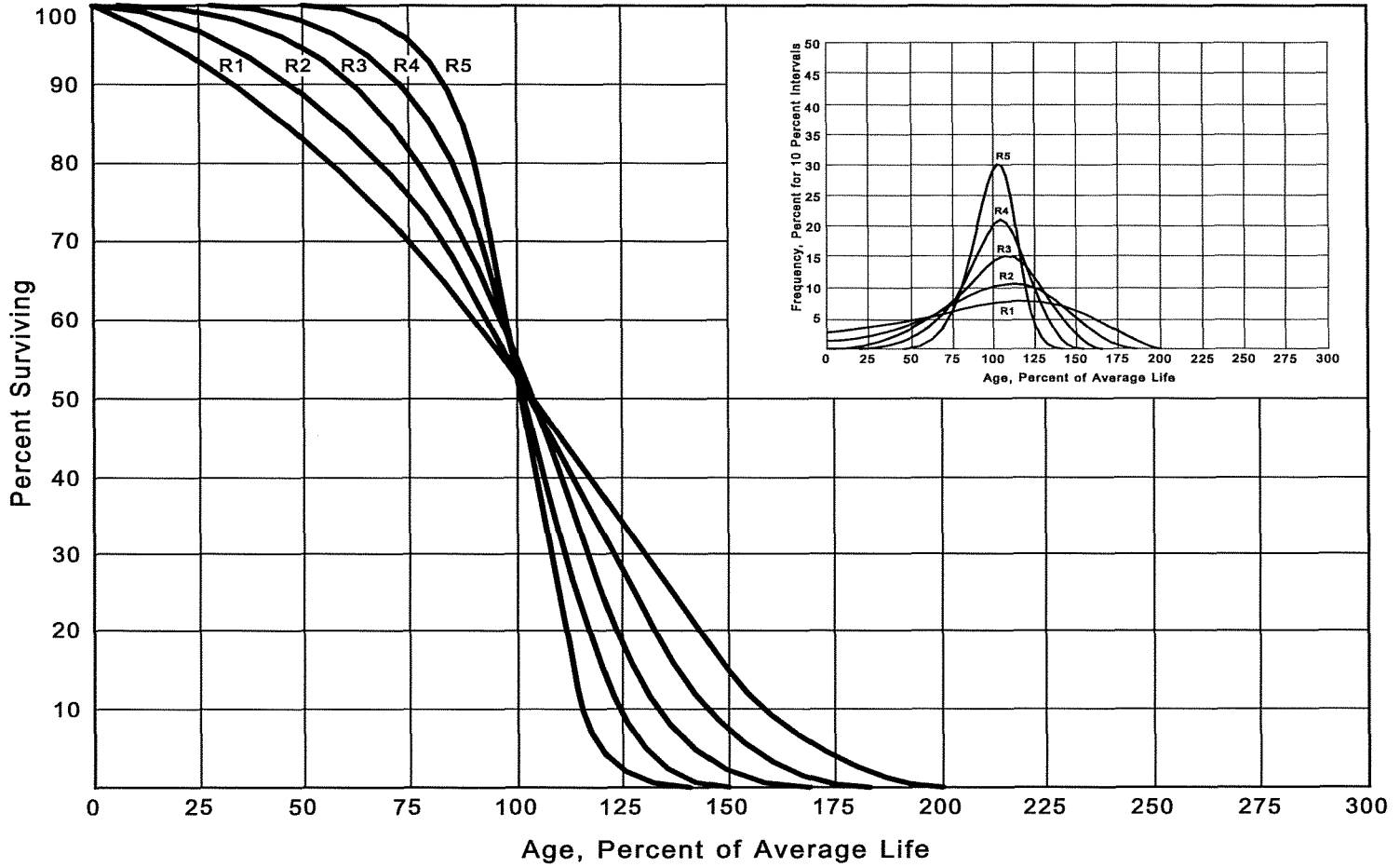


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

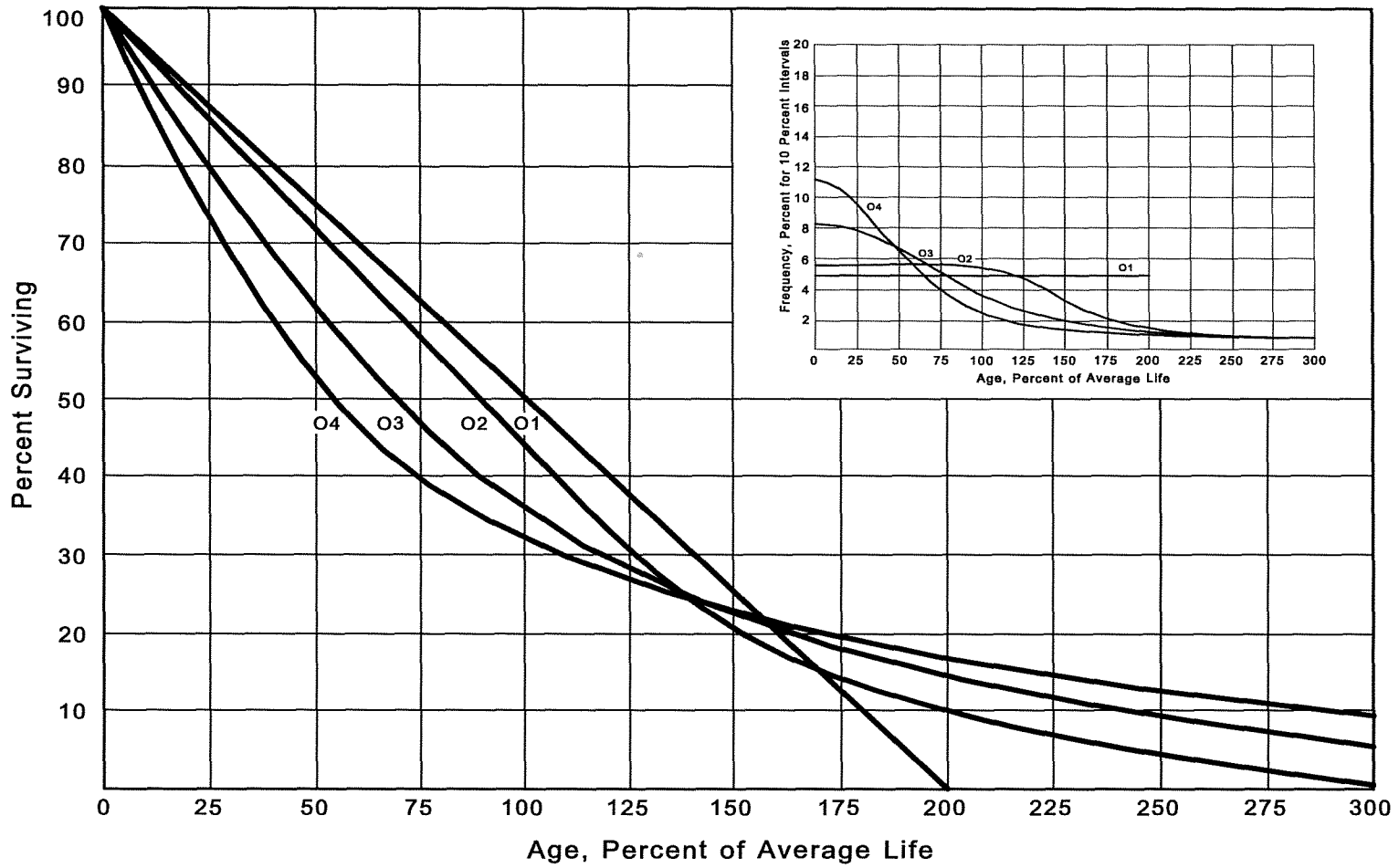


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College. Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	(12)	(13)
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					7	14	16	17	19	20	143	4½-5½
2011						8	18	20	22	23	146	3½-4½
2012							9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	



SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval	
	During Year												
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2001	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2005	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2011	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year^b Transfer Affecting Exposures at End of Year^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)		
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2009				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2010					660 ^a	653	639	623	628	609	3,789	4½-5½
2011						750 ^a	742	724	685	663	4,332	3½-4½
2012							850 ^a	841	821	799	4,955	2½-3½
2013								960 ^a	949	926	5,719	1½-2½
2014									1,080 ^a	1,069	6,579	½-1½
2015										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.



FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

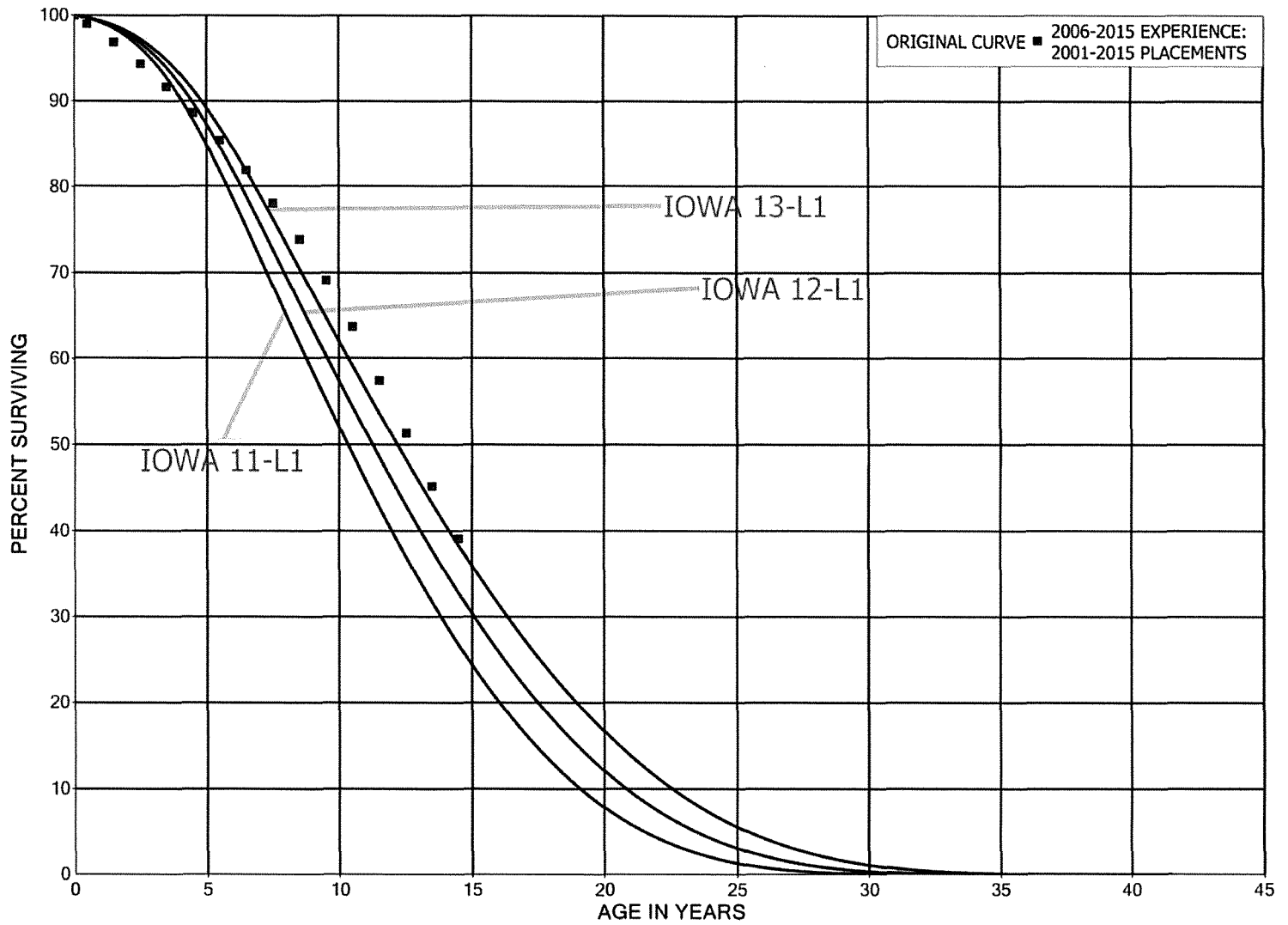




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

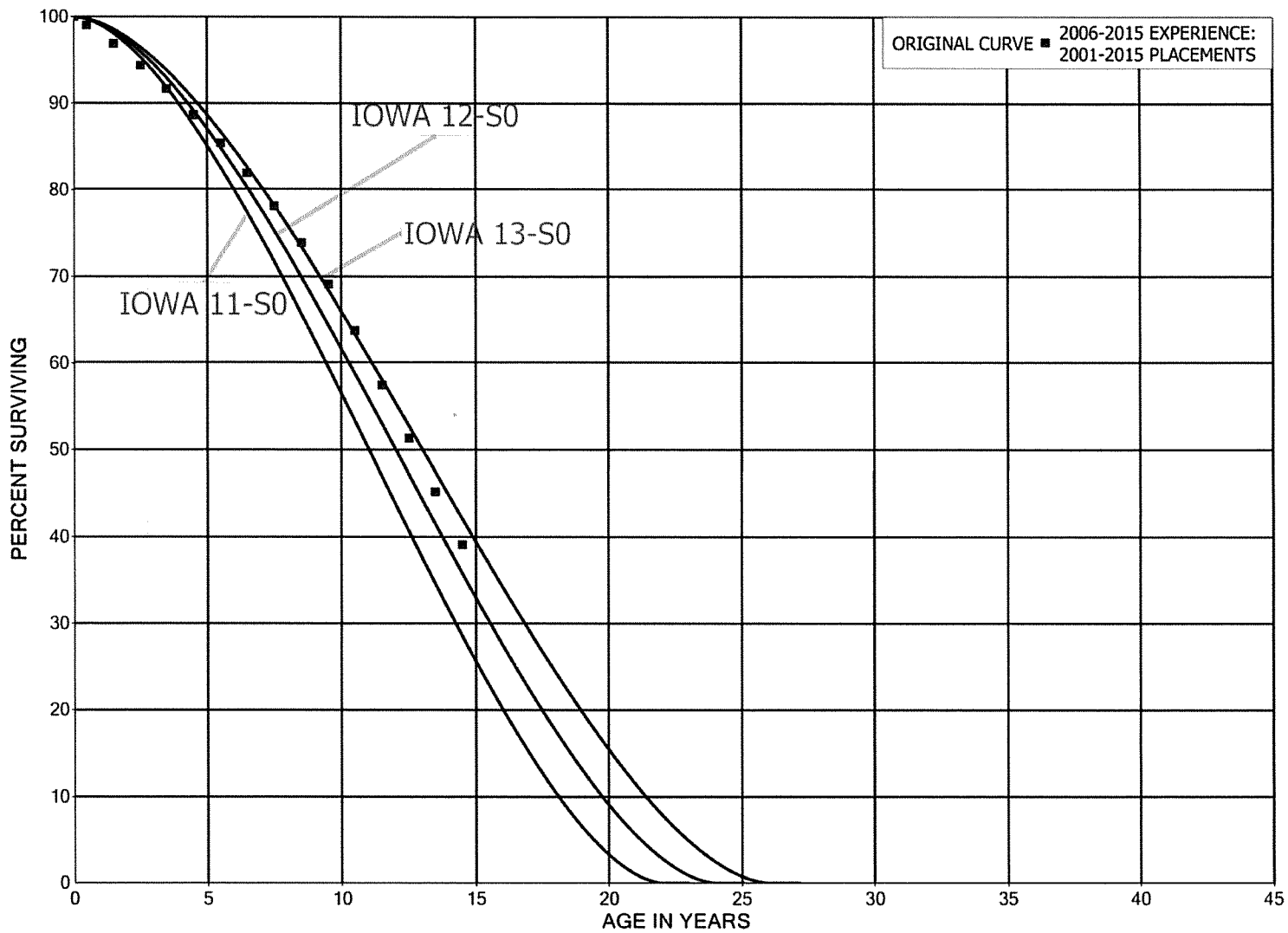




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

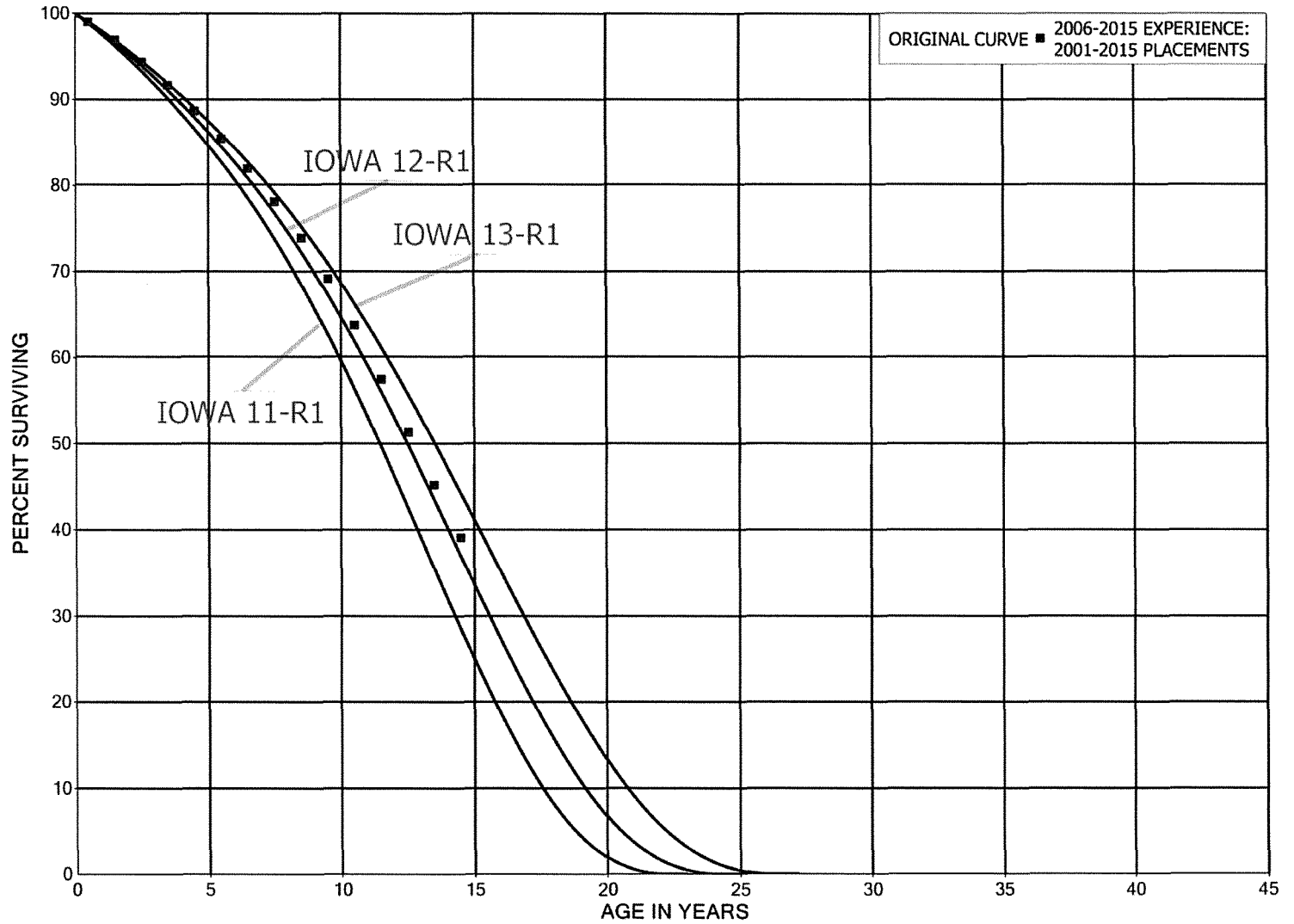
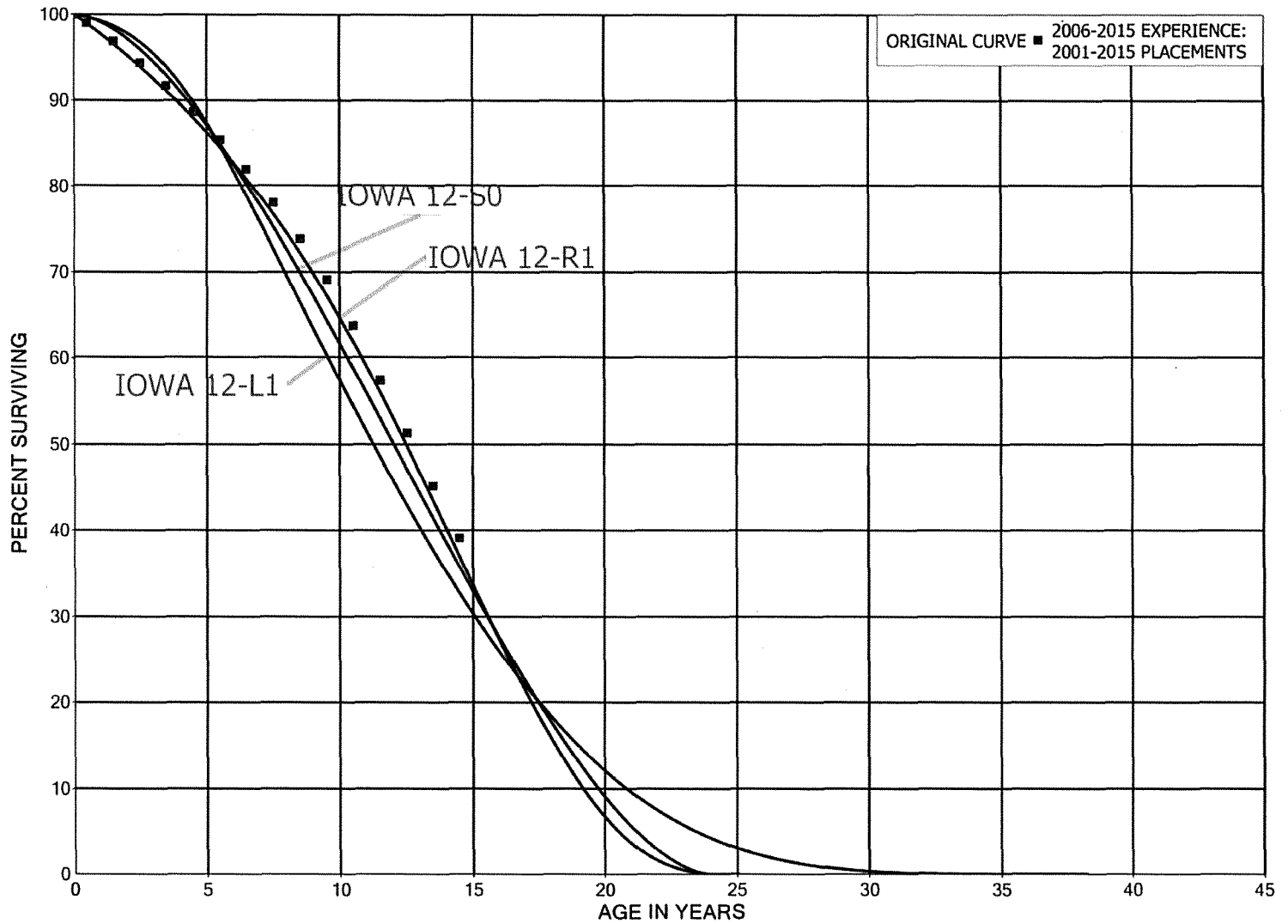




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during field trips.

June 19-21, 2016

- Two Rivers Service Center
- Lower Beaver 1A and 1C Town Border Station
- Firestone Town Border Station
- Regulator Station #215
- Regulator Station #1267
- Regulator Station #1266
- Waterloo LNG Plant
- Bettendorf LNG Plant
- Bettendorf Service Center

December 6 & 7, 2010

- Two Rivers Service Center
- Walnut Ridge Service Center
- 100th and Douglas Avenue Measuring and Regulating Station
- Des Moines 1A & 1C Border Station
- Des Moines LNG Plant
- Waterloo LNG Plant
- Cedar Rapids Service Center
- District Regulating Station #58
- District Regulator Station #99
- BFC Meter Set
- Town Border Station #7

January 26 & 27, 2004

100th and Douglas Avenue Measuring and Regulating Station
Lower Beaver Town Border Station
Iowa Methodist Hospital Meter Set
Two Rivers Service Center
Walnut Ridge Service Center
Des Moines LNG Plant
Des Moines LPG Plant
Bettendorf LNG Plant
Bettendorf Service Center
Rock Island Service Center
District Regulator Station #15
District Regulator Station #180
District Regulator Station #27
District Regulator Station #294
24th Street Town Border Station
7th Street Town Border Station
Airport Town Border Station

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 97 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

LIQUEFIED NATURAL GAS PLANT

363	Purification Equipment
363.1	Liquefaction Equipment
363.2	Vaporizing Equipment
363.3	Compressor Equipment
363.5	Other Equipment

DISTRIBUTION PLANT

376	Mains
376.01	Mains – ANR Pipeline
378	Measuring and Regulating Station Equipment - General
379	Measuring and Regulating Station Equipment – City Gate
379.01	Measuring and Regulating Station Equipment – ANR Pipeline
380	Services
381	Meters
381.01	Meters – ANR Pipeline
383	House Regulators
385	Industrial Measuring and Regulating Station Equipment

GENERAL PLANT

390	Structures and Improvements
392.1	Transportation Equipment - Automobiles
392.2	Transportation Equipment – Light Trucks Less Than 8,000 lbs
392.24	Customer Service Light Trucks
392.3	Transportation Equipment – Light Trucks Less Than 12,000 lbs
392.4	Transportation Equipment – Heavy Trucks Less Than 18,000 lbs
392.7	Transportation Equipment – Heavy Trucks More Than 18,000 lbs
392.8	Transportation Equipment - Trailers
396.9	Power Operated Equipment

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the gas industry. A combined account 376, Mains, and Account 376.01, Mains – ANR Pipeline, is the largest asset classification and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1988 through 2015. These data were coded in the course of the Company's normal recordkeeping according to plant account or subaccount, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service.

The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-17 and the life tables for the two experience bands plotted on the chart follow it.

Typical service lives for the mains of other gas companies range from 55 to 70 years. The Iowa 68-R3 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve, reflects the outlook of management and is within the typical range of lives for this account.

The estimate for Account 378, Measuring and Regulating Station Equipment – General, is based on the 1988-2015 experience band. The 50-R1.5 survivor curve is supported by the statistical analyses on page VII-24. The 50-year average service life is at the upper end of the range of 35-50 years for other gas companies.

The second largest account is Account 380, Services. The estimate of survivor characteristics is based on the 1988-2015 and 1996-2015 experience band. As the survivor curve chart illustrates, the experience bands represent life characteristics supported by the 57-R2.5 survivor curve. The 57-year average life is toward the long end of the range of lives used by others in the industry.

The estimate for Account 374.1, Land Rights, was based primarily on judgment and an analysis for the overall period 1988-2015. The 75-R4 Iowa curve is similar to many other gas companies and represents a maximum life similar to Account 376, Mains. The estimates for the structures in Account 375 were based on the results of applying the retirement rate method to the aged retirements for the period 1988-2015. The 65-S2.5 survivor curve was selected to represent the retirement characteristics for these types of structures. The 65-year average service life is at the upper end of the range of typical service lives.

Life Span Estimates

Inasmuch as production plant consists of large units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for liquefied natural gas plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1988 through 2015.

The depreciable life span estimates for liquefied natural gas stations were the result of considering experienced life spans of similar facilities, the age of surviving plants, general operating characteristics of the station, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the stations.

The estimated survivor curves for production and liquefied natural gas plant reflect the life span or forecast concept of life estimation. In the life span concept, an interim survivor curve is selected to describe the rates of retirement between installation and the final concurrent retirement of all facilities at a location. The forecast life span for the Des Moines, Bettendorf and Waterloo plants in the liquefied natural gas accounts, is set forth in years from the date of their initial major installation. Although the Company has no plans to replace these plants in the foreseeable future, the forecast retirement dates represent the midpoint of a range of dates during which significant replacement of the facilities presently in service will be required due to their age and improvements in technology.

	Probable Retirement <u>Date</u>	Initial Major <u>Installation</u>	Life <u>Span</u>
Liquefied Natural Gas			
Des Moines	2030	1975	55
Waterloo	2031	1976	55
Bettendorf	2027	1997*	30

*Indicates acquisition date. Initial installation actually 1972.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1988 through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1988 through 2015 contributed significantly toward the net salvage estimates for 25 plant accounts, representing 98 percent of the depreciable plant, as follows:

LIQUEFIED NATURAL GAS PLANT	
361	Structures and Improvements
362	Gas Holders
363	Purification Equipment
363.1	Liquefaction Equipment
363.2	Vaporizing Equipment

- 363.3 Compressor Equipment
- 363.5 Other Equipment

DISTRIBUTION PLANT

- 376 Mains
- 376.01 Mains – ANR Pipeline
- 378 Measuring and Regulating Station Equipment - General
- 379 Measuring and Regulating Station Equipment – City Gate
- 379.01 Measuring and Regulating Station Equipment – ANR Pipeline
- 380 Services
- 381 Meters
- 381.01 Meters – ANR Pipeline
- 383 House Regulators

GENERAL PLANT

- 390 Structures and Improvements
- 392.1 Transportation Equipment - Automobiles
- 392.2 Transportation Equipment – Light Trucks Less Than 8,000 lbs
- 392.24 Customer Service Light Trucks
- 392.3 Transportation Equipment – Light Trucks Less Than 12,000 lbs
- 392.4 Transportation Equipment – Heavy Trucks Less Than 18,000 lbs
- 392.7 Transportation Equipment – Heavy Trucks More Than 18,000 lbs
- 392.8 Transportation Equipment - Trailers
- 396.9 Power Operated Equipment

The net salvage results for Accounts 376, Mains, and 380, Services, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for Account 376, Mains, is negative 40 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages VIII-8 and VIII-9 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1988 through 2015 is negative 42 percent, however, the range of estimates for other gas companies is negative 20 to 50 percent. In recent years, there has been a trend toward more negative net salvage. The 2011-2015 average was negative 86 percent net salvage. Based on the overall analysis and the range of estimates used by others, negative 40 percent net salvage is estimated for Account 376, Mains. For Account

380, Services, the net salvage estimate of negative 90 percent is based on the historical analysis of salvage percents as shown on pages VIII-12 and VIII-13. The average net salvage for this account for the period 1988-2015 is negative 90 percent, however, the trend, as indicated by the most recent five-year band, is negative 174 percent. The use of negative 90 percent net salvage is based on these indications, the current estimate of negative 80 percent, and is within the range for other gas companies of negative 50 to negative 150 percent.

The net salvage estimates for the remaining Distribution Plans, Liquefied Natural Gas, and some General Plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-2.

Generally, the net salvage estimates for remaining general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and 1476 has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2015, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2015, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391,	Office Furniture and Equipment	
	Furniture and Equipment	10
	Customer Service Office Furniture and Equipment	10
	Computers	5
	Computer Equipment - Shared	5
	Mobile Data Terminals	5
	Customer Service Computer Equipment	5
	Mainframe	7
393,	Stores Equipment	10
394,	Tools, Shop and Garage Equipment - Non Specific	15
395,	Laboratory Equipment	10
397,	Communication Equipment	15
397.01,	Communication Equipment – Shared	15
397.10,	Communication Equipment – Phone	8
398,	Miscellaneous Equipment	10

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of

the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DETAILED TABULATIONS

A summary of the results of the study, as applied to the original cost of gas plant at December 31, 2015, is presented on pages VI-5 through VI-7 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to gas plant.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2015 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage

percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

MIDAMERICAN ENERGY COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO GAS PLANT AS OF DECEMBER 31, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRAUAL RATE (8)	COMPOSITE REMAINING LIFE (9)		
DEPRECIABLE GAS PLANT										
LIQUEFIED NATURAL GAS PLANT										
361.00	STRUCTURES AND IMPROVEMENTS									
	DES MOINES	40-R1.5	*	(10)	1,872,506.01	728,427	1,331,330	102,618	5.48	13.0
	WATERLOO	40-R1.5	*	(10)	3,351,024.88	1,171,381	2,514,746	184,938	5.52	13.6
	BETTENDORF	40-R1.5	*	(10)	1,152,757.87	391,977	876,057	79,842	6.93	11.0
	TOTAL STRUCTURES AND IMPROVEMENTS				6,376,288.76	2,291,785	4,722,133	367,398	5.76	12.9
362.00	GAS HOLDERS									
	DES MOINES	45-R4	*	(5)	3,065,074.42	2,658,857	559,471	40,469	1.32	13.8
	WATERLOO	45-R4	*	(5)	6,972,096.61	6,628,345	692,356	55,793	0.80	12.4
	BETTENDORF	45-R4	*	(5)	325,292.54	167,670	173,887	15,177	4.67	11.5
	TOTAL GAS HOLDERS				10,362,463.57	9,454,872	1,425,714	111,439	1.08	12.8
363.00	PURIFICATION EQUIPMENT									
	DES MOINES	45-R2.5	*	(5)	894,292.27	702,243	236,764	20,461	2.29	11.6
	WATERLOO	45-R2.5	*	(5)	957,524.54	575,530	429,871	30,418	3.18	14.1
	BETTENDORF	45-R2.5	*	(5)	326,926.00	230,477	112,795	10,291	3.15	11.0
	TOTAL PURIFICATION EQUIPMENT				2,178,742.81	1,508,250	779,430	61,170	2.81	12.7
363.10	LIQUEFICATION EQUIPMENT									
	DES MOINES	45-R2.5	*	(5)	857,329.79	526,408	373,788	27,593	3.22	13.5
	WATERLOO	45-R2.5	*	(5)	2,979,820.79	2,510,399	618,413	51,350	1.72	12.0
	BETTENDORF	45-R2.5	*	(5)	1,350,505.57	492,759	925,272	82,083	6.08	11.3
	TOTAL LIQUEFICATION EQUIPMENT				5,187,656.15	3,529,566	1,917,473	161,026	3.10	11.9
363.20	VAPORIZING EQUIPMENT									
	DES MOINES	45-R2.5	*	(5)	766,229.62	341,459	463,082	35,774	4.67	12.9
	WATERLOO	45-R2.5	*	(5)	188,832.01	106,505	91,769	8,053	4.26	11.4
	BETTENDORF	45-R2.5	*	(5)	1,170,425.73	456,973	771,974	69,283	5.92	11.1
	TOTAL VAPORIZING EQUIPMENT				2,125,487.36	904,937	1,326,825	113,110	5.32	11.7
363.30	COMPRESSOR EQUIPMENT									
	DES MOINES	45-R2.5	*	(5)	808,014.24	681,394	167,021	13,037	1.61	12.8
	WATERLOO	45-R2.5	*	(5)	1,527,750.24	41,254	1,562,884	102,708	6.72	15.2
	TOTAL COMPRESSOR EQUIPMENT				2,335,764.48	722,648	1,729,905	115,745	4.96	15.0
363.50	OTHER EQUIPMENT									
	DES MOINES	45-R2.5	*	(5)	3,079,457.73	881,150	2,352,281	170,943	5.55	13.8
	WATERLOO	45-R2.5	*	(5)	6,566,717.63	1,945,209	4,949,844	351,460	5.35	14.1
	BETTENDORF	45-R2.5	*	(5)	5,133,114.44	1,348,607	4,041,163	359,779	7.01	11.2
	TOTAL OTHER EQUIPMENT				14,779,289.80	4,174,966	11,343,288	882,182	5.97	12.9
	TOTAL LIQUEFIED NATURAL GAS PLANT				43,345,692.93	22,587,025	23,244,768	1,812,070	4.18	12.8

MIDAMERICAN ENERGY COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO GAS PLANT AS OF DECEMBER 31, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)	COMPOSITE REMAINING LIFE (9)
DISTRIBUTION PLANT								
374.10 LAND RIGHTS	75-R4	0	4,542,532.61	1,430,906	3,111,627	54,638	1.20	56.9
375.00 STRUCTURES AND IMPROVEMENTS	65-S2.5	(10)	957,317.04	528,325	524,724	13,702	1.43	38.3
375.01 STRUCTURES AND IMPROVEMENTS - ANR PIPELINE	65-S2.5	(10)	9,962.00	3,932	7,026	160	1.61	43.9
376.00 MAINS	68-R3	(40)	700,453,702.12	261,369,403	719,265,780	14,002,411	2.00	51.4
376.01 MAINS - ANR PIPELINE	68-R3	(40)	2,552,415.00	1,453,019	2,120,362	48,319	1.89	43.9
378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50-R1.5	(50)	28,536,508.94	13,570,439	29,234,324	801,139	2.81	36.5
379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	55-R2.5	(50)	20,592,232.08	6,972,927	23,915,421	547,224	2.66	43.7
379.01 MEASURING AND REGULATING STATION EQUIPMENT - ANR PIPELINE	55-R2.5	(50)	470,313.00	373,258	332,212	10,126	2.15	32.8
380.00 SERVICES	57-R2.5	(90)	367,977,591.77	238,755,947	460,401,477	10,991,296	2.99	41.9
381.00 METERS	29-S0	0	165,955,539.64	45,725,583	120,229,957	5,636,291	3.40	21.3
381.01 METERS - ANR PIPELINE	29-S0	0	88,594.78	61,150	27,444	2,090	2.36	13.1
383.00 HOUSE REGULATORS	60-R2.5	(2)	28,443,034.00	9,040,904	19,970,991	444,770	1.56	44.9
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50-R2.5	(5)	5,144,075.97	3,097,979	2,303,301	68,731	1.34	33.5
TOTAL DISTRIBUTION PLANT			1,325,723,818.95	582,383,771	1,381,444,646	32,620,897	2.46	42.4
GENERAL PLANT								
389.10 LAND RIGHTS	60-R3	0	3,063.00	1,382	1,681	42	1.37	40.0
390.00 STRUCTURES AND IMPROVEMENTS	55-R1.5	(5)	43,174,722.28	13,947,081	31,386,377	794,199	1.84	39.5
391.00 OFFICE FURNITURE AND EQUIPMENT	10-SQ	0	447,992.74	257,635	190,358	51,876	11.58	3.7
391.04 CUSTOMER SERVICE OFFICE FURNITURE AND EQUIPMENT	10-SQ	0	69,867.86	3,290	66,578	7,833	11.21	8.5
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	0	1,191,192.70	974,797	216,396	58,784	4.93	3.7
391.11 COMPUTER EQUIPMENT - SHARED	5-SQ	0	8,541,636.17	5,137,306	3,404,330	1,267,724	14.84	2.7
391.13 MOBILE DATA TERMINALS	5-SQ	0	359,021.05	252,301	106,720	71,147	19.82	1.5
391.14 CUSTOMER SERVICE COMPUTER EQUIPMENT	5-SQ	0	391,882.44	213,440	178,442	59,926	15.29	3.0
391.20 MAINFRAME	7-SQ	0	284,097.14	33,664	250,433	38,528	13.56	6.5
392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-L4	5	357,901.59	277,925	62,081	14,344	4.01	4.3
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 8,000 LBS	13-L3	5	2,609,562.28	829,761	1,649,323	160,573	6.15	10.3
392.24 CUSTOMER SERVICE LIGHT TRUCKS	13-L3	5	66,686.39	4,429	58,923	5,124	7.68	11.5
392.30 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 12,000 LBS	13-L3	5	9,578,607.03	4,969,435	4,130,241	489,126	5.11	8.4
392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS LESS THAN 18,000 LBS	16-L4	5	3,669,542.92	2,387,922	1,098,143	89,482	2.44	12.3
392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS MORE THAN 18,000 LBS	16-L4	5	10,605,382.37	8,337,805	1,737,308	179,420	1.69	9.7
392.80 TRANSPORTATION EQUIPMENT - TRAILERS	17-L1.5	5	2,585,854.71	1,072,886	1,383,676	119,851	4.63	11.5
393.00 STORES EQUIPMENT	10-SQ	0	298,078.09	115,936	182,142	22,698	7.61	8.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	0	6,353,704.07	2,850,290	3,503,415	530,405	8.35	6.6
395.00 LABORATORY EQUIPMENT	10-SQ	0	84,657.88	56,067	28,591	8,408	9.93	3.4
396.90 POWER OPERATED EQUIPMENT	9-L0	20	8,826,064.23	4,981,786	2,079,065	277,383	3.14	7.5
397.00 COMMUNICATION EQUIPMENT	15-SQ	0	7,456,228.91	5,629,228	1,827,001	307,628	4.13	5.9
397.01 COMMUNICATION EQUIPMENT - SHARED	15-SQ	0	198,331.86	84,412	113,920	13,447	6.78	8.5
397.02 COMMUNICATION EQUIPMENT - PHONE	8-SQ	0	403,781.16	183,280	220,501	70,871	17.55	3.1
398.00 MISCELLANEOUS EQUIPMENT	10-SQ	0	335,953.65	233,054	102,899	27,399	8.16	3.8
TOTAL GENERAL PLANT			107,893,812.52	52,835,113	53,978,544	4,666,218	4.32	11.6
TOTAL DEPRECIABLE GAS PLANT			1,476,963,324.40	657,805,909	1,458,667,958	39,099,185	2.65	37.3



Gannett Fleming

VI-6

MidAmerican Energy Company
December 31, 2015

MIDAMERICAN ENERGY COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO GAS PLANT AS OF DECEMBER 31, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)	COMPOSITE REMAINING LIFE (9)
NONDEPRECIABLE GAS PLANT AND ACCOUNTS NOT STUDIED								
301.00			176.00	176				
302.00			215,349.00	209,936				
303.00			22,165,312.42	15,734,346				
303.01			37,933.82	17,702				
303.04		**	660,766.00	660,766				
360.00		**	211,968.00					
374.00		**	477,105.71	(579)				
379.10		**	711,241.00	711,241				
389.00		**	1,947,502.33					
390.10		**	2,135,817.72	1,477,464				
390.14		**	123,288.53	21,800				
390.30		**	1,941,881.00	41,811				
396.84		**	192,000.00	192,000				
TOTAL NONDEPRECIABLE GAS PLANT			30,820,341.53	19,066,664				
TOTAL GAS PLANT IN SERVICE			<u>1,507,783,665.93</u>	<u>676,872,573</u>	<u>1,458,667,958</u>	<u>39,099,185</u>		

* INDICATES INTERIM SURVIVOR CURVE. EACH UNIT HAS A UNIQUE TERMINAL DATE.

** ASSETS ARE DEPRECIATED INDIVIDUALLY OR BASED ON LEASE AGREEMENT.



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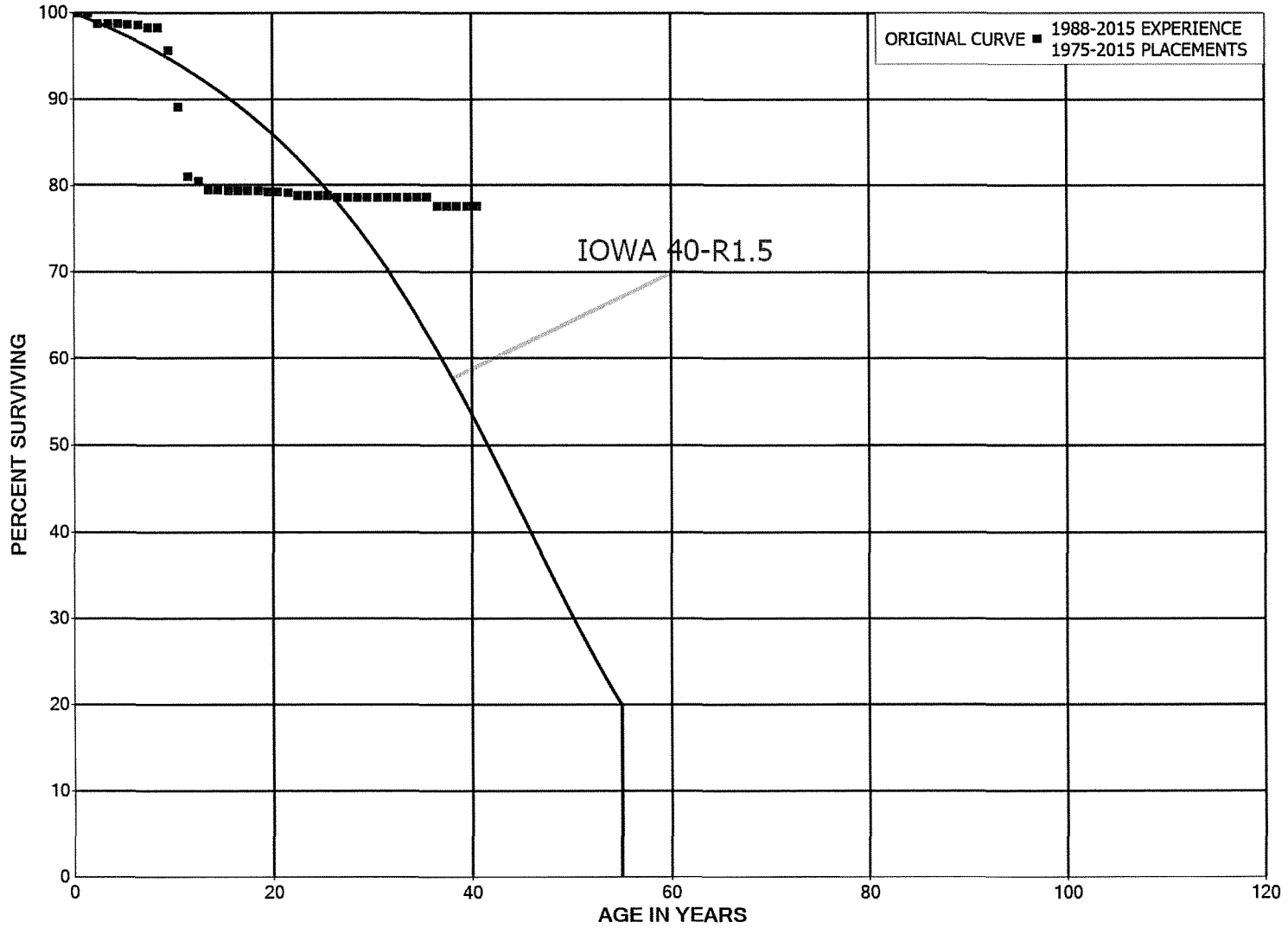
VI-7

MidAmerican Energy Company
December 31, 2015

PART VII. SERVICE LIFE STATISTICS



MIDAMERICAN ENERGY COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

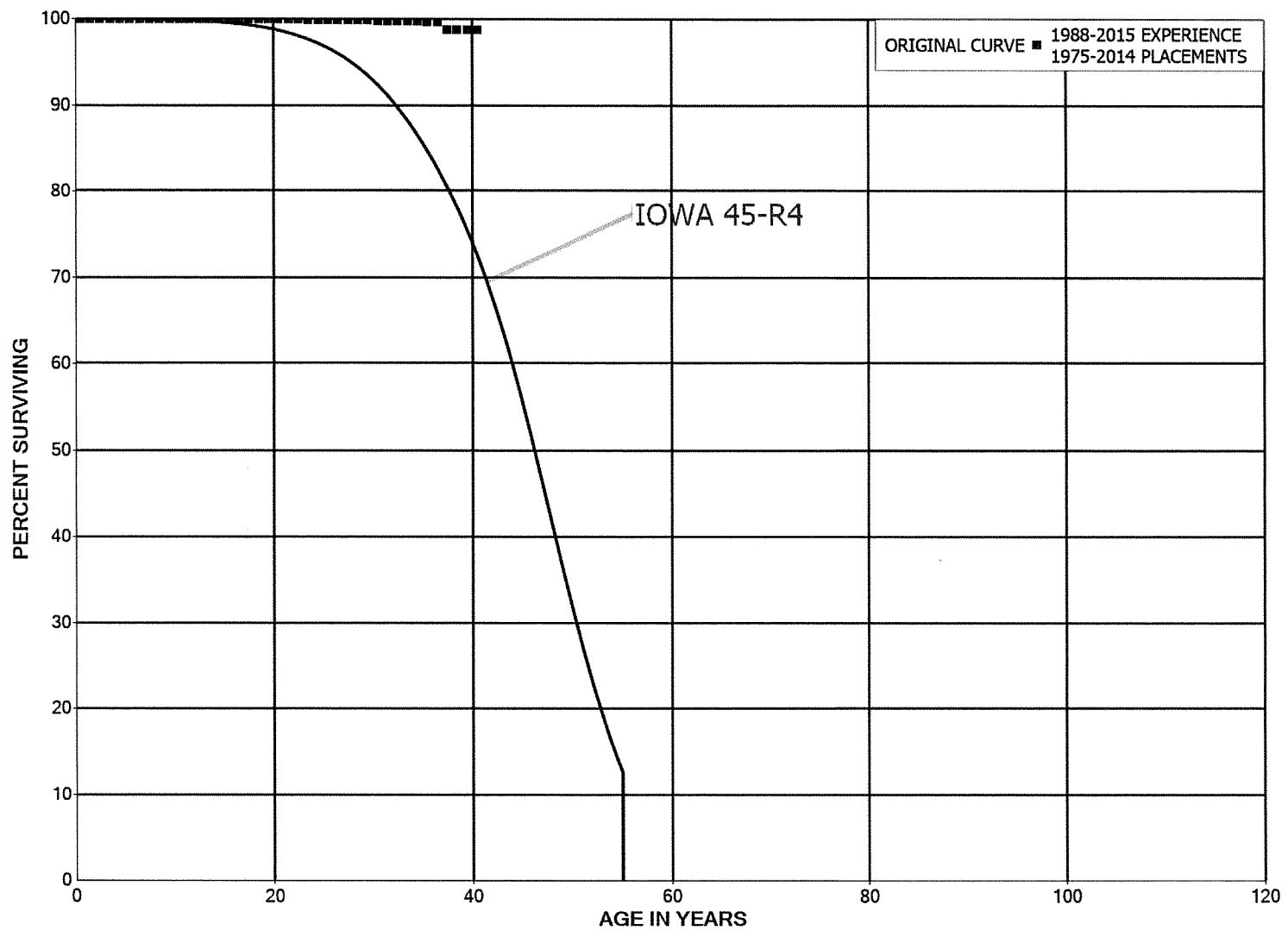
PLACEMENT BAND 1975-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,976,172		0.0000	1.0000	100.00
0.5	5,757,914		0.0000	1.0000	100.00
1.5	5,116,688	64,198	0.0125	0.9875	100.00
2.5	3,951,619	540	0.0001	0.9999	98.75
3.5	2,879,093		0.0000	1.0000	98.73
4.5	2,677,677	3,783	0.0014	0.9986	98.73
5.5	2,563,937		0.0000	1.0000	98.59
6.5	2,581,925	6,746	0.0026	0.9974	98.59
7.5	2,580,392		0.0000	1.0000	98.33
8.5	2,623,057	72,226	0.0275	0.9725	98.33
9.5	2,159,125	148,975	0.0690	0.9310	95.63
10.5	1,788,186	160,927	0.0900	0.9100	89.03
11.5	2,469,446	14,533	0.0059	0.9941	81.02
12.5	2,522,221	34,064	0.0135	0.9865	80.54
13.5	2,330,814		0.0000	1.0000	79.45
14.5	2,249,238	1,649	0.0007	0.9993	79.45
15.5	2,243,010		0.0000	1.0000	79.39
16.5	2,171,105		0.0000	1.0000	79.39
17.5	2,151,416		0.0000	1.0000	79.39
18.5	2,039,159	1,613	0.0008	0.9992	79.39
19.5	2,001,179		0.0000	1.0000	79.33
20.5	1,980,095	4,989	0.0025	0.9975	79.33
21.5	1,809,172	5,590	0.0031	0.9969	79.13
22.5	1,790,101		0.0000	1.0000	78.89
23.5	1,776,564	1,690	0.0010	0.9990	78.89
24.5	1,725,994		0.0000	1.0000	78.81
25.5	1,685,999	3,841	0.0023	0.9977	78.81
26.5	1,635,492		0.0000	1.0000	78.63
27.5	1,576,611		0.0000	1.0000	78.63
28.5	1,462,011		0.0000	1.0000	78.63
29.5	1,454,119		0.0000	1.0000	78.63
30.5	1,445,191		0.0000	1.0000	78.63
31.5	1,424,730		0.0000	1.0000	78.63
32.5	1,397,356		0.0000	1.0000	78.63
33.5	1,373,868		0.0000	1.0000	78.63
34.5	1,355,880	966	0.0007	0.9993	78.63
35.5	1,349,701	16,132	0.0120	0.9880	78.58
36.5	1,290,904		0.0000	1.0000	77.64
37.5	1,168,056		0.0000	1.0000	77.64
38.5	1,168,056		0.0000	1.0000	77.64
39.5	307,967		0.0000	1.0000	77.64
40.5					77.64



MIDAMERICAN ENERGY COMPANY
ACCOUNT 362 GAS HOLDERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 362 GAS HOLDERS

ORIGINAL LIFE TABLE

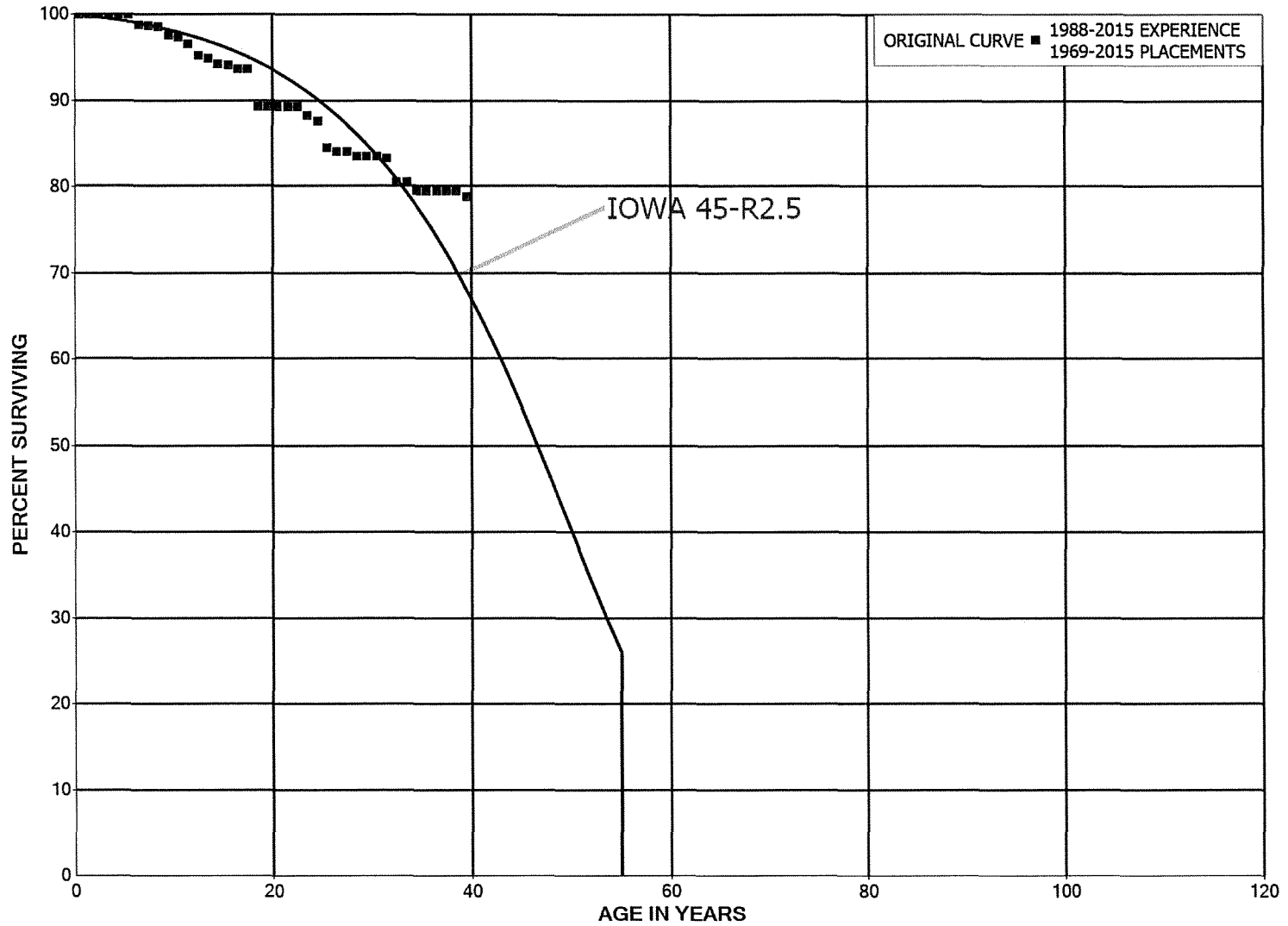
PLACEMENT BAND 1975-2014

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,169,927		0.0000	1.0000	100.00
0.5	2,169,897		0.0000	1.0000	100.00
1.5	2,132,701		0.0000	1.0000	100.00
2.5	2,098,821		0.0000	1.0000	100.00
3.5	2,098,821		0.0000	1.0000	100.00
4.5	2,062,784		0.0000	1.0000	100.00
5.5	2,062,784		0.0000	1.0000	100.00
6.5	2,063,661		0.0000	1.0000	100.00
7.5	2,063,661		0.0000	1.0000	100.00
8.5	2,063,661	732	0.0004	0.9996	100.00
9.5	4,889,482		0.0000	1.0000	99.96
10.5	3,248,718		0.0000	1.0000	99.96
11.5	6,400,649		0.0000	1.0000	99.96
12.5	8,427,968		0.0000	1.0000	99.96
13.5	8,427,968		0.0000	1.0000	99.96
14.5	8,427,968		0.0000	1.0000	99.96
15.5	8,427,968		0.0000	1.0000	99.96
16.5	8,427,968		0.0000	1.0000	99.96
17.5	8,427,968		0.0000	1.0000	99.96
18.5	8,407,207		0.0000	1.0000	99.96
19.5	8,407,207		0.0000	1.0000	99.96
20.5	8,407,207		0.0000	1.0000	99.96
21.5	8,407,207		0.0000	1.0000	99.96
22.5	8,407,207	6,414	0.0008	0.9992	99.96
23.5	8,400,793		0.0000	1.0000	99.89
24.5	8,387,735		0.0000	1.0000	99.89
25.5	8,387,735		0.0000	1.0000	99.89
26.5	8,387,735		0.0000	1.0000	99.89
27.5	8,288,920		0.0000	1.0000	99.89
28.5	8,288,920		0.0000	1.0000	99.89
29.5	8,288,920	12,776	0.0015	0.9985	99.89
30.5	8,276,144		0.0000	1.0000	99.73
31.5	8,276,144		0.0000	1.0000	99.73
32.5	8,276,144		0.0000	1.0000	99.73
33.5	8,276,144		0.0000	1.0000	99.73
34.5	8,275,267	7,960	0.0010	0.9990	99.73
35.5	8,267,307	3,679	0.0004	0.9996	99.64
36.5	8,263,628	71,200	0.0086	0.9914	99.59
37.5	5,165,427		0.0000	1.0000	98.74
38.5	5,164,876		0.0000	1.0000	98.74
39.5	2,027,319		0.0000	1.0000	98.74
40.5					98.74



MIDAMERICAN ENERGY COMPANY
ACCOUNTS 363.00 THROUGH 363.50 PURIFICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 363.00 THROUGH 363.50 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,321,751		0.0000	1.0000	100.00
0.5	18,868,657		0.0000	1.0000	100.00
1.5	18,005,970		0.0000	1.0000	100.00
2.5	17,791,247	6,059	0.0003	0.9997	100.00
3.5	17,818,857		0.0000	1.0000	99.97
4.5	17,791,656	11,188	0.0006	0.9994	99.97
5.5	17,535,419	206,738	0.0118	0.9882	99.90
6.5	17,198,957	23,079	0.0013	0.9987	98.73
7.5	17,096,063	6,494	0.0004	0.9996	98.59
8.5	17,133,648	184,601	0.0108	0.9892	98.56
9.5	13,033,631	25,842	0.0020	0.9980	97.49
10.5	7,355,726	61,182	0.0083	0.9917	97.30
11.5	11,550,324	152,303	0.0132	0.9868	96.49
12.5	12,898,198	55,536	0.0043	0.9957	95.22
13.5	12,144,295	74,467	0.0061	0.9939	94.81
14.5	11,811,330	18,626	0.0016	0.9984	94.23
15.5	11,656,679	58,399	0.0050	0.9950	94.08
16.5	11,363,568		0.0000	1.0000	93.61
17.5	11,206,365	512,812	0.0458	0.9542	93.61
18.5	8,830,942		0.0000	1.0000	89.32
19.5	8,434,208		0.0000	1.0000	89.32
20.5	8,415,619	5,656	0.0007	0.9993	89.32
21.5	8,330,119		0.0000	1.0000	89.26
22.5	8,006,809	91,285	0.0114	0.9886	89.26
23.5	7,680,957	53,676	0.0070	0.9930	88.25
24.5	7,497,256	266,652	0.0356	0.9644	87.63
25.5	7,069,934	33,969	0.0048	0.9952	84.51
26.5	7,017,909		0.0000	1.0000	84.11
27.5	6,711,340	44,079	0.0066	0.9934	84.11
28.5	6,667,076		0.0000	1.0000	83.55
29.5	6,647,568	4,560	0.0007	0.9993	83.55
30.5	6,601,329	19,257	0.0029	0.9971	83.50
31.5	6,558,183	216,027	0.0329	0.9671	83.25
32.5	6,326,123		0.0000	1.0000	80.51
33.5	6,217,636	76,715	0.0123	0.9877	80.51
34.5	6,140,921		0.0000	1.0000	79.52
35.5	6,140,921		0.0000	1.0000	79.52
36.5	6,135,838		0.0000	1.0000	79.52
37.5	5,964,799		0.0000	1.0000	79.52
38.5	5,964,640	54,627	0.0092	0.9908	79.52

MIDAMERICAN ENERGY COMPANY

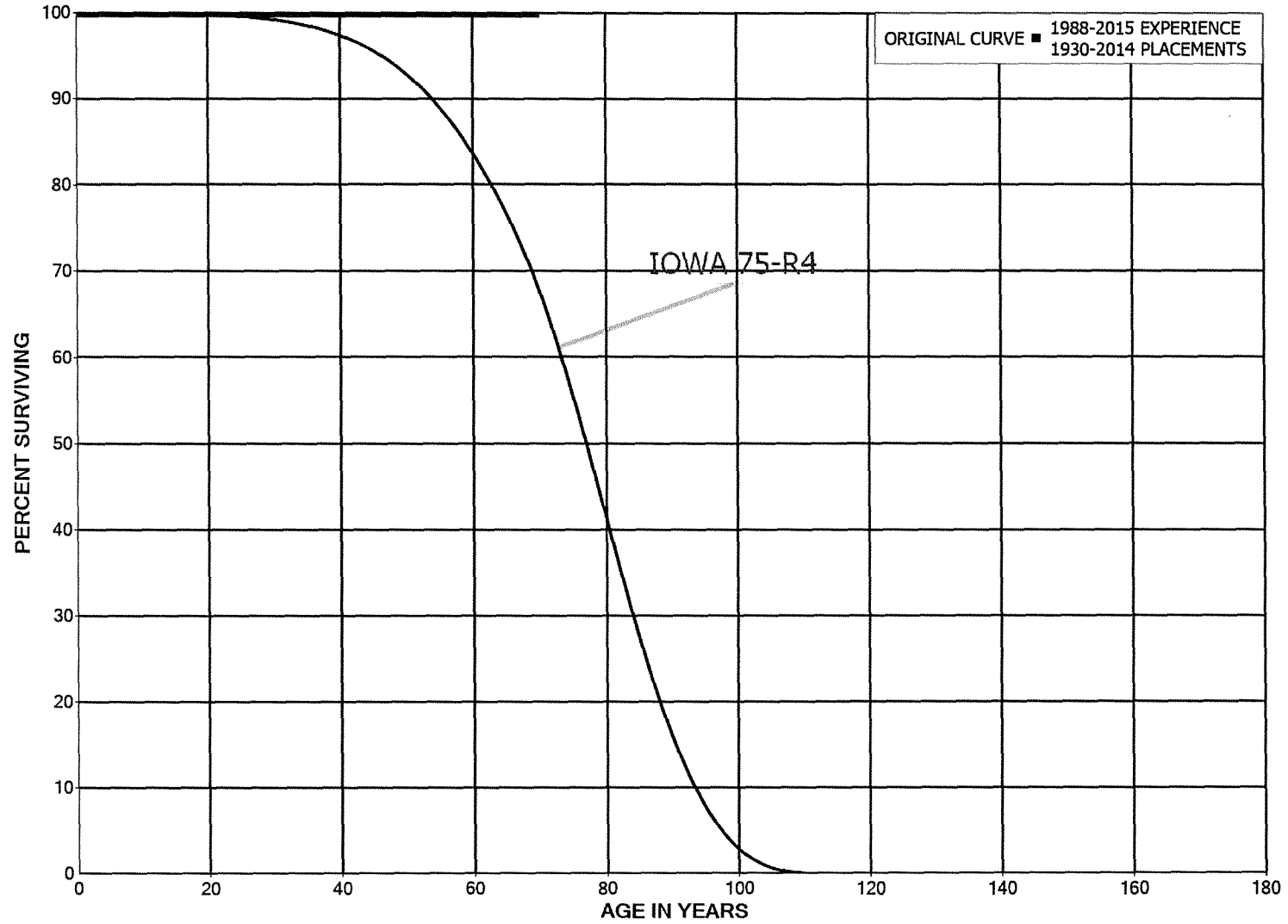
ACCOUNTS 363.00 THROUGH 363.50 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,678,392	9,950	0.0059	0.9941	78.79
40.5	831		0.0000	1.0000	78.32
41.5	831		0.0000	1.0000	78.32
42.5	831		0.0000	1.0000	78.32
43.5	831		0.0000	1.0000	78.32
44.5	831		0.0000	1.0000	78.32
45.5	831		0.0000	1.0000	78.32
46.5					78.32



MIDAMERICAN ENERGY COMPANY
ACCOUNT 374.10 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2014

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,898,009		0.0000	1.0000	100.00
0.5	3,902,153		0.0000	1.0000	100.00
1.5	3,896,323		0.0000	1.0000	100.00
2.5	3,395,018		0.0000	1.0000	100.00
3.5	3,482,241		0.0000	1.0000	100.00
4.5	3,471,905		0.0000	1.0000	100.00
5.5	3,422,657		0.0000	1.0000	100.00
6.5	3,054,388		0.0000	1.0000	100.00
7.5	2,821,150		0.0000	1.0000	100.00
8.5	2,791,144		0.0000	1.0000	100.00
9.5	2,725,014		0.0000	1.0000	100.00
10.5	2,679,384		0.0000	1.0000	100.00
11.5	2,657,319		0.0000	1.0000	100.00
12.5	2,653,557		0.0000	1.0000	100.00
13.5	2,633,789		0.0000	1.0000	100.00
14.5	2,561,045		0.0000	1.0000	100.00
15.5	2,355,790		0.0000	1.0000	100.00
16.5	2,244,691		0.0000	1.0000	100.00
17.5	2,262,639		0.0000	1.0000	100.00
18.5	2,290,576		0.0000	1.0000	100.00
19.5	1,529,280		0.0000	1.0000	100.00
20.5	1,531,547		0.0000	1.0000	100.00
21.5	1,470,600		0.0000	1.0000	100.00
22.5	1,492,550		0.0000	1.0000	100.00
23.5	1,111,861		0.0000	1.0000	100.00
24.5	1,084,802		0.0000	1.0000	100.00
25.5	407,460		0.0000	1.0000	100.00
26.5	426,130		0.0000	1.0000	100.00
27.5	446,026		0.0000	1.0000	100.00
28.5	455,003		0.0000	1.0000	100.00
29.5	455,452		0.0000	1.0000	100.00
30.5	447,888		0.0000	1.0000	100.00
31.5	358,336		0.0000	1.0000	100.00
32.5	341,186		0.0000	1.0000	100.00
33.5	362,251		0.0000	1.0000	100.00
34.5	364,813		0.0000	1.0000	100.00
35.5	389,852		0.0000	1.0000	100.00
36.5	390,806		0.0000	1.0000	100.00
37.5	404,658		0.0000	1.0000	100.00
38.5	415,002		0.0000	1.0000	100.00

MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2014

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	416,923		0.0000	1.0000	100.00
40.5	421,134		0.0000	1.0000	100.00
41.5	423,141		0.0000	1.0000	100.00
42.5	421,122		0.0000	1.0000	100.00
43.5	421,122		0.0000	1.0000	100.00
44.5	421,176		0.0000	1.0000	100.00
45.5	386,317		0.0000	1.0000	100.00
46.5	341,727		0.0000	1.0000	100.00
47.5	328,649		0.0000	1.0000	100.00
48.5	327,588		0.0000	1.0000	100.00
49.5	337,297	50	0.0001	0.9999	100.00
50.5	309,429		0.0000	1.0000	99.99
51.5	278,116		0.0000	1.0000	99.99
52.5	231,788		0.0000	1.0000	99.99
53.5	243,408		0.0000	1.0000	99.99
54.5	224,648		0.0000	1.0000	99.99
55.5	197,451		0.0000	1.0000	99.99
56.5	185,277		0.0000	1.0000	99.99
57.5	179,229		0.0000	1.0000	99.99
58.5	171,632		0.0000	1.0000	99.99
59.5	171,449		0.0000	1.0000	99.99
60.5	170,019		0.0000	1.0000	99.99
61.5	148,954		0.0000	1.0000	99.99
62.5	140,459		0.0000	1.0000	99.99
63.5	111,525		0.0000	1.0000	99.99
64.5	110,373		0.0000	1.0000	99.99
65.5	87,336		0.0000	1.0000	99.99
66.5	76,755		0.0000	1.0000	99.99
67.5	74,834		0.0000	1.0000	99.99
68.5	70,218		0.0000	1.0000	99.99
69.5	67,602		0.0000	1.0000	99.99
70.5	67,587		0.0000	1.0000	99.99
71.5	67,587		0.0000	1.0000	99.99
72.5	67,533		0.0000	1.0000	99.99
73.5	67,524		0.0000	1.0000	99.99
74.5	67,464		0.0000	1.0000	99.99
75.5	67,128		0.0000	1.0000	99.99
76.5	65,922		0.0000	1.0000	99.99
77.5	56,208		0.0000	1.0000	99.99
78.5	43,551		0.0000	1.0000	99.99

MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

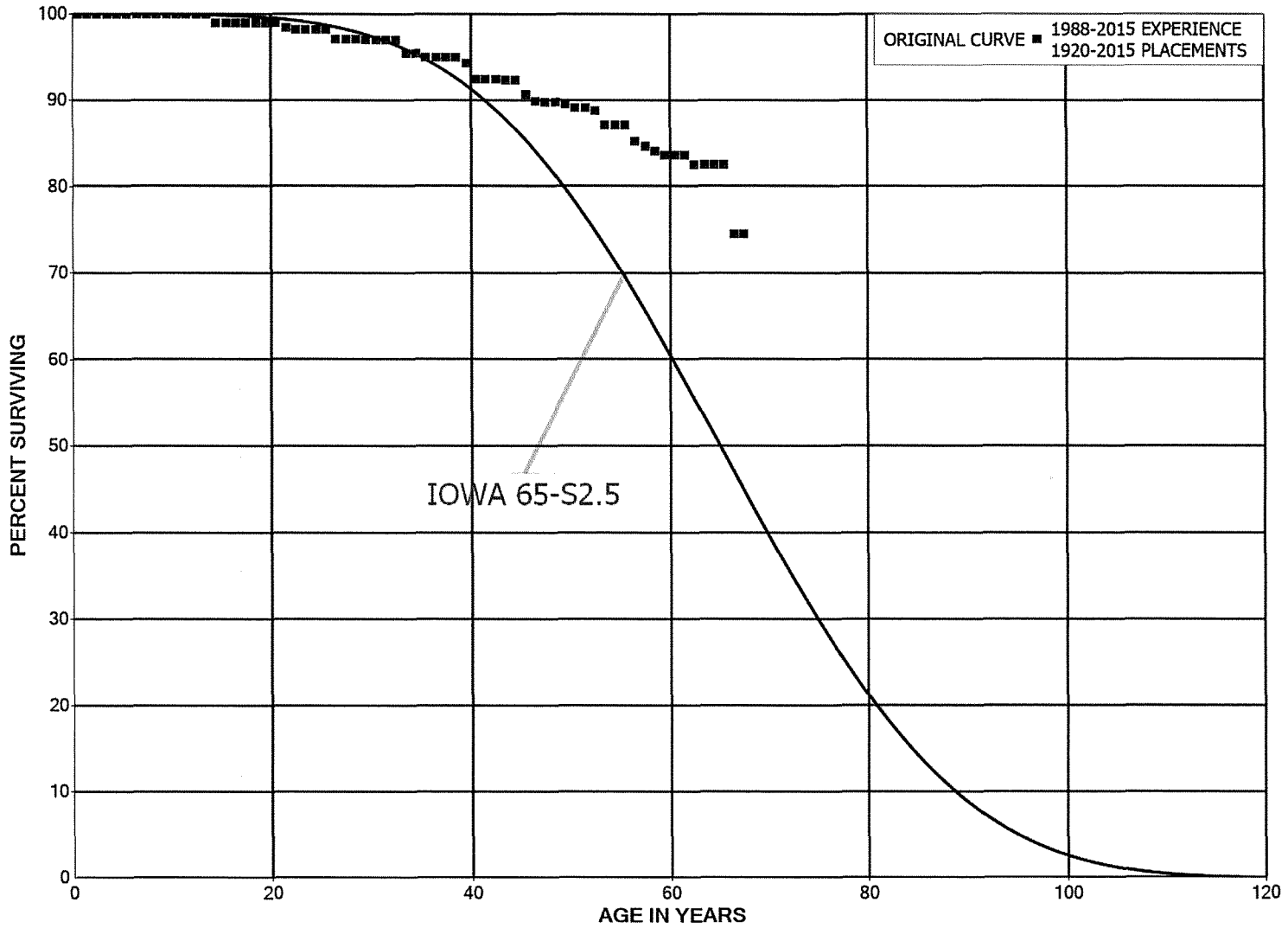
PLACEMENT BAND 1930-2014

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	41,358		0.0000	1.0000	99.99
80.5	41,358		0.0000	1.0000	99.99
81.5	1,527		0.0000	1.0000	99.99
82.5	1,527		0.0000	1.0000	99.99
83.5	1,097		0.0000	1.0000	99.99
84.5	150		0.0000	1.0000	99.99
85.5					99.99



MIDAMERICAN ENERGY COMPANY
ACCOUNTS 375 AND 375.01 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 375 AND 375.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	414,168		0.0000	1.0000	100.00
0.5	417,985		0.0000	1.0000	100.00
1.5	450,315		0.0000	1.0000	100.00
2.5	404,609		0.0000	1.0000	100.00
3.5	434,341		0.0000	1.0000	100.00
4.5	465,774		0.0000	1.0000	100.00
5.5	524,524		0.0000	1.0000	100.00
6.5	596,103		0.0000	1.0000	100.00
7.5	606,510		0.0000	1.0000	100.00
8.5	602,780		0.0000	1.0000	100.00
9.5	602,780		0.0000	1.0000	100.00
10.5	610,290		0.0000	1.0000	100.00
11.5	646,116		0.0000	1.0000	100.00
12.5	646,116		0.0000	1.0000	100.00
13.5	484,395	5,060	0.0104	0.9896	100.00
14.5	484,757		0.0000	1.0000	98.96
15.5	485,359		0.0000	1.0000	98.96
16.5	485,359		0.0000	1.0000	98.96
17.5	496,315	135	0.0003	0.9997	98.96
18.5	503,386		0.0000	1.0000	98.93
19.5	527,589		0.0000	1.0000	98.93
20.5	528,104	2,599	0.0049	0.9951	98.93
21.5	510,630	1,299	0.0025	0.9975	98.44
22.5	466,524		0.0000	1.0000	98.19
23.5	442,387		0.0000	1.0000	98.19
24.5	438,211	225	0.0005	0.9995	98.19
25.5	442,167	5,050	0.0114	0.9886	98.14
26.5	436,221		0.0000	1.0000	97.02
27.5	425,978		0.0000	1.0000	97.02
28.5	455,343	146	0.0003	0.9997	97.02
29.5	426,392		0.0000	1.0000	96.99
30.5	416,095	157	0.0004	0.9996	96.99
31.5	391,928		0.0000	1.0000	96.95
32.5	365,327	5,780	0.0158	0.9842	96.95
33.5	329,935		0.0000	1.0000	95.42
34.5	275,589	1,365	0.0050	0.9950	95.42
35.5	266,119		0.0000	1.0000	94.95
36.5	277,510		0.0000	1.0000	94.95
37.5	284,509		0.0000	1.0000	94.95
38.5	282,005	2,032	0.0072	0.9928	94.95

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 375 AND 375.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1988-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	254,420	4,926	0.0194	0.9806	94.26	
40.5	249,494		0.0000	1.0000	92.44	
41.5	237,652		0.0000	1.0000	92.44	
42.5	232,230	328	0.0014	0.9986	92.44	
43.5	231,435	165	0.0007	0.9993	92.31	
44.5	231,270	3,955	0.0171	0.9829	92.24	
45.5	217,890	1,862	0.0085	0.9915	90.66	
46.5	209,298	393	0.0019	0.9981	89.89	
47.5	188,081		0.0000	1.0000	89.72	
48.5	183,131	392	0.0021	0.9979	89.72	
49.5	167,924	788	0.0047	0.9953	89.53	
50.5	167,932		0.0000	1.0000	89.11	
51.5	171,140	806	0.0047	0.9953	89.11	
52.5	167,097	3,033	0.0182	0.9818	88.69	
53.5	165,455		0.0000	1.0000	87.08	
54.5	162,875		0.0000	1.0000	87.08	
55.5	142,391	3,185	0.0224	0.9776	87.08	
56.5	115,101	639	0.0056	0.9944	85.13	
57.5	111,545	823	0.0074	0.9926	84.66	
58.5	104,627	516	0.0049	0.9951	84.03	
59.5	98,781		0.0000	1.0000	83.62	
60.5	95,061		0.0000	1.0000	83.62	
61.5	67,926	936	0.0138	0.9862	83.62	
62.5	50,163		0.0000	1.0000	82.47	
63.5	47,861		0.0000	1.0000	82.47	
64.5	37,298		0.0000	1.0000	82.47	
65.5	36,845	3,534	0.0959	0.9041	82.47	
66.5	30,502		0.0000	1.0000	74.56	
67.5	25,249		0.0000	1.0000	74.56	
68.5	25,249		0.0000	1.0000	74.56	
69.5	25,249		0.0000	1.0000	74.56	
70.5	25,249		0.0000	1.0000	74.56	
71.5	25,249		0.0000	1.0000	74.56	
72.5	25,249	1,561	0.0618	0.9382	74.56	
73.5	23,688		0.0000	1.0000	69.95	
74.5	22,579		0.0000	1.0000	69.95	
75.5	21,799		0.0000	1.0000	69.95	
76.5	21,726		0.0000	1.0000	69.95	
77.5	21,550		0.0000	1.0000	69.95	
78.5	21,174		0.0000	1.0000	69.95	

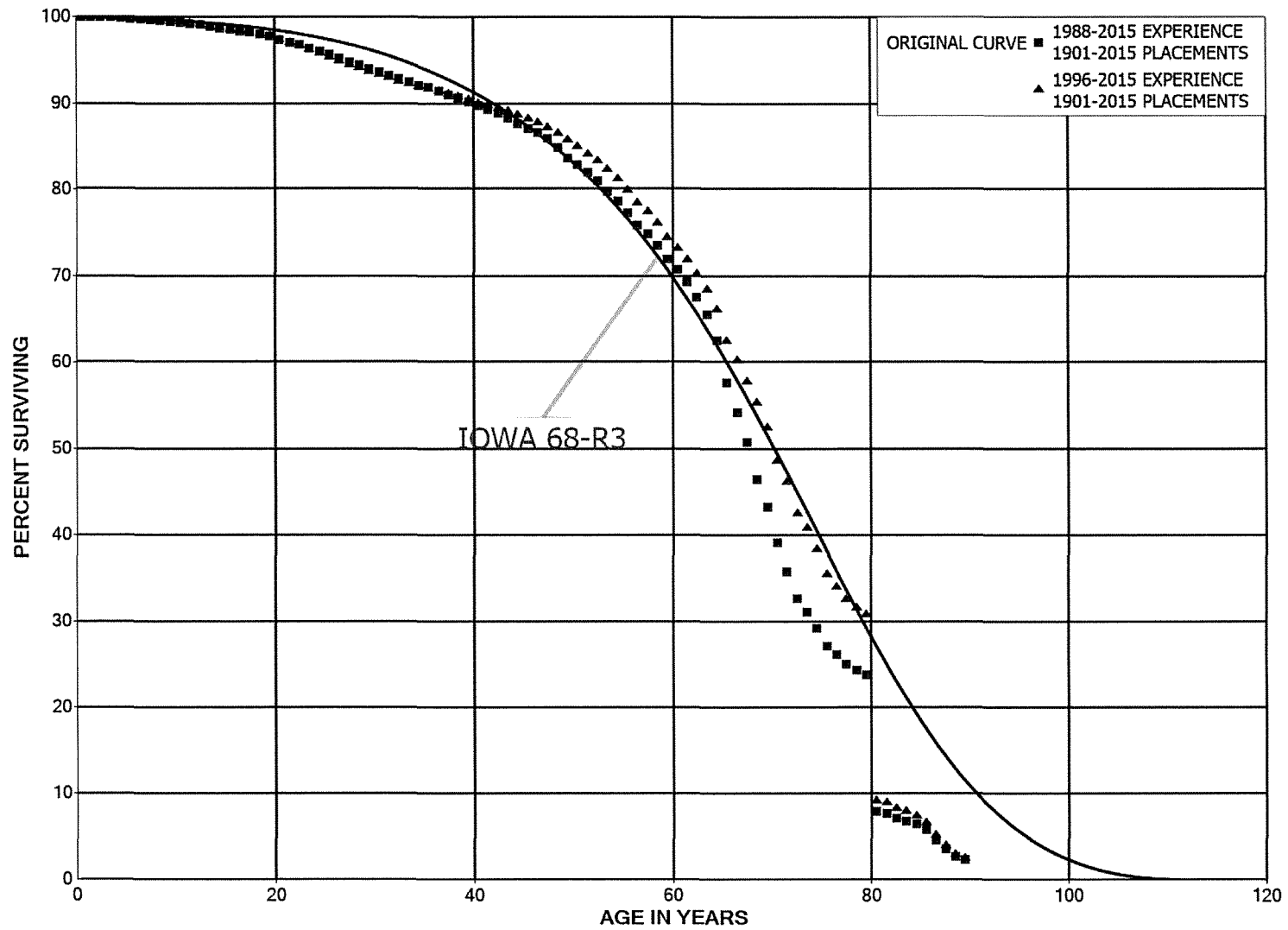
MIDAMERICAN ENERGY COMPANY

ACCOUNTS 375 AND 375.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	17,305		0.0000	1.0000	69.95
80.5	17,223		0.0000	1.0000	69.95
81.5	12,941		0.0000	1.0000	69.95
82.5	10,117		0.0000	1.0000	69.95
83.5	10,117		0.0000	1.0000	69.95
84.5	1,378		0.0000	1.0000	69.95
85.5	1,378		0.0000	1.0000	69.95
86.5	1,378		0.0000	1.0000	69.95
87.5	1,378		0.0000	1.0000	69.95
88.5	1,378		0.0000	1.0000	69.95
89.5	1,378		0.0000	1.0000	69.95
90.5	1,378		0.0000	1.0000	69.95
91.5	1,378		0.0000	1.0000	69.95
92.5	1,356		0.0000	1.0000	69.95
93.5	1,356		0.0000	1.0000	69.95
94.5	1,356		0.0000	1.0000	69.95
95.5					69.95

MIDAMERICAN ENERGY COMPANY
ACCOUNTS 376.00 AND 376.01 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	538,903,962	6,336	0.0000	1.0000	100.00
0.5	506,164,436	214,232	0.0004	0.9996	100.00
1.5	467,759,864	105,542	0.0002	0.9998	99.96
2.5	435,529,913	169,883	0.0004	0.9996	99.93
3.5	422,623,755	233,345	0.0006	0.9994	99.89
4.5	404,932,216	318,697	0.0008	0.9992	99.84
5.5	392,406,502	308,362	0.0008	0.9992	99.76
6.5	379,011,533	293,330	0.0008	0.9992	99.68
7.5	362,840,147	357,498	0.0010	0.9990	99.61
8.5	349,012,303	357,749	0.0010	0.9990	99.51
9.5	335,957,639	376,371	0.0011	0.9989	99.41
10.5	320,978,902	451,578	0.0014	0.9986	99.29
11.5	307,272,618	444,201	0.0014	0.9986	99.15
12.5	296,281,543	666,496	0.0022	0.9978	99.01
13.5	286,963,909	397,824	0.0014	0.9986	98.79
14.5	274,854,570	456,821	0.0017	0.9983	98.65
15.5	267,706,685	464,727	0.0017	0.9983	98.49
16.5	260,497,652	508,558	0.0020	0.9980	98.32
17.5	257,546,741	519,747	0.0020	0.9980	98.12
18.5	247,329,937	579,784	0.0023	0.9977	97.93
19.5	222,968,240	909,129	0.0041	0.9959	97.70
20.5	216,002,144	643,021	0.0030	0.9970	97.30
21.5	207,507,340	637,065	0.0031	0.9969	97.01
22.5	202,750,169	785,925	0.0039	0.9961	96.71
23.5	192,550,291	733,919	0.0038	0.9962	96.34
24.5	183,282,428	720,801	0.0039	0.9961	95.97
25.5	172,244,496	780,601	0.0045	0.9955	95.59
26.5	166,617,668	727,641	0.0044	0.9956	95.16
27.5	159,690,094	590,311	0.0037	0.9963	94.74
28.5	155,294,457	694,223	0.0045	0.9955	94.39
29.5	147,552,580	635,213	0.0043	0.9957	93.97
30.5	140,593,854	565,992	0.0040	0.9960	93.57
31.5	134,284,642	549,999	0.0041	0.9959	93.19
32.5	134,175,383	468,342	0.0035	0.9965	92.81
33.5	131,607,061	535,341	0.0041	0.9959	92.48
34.5	128,171,078	440,450	0.0034	0.9966	92.11
35.5	120,365,112	524,571	0.0044	0.9956	91.79
36.5	112,499,054	510,111	0.0045	0.9955	91.39
37.5	108,154,072	461,668	0.0043	0.9957	90.98
38.5	103,357,433	526,781	0.0051	0.9949	90.59

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	98,448,825	442,344	0.0045	0.9955	90.13
40.5	94,686,879	415,085	0.0044	0.9956	89.72
41.5	89,210,947	476,167	0.0053	0.9947	89.33
42.5	85,606,714	523,190	0.0061	0.9939	88.85
43.5	80,936,398	683,498	0.0084	0.9916	88.31
44.5	75,908,047	410,901	0.0054	0.9946	87.56
45.5	67,480,756	370,458	0.0055	0.9945	87.09
46.5	61,933,743	457,314	0.0074	0.9926	86.61
47.5	59,426,719	768,404	0.0129	0.9871	85.97
48.5	54,682,482	798,862	0.0146	0.9854	84.86
49.5	50,054,989	460,776	0.0092	0.9908	83.62
50.5	43,334,719	484,596	0.0112	0.9888	82.85
51.5	39,831,299	460,099	0.0116	0.9884	81.92
52.5	36,886,368	586,414	0.0159	0.9841	80.98
53.5	33,596,733	472,128	0.0141	0.9859	79.69
54.5	29,507,919	475,403	0.0161	0.9839	78.57
55.5	24,303,743	463,925	0.0191	0.9809	77.30
56.5	20,721,595	275,254	0.0133	0.9867	75.83
57.5	19,387,103	334,396	0.0172	0.9828	74.82
58.5	17,685,876	376,414	0.0213	0.9787	73.53
59.5	15,809,567	278,723	0.0176	0.9824	71.97
60.5	11,796,782	231,830	0.0197	0.9803	70.70
61.5	8,930,705	238,880	0.0267	0.9733	69.31
62.5	6,762,135	192,497	0.0285	0.9715	67.45
63.5	5,367,709	245,489	0.0457	0.9543	65.53
64.5	4,497,436	350,531	0.0779	0.9221	62.54
65.5	2,981,167	181,530	0.0609	0.9391	57.66
66.5	2,399,275	152,877	0.0637	0.9363	54.15
67.5	2,206,557	189,241	0.0858	0.9142	50.70
68.5	1,935,841	130,726	0.0675	0.9325	46.35
69.5	1,770,348	168,867	0.0954	0.9046	43.22
70.5	1,530,201	132,423	0.0865	0.9135	39.10
71.5	1,403,186	120,191	0.0857	0.9143	35.72
72.5	1,292,488	64,048	0.0496	0.9504	32.66
73.5	1,216,003	71,130	0.0585	0.9415	31.04
74.5	1,118,554	82,565	0.0738	0.9262	29.22
75.5	809,008	30,832	0.0381	0.9619	27.07
76.5	773,733	31,593	0.0408	0.9592	26.03
77.5	739,962	20,818	0.0281	0.9719	24.97
78.5	704,435	17,013	0.0242	0.9758	24.27

MIDAMERICAN ENERGY COMPANY
 ACCOUNTS 376.00 AND 376.01 MAINS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	609,337	407,497	0.6688	0.3312	23.68
80.5	197,965	5,896	0.0298	0.9702	7.84
81.5	178,833	11,746	0.0657	0.9343	7.61
82.5	164,956	8,202	0.0497	0.9503	7.11
83.5	155,209	8,684	0.0560	0.9440	6.76
84.5	102,889	11,125	0.1081	0.8919	6.38
85.5	89,225	19,182	0.2150	0.7850	5.69
86.5	70,616	15,781	0.2235	0.7765	4.47
87.5	52,610	13,090	0.2488	0.7512	3.47
88.5	39,520	4,718	0.1194	0.8806	2.61
89.5	33,299	13,487	0.4050	0.5950	2.29
90.5	19,813	2,522	0.1273	0.8727	1.37
91.5	17,291	2,603	0.1506	0.8494	1.19
92.5	14,008	2,860	0.2042	0.7958	1.01
93.5	10,506	2,766	0.2633	0.7367	0.81
94.5	7,356	673	0.0915	0.9085	0.59
95.5	4,220	1,889	0.4475	0.5525	0.54
96.5	2,332	589	0.2525	0.7475	0.30
97.5	1,471	2	0.0012	0.9988	0.22
98.5	1,470	445	0.3026	0.6974	0.22
99.5	1,025	529	0.5165	0.4835	0.16
100.5					0.07

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	444,003,404	6,006	0.0000	1.0000	100.00
0.5	414,307,564	95,464	0.0002	0.9998	100.00
1.5	379,750,176	93,511	0.0002	0.9998	99.98
2.5	349,987,532	136,361	0.0004	0.9996	99.95
3.5	342,274,318	204,465	0.0006	0.9994	99.91
4.5	331,061,188	268,313	0.0008	0.9992	99.85
5.5	326,145,331	258,870	0.0008	0.9992	99.77
6.5	316,115,634	241,789	0.0008	0.9992	99.69
7.5	301,621,442	252,054	0.0008	0.9992	99.62
8.5	286,091,378	260,565	0.0009	0.9991	99.53
9.5	274,847,581	252,855	0.0009	0.9991	99.44
10.5	262,994,687	356,367	0.0014	0.9986	99.35
11.5	252,163,989	351,623	0.0014	0.9986	99.22
12.5	241,836,955	572,649	0.0024	0.9976	99.08
13.5	233,093,623	320,795	0.0014	0.9986	98.84
14.5	223,029,887	378,948	0.0017	0.9983	98.71
15.5	221,427,790	392,501	0.0018	0.9982	98.54
16.5	218,397,112	440,470	0.0020	0.9980	98.36
17.5	213,296,257	464,180	0.0022	0.9978	98.17
18.5	203,012,986	458,162	0.0023	0.9977	97.95
19.5	180,258,685	829,030	0.0046	0.9954	97.73
20.5	173,359,345	603,545	0.0035	0.9965	97.28
21.5	166,411,538	568,421	0.0034	0.9966	96.94
22.5	158,588,039	688,072	0.0043	0.9957	96.61
23.5	149,589,655	664,111	0.0044	0.9956	96.19
24.5	142,564,606	641,126	0.0045	0.9955	95.77
25.5	137,070,411	676,312	0.0049	0.9951	95.34
26.5	133,035,577	624,127	0.0047	0.9953	94.86
27.5	124,630,481	464,645	0.0037	0.9963	94.42
28.5	120,836,930	532,719	0.0044	0.9956	94.07
29.5	116,034,825	516,868	0.0045	0.9955	93.65
30.5	114,330,633	401,628	0.0035	0.9965	93.24
31.5	109,653,670	427,031	0.0039	0.9961	92.91
32.5	107,368,476	337,718	0.0031	0.9969	92.55
33.5	104,545,546	345,427	0.0033	0.9967	92.26
34.5	102,830,652	335,587	0.0033	0.9967	91.95
35.5	98,337,106	308,712	0.0031	0.9969	91.65
36.5	93,251,773	304,113	0.0033	0.9967	91.36
37.5	88,220,771	306,193	0.0035	0.9965	91.06
38.5	84,339,691	375,390	0.0045	0.9955	90.75

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,051,724	301,436	0.0037	0.9963	90.35
40.5	81,811,628	275,653	0.0034	0.9966	90.01
41.5	79,903,321	248,946	0.0031	0.9969	89.71
42.5	78,716,967	287,301	0.0036	0.9964	89.43
43.5	76,122,609	422,763	0.0056	0.9944	89.10
44.5	72,386,118	333,157	0.0046	0.9954	88.61
45.5	65,744,582	340,015	0.0052	0.9948	88.20
46.5	60,918,252	399,243	0.0066	0.9934	87.74
47.5	57,150,835	466,163	0.0082	0.9918	87.17
48.5	52,853,581	474,635	0.0090	0.9910	86.46
49.5	48,588,196	408,638	0.0084	0.9916	85.68
50.5	41,929,106	416,315	0.0099	0.9901	84.96
51.5	38,346,103	366,019	0.0095	0.9905	84.11
52.5	35,458,679	437,478	0.0123	0.9877	83.31
53.5	31,930,154	419,202	0.0131	0.9869	82.28
54.5	27,953,074	457,068	0.0164	0.9836	81.20
55.5	23,394,904	438,007	0.0187	0.9813	79.88
56.5	19,588,250	256,304	0.0131	0.9869	78.38
57.5	18,225,544	312,031	0.0171	0.9829	77.35
58.5	16,552,096	356,657	0.0215	0.9785	76.03
59.5	14,745,796	241,044	0.0163	0.9837	74.39
60.5	10,689,656	199,688	0.0187	0.9813	73.18
61.5	8,140,022	187,212	0.0230	0.9770	71.81
62.5	5,923,808	147,709	0.0249	0.9751	70.16
63.5	4,400,362	147,505	0.0335	0.9665	68.41
64.5	3,659,531	204,099	0.0558	0.9442	66.12
65.5	2,180,936	77,821	0.0357	0.9643	62.43
66.5	1,556,495	64,484	0.0414	0.9586	60.20
67.5	1,435,431	59,521	0.0415	0.9585	57.71
68.5	1,324,860	69,676	0.0526	0.9474	55.31
69.5	1,255,561	93,601	0.0745	0.9255	52.40
70.5	1,120,004	55,781	0.0498	0.9502	48.50
71.5	1,151,479	91,622	0.0796	0.9204	46.08
72.5	1,078,490	43,176	0.0400	0.9600	42.42
73.5	1,030,217	61,781	0.0600	0.9400	40.72
74.5	1,062,328	80,940	0.0762	0.9238	38.28
75.5	760,389	30,832	0.0405	0.9595	35.36
76.5	728,056	31,593	0.0434	0.9566	33.93
77.5	696,482	20,818	0.0299	0.9701	32.45
78.5	669,156	17,013	0.0254	0.9746	31.48

MIDAMERICAN ENERGY COMPANY

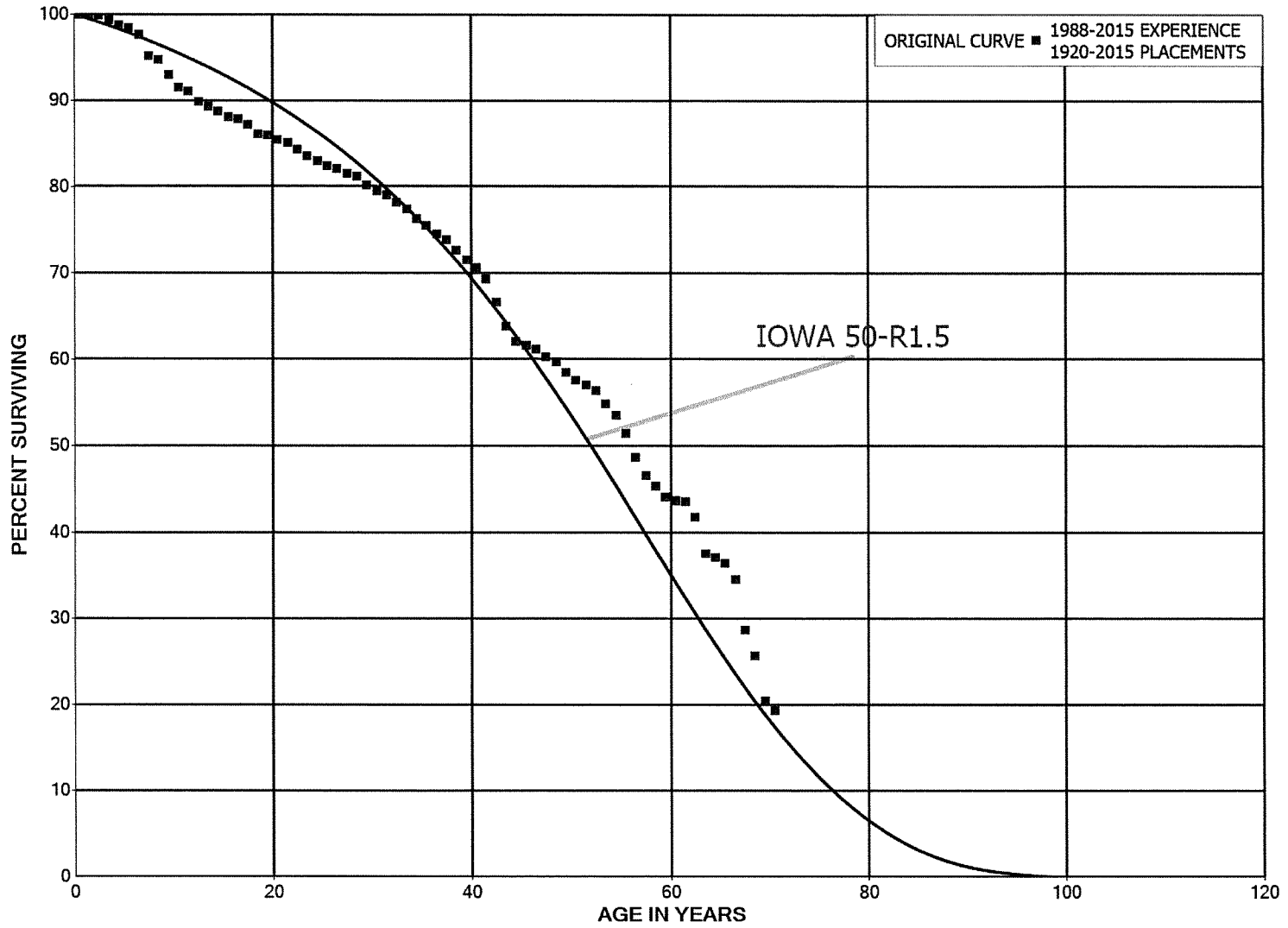
ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	579,553	407,497	0.7031	0.2969	30.68
80.5	184,857	5,896	0.0319	0.9681	9.11
81.5	170,136	11,746	0.0690	0.9310	8.82
82.5	159,012	8,202	0.0516	0.9484	8.21
83.5	149,694	8,684	0.0580	0.9420	7.79
84.5	97,675	11,125	0.1139	0.8861	7.33
85.5	84,779	19,182	0.2263	0.7737	6.50
86.5	65,824	15,781	0.2397	0.7603	5.03
87.5	48,496	13,090	0.2699	0.7301	3.82
88.5	36,712	4,718	0.1285	0.8715	2.79
89.5	30,795	13,487	0.4379	0.5621	2.43
90.5	17,813	2,522	0.1416	0.8584	1.37
91.5	16,087	2,603	0.1618	0.8382	1.17
92.5	13,223	2,860	0.2163	0.7837	0.98
93.5	9,925	2,766	0.2787	0.7213	0.77
94.5	7,356	673	0.0915	0.9085	0.56
95.5	4,220	1,889	0.4475	0.5525	0.51
96.5	2,332	589	0.2525	0.7475	0.28
97.5	1,471	2	0.0012	0.9988	0.21
98.5	1,470	445	0.3026	0.6974	0.21
99.5	1,025	529	0.5165	0.4835	0.15
100.5					0.07



MIDAMERICAN ENERGY COMPANY
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,873,515		0.0000	1.0000	100.00
0.5	23,667,372	625	0.0000	1.0000	100.00
1.5	23,585,804	50,700	0.0021	0.9979	100.00
2.5	22,627,423	113,857	0.0050	0.9950	99.78
3.5	21,915,558	115,940	0.0053	0.9947	99.28
4.5	21,597,295	76,098	0.0035	0.9965	98.76
5.5	20,824,071	167,841	0.0081	0.9919	98.41
6.5	20,517,646	517,543	0.0252	0.9748	97.61
7.5	18,798,915	82,302	0.0044	0.9956	95.15
8.5	17,843,013	341,911	0.0192	0.9808	94.74
9.5	16,227,935	255,683	0.0158	0.9842	92.92
10.5	15,043,080	61,937	0.0041	0.9959	91.46
11.5	14,337,270	189,645	0.0132	0.9868	91.08
12.5	13,864,182	86,914	0.0063	0.9937	89.87
13.5	13,794,318	82,895	0.0060	0.9940	89.31
14.5	13,187,544	104,433	0.0079	0.9921	88.77
15.5	12,780,735	31,034	0.0024	0.9976	88.07
16.5	12,565,468	97,056	0.0077	0.9923	87.86
17.5	12,423,618	151,260	0.0122	0.9878	87.18
18.5	12,256,733	22,028	0.0018	0.9982	86.12
19.5	12,178,125	80,112	0.0066	0.9934	85.96
20.5	11,686,675	51,582	0.0044	0.9956	85.40
21.5	10,462,617	92,520	0.0088	0.9912	85.02
22.5	9,624,928	83,500	0.0087	0.9913	84.27
23.5	8,808,480	62,045	0.0070	0.9930	83.54
24.5	7,761,743	47,632	0.0061	0.9939	82.95
25.5	7,421,278	37,740	0.0051	0.9949	82.44
26.5	6,763,224	44,403	0.0066	0.9934	82.02
27.5	6,220,461	27,432	0.0044	0.9956	81.48
28.5	5,944,639	70,692	0.0119	0.9881	81.12
29.5	5,562,075	46,841	0.0084	0.9916	80.16
30.5	4,831,074	25,190	0.0052	0.9948	79.48
31.5	4,720,764	52,034	0.0110	0.9890	79.07
32.5	4,709,130	51,579	0.0110	0.9890	78.20
33.5	4,720,302	62,276	0.0132	0.9868	77.34
34.5	4,333,151	49,401	0.0114	0.9886	76.32
35.5	4,613,750	56,929	0.0123	0.9877	75.45
36.5	4,411,166	38,235	0.0087	0.9913	74.52
37.5	4,177,041	69,378	0.0166	0.9834	73.87
38.5	3,981,786	61,329	0.0154	0.9846	72.65

MIDAMERICAN ENERGY COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,755,679	50,674	0.0135	0.9865	71.53
40.5	3,329,235	62,321	0.0187	0.9813	70.56
41.5	2,965,221	114,348	0.0386	0.9614	69.24
42.5	2,700,905	112,001	0.0415	0.9585	66.57
43.5	2,449,922	66,795	0.0273	0.9727	63.81
44.5	2,207,112	16,374	0.0074	0.9926	62.07
45.5	2,048,436	13,334	0.0065	0.9935	61.61
46.5	1,820,466	28,314	0.0156	0.9844	61.21
47.5	1,622,678	15,429	0.0095	0.9905	60.26
48.5	1,502,842	30,855	0.0205	0.9795	59.68
49.5	1,395,282	19,633	0.0141	0.9859	58.46
50.5	1,336,000	11,979	0.0090	0.9910	57.64
51.5	1,278,695	16,439	0.0129	0.9871	57.12
52.5	1,236,108	32,903	0.0266	0.9734	56.39
53.5	1,168,361	30,525	0.0261	0.9739	54.88
54.5	1,044,038	39,462	0.0378	0.9622	53.45
55.5	939,712	52,211	0.0556	0.9444	51.43
56.5	812,153	34,006	0.0419	0.9581	48.57
57.5	723,166	19,616	0.0271	0.9729	46.54
58.5	664,134	18,178	0.0274	0.9726	45.28
59.5	580,377	5,319	0.0092	0.9908	44.04
60.5	504,747	1,079	0.0021	0.9979	43.63
61.5	410,826	17,109	0.0416	0.9584	43.54
62.5	287,577	29,189	0.1015	0.8985	41.73
63.5	60,883	742	0.0122	0.9878	37.49
64.5	35,757	609	0.0170	0.9830	37.03
65.5	16,127	822	0.0510	0.9490	36.40
66.5	14,911	2,544	0.1706	0.8294	34.55
67.5	9,571	1,016	0.1062	0.8938	28.65
68.5	7,672	1,575	0.2053	0.7947	25.61
69.5	6,083	306	0.0503	0.9497	20.35
70.5	5,777	89	0.0154	0.9846	19.33
71.5	5,688		0.0000	1.0000	19.03
72.5	5,688	186	0.0327	0.9673	19.03
73.5	5,502	892	0.1621	0.8379	18.41
74.5	4,610	835	0.1812	0.8188	15.43
75.5	3,775	1,126	0.2982	0.7018	12.63
76.5	2,649	612	0.2308	0.7692	8.86
77.5	2,038	175	0.0856	0.9144	6.82
78.5	1,863	1,122	0.6023	0.3977	6.23

MIDAMERICAN ENERGY COMPANY

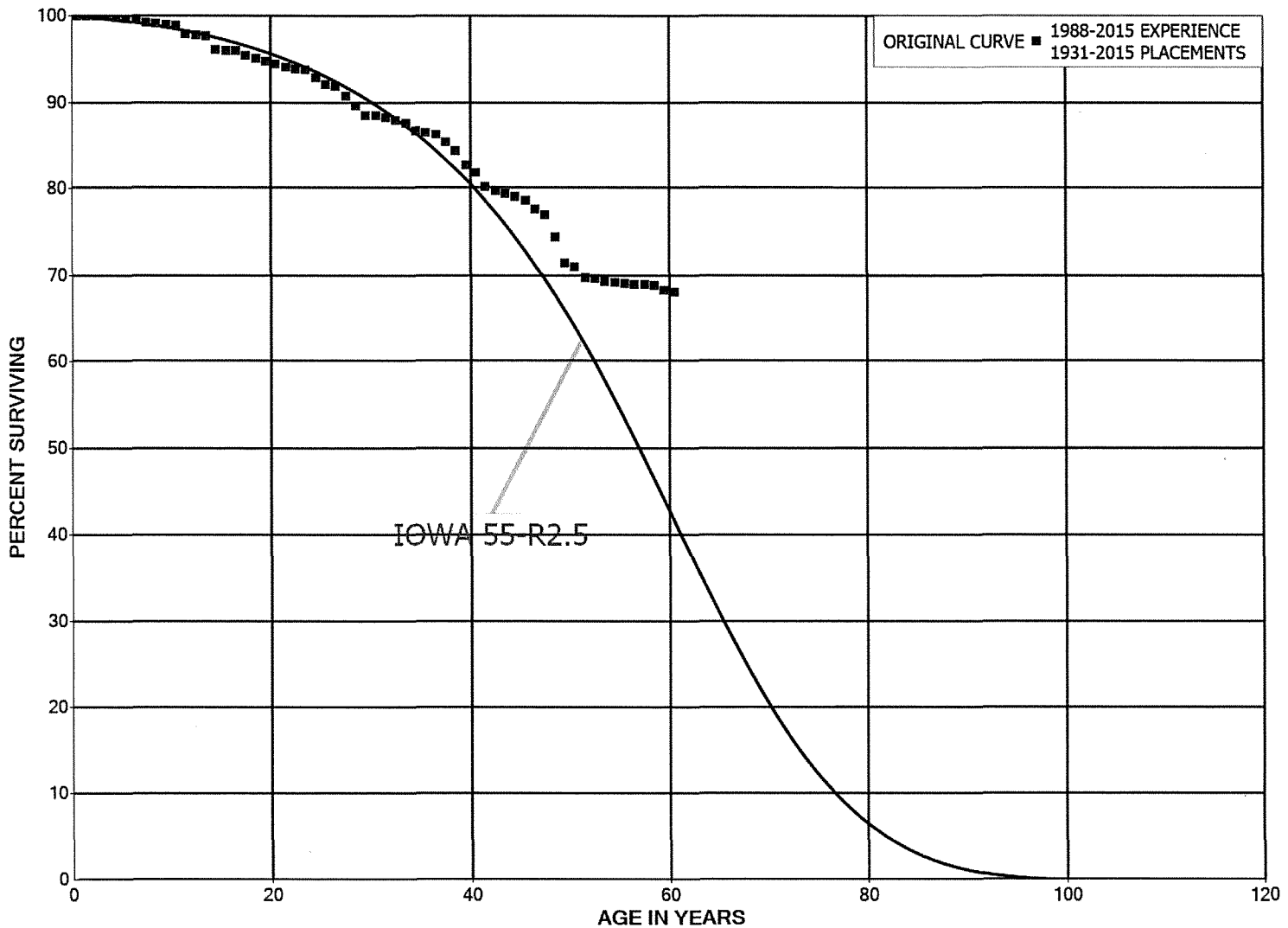
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1988-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	741	647	0.8731	0.1269	2.48	
80.5	94		0.0000	1.0000	0.31	
81.5	94		0.0000	1.0000	0.31	
82.5	94		0.0000	1.0000	0.31	
83.5	94	94	1.0000		0.31	
84.5						



MIDAMERICAN ENERGY COMPANY
ACCOUNTS 379 AND 379.01 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 379 AND 379.01 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,601,611		0.0000	1.0000	100.00
0.5	18,038,412		0.0000	1.0000	100.00
1.5	15,277,969		0.0000	1.0000	100.00
2.5	14,041,599	1,348	0.0001	0.9999	100.00
3.5	10,990,913	33,132	0.0030	0.9970	99.99
4.5	10,726,584		0.0000	1.0000	99.69
5.5	10,511,935	21,434	0.0020	0.9980	99.69
6.5	10,654,029	34,791	0.0033	0.9967	99.49
7.5	10,245,272	8,890	0.0009	0.9991	99.16
8.5	9,739,271	8,601	0.0009	0.9991	99.07
9.5	9,455,733	15,518	0.0016	0.9984	98.99
10.5	8,820,974	92,561	0.0105	0.9895	98.82
11.5	8,315,196	4,533	0.0005	0.9995	97.79
12.5	8,075,565	9,479	0.0012	0.9988	97.73
13.5	8,034,814	123,527	0.0154	0.9846	97.62
14.5	7,711,544	16,466	0.0021	0.9979	96.12
15.5	7,672,588		0.0000	1.0000	95.91
16.5	7,473,776	39,161	0.0052	0.9948	95.91
17.5	7,251,758	29,980	0.0041	0.9959	95.41
18.5	6,670,788	18,581	0.0028	0.9972	95.02
19.5	6,323,123	20,464	0.0032	0.9968	94.75
20.5	6,074,372	21,732	0.0036	0.9964	94.45
21.5	6,099,698	18,491	0.0030	0.9970	94.11
22.5	5,930,089	4,710	0.0008	0.9992	93.82
23.5	4,863,204	48,417	0.0100	0.9900	93.75
24.5	4,597,948	37,816	0.0082	0.9918	92.81
25.5	3,257,627	7,816	0.0024	0.9976	92.05
26.5	3,316,750	38,840	0.0117	0.9883	91.83
27.5	3,051,599	40,044	0.0131	0.9869	90.75
28.5	3,004,333	35,700	0.0119	0.9881	89.56
29.5	2,860,099	1,144	0.0004	0.9996	88.50
30.5	2,666,020	6,421	0.0024	0.9976	88.46
31.5	2,405,505	7,360	0.0031	0.9969	88.25
32.5	2,169,825	9,534	0.0044	0.9956	87.98
33.5	2,421,206	22,633	0.0093	0.9907	87.59
34.5	2,117,284	5,611	0.0027	0.9973	86.78
35.5	1,997,697	7,269	0.0036	0.9964	86.55
36.5	1,949,571	17,926	0.0092	0.9908	86.23
37.5	1,878,734	23,454	0.0125	0.9875	85.44
38.5	1,802,203	34,511	0.0191	0.9809	84.37

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 379 AND 379.01 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,707,368	20,042	0.0117	0.9883	82.76
40.5	1,676,166	32,351	0.0193	0.9807	81.78
41.5	1,605,130	8,826	0.0055	0.9945	80.21
42.5	1,588,342	6,680	0.0042	0.9958	79.76
43.5	1,578,101	7,615	0.0048	0.9952	79.43
44.5	1,520,484	9,108	0.0060	0.9940	79.05
45.5	1,400,839	17,871	0.0128	0.9872	78.57
46.5	1,298,915	10,291	0.0079	0.9921	77.57
47.5	1,161,465	38,461	0.0331	0.9669	76.96
48.5	1,075,376	43,140	0.0401	0.9599	74.41
49.5	947,143	5,495	0.0058	0.9942	71.42
50.5	904,649	16,196	0.0179	0.9821	71.01
51.5	852,149	2,096	0.0025	0.9975	69.74
52.5	814,976	3,079	0.0038	0.9962	69.57
53.5	766,153	936	0.0012	0.9988	69.30
54.5	591,170	1,192	0.0020	0.9980	69.22
55.5	537,296	554	0.0010	0.9990	69.08
56.5	461,069	82	0.0002	0.9998	69.01
57.5	450,889	981	0.0022	0.9978	68.99
58.5	416,007	3,062	0.0074	0.9926	68.84
59.5	409,087	1,572	0.0038	0.9962	68.34
60.5	400,664	27	0.0001	0.9999	68.08
61.5	133,137	1,161	0.0087	0.9913	68.07
62.5	45,513	90	0.0020	0.9980	67.48
63.5	40,915		0.0000	1.0000	67.34
64.5	18,319	139	0.0076	0.9924	67.34
65.5	12,300	268	0.0218	0.9782	66.83
66.5	11,360		0.0000	1.0000	65.38
67.5	10,204		0.0000	1.0000	65.38
68.5	9,857		0.0000	1.0000	65.38
69.5	9,857	135	0.0137	0.9863	65.38
70.5	9,533		0.0000	1.0000	64.48
71.5	9,525		0.0000	1.0000	64.48
72.5	9,487	378	0.0398	0.9602	64.48
73.5	9,109		0.0000	1.0000	61.91
74.5	9,109		0.0000	1.0000	61.91
75.5	8,919		0.0000	1.0000	61.91
76.5	7,680		0.0000	1.0000	61.91
77.5	7,395		0.0000	1.0000	61.91
78.5	6,710		0.0000	1.0000	61.91

MIDAMERICAN ENERGY COMPANY

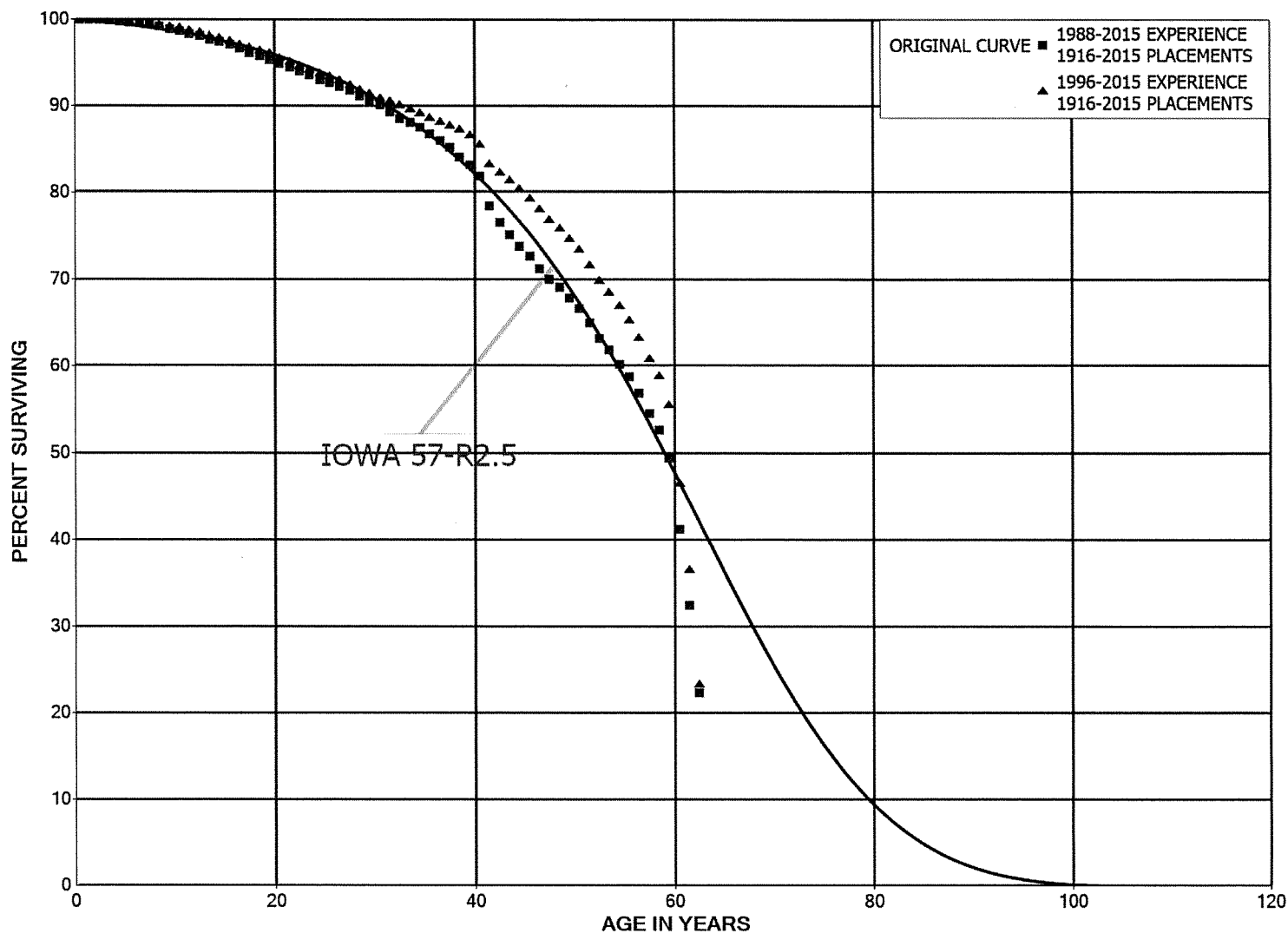
ACCOUNTS 379 AND 379.01 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,556		0.0000	1.0000	61.91
80.5	3,461		0.0000	1.0000	61.91
81.5	1,059		0.0000	1.0000	61.91
82.5	1,059		0.0000	1.0000	61.91
83.5	831		0.0000	1.0000	61.91
84.5					61.91



MIDAMERICAN ENERGY COMPANY
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	279,559,853	13,756	0.0000	1.0000	100.00
0.5	272,742,516	94,090	0.0003	0.9997	100.00
1.5	263,886,729	146,526	0.0006	0.9994	99.96
2.5	256,517,271	155,161	0.0006	0.9994	99.91
3.5	248,079,009	204,462	0.0008	0.9992	99.84
4.5	240,338,619	244,615	0.0010	0.9990	99.76
5.5	234,086,813	322,918	0.0014	0.9986	99.66
6.5	228,545,882	306,646	0.0013	0.9987	99.52
7.5	221,138,439	528,225	0.0024	0.9976	99.39
8.5	215,928,666	648,721	0.0030	0.9970	99.15
9.5	208,193,838	476,095	0.0023	0.9977	98.85
10.5	201,475,531	618,785	0.0031	0.9969	98.63
11.5	194,336,728	606,806	0.0031	0.9969	98.33
12.5	187,347,827	732,254	0.0039	0.9961	98.02
13.5	180,207,089	414,395	0.0023	0.9977	97.64
14.5	170,787,759	548,646	0.0032	0.9968	97.41
15.5	167,056,870	872,433	0.0052	0.9948	97.10
16.5	161,857,969	799,924	0.0049	0.9951	96.59
17.5	157,304,720	662,512	0.0042	0.9958	96.11
18.5	143,869,143	567,339	0.0039	0.9961	95.71
19.5	139,388,824	707,884	0.0051	0.9949	95.33
20.5	133,882,927	711,512	0.0053	0.9947	94.85
21.5	127,109,588	581,375	0.0046	0.9954	94.34
22.5	122,632,491	580,458	0.0047	0.9953	93.91
23.5	117,039,190	577,327	0.0049	0.9951	93.47
24.5	111,830,645	502,895	0.0045	0.9955	93.01
25.5	106,282,790	463,122	0.0044	0.9956	92.59
26.5	102,689,887	567,990	0.0055	0.9945	92.18
27.5	99,277,146	676,920	0.0068	0.9932	91.67
28.5	93,809,877	505,236	0.0054	0.9946	91.05
29.5	87,997,812	492,774	0.0056	0.9944	90.56
30.5	83,577,767	707,061	0.0085	0.9915	90.05
31.5	78,840,472	668,297	0.0085	0.9915	89.29
32.5	76,618,844	417,564	0.0054	0.9946	88.53
33.5	73,298,160	435,362	0.0059	0.9941	88.05
34.5	69,498,330	646,858	0.0093	0.9907	87.53
35.5	64,856,883	571,933	0.0088	0.9912	86.71
36.5	60,100,304	543,563	0.0090	0.9910	85.95
37.5	55,825,829	689,382	0.0123	0.9877	85.17
38.5	51,967,237	596,687	0.0115	0.9885	84.12

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,404,876	743,787	0.0154	0.9846	83.15
40.5	45,181,274	1,895,746	0.0420	0.9580	81.88
41.5	40,697,110	983,618	0.0242	0.9758	78.44
42.5	37,402,604	710,840	0.0190	0.9810	76.54
43.5	34,152,532	635,370	0.0186	0.9814	75.09
44.5	31,378,879	470,510	0.0150	0.9850	73.69
45.5	28,117,220	531,017	0.0189	0.9811	72.59
46.5	25,547,104	437,015	0.0171	0.9829	71.22
47.5	23,491,095	319,786	0.0136	0.9864	70.00
48.5	21,179,391	371,800	0.0176	0.9824	69.05
49.5	19,213,338	334,190	0.0174	0.9826	67.83
50.5	15,596,836	393,819	0.0252	0.9748	66.65
51.5	13,834,045	374,521	0.0271	0.9729	64.97
52.5	11,904,750	259,935	0.0218	0.9782	63.21
53.5	10,369,326	270,892	0.0261	0.9739	61.83
54.5	8,351,567	209,984	0.0251	0.9749	60.22
55.5	5,931,068	191,046	0.0322	0.9678	58.70
56.5	4,210,057	168,469	0.0400	0.9600	56.81
57.5	3,086,735	106,027	0.0343	0.9657	54.54
58.5	2,244,377	137,728	0.0614	0.9386	52.66
59.5	1,564,565	259,892	0.1661	0.8339	49.43
60.5	604,430	129,047	0.2135	0.7865	41.22
61.5	409,589	127,919	0.3123	0.6877	32.42
62.5	240,572	110,560	0.4596	0.5404	22.30
63.5	144,747	31,641	0.2186	0.7814	12.05
64.5	137,783	40,011	0.2904	0.7096	9.42
65.5	115,874	61,147	0.5277	0.4723	6.68
66.5	66,493	43,173	0.6493	0.3507	3.16
67.5	44,300	11,935	0.2694	0.7306	1.11
68.5	32,365	19,023	0.5878	0.4122	0.81
69.5	13,342	2,078	0.1557	0.8443	0.33
70.5	13,583	3,979	0.2929	0.7071	0.28
71.5	10,174	28	0.0027	0.9973	0.20
72.5	10,146	140	0.0138	0.9862	0.20
73.5	10,006	102	0.0102	0.9898	0.20
74.5	9,895	113	0.0115	0.9885	0.19
75.5	9,781	2,727	0.2788	0.7212	0.19
76.5	7,054	195	0.0277	0.9723	0.14
77.5	6,859	0	0.0000	1.0000	0.13
78.5	6,859	2,496	0.3639	0.6361	0.13

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,363	613	0.1405	0.8595	0.09
80.5	3,750	1	0.0003	0.9997	0.07
81.5	3,730	20	0.0054	0.9946	0.07
82.5	3,710	9	0.0023	0.9977	0.07
83.5	3,701	742	0.2004	0.7996	0.07
84.5	2,959	230	0.0777	0.9223	0.06
85.5	2,730	176	0.0643	0.9357	0.05
86.5	2,552	1,360	0.5331	0.4669	0.05
87.5	1,191	1,172	0.9835	0.0165	0.02
88.5	5		0.0000	1.0000	0.00
89.5	5		0.0000	1.0000	0.00
90.5					0.00

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	221,947,149	987	0.0000	1.0000	100.00
0.5	215,912,986	45,850	0.0002	0.9998	100.00
1.5	208,655,882	73,671	0.0004	0.9996	99.98
2.5	203,730,277	111,883	0.0005	0.9995	99.94
3.5	196,430,208	146,534	0.0007	0.9993	99.89
4.5	190,755,498	208,410	0.0011	0.9989	99.81
5.5	186,710,622	314,263	0.0017	0.9983	99.70
6.5	181,944,510	216,261	0.0012	0.9988	99.54
7.5	175,910,906	255,016	0.0014	0.9986	99.42
8.5	172,502,430	295,561	0.0017	0.9983	99.27
9.5	166,619,234	323,013	0.0019	0.9981	99.10
10.5	161,804,067	459,457	0.0028	0.9972	98.91
11.5	156,852,531	463,033	0.0030	0.9970	98.63
12.5	151,400,382	681,362	0.0045	0.9955	98.34
13.5	145,835,790	314,773	0.0022	0.9978	97.90
14.5	138,224,892	411,935	0.0030	0.9970	97.69
15.5	136,356,410	578,273	0.0042	0.9958	97.40
16.5	133,810,580	487,451	0.0036	0.9964	96.98
17.5	130,631,847	462,945	0.0035	0.9965	96.63
18.5	118,751,860	485,222	0.0041	0.9959	96.29
19.5	115,766,510	548,329	0.0047	0.9953	95.89
20.5	110,933,416	610,983	0.0055	0.9945	95.44
21.5	105,318,713	477,682	0.0045	0.9955	94.91
22.5	99,775,185	437,899	0.0044	0.9956	94.48
23.5	95,787,273	424,357	0.0044	0.9956	94.07
24.5	91,505,195	410,237	0.0045	0.9955	93.65
25.5	88,070,201	396,668	0.0045	0.9955	93.23
26.5	84,418,650	455,100	0.0054	0.9946	92.81
27.5	79,725,864	473,876	0.0059	0.9941	92.31
28.5	74,748,301	407,654	0.0055	0.9945	91.76
29.5	69,423,339	368,218	0.0053	0.9947	91.26
30.5	67,710,915	315,856	0.0047	0.9953	90.78
31.5	63,747,639	284,170	0.0045	0.9955	90.35
32.5	61,301,501	281,892	0.0046	0.9954	89.95
33.5	58,255,839	337,664	0.0058	0.9942	89.54
34.5	56,040,673	295,513	0.0053	0.9947	89.02
35.5	54,317,828	271,250	0.0050	0.9950	88.55
36.5	51,436,790	271,727	0.0053	0.9947	88.11
37.5	48,178,700	258,132	0.0054	0.9946	87.64
38.5	45,662,369	365,933	0.0080	0.9920	87.17

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,319,944	553,442	0.0128	0.9872	86.47
40.5	41,938,509	1,056,807	0.0252	0.9748	85.37
41.5	38,795,393	480,883	0.0124	0.9876	83.22
42.5	36,059,862	387,319	0.0107	0.9893	82.19
43.5	33,203,587	405,498	0.0122	0.9878	81.30
44.5	30,744,893	423,100	0.0138	0.9862	80.31
45.5	27,814,091	434,055	0.0156	0.9844	79.21
46.5	25,336,431	406,783	0.0161	0.9839	77.97
47.5	23,171,815	295,167	0.0127	0.9873	76.72
48.5	20,871,113	353,575	0.0169	0.9831	75.74
49.5	18,918,003	310,774	0.0164	0.9836	74.46
50.5	15,368,739	358,158	0.0233	0.9767	73.23
51.5	13,632,664	340,758	0.0250	0.9750	71.53
52.5	11,728,882	222,534	0.0190	0.9810	69.74
53.5	10,225,443	240,958	0.0236	0.9764	68.42
54.5	8,229,806	198,244	0.0241	0.9759	66.80
55.5	5,886,424	182,592	0.0310	0.9690	65.19
56.5	4,153,798	160,139	0.0386	0.9614	63.17
57.5	3,021,241	97,602	0.0323	0.9677	60.74
58.5	2,167,193	123,686	0.0571	0.9429	58.78
59.5	1,482,373	240,868	0.1625	0.8375	55.42
60.5	516,638	111,655	0.2161	0.7839	46.42
61.5	322,228	116,509	0.3616	0.6384	36.38
62.5	139,841	77,339	0.5531	0.4469	23.23
63.5	55,422	8,245	0.1488	0.8512	10.38
64.5	47,347	22,882	0.4833	0.5167	8.84
65.5	25,052	15,232	0.6080	0.3920	4.57
66.5	9,976	2,532	0.2538	0.7462	1.79
67.5	7,499	91	0.0121	0.9879	1.34
68.5	7,442	1,282	0.1723	0.8277	1.32
69.5	6,160	1,997	0.3241	0.6759	1.09
70.5	4,193	3,881	0.9256	0.0744	0.74
71.5	577	28	0.0479	0.9521	0.05
72.5	666	140	0.2107	0.7893	0.05
73.5	4,057	102	0.0251	0.9749	0.04
74.5	3,946	113	0.0287	0.9713	0.04
75.5	6,892	2,727	0.3957	0.6043	0.04
76.5	4,165	195	0.0468	0.9532	0.02
77.5	3,970	0	0.0000	1.0000	0.02
78.5	6,289	2,496	0.3969	0.6031	0.02

MIDAMERICAN ENERGY COMPANY

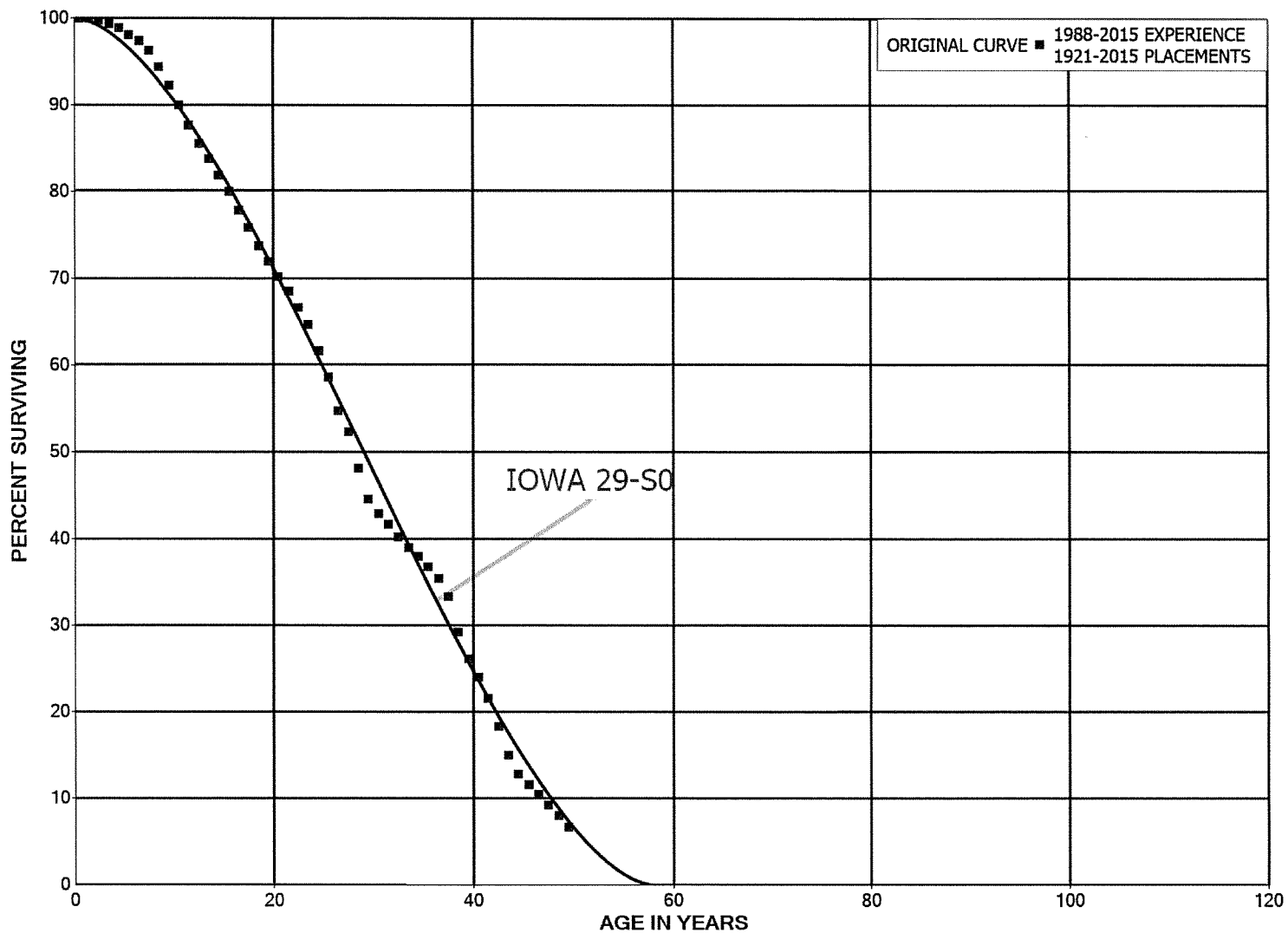
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,363	613	0.1405	0.8595	0.01	
80.5	3,750	1	0.0003	0.9997	0.01	
81.5	3,730	20	0.0054	0.9946	0.01	
82.5	3,710	9	0.0023	0.9977	0.01	
83.5	3,701	742	0.2004	0.7996	0.01	
84.5	2,959	230	0.0777	0.9223	0.01	
85.5	2,730	176	0.0643	0.9357	0.01	
86.5	2,552	1,360	0.5331	0.4669	0.01	
87.5	1,191	1,172	0.9835	0.0165	0.00	
88.5	5		0.0000	1.0000	0.00	
89.5	5		0.0000	1.0000	0.00	
90.5					0.00	



MIDAMERICAN ENERGY COMPANY
ACCOUNTS 381 AND 381.01 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 381 AND 381.01 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	178,737,193		0.0000	1.0000	100.00
0.5	170,836,461	114,907	0.0007	0.9993	100.00
1.5	163,461,230	410,535	0.0025	0.9975	99.93
2.5	157,199,074	647,213	0.0041	0.9959	99.68
3.5	152,002,011	717,452	0.0047	0.9953	99.27
4.5	146,970,917	1,071,118	0.0073	0.9927	98.80
5.5	142,742,419	1,007,117	0.0071	0.9929	98.08
6.5	130,093,450	1,531,982	0.0118	0.9882	97.39
7.5	106,236,557	2,006,022	0.0189	0.9811	96.24
8.5	87,336,830	1,947,523	0.0223	0.9777	94.43
9.5	82,004,224	2,120,651	0.0259	0.9741	92.32
10.5	76,615,809	1,956,632	0.0255	0.9745	89.93
11.5	71,512,916	1,741,707	0.0244	0.9756	87.64
12.5	67,266,141	1,417,672	0.0211	0.9789	85.50
13.5	63,753,460	1,405,258	0.0220	0.9780	83.70
14.5	60,316,745	1,421,602	0.0236	0.9764	81.86
15.5	57,611,311	1,505,957	0.0261	0.9739	79.93
16.5	55,492,789	1,458,515	0.0263	0.9737	77.84
17.5	53,405,423	1,463,937	0.0274	0.9726	75.79
18.5	49,335,965	1,215,970	0.0246	0.9754	73.71
19.5	45,275,164	1,076,967	0.0238	0.9762	71.90
20.5	42,220,483	1,034,868	0.0245	0.9755	70.19
21.5	39,412,881	1,044,599	0.0265	0.9735	68.47
22.5	37,988,797	1,153,691	0.0304	0.9696	66.65
23.5	34,881,423	1,604,180	0.0460	0.9540	64.63
24.5	31,959,783	1,585,058	0.0496	0.9504	61.66
25.5	29,681,254	1,933,720	0.0651	0.9349	58.60
26.5	27,329,938	1,236,510	0.0452	0.9548	54.78
27.5	25,935,616	2,081,396	0.0803	0.9197	52.30
28.5	23,290,968	1,738,439	0.0746	0.9254	48.10
29.5	20,446,060	775,143	0.0379	0.9621	44.51
30.5	19,428,726	525,735	0.0271	0.9729	42.83
31.5	19,257,283	693,085	0.0360	0.9640	41.67
32.5	19,693,313	582,297	0.0296	0.9704	40.17
33.5	19,338,796	522,622	0.0270	0.9730	38.98
34.5	18,547,815	566,769	0.0306	0.9694	37.93
35.5	17,458,728	674,735	0.0386	0.9614	36.77
36.5	16,459,289	985,337	0.0599	0.9401	35.35
37.5	15,465,171	1,906,754	0.1233	0.8767	33.23
38.5	13,251,156	1,387,888	0.1047	0.8953	29.13

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 381 AND 381.01 METERS

ORIGINAL LIFE TABLE, CONT.

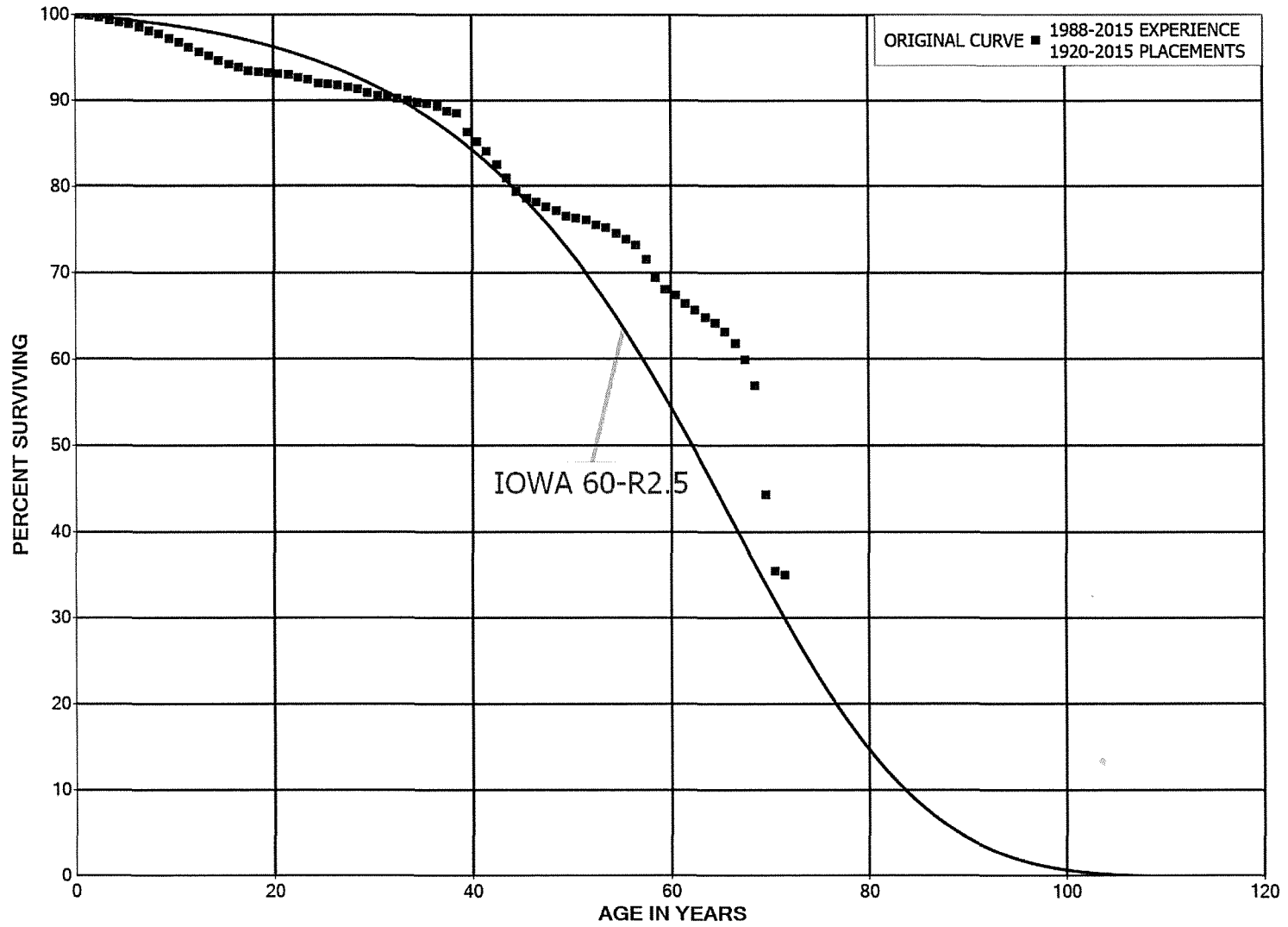
PLACEMENT BAND 1921-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,599,716	949,870	0.0819	0.9181	26.08
40.5	10,384,225	1,066,163	0.1027	0.8973	23.95
41.5	8,877,567	1,341,862	0.1512	0.8488	21.49
42.5	7,267,754	1,329,398	0.1829	0.8171	18.24
43.5	5,508,072	808,470	0.1468	0.8532	14.90
44.5	4,274,368	396,638	0.0928	0.9072	12.72
45.5	3,139,026	317,997	0.1013	0.8987	11.54
46.5	2,639,726	296,948	0.1125	0.8875	10.37
47.5	2,255,573	314,692	0.1395	0.8605	9.20
48.5	1,775,188	291,500	0.1642	0.8358	7.92
49.5	1,290,308	279,375	0.2165	0.7835	6.62
50.5	543,476	210,244	0.3869	0.6131	5.18
51.5	237,962	80,048	0.3364	0.6636	3.18
52.5	159,190	15,298	0.0961	0.9039	2.11
53.5	140,952	21,547	0.1529	0.8471	1.91
54.5	112,952	7,088	0.0628	0.9372	1.62
55.5	98,809	9,730	0.0985	0.9015	1.51
56.5	86,495	10,289	0.1190	0.8810	1.36
57.5	80,664	18,188	0.2255	0.7745	1.20
58.5	73,918	19,650	0.2658	0.7342	0.93
59.5	60,494	10,006	0.1654	0.8346	0.68
60.5	57,109	5,714	0.1001	0.8999	0.57
61.5	70,444	5,010	0.0711	0.9289	0.51
62.5	90,811	8,192	0.0902	0.9098	0.48
63.5	194,307	3,319	0.0171	0.9829	0.43
64.5	220,785	7,816	0.0354	0.9646	0.43
65.5	256,403	6,226	0.0243	0.9757	0.41
66.5	266,862	8,056	0.0302	0.9698	0.40
67.5	258,806	5,920	0.0229	0.9771	0.39
68.5	252,886	12,101	0.0479	0.9521	0.38
69.5	240,785	16,869	0.0701	0.9299	0.36
70.5	223,916	35,529	0.1587	0.8413	0.34
71.5	188,387	50,593	0.2686	0.7314	0.28
72.5	137,794	134,282	0.9745	0.0255	0.21
73.5	3,512	2,434	0.6931	0.3069	0.01
74.5	1,078		0.0000	1.0000	0.00
75.5	1,078		0.0000	1.0000	0.00
76.5	1,078		0.0000	1.0000	0.00
77.5	1,078		0.0000	1.0000	0.00
78.5	1,078	502	0.4657	0.5343	0.00
79.5	576	576	1.0000		0.00
80.5					



MIDAMERICAN ENERGY COMPANY
ACCOUNT 383 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,082,966	8,251	0.0004	0.9996	100.00
0.5	22,440,053	30,583	0.0014	0.9986	99.96
1.5	22,138,508	59,212	0.0027	0.9973	99.83
2.5	21,140,857	51,009	0.0024	0.9976	99.56
3.5	19,865,720	51,314	0.0026	0.9974	99.32
4.5	18,633,132	49,432	0.0027	0.9973	99.06
5.5	18,238,971	57,598	0.0032	0.9968	98.80
6.5	17,775,242	73,398	0.0041	0.9959	98.49
7.5	17,071,164	68,676	0.0040	0.9960	98.08
8.5	16,715,365	85,042	0.0051	0.9949	97.69
9.5	16,132,599	77,340	0.0048	0.9952	97.19
10.5	15,389,562	81,795	0.0053	0.9947	96.73
11.5	14,842,661	87,849	0.0059	0.9941	96.21
12.5	14,136,867	69,992	0.0050	0.9950	95.64
13.5	13,691,556	78,876	0.0058	0.9942	95.17
14.5	13,144,525	56,938	0.0043	0.9957	94.62
15.5	12,663,779	57,358	0.0045	0.9955	94.21
16.5	12,220,129	51,755	0.0042	0.9958	93.78
17.5	11,823,307	14,463	0.0012	0.9988	93.39
18.5	11,273,012	14,021	0.0012	0.9988	93.27
19.5	10,665,465	9,717	0.0009	0.9991	93.16
20.5	9,882,656	8,823	0.0009	0.9991	93.07
21.5	8,540,023	34,199	0.0040	0.9960	92.99
22.5	8,257,788	18,675	0.0023	0.9977	92.62
23.5	7,877,128	39,488	0.0050	0.9950	92.41
24.5	7,258,858	8,591	0.0012	0.9988	91.94
25.5	6,758,376	9,744	0.0014	0.9986	91.83
26.5	6,222,718	10,090	0.0016	0.9984	91.70
27.5	5,944,672	16,845	0.0028	0.9972	91.55
28.5	5,467,918	28,820	0.0053	0.9947	91.29
29.5	4,992,295	14,912	0.0030	0.9970	90.81
30.5	4,884,251	10,290	0.0021	0.9979	90.54
31.5	4,465,330	7,917	0.0018	0.9982	90.35
32.5	4,469,498	9,370	0.0021	0.9979	90.19
33.5	4,235,407	10,529	0.0025	0.9975	90.00
34.5	3,971,820	5,751	0.0014	0.9986	89.78
35.5	3,536,729	12,164	0.0034	0.9966	89.65
36.5	3,305,409	20,728	0.0063	0.9937	89.34
37.5	3,148,149	11,390	0.0036	0.9964	88.78
38.5	3,023,390	73,378	0.0243	0.9757	88.46

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,849,236	36,592	0.0128	0.9872	86.31
40.5	2,732,817	36,403	0.0133	0.9867	85.20
41.5	2,542,898	45,706	0.0180	0.9820	84.07
42.5	2,408,485	48,320	0.0201	0.9799	82.56
43.5	2,254,821	41,558	0.0184	0.9816	80.90
44.5	2,084,363	20,376	0.0098	0.9902	79.41
45.5	1,838,922	10,578	0.0058	0.9942	78.63
46.5	1,771,078	11,616	0.0066	0.9934	78.18
47.5	1,696,533	10,813	0.0064	0.9936	77.67
48.5	1,612,859	13,255	0.0082	0.9918	77.17
49.5	1,533,809	5,703	0.0037	0.9963	76.54
50.5	1,321,783	4,166	0.0032	0.9968	76.25
51.5	1,271,143	8,474	0.0067	0.9933	76.01
52.5	1,207,381	5,038	0.0042	0.9958	75.51
53.5	1,148,274	9,810	0.0085	0.9915	75.19
54.5	1,051,630	9,714	0.0092	0.9908	74.55
55.5	808,582	7,645	0.0095	0.9905	73.86
56.5	727,316	16,984	0.0234	0.9766	73.16
57.5	660,478	18,707	0.0283	0.9717	71.45
58.5	567,377	11,005	0.0194	0.9806	69.43
59.5	493,176	5,330	0.0108	0.9892	68.08
60.5	256,312	3,690	0.0144	0.9856	67.35
61.5	190,184	2,334	0.0123	0.9877	66.38
62.5	132,091	1,515	0.0115	0.9885	65.56
63.5	101,116	984	0.0097	0.9903	64.81
64.5	61,674	935	0.0152	0.9848	64.18
65.5	38,005	848	0.0223	0.9777	63.21
66.5	33,656	1,016	0.0302	0.9698	61.80
67.5	29,550	1,465	0.0496	0.9504	59.93
68.5	24,462	5,452	0.2229	0.7771	56.96
69.5	17,572	3,500	0.1992	0.8008	44.26
70.5	11,125	144	0.0130	0.9870	35.45
71.5	10,883	43	0.0040	0.9960	34.99
72.5	10,742	39	0.0037	0.9963	34.85
73.5	10,620	52	0.0049	0.9951	34.72
74.5	10,448	47	0.0045	0.9955	34.55
75.5	2,511	500	0.1991	0.8009	34.39
76.5	1,967	72	0.0363	0.9637	27.55
77.5	1,496	11	0.0074	0.9926	26.54
78.5	1,453	147	0.1010	0.8990	26.35

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

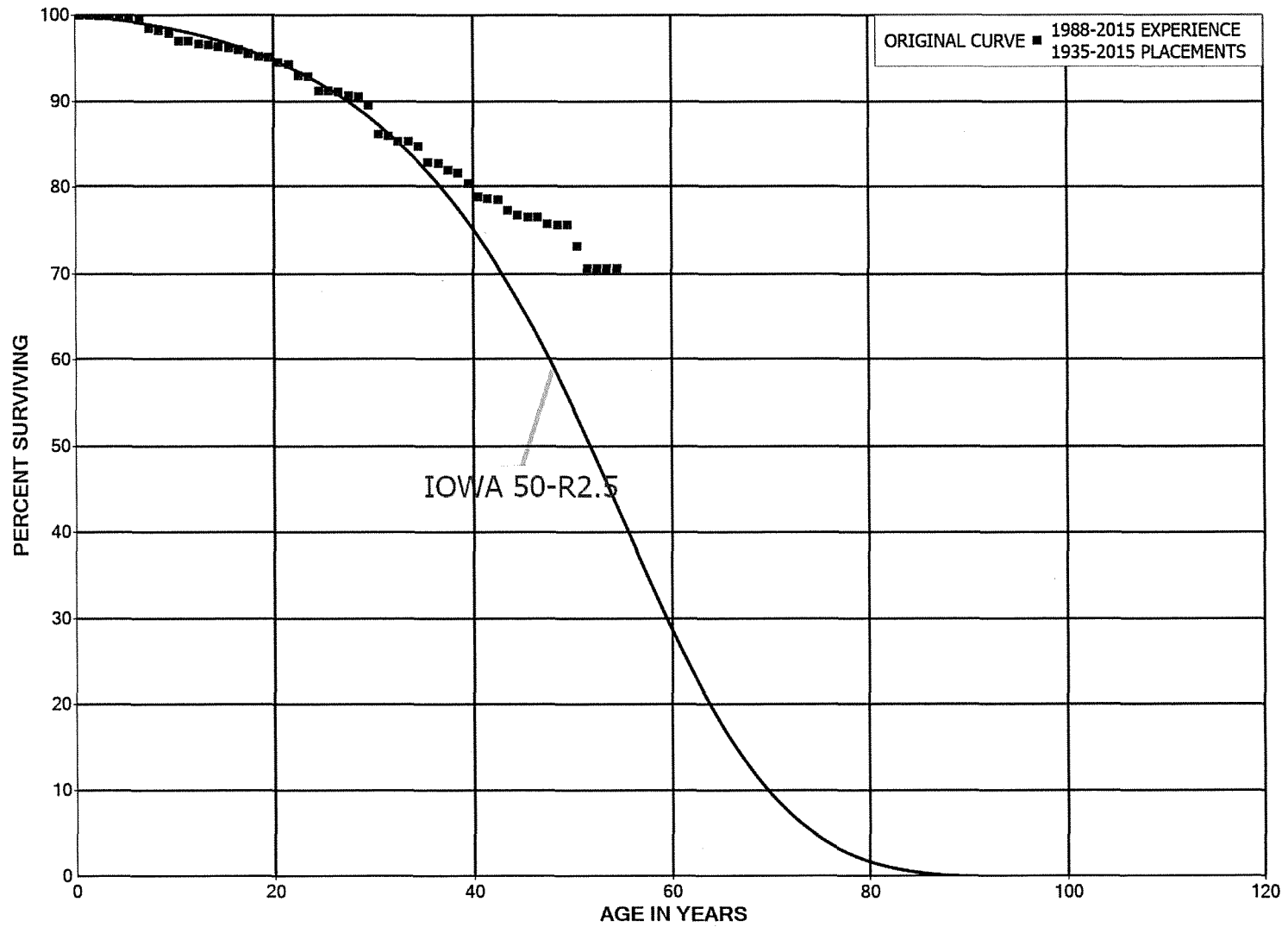
PLACEMENT BAND 1920-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,290	222	0.1720	0.8280	23.69
80.5	1,055	151	0.1428	0.8572	19.61
81.5	904	107	0.1183	0.8817	16.81
82.5	797	61	0.0761	0.9239	14.82
83.5	737	121	0.1647	0.8353	13.70
84.5	615	38	0.0618	0.9382	11.44
85.5	440		0.0000	1.0000	10.73
86.5	404		0.0000	1.0000	10.73
87.5	404		0.0000	1.0000	10.73
88.5	404		0.0000	1.0000	10.73
89.5	19		0.0000	1.0000	10.73
90.5	19		0.0000	1.0000	10.73
91.5					10.73



MIDAMERICAN ENERGY COMPANY
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,539,821		0.0000	1.0000	100.00
0.5	3,486,901		0.0000	1.0000	100.00
1.5	3,579,738	6,230	0.0017	0.9983	100.00
2.5	3,615,526		0.0000	1.0000	99.83
3.5	3,674,314	3,985	0.0011	0.9989	99.83
4.5	3,621,642	2,468	0.0007	0.9993	99.72
5.5	3,645,385	4,387	0.0012	0.9988	99.65
6.5	3,682,252	40,216	0.0109	0.9891	99.53
7.5	3,634,511	8,650	0.0024	0.9976	98.44
8.5	3,592,233	14,148	0.0039	0.9961	98.21
9.5	3,580,266	30,014	0.0084	0.9916	97.82
10.5	3,585,853	1,986	0.0006	0.9994	97.00
11.5	3,704,410	11,786	0.0032	0.9968	96.95
12.5	3,787,100	3,757	0.0010	0.9990	96.64
13.5	3,815,310	8,076	0.0021	0.9979	96.54
14.5	3,837,738	5,037	0.0013	0.9987	96.34
15.5	3,860,506	11,631	0.0030	0.9970	96.21
16.5	3,898,415	17,012	0.0044	0.9956	95.92
17.5	3,935,782	14,141	0.0036	0.9964	95.50
18.5	3,945,337	3,555	0.0009	0.9991	95.16
19.5	3,807,525	23,308	0.0061	0.9939	95.08
20.5	2,954,643	7,948	0.0027	0.9973	94.49
21.5	2,930,278	40,417	0.0138	0.9862	94.24
22.5	2,718,808	3,313	0.0012	0.9988	92.94
23.5	1,876,113	32,780	0.0175	0.9825	92.83
24.5	1,545,719		0.0000	1.0000	91.20
25.5	1,488,056	2,316	0.0016	0.9984	91.20
26.5	1,376,213	6,084	0.0044	0.9956	91.06
27.5	1,237,553	1,610	0.0013	0.9987	90.66
28.5	1,185,529	13,715	0.0116	0.9884	90.54
29.5	1,120,960	41,375	0.0369	0.9631	89.49
30.5	998,162	2,950	0.0030	0.9970	86.19
31.5	892,239	6,812	0.0076	0.9924	85.94
32.5	870,596	255	0.0003	0.9997	85.28
33.5	668,717	3,886	0.0058	0.9942	85.26
34.5	606,426	13,410	0.0221	0.9779	84.76
35.5	486,624	628	0.0013	0.9987	82.89
36.5	486,537	5,180	0.0106	0.9894	82.78
37.5	472,510	1,677	0.0035	0.9965	81.90
38.5	465,024	6,772	0.0146	0.9854	81.61

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

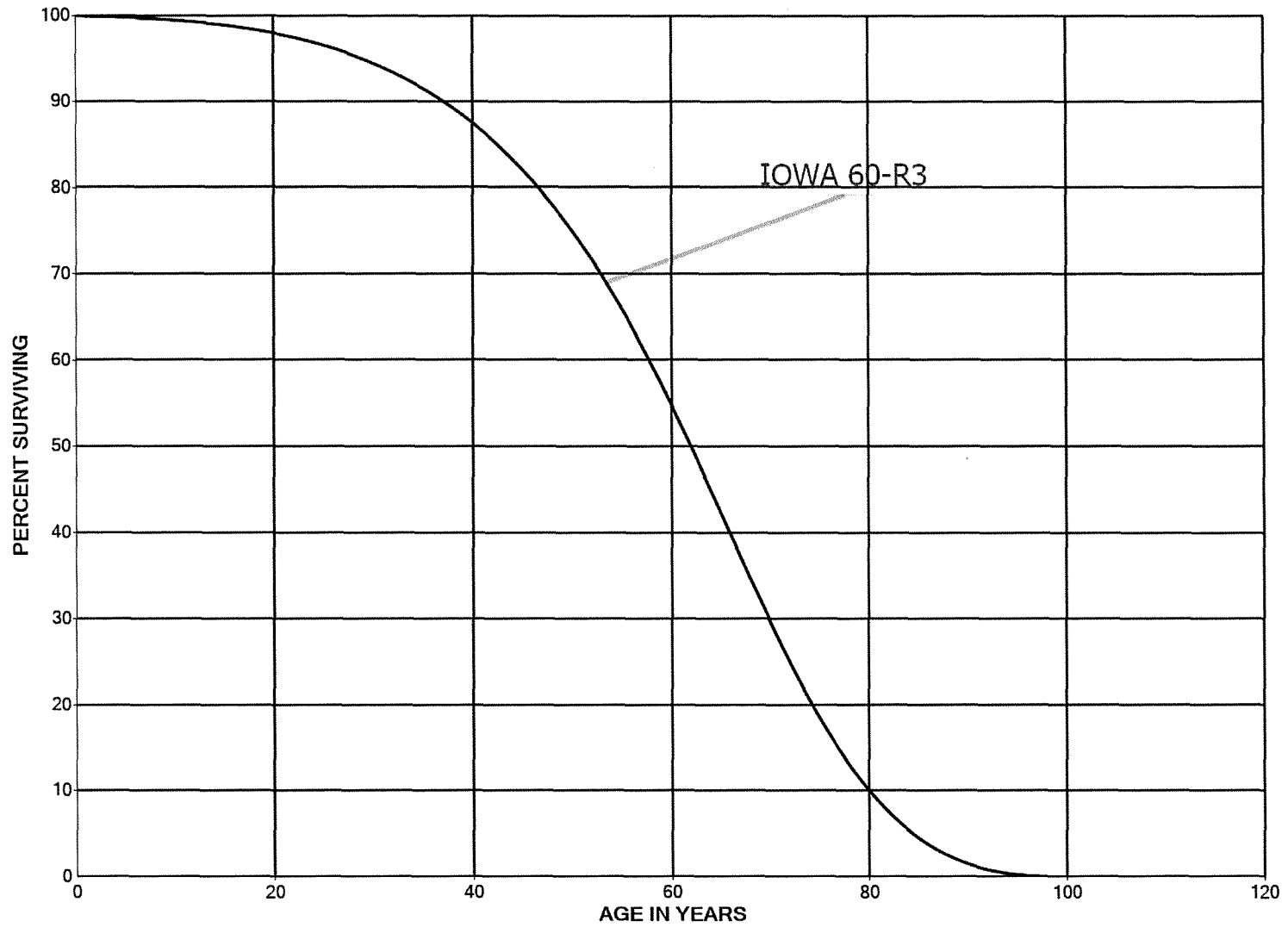
PLACEMENT BAND 1935-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	457,220	9,034	0.0198	0.9802	80.42
40.5	444,213	1,402	0.0032	0.9968	78.83
41.5	437,496	203	0.0005	0.9995	78.58
42.5	409,182	6,599	0.0161	0.9839	78.54
43.5	387,491	2,597	0.0067	0.9933	77.28
44.5	360,758	1,189	0.0033	0.9967	76.76
45.5	311,905		0.0000	1.0000	76.51
46.5	250,523	2,565	0.0102	0.9898	76.51
47.5	230,919	207	0.0009	0.9991	75.72
48.5	182,553	20	0.0001	0.9999	75.66
49.5	116,557	3,820	0.0328	0.9672	75.65
50.5	101,750	3,579	0.0352	0.9648	73.17
51.5	90,106		0.0000	1.0000	70.59
52.5	86,769		0.0000	1.0000	70.59
53.5	63,738		0.0000	1.0000	70.59
54.5	48,067		0.0000	1.0000	70.59
55.5	44,439		0.0000	1.0000	70.59
56.5	41,751		0.0000	1.0000	70.59
57.5	35,647		0.0000	1.0000	70.59
58.5	26,098		0.0000	1.0000	70.59
59.5	26,098		0.0000	1.0000	70.59
60.5	22,857		0.0000	1.0000	70.59
61.5	11,560		0.0000	1.0000	70.59
62.5	10,544		0.0000	1.0000	70.59
63.5	9,817		0.0000	1.0000	70.59
64.5	4,943		0.0000	1.0000	70.59
65.5	4,943		0.0000	1.0000	70.59
66.5	2,833		0.0000	1.0000	70.59
67.5	2,833		0.0000	1.0000	70.59
68.5	179		0.0000	1.0000	70.59
69.5	179		0.0000	1.0000	70.59
70.5	179		0.0000	1.0000	70.59
71.5	179		0.0000	1.0000	70.59
72.5	179		0.0000	1.0000	70.59
73.5	179		0.0000	1.0000	70.59
74.5	179		0.0000	1.0000	70.59
75.5	179		0.0000	1.0000	70.59
76.5	179		0.0000	1.0000	70.59
77.5	179		0.0000	1.0000	70.59
78.5	179		0.0000	1.0000	70.59
79.5	179		0.0000	1.0000	70.59
80.5					70.59

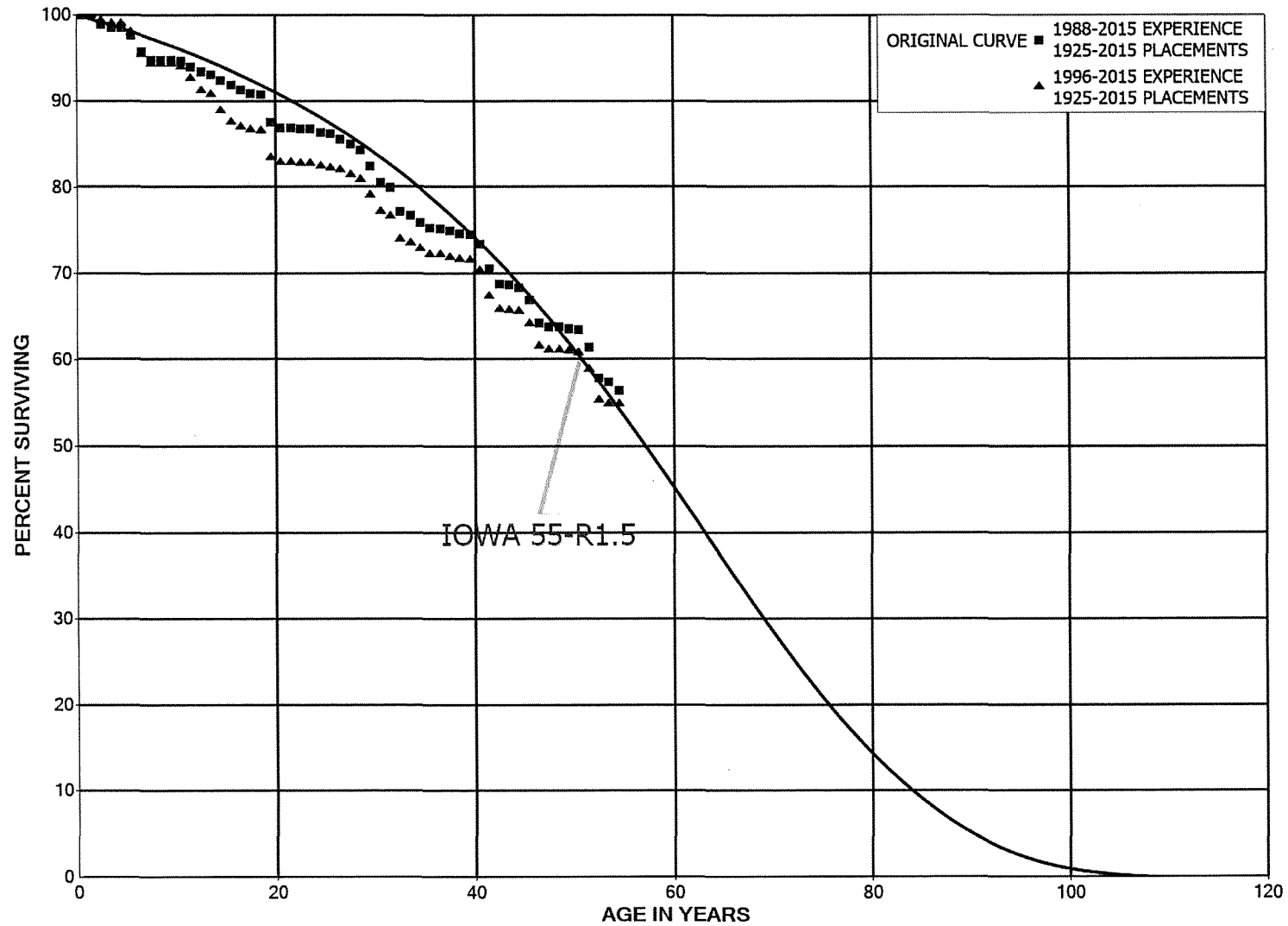


MIDAMERICAN ENERGY COMPANY
ACCOUNT 389.10 LAND RIGHTS
SMOOTH SURVIVOR CURVE





MIDAMERICAN ENERGY COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,033,185	142	0.0000	1.0000	100.00
0.5	26,955,362	22,862	0.0008	0.9992	100.00
1.5	26,135,326	275,175	0.0105	0.9895	99.91
2.5	26,070,106	91,099	0.0035	0.9965	98.86
3.5	24,646,733	193	0.0000	1.0000	98.52
4.5	24,070,584	210,478	0.0087	0.9913	98.52
5.5	23,290,438	470,102	0.0202	0.9798	97.65
6.5	22,160,400	210,263	0.0095	0.9905	95.68
7.5	38,090,377	8,404	0.0002	0.9998	94.78
8.5	36,967,078	1,455	0.0000	1.0000	94.76
9.5	36,277,217	61,242	0.0017	0.9983	94.75
10.5	34,849,270	242,763	0.0070	0.9930	94.59
11.5	32,974,954	195,587	0.0059	0.9941	93.93
12.5	31,791,134	94,507	0.0030	0.9970	93.38
13.5	30,942,526	247,001	0.0080	0.9920	93.10
14.5	30,097,836	168,046	0.0056	0.9944	92.35
15.5	29,566,517	174,041	0.0059	0.9941	91.84
16.5	28,292,893	131,699	0.0047	0.9953	91.30
17.5	27,344,328	59,872	0.0022	0.9978	90.87
18.5	26,767,019	936,260	0.0350	0.9650	90.67
19.5	24,414,943	186,576	0.0076	0.9924	87.50
20.5	23,428,673	5,246	0.0002	0.9998	86.83
21.5	23,065,228	19,724	0.0009	0.9991	86.81
22.5	22,625,386	15,760	0.0007	0.9993	86.74
23.5	22,362,896	91,587	0.0041	0.9959	86.68
24.5	22,436,296	42,025	0.0019	0.9981	86.32
25.5	22,174,805	169,187	0.0076	0.9924	86.16
26.5	21,984,954	148,730	0.0068	0.9932	85.51
27.5	21,803,036	169,717	0.0078	0.9922	84.93
28.5	21,600,147	473,072	0.0219	0.9781	84.27
29.5	20,745,480	477,325	0.0230	0.9770	82.42
30.5	19,190,919	145,915	0.0076	0.9924	80.52
31.5	18,959,179	650,771	0.0343	0.9657	79.91
32.5	18,138,219	102,775	0.0057	0.9943	77.17
33.5	17,384,633	186,266	0.0107	0.9893	76.73
34.5	16,915,593	142,110	0.0084	0.9916	75.91
35.5	1,860,985	1,340	0.0007	0.9993	75.27
36.5	1,444,627	5,619	0.0039	0.9961	75.22
37.5	1,385,364	5,984	0.0043	0.9957	74.93
38.5	1,362,135	1,505	0.0011	0.9989	74.60

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,248,000	19,141	0.0153	0.9847	74.52
40.5	1,077,456	42,339	0.0393	0.9607	73.38
41.5	1,011,784	25,374	0.0251	0.9749	70.49
42.5	963,651	1,588	0.0016	0.9984	68.73
43.5	919,267	3,711	0.0040	0.9960	68.61
44.5	909,561	20,609	0.0227	0.9773	68.33
45.5	492,772	19,435	0.0394	0.9606	66.79
46.5	265,546	1,657	0.0062	0.9938	64.15
47.5	262,161		0.0000	1.0000	63.75
48.5	262,161	809	0.0031	0.9969	63.75
49.5	259,079	700	0.0027	0.9973	63.56
50.5	260,986	8,173	0.0313	0.9687	63.38
51.5	244,775	14,147	0.0578	0.9422	61.40
52.5	182,213	1,375	0.0075	0.9925	57.85
53.5	182,607	3,103	0.0170	0.9830	57.41
54.5	66,491		0.0000	1.0000	56.44
55.5	57,506		0.0000	1.0000	56.44
56.5	44,509		0.0000	1.0000	56.44
57.5	43,931	510	0.0116	0.9884	56.44
58.5	32,617		0.0000	1.0000	55.78
59.5	32,617		0.0000	1.0000	55.78
60.5	32,829		0.0000	1.0000	55.78
61.5	108,763		0.0000	1.0000	55.78
62.5	109,085		0.0000	1.0000	55.78
63.5	108,822		0.0000	1.0000	55.78
64.5	88,601	373	0.0042	0.9958	55.78
65.5	88,228		0.0000	1.0000	55.55
66.5	88,228		0.0000	1.0000	55.55
67.5	88,228		0.0000	1.0000	55.55
68.5	86,728	5,081	0.0586	0.9414	55.55
69.5	81,647		0.0000	1.0000	52.29
70.5	56,630		0.0000	1.0000	52.29
71.5	56,630	4,142	0.0731	0.9269	52.29
72.5	52,283		0.0000	1.0000	48.47
73.5	52,283		0.0000	1.0000	48.47
74.5	52,283		0.0000	1.0000	48.47
75.5	52,283		0.0000	1.0000	48.47
76.5	52,283		0.0000	1.0000	48.47
77.5	46,682		0.0000	1.0000	48.47
78.5	46,682		0.0000	1.0000	48.47

MIDAMERICAN ENERGY COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1988-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	46,682	4,207	0.0901	0.9099	48.47	
80.5	1,331	149	0.1119	0.8881	44.10	
81.5	1,182		0.0000	1.0000	39.16	
82.5	1,182		0.0000	1.0000	39.16	
83.5	1,182		0.0000	1.0000	39.16	
84.5	1,182	322	0.2724	0.7276	39.16	
85.5	860		0.0000	1.0000	28.49	
86.5	212		0.0000	1.0000	28.49	
87.5	212		0.0000	1.0000	28.49	
88.5					28.49	

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,688,809		0.0000	1.0000	100.00
0.5	23,943,015		0.0000	1.0000	100.00
1.5	23,026,803	176,866	0.0077	0.9923	100.00
2.5	22,113,593	68,446	0.0031	0.9969	99.23
3.5	20,159,396		0.0000	1.0000	98.92
4.5	19,457,680	197,544	0.0102	0.9898	98.92
5.5	18,085,304	457,074	0.0253	0.9747	97.92
6.5	16,897,639	198,370	0.0117	0.9883	95.45
7.5	14,450,894	2,835	0.0002	0.9998	94.33
8.5	13,633,232		0.0000	1.0000	94.31
9.5	13,377,116	45,919	0.0034	0.9966	94.31
10.5	13,095,785	185,409	0.0142	0.9858	93.98
11.5	11,923,308	183,950	0.0154	0.9846	92.65
12.5	10,967,307	59,335	0.0054	0.9946	91.22
13.5	10,969,848	228,576	0.0208	0.9792	90.73
14.5	10,319,718	153,762	0.0149	0.9851	88.84
15.5	28,226,686	166,324	0.0059	0.9941	87.52
16.5	27,256,878	118,008	0.0043	0.9957	87.00
17.5	25,827,777	28,845	0.0011	0.9989	86.62
18.5	25,190,576	910,927	0.0362	0.9638	86.53
19.5	22,916,165	161,916	0.0071	0.9929	83.40
20.5	22,054,662	591	0.0000	1.0000	82.81
21.5	21,698,907	14,741	0.0007	0.9993	82.81
22.5	21,279,884	15,626	0.0007	0.9993	82.75
23.5	20,944,040	83,834	0.0040	0.9960	82.69
24.5	20,886,578	41,261	0.0020	0.9980	82.36
25.5	21,175,149	49,745	0.0023	0.9977	82.20
26.5	21,281,993	144,729	0.0068	0.9932	82.00
27.5	21,204,400	163,460	0.0077	0.9923	81.44
28.5	21,014,082	456,794	0.0217	0.9783	80.82
29.5	20,187,617	477,004	0.0236	0.9764	79.06
30.5	18,627,423	145,204	0.0078	0.9922	77.19
31.5	18,515,412	650,711	0.0351	0.9649	76.59
32.5	17,942,504	98,441	0.0055	0.9945	73.90
33.5	17,110,781	151,794	0.0089	0.9911	73.49
34.5	16,799,594	141,232	0.0084	0.9916	72.84
35.5	1,755,765	1,340	0.0008	0.9992	72.23
36.5	1,320,843	5,235	0.0040	0.9960	72.17
37.5	1,257,368	5,679	0.0045	0.9955	71.89
38.5	1,247,072	1,311	0.0011	0.9989	71.56

MIDAMERICAN ENERGY COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

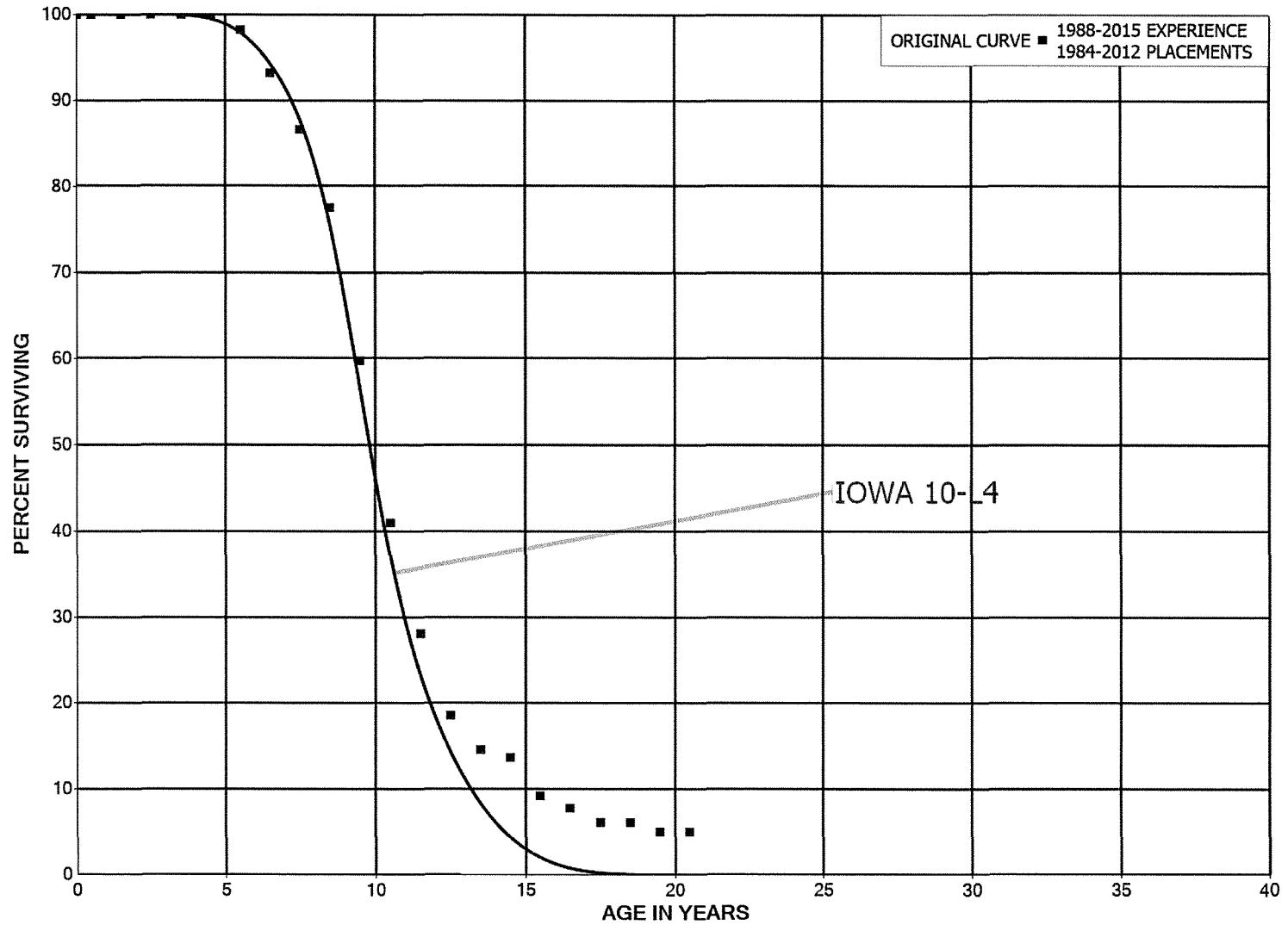
PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,132,571	19,141	0.0169	0.9831	71.49
40.5	963,019	41,201	0.0428	0.9572	70.28
41.5	984,000	23,166	0.0235	0.9765	67.27
42.5	938,075	1,377	0.0015	0.9985	65.69
43.5	894,371	1,062	0.0012	0.9988	65.59
44.5	907,330	20,593	0.0227	0.9773	65.51
45.5	490,557	19,435	0.0396	0.9604	64.03
46.5	262,958	1,657	0.0063	0.9937	61.49
47.5	260,083		0.0000	1.0000	61.10
48.5	261,583	809	0.0031	0.9969	61.10
49.5	258,466	700	0.0027	0.9973	60.91
50.5	255,292	8,173	0.0320	0.9680	60.75
51.5	239,081	14,147	0.0592	0.9408	58.80
52.5	173,827	1,375	0.0079	0.9921	55.32
53.5	170,079	206	0.0012	0.9988	54.89
54.5	57,233		0.0000	1.0000	54.82
55.5	48,248		0.0000	1.0000	54.82
56.5	35,251		0.0000	1.0000	54.82
57.5	34,708	510	0.0147	0.9853	54.82
58.5	27,678		0.0000	1.0000	54.02
59.5	27,678		0.0000	1.0000	54.02
60.5	27,678		0.0000	1.0000	54.02
61.5	31,820		0.0000	1.0000	54.02
62.5	31,820		0.0000	1.0000	54.02
63.5	31,557		0.0000	1.0000	54.02
64.5	11,336	373	0.0329	0.9671	54.02
65.5	10,963		0.0000	1.0000	52.24
66.5	11,760		0.0000	1.0000	52.24
67.5	11,760		0.0000	1.0000	52.24
68.5	10,472	5,081	0.4852	0.5148	52.24
69.5	81,325		0.0000	1.0000	26.89
70.5	56,630		0.0000	1.0000	26.89
71.5	56,630	4,142	0.0731	0.9269	26.89
72.5	52,283		0.0000	1.0000	24.93
73.5	52,283		0.0000	1.0000	24.93
74.5	52,283		0.0000	1.0000	24.93
75.5	52,283		0.0000	1.0000	24.93
76.5	52,283		0.0000	1.0000	24.93
77.5	46,682		0.0000	1.0000	24.93
78.5	46,682		0.0000	1.0000	24.93

MIDAMERICAN ENERGY COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	46,682	4,207	0.0901	0.9099	24.93
80.5	1,331	149	0.1119	0.8881	22.68
81.5	1,182		0.0000	1.0000	20.14
82.5	1,182		0.0000	1.0000	20.14
83.5	1,182		0.0000	1.0000	20.14
84.5	1,182	322	0.2724	0.7276	20.14
85.5	860		0.0000	1.0000	14.65
86.5	212		0.0000	1.0000	14.65
87.5	212		0.0000	1.0000	14.65
88.5					14.65



MIDAMERICAN ENERGY COMPANY
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

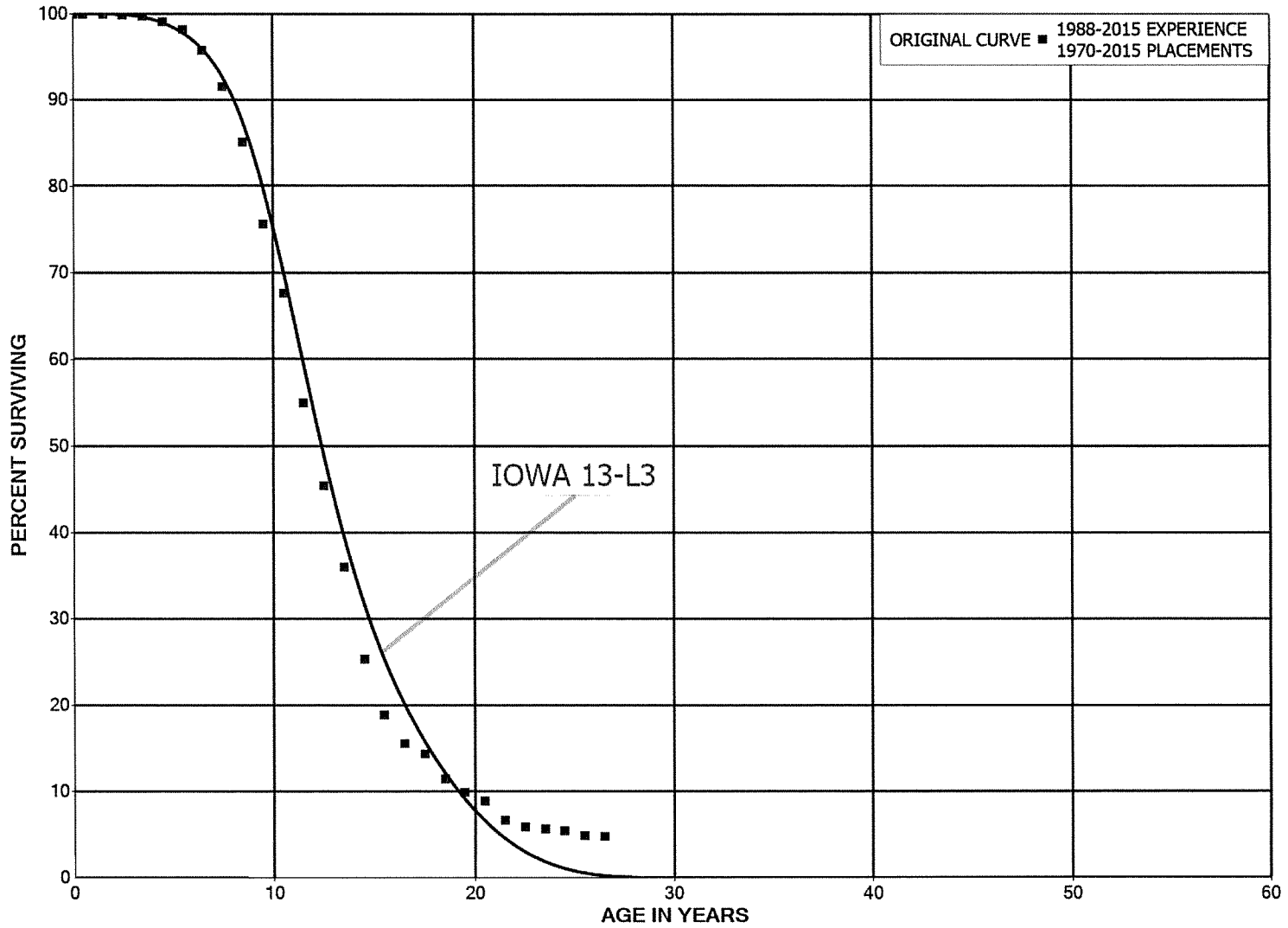
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2012			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,318,593		0.0000	1.0000	100.00
0.5	2,342,728		0.0000	1.0000	100.00
1.5	2,335,691		0.0000	1.0000	100.00
2.5	2,352,572		0.0000	1.0000	100.00
3.5	2,312,979		0.0000	1.0000	100.00
4.5	2,268,844	42,432	0.0187	0.9813	100.00
5.5	2,166,425	108,186	0.0499	0.9501	98.13
6.5	2,014,843	143,515	0.0712	0.9288	93.23
7.5	1,854,145	195,084	0.1052	0.8948	86.59
8.5	1,680,770	384,118	0.2285	0.7715	77.48
9.5	1,335,916	420,087	0.3145	0.6855	59.77
10.5	865,442	273,587	0.3161	0.6839	40.98
11.5	591,058	199,709	0.3379	0.6621	28.02
12.5	391,349	84,284	0.2154	0.7846	18.55
13.5	255,314	17,455	0.0684	0.9316	14.56
14.5	168,421	54,300	0.3224	0.6776	13.56
15.5	64,070	10,454	0.1632	0.8368	9.19
16.5	53,616	11,037	0.2059	0.7941	7.69
17.5	42,579		0.0000	1.0000	6.11
18.5	42,579	7,940	0.1865	0.8135	6.11
19.5	34,639		0.0000	1.0000	4.97
20.5	34,639		0.0000	1.0000	4.97
21.5	10,788		0.0000	1.0000	4.97
22.5	10,788		0.0000	1.0000	4.97
23.5	10,788		0.0000	1.0000	4.97
24.5					4.97



MIDAMERICAN ENERGY COMPANY
ACCOUNTS 392.20, 392.24 AND 392.30 TRANSPORTATION EQUIPMENT AND CUSTOMER SERVICE LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.20, 392.24 AND 392.30 TRANSPORTATION EQUIPMENT AND CUSTOMER SERVICE LIGHT TRUCKS

ORIGINAL LIFE TABLE

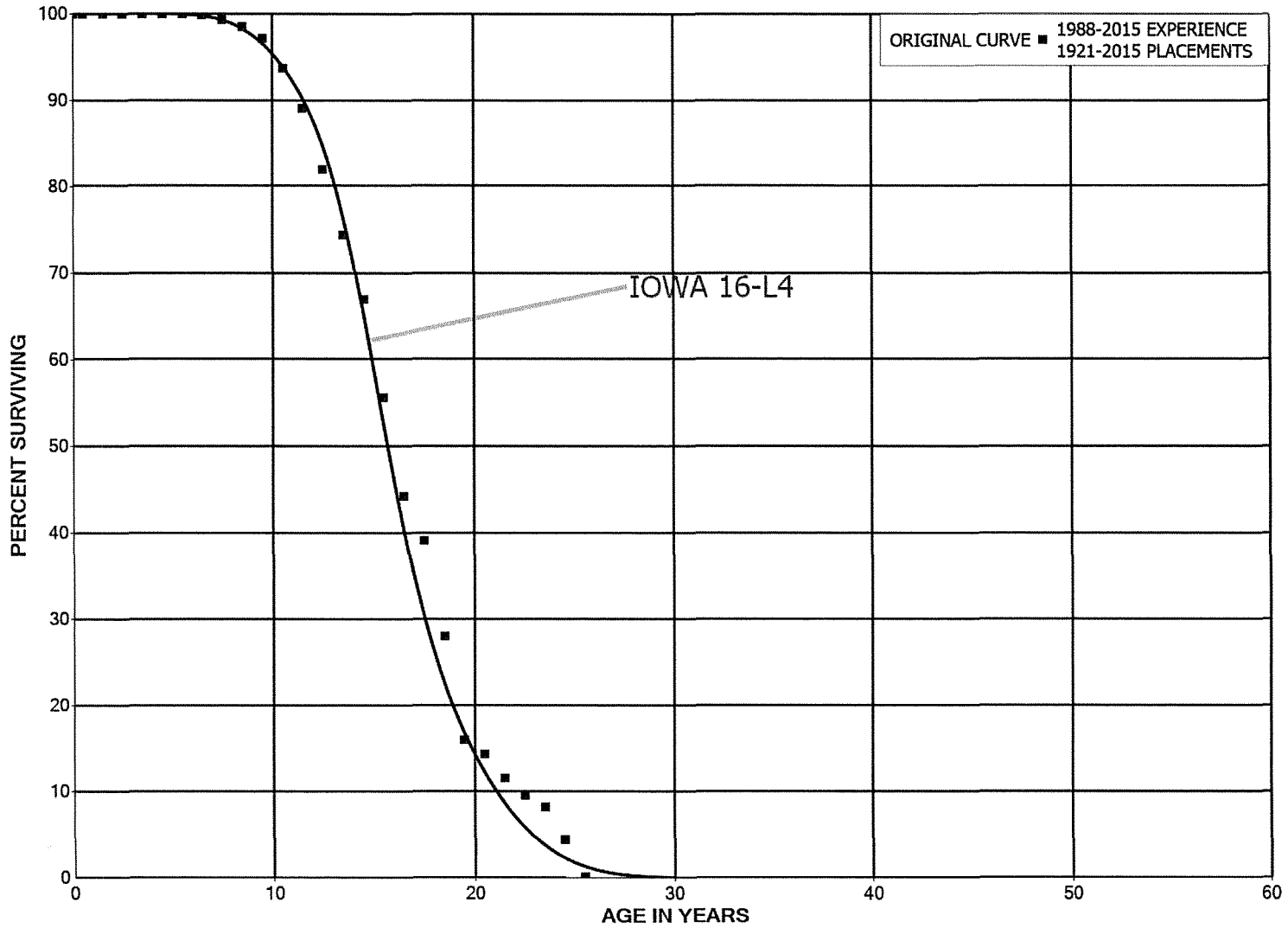
PLACEMENT BAND 1970-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,050,819		0.0000	1.0000	100.00
0.5	26,646,341	3,494	0.0001	0.9999	100.00
1.5	25,558,994	39,962	0.0016	0.9984	99.99
2.5	24,784,630	32,022	0.0013	0.9987	99.83
3.5	23,352,966	143,084	0.0061	0.9939	99.70
4.5	22,530,024	218,384	0.0097	0.9903	99.09
5.5	22,484,510	550,911	0.0245	0.9755	98.13
6.5	20,787,985	907,885	0.0437	0.9563	95.73
7.5	18,419,850	1,294,531	0.0703	0.9297	91.55
8.5	17,099,092	1,902,076	0.1112	0.8888	85.11
9.5	15,015,666	1,597,229	0.1064	0.8936	75.64
10.5	13,314,354	2,493,681	0.1873	0.8127	67.60
11.5	10,243,600	1,785,874	0.1743	0.8257	54.94
12.5	7,846,629	1,620,581	0.2065	0.7935	45.36
13.5	5,655,809	1,683,674	0.2977	0.7023	35.99
14.5	2,776,945	702,630	0.2530	0.7470	25.28
15.5	1,752,841	311,735	0.1778	0.8222	18.88
16.5	1,339,902	104,017	0.0776	0.9224	15.52
17.5	952,104	193,216	0.2029	0.7971	14.32
18.5	691,172	95,052	0.1375	0.8625	11.41
19.5	596,120	62,012	0.1040	0.8960	9.84
20.5	476,190	117,821	0.2474	0.7526	8.82
21.5	309,500	37,667	0.1217	0.8783	6.64
22.5	270,229	10,909	0.0404	0.9596	5.83
23.5	259,320	11,550	0.0445	0.9555	5.59
24.5	239,732	24,190	0.1009	0.8991	5.34
25.5	179,338	4,620	0.0258	0.9742	4.81
26.5	132,357	21,023	0.1588	0.8412	4.68
27.5	62,432		0.0000	1.0000	3.94
28.5	62,432		0.0000	1.0000	3.94
29.5	62,432	3,813	0.0611	0.9389	3.94
30.5	58,619		0.0000	1.0000	3.70
31.5	38,263		0.0000	1.0000	3.70
32.5	38,263	444	0.0116	0.9884	3.70
33.5	21,961	335	0.0153	0.9847	3.65
34.5	21,626		0.0000	1.0000	3.60
35.5	21,626		0.0000	1.0000	3.60
36.5	10,380		0.0000	1.0000	3.60
37.5					3.60



MIDAMERICAN ENERGY COMPANY
ACCOUNTS 392.40 AND 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.40 AND 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,212,371		0.0000	1.0000	100.00
0.5	20,768,534		0.0000	1.0000	100.00
1.5	19,673,851		0.0000	1.0000	100.00
2.5	19,522,458		0.0000	1.0000	100.00
3.5	19,100,649		0.0000	1.0000	100.00
4.5	18,748,195	11,911	0.0006	0.9994	100.00
5.5	18,853,958	15,674	0.0008	0.9992	99.94
6.5	18,820,330	104,075	0.0055	0.9945	99.85
7.5	18,492,503	156,724	0.0085	0.9915	99.30
8.5	18,052,039	243,325	0.0135	0.9865	98.46
9.5	17,623,879	624,354	0.0354	0.9646	97.13
10.5	16,591,906	811,415	0.0489	0.9511	93.69
11.5	15,374,248	1,236,578	0.0804	0.9196	89.11
12.5	11,944,650	1,107,486	0.0927	0.9073	81.94
13.5	9,360,672	926,609	0.0990	0.9010	74.34
14.5	4,416,422	752,922	0.1705	0.8295	66.99
15.5	2,776,359	569,001	0.2049	0.7951	55.57
16.5	1,081,345	125,222	0.1158	0.8842	44.18
17.5	956,123	272,032	0.2845	0.7155	39.06
18.5	684,091	293,399	0.4289	0.5711	27.95
19.5	348,281	36,152	0.1038	0.8962	15.96
20.5	312,129	60,801	0.1948	0.8052	14.30
21.5	186,202	32,724	0.1757	0.8243	11.52
22.5	140,690	20,138	0.1431	0.8569	9.49
23.5	120,552	55,882	0.4636	0.5364	8.13
24.5	64,670	63,398	0.9803	0.0197	4.36
25.5	1,272		0.0000	1.0000	0.09
26.5	1,272		0.0000	1.0000	0.09
27.5	1,272		0.0000	1.0000	0.09
28.5	1,272		0.0000	1.0000	0.09
29.5	1,272		0.0000	1.0000	0.09
30.5	1,272		0.0000	1.0000	0.09
31.5	1,272		0.0000	1.0000	0.09
32.5	1,272		0.0000	1.0000	0.09
33.5	1,272		0.0000	1.0000	0.09
34.5	1,272	1,272	1.0000		0.09
35.5					
36.5					
37.5					
38.5					

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.40 AND 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5	25,307		0.0000		
67.5	25,307		0.0000		
68.5	25,307		0.0000		
69.5	25,307		0.0000		
70.5	25,307		0.0000		
71.5	25,307		0.0000		
72.5	25,307		0.0000		
73.5	25,307		0.0000		
74.5	25,307		0.0000		
75.5	25,307		0.0000		
76.5	25,307		0.0000		
77.5	25,307		0.0000		
78.5	25,307		0.0000		

MIDAMERICAN ENERGY COMPANY

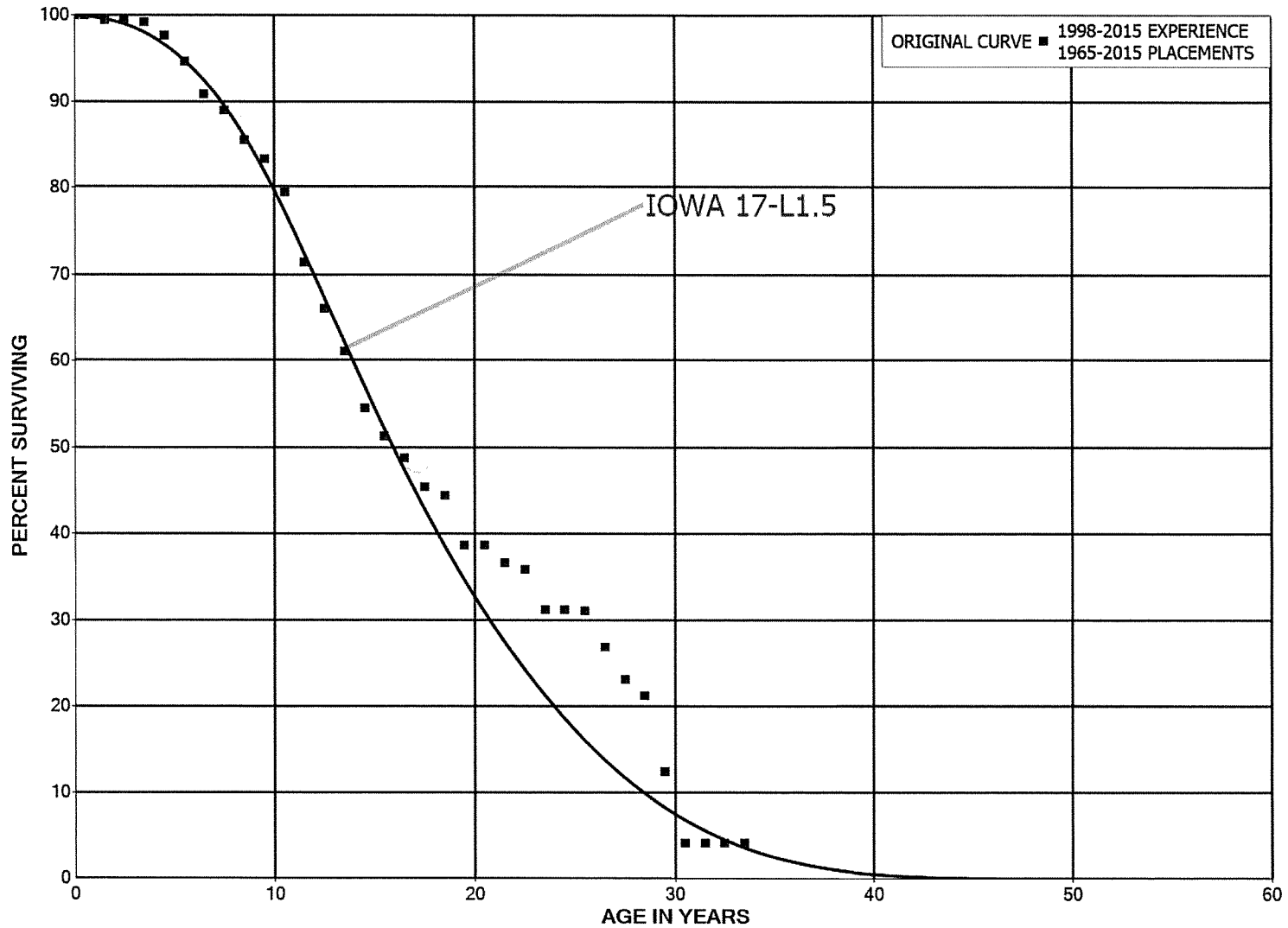
ACCOUNTS 392.40 AND 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,307		0.0000		
80.5	25,307	25,307	1.0000		
81.5					



MIDAMERICAN ENERGY COMPANY
ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,671,231		0.0000	1.0000	100.00
0.5	2,598,249	14,781	0.0057	0.9943	100.00
1.5	2,181,706		0.0000	1.0000	99.43
2.5	2,178,644	5,086	0.0023	0.9977	99.43
3.5	1,958,615	32,009	0.0163	0.9837	99.20
4.5	1,938,371	58,884	0.0304	0.9696	97.58
5.5	1,892,495	75,321	0.0398	0.9602	94.61
6.5	1,678,953	35,027	0.0209	0.9791	90.85
7.5	1,812,593	69,540	0.0384	0.9616	88.95
8.5	1,489,922	39,201	0.0263	0.9737	85.54
9.5	1,432,735	67,555	0.0472	0.9528	83.29
10.5	1,252,774	125,902	0.1005	0.8995	79.36
11.5	1,019,246	76,092	0.0747	0.9253	71.39
12.5	754,960	57,257	0.0758	0.9242	66.06
13.5	437,324	46,734	0.1069	0.8931	61.05
14.5	361,407	21,602	0.0598	0.9402	54.52
15.5	297,024	14,870	0.0501	0.9499	51.26
16.5	281,966	19,020	0.0675	0.9325	48.70
17.5	233,907	5,113	0.0219	0.9781	45.41
18.5	186,383	24,504	0.1315	0.8685	44.42
19.5	164,847		0.0000	1.0000	38.58
20.5	144,158	7,398	0.0513	0.9487	38.58
21.5	104,187	2,149	0.0206	0.9794	36.60
22.5	102,783	13,251	0.1289	0.8711	35.85
23.5	70,118		0.0000	1.0000	31.22
24.5	50,392	323	0.0064	0.9936	31.22
25.5	48,270	6,500	0.1347	0.8653	31.02
26.5	29,364	4,089	0.1393	0.8607	26.85
27.5	27,630	2,273	0.0823	0.9177	23.11
28.5	26,945	11,241	0.4172	0.5828	21.21
29.5	10,081	6,802	0.6747	0.3253	12.36
30.5	6,963		0.0000	1.0000	4.02
31.5	9,179		0.0000	1.0000	4.02
32.5	13,650		0.0000	1.0000	4.02
33.5	13,650		0.0000	1.0000	4.02
34.5	13,650		0.0000	1.0000	4.02
35.5	13,650		0.0000	1.0000	4.02
36.5	13,650		0.0000	1.0000	4.02
37.5	13,650	2,216	0.1623	0.8377	4.02
38.5	10,510		0.0000	1.0000	3.37

MIDAMERICAN ENERGY COMPANY

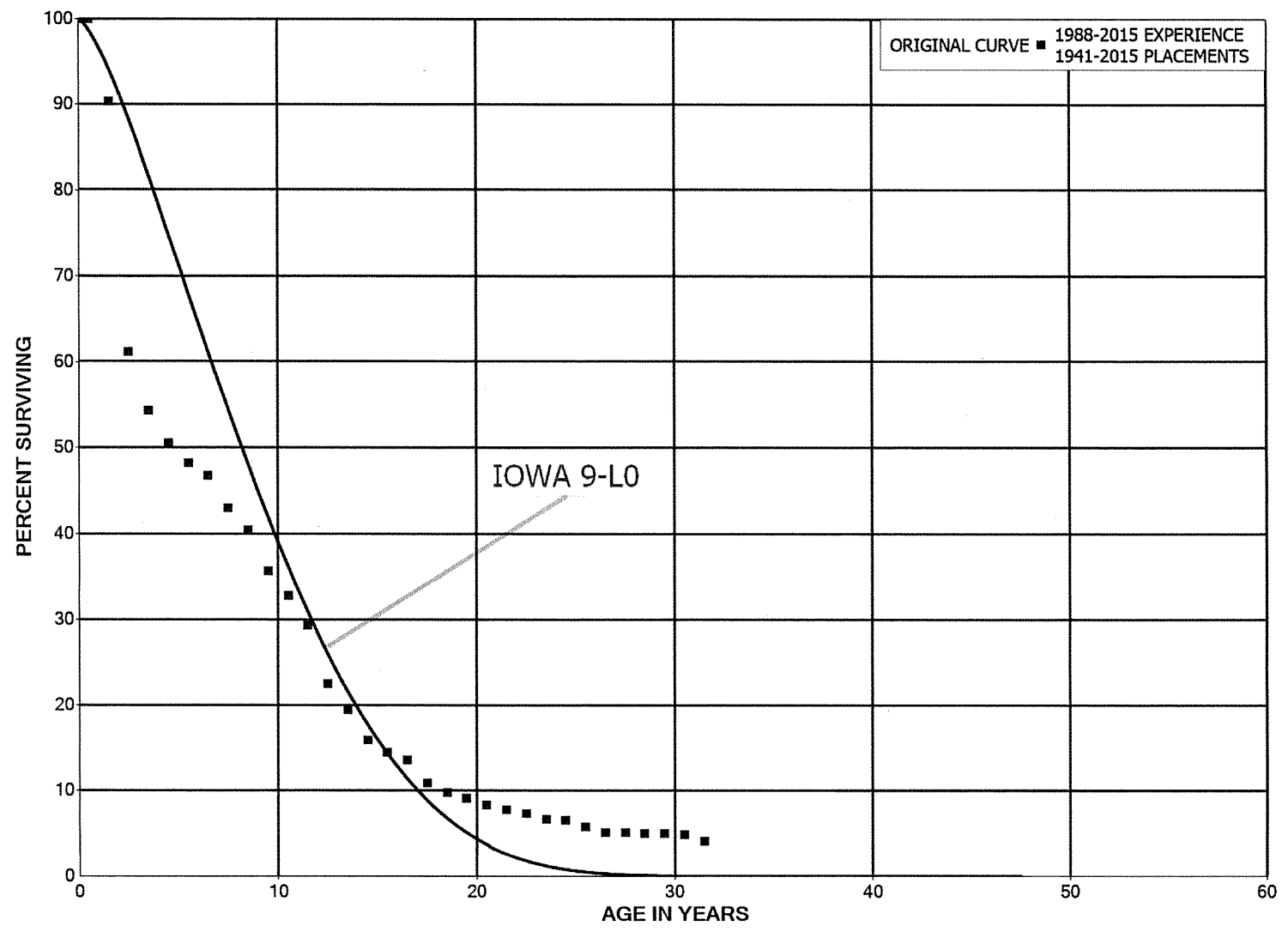
ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,510		0.0000	1.0000	3.37
40.5	10,510		0.0000	1.0000	3.37
41.5	10,510		0.0000	1.0000	3.37
42.5	10,510		0.0000	1.0000	3.37
43.5	10,510		0.0000	1.0000	3.37
44.5	10,510		0.0000	1.0000	3.37
45.5	8,155		0.0000	1.0000	3.37
46.5	8,155		0.0000	1.0000	3.37
47.5	8,155		0.0000	1.0000	3.37
48.5	4,471		0.0000	1.0000	3.37
49.5	4,471		0.0000	1.0000	3.37
50.5					3.37



MIDAMERICAN ENERGY COMPANY
ACCOUNT 396.90 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015

EXPERIENCE BAND 1988-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,126,823		0.0000	1.0000	100.00
0.5	25,720,051	2,504,352	0.0974	0.9026	100.00
1.5	21,244,462	6,853,808	0.3226	0.6774	90.26
2.5	14,536,015	1,637,194	0.1126	0.8874	61.14
3.5	12,822,434	881,019	0.0687	0.9313	54.26
4.5	11,898,105	550,568	0.0463	0.9537	50.53
5.5	11,466,341	355,160	0.0310	0.9690	48.19
6.5	11,542,679	922,372	0.0799	0.9201	46.70
7.5	12,084,538	717,043	0.0593	0.9407	42.97
8.5	11,771,068	1,392,040	0.1183	0.8817	40.42
9.5	10,443,280	853,487	0.0817	0.9183	35.64
10.5	8,977,464	943,739	0.1051	0.8949	32.72
11.5	6,965,176	1,606,223	0.2306	0.7694	29.28
12.5	4,321,029	594,339	0.1375	0.8625	22.53
13.5	2,479,645	461,706	0.1862	0.8138	19.43
14.5	2,171,893	191,303	0.0881	0.9119	15.81
15.5	2,031,254	129,018	0.0635	0.9365	14.42
16.5	1,914,754	383,575	0.2003	0.7997	13.50
17.5	1,542,239	150,296	0.0975	0.9025	10.80
18.5	1,403,963	104,412	0.0744	0.9256	9.75
19.5	1,317,996	111,489	0.0846	0.9154	9.02
20.5	1,255,588	85,233	0.0679	0.9321	8.26
21.5	1,112,779	65,045	0.0585	0.9415	7.70
22.5	978,415	83,876	0.0857	0.9143	7.25
23.5	884,840	12,358	0.0140	0.9860	6.63
24.5	790,462	98,426	0.1245	0.8755	6.53
25.5	613,164	71,477	0.1166	0.8834	5.72
26.5	545,320	2,259	0.0041	0.9959	5.05
27.5	536,796	4,918	0.0092	0.9908	5.03
28.5	526,735	352	0.0007	0.9993	4.99
29.5	500,761	9,463	0.0189	0.9811	4.98
30.5	490,153	86,787	0.1771	0.8229	4.89
31.5	373,307	1,088	0.0029	0.9971	4.02
32.5	285,322	3,744	0.0131	0.9869	4.01
33.5	274,928	456	0.0017	0.9983	3.96
34.5	268,556	34,416	0.1282	0.8718	3.95
35.5	462,955	4,341	0.0094	0.9906	3.45
36.5	443,094	8,801	0.0199	0.9801	3.41
37.5	404,462	198,170	0.4900	0.5100	3.35
38.5	193,284	7,754	0.0401	0.9599	1.71

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1988-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	185,530		0.0000	1.0000	1.64
40.5	181,245	5,260	0.0290	0.9710	1.64
41.5	171,882	4,487	0.0261	0.9739	1.59
42.5	148,060		0.0000	1.0000	1.55
43.5	138,790	40,461	0.2915	0.7085	1.55
44.5	98,329		0.0000	1.0000	1.10
45.5	60,389		0.0000	1.0000	1.10
46.5	62,584		0.0000	1.0000	1.10
47.5	54,773		0.0000	1.0000	1.10
48.5	24,536		0.0000	1.0000	1.10
49.5	12,546		0.0000	1.0000	1.10
50.5	12,423		0.0000	1.0000	1.10
51.5	12,423		0.0000	1.0000	1.10
52.5	12,423		0.0000	1.0000	1.10
53.5	12,423		0.0000	1.0000	1.10
54.5	12,423		0.0000	1.0000	1.10
55.5	12,423		0.0000	1.0000	1.10
56.5	9,392		0.0000	1.0000	1.10
57.5	9,392		0.0000	1.0000	1.10
58.5	3,749		0.0000	1.0000	1.10
59.5	3,749		0.0000	1.0000	1.10
60.5	3,749		0.0000	1.0000	1.10
61.5	3,749		0.0000	1.0000	1.10
62.5	3,749		0.0000	1.0000	1.10
63.5	3,256		0.0000	1.0000	1.10
64.5	2,752		0.0000	1.0000	1.10
65.5	2,379		0.0000	1.0000	1.10
66.5	2,379		0.0000	1.0000	1.10
67.5	2,379		0.0000	1.0000	1.10
68.5	2,379		0.0000	1.0000	1.10
69.5	2,379		0.0000	1.0000	1.10
70.5	2,195		0.0000	1.0000	1.10
71.5	2,195		0.0000	1.0000	1.10
72.5	2,195		0.0000	1.0000	1.10
73.5	2,195		0.0000	1.0000	1.10
74.5					1.10

PART VIII. NET SALVAGE STATISTICS

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	8,359		0		0		0
1996							
1997	5,529	249	5		0	249-	5-
1998							
1999	58,394		0		0		0
2000							
2001	3,841		0		0		0
2002	3,783	3,194	84	500	13	2,694-	71-
2003							
2004							
2005							
2006							
2007							
2008	98,325	12,799	13		0	12,799-	13-
2009							
2010	5,590		0		0		0
2011	65,164		0		0		0
2012	100,657	1,825	2		0	1,825-	2-
2013	14,533	600	4		0	600-	4-
2014	114,314	3,650	3		0	3,650-	3-
2015	63,973	6,000	9		0	6,000-	9-
TOTAL	542,462	28,317	5	500	0	27,817-	5-

THREE-YEAR MOVING AVERAGES

95-97	4,629	83	2		0	83-	2-
96-98	1,843	83	5		0	83-	5-
97-99	21,308	83	0		0	83-	0
98-00	19,465		0		0		0
99-01	20,745		0		0		0
00-02	2,541	1,065	42	167	7	898-	35-
01-03	2,541	1,065	42	167	7	898-	35-
02-04	1,261	1,065	84	167	13	898-	71-
03-05							
04-06							
05-07							
06-08	32,775	4,266	13		0	4,266-	13-
07-09	32,775	4,266	13		0	4,266-	13-
08-10	34,638	4,266	12		0	4,266-	12-
09-11	23,585		0		0		0
10-12	57,137	608	1		0	608-	1-
11-13	60,118	808	1		0	808-	1-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	76,501	2,025	3		0	2,025-	3-
13-15	64,273	3,417	5		0	3,417-	5-
FIVE-YEAR AVERAGE							
11-15	71,728	2,415	3		0	2,415-	3-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362 GAS HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	6,414		0		0		0
2000	732		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	12,776	937	7	726	6	211-	2-
2009							
2010							
2011	7,960		0		0		0
2012		1,250				1,250-	
2013							
2014	3,679		0		0		0
2015	71,200		0		0		0
TOTAL	102,761	2,187	2	726	1	1,461-	1-

THREE-YEAR MOVING AVERAGES

99-01	2,382		0		0		0
00-02	244		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	4,259	312	7	242	6	70-	2-
07-09	4,259	312	7	242	6	70-	2-
08-10	4,259	312	7	242	6	70-	2-
09-11	2,653		0		0		0
10-12	2,653	417	16		0	417-	16-
11-13	2,653	417	16		0	417-	16-
12-14	1,226	417	34		0	417-	34-
13-15	24,960		0		0		0

FIVE-YEAR AVERAGE

11-15	16,568	250	2		0	250-	2-
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MIDAMERICAN ENERGY COMPANY

ACCOUNTS 363 THROUGH 363.5 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	39,605		0		0		0
2000	340,255	5,100	1		0	5,100-	1-
2001	43,340	805	2		0	805-	2-
2002							
2003	16,828	1,000	6		0	1,000-	6-
2004							
2005							
2006							
2007	88,374	5,100	6		0	5,100-	6-
2008	174,429	12,789	7	9,908	6	2,881-	2-
2009	62,630	14,240	23		0	14,240-	23-
2010	396,226	2,572	1		0	2,572-	1-
2011	96,931	5,369	6		0	5,369-	6-
2012	11,304		0		0		0
2013	47,303	300	1		0	300-	1-
2014	150,586	10,500	7		0	10,500-	7-
2015	802,416		0		0		0
TOTAL	2,270,228	57,775	3	9,908	0	47,867-	2-

THREE-YEAR MOVING AVERAGES

99-01	141,067	1,968	1		0	1,968-	1-
00-02	127,865	1,968	2		0	1,968-	2-
01-03	20,056	602	3		0	602-	3-
02-04	5,609	333	6		0	333-	6-
03-05	5,609	333	6		0	333-	6-
04-06							
05-07	29,458	1,700	6		0	1,700-	6-
06-08	87,601	5,963	7	3,303	4	2,660-	3-
07-09	108,478	10,710	10	3,303	3	7,407-	7-
08-10	211,095	9,867	5	3,303	2	6,564-	3-
09-11	185,262	7,394	4		0	7,394-	4-
10-12	168,154	2,647	2		0	2,647-	2-
11-13	51,846	1,890	4		0	1,890-	4-
12-14	69,731	3,600	5		0	3,600-	5-
13-15	333,435	3,600	1		0	3,600-	1-

FIVE-YEAR AVERAGE

11-15	221,708	3,234	1		0	3,234-	1-
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MIDAMERICAN ENERGY COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	4,523	3,587	79	385	9	3,202-	71-
1989	2,599		0		0		0
1990	135		0		0		0
1991							
1992	10,162		0		0		0
1993	9,606		0		0		0
1994	943	182	19		0	182-	19-
1995							
1996							
1997							
1998							
1999							
2000							
2001	4,885		0		0		0
2002							
2003	9,872		0		0		0
2004							
2005	392	1,414	361		0	1,414-	361-
2006	3,185	26,198	823		0	26,198-	823-
2007							
2008							
2009	1,862		0		0		0
2010	2,142	14,688	686		0	14,688-	686-
2011							
2012							
2013							
2014	1,384	5,191	375		0	5,191-	375-
2015							
TOTAL	51,690	51,260	99	385	1	50,875-	98-

THREE-YEAR MOVING AVERAGES

88-90	2,419	1,196	49	128	5	1,067-	44-
89-91	911		0		0		0
90-92	3,432		0		0		0
91-93	6,589		0		0		0
92-94	6,904	61	1		0	61-	1-
93-95	3,516	61	2		0	61-	2-
94-96	314	61	19		0	61-	19-
95-97							
96-98							
97-99							

MIDAMERICAN ENERGY COMPANY
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00							
99-01	1,628		0		0		0
00-02	1,628		0		0		0
01-03	4,919		0		0		0
02-04	3,291		0		0		0
03-05	3,421	471	14		0	471-	14-
04-06	1,192	9,204	772		0	9,204-	772-
05-07	1,192	9,204	772		0	9,204-	772-
06-08	1,062	8,733	823		0	8,733-	823-
07-09	621		0		0		0
08-10	1,335	4,896	367		0	4,896-	367-
09-11	1,335	4,896	367		0	4,896-	367-
10-12	714	4,896	686		0	4,896-	686-
11-13							
12-14	461	1,730	375		0	1,730-	375-
13-15	461	1,730	375		0	1,730-	375-
FIVE-YEAR AVERAGE							
11-15	277	1,038	375		0	1,038-	375-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	472,362	474,231	100	186,855	40	287,376-	61-
1989	858,555	325,367	38		0	325,367-	38-
1990	601,668	392,154	65	61,165	10	330,989-	55-
1991	1,193,302	436,407	37	479,410	40	43,003	4
1992	1,416,585	454,789	32	431,256	30	23,533-	2-
1993	1,107,712	587,105	53	129,203	12	457,902-	41-
1994	1,223,688	465,817	38	75,687	6	390,130-	32-
1995	737,567	288,388	39	100,692	14	187,696-	25-
1996	698,653	436,062	62	791,006	113	354,944	51
1997	374,726	263,687	70	320,462	86	56,775	15
1998	437,747	136,454	31	466	0	135,988-	31-
1999	2,189,446	424,965	19	275,782	13	149,183-	7-
2000	527,666	342,831	65		0	342,831-	65-
2001	855,968	359,102	42		0	359,102-	42-
2002	956,841	266,056	28		0	266,056-	28-
2003	106,349	37,565	35		0	37,565-	35-
2004	13,605	1,415	10		0	1,415-	10-
2005	1,921,251	919,771	48	100	0	919,671-	48-
2006	2,662,846	1,201,008	45		0	1,201,008-	45-
2007	849,920	551,250	65		0	551,250-	65-
2008	844,905	701,587	83		0	701,587-	83-
2009	5,281,095	1,120,461	21	597,270	11	523,191-	10-
2010	1,574,851	701,981	45		0	701,981-	45-
2011	1,422,319	767,154	54	371	0	766,783-	54-
2012	1,216,117	645,518	53		0	645,518-	53-
2013	1,595,908	784,427	49	15,382	1	769,045-	48-
2014	2,511,548	2,805,427	112	401	0	2,805,026-	112-
2015	1,908,584	2,425,510	127	6,987	0	2,418,523-	127-
TOTAL	35,561,785	18,316,489	52	3,472,495	10	14,843,994-	42-

THREE-YEAR MOVING AVERAGES

88-90	644,195	397,251	62	82,673	13	314,577-	49-
89-91	884,508	384,643	43	180,192	20	204,451-	23-
90-92	1,070,518	427,783	40	323,944	30	103,840-	10-
91-93	1,239,200	492,767	40	346,623	28	146,144-	12-
92-94	1,249,328	502,570	40	212,049	17	290,522-	23-
93-95	1,022,989	447,103	44	101,861	10	345,243-	34-
94-96	886,636	396,756	45	322,462	36	74,294-	8-
95-97	603,649	329,379	55	404,053	67	74,674	12
96-98	503,709	278,734	55	370,645	74	91,910	18
97-99	1,000,640	275,035	27	198,903	20	76,132-	8-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	1,051,620	301,417	29	92,083	9	209,334-	20-
99-01	1,191,027	375,633	32	91,927	8	283,705-	24-
00-02	780,158	322,663	41		0	322,663-	41-
01-03	639,719	220,908	35		0	220,908-	35-
02-04	358,932	101,679	28		0	101,679-	28-
03-05	680,402	319,584	47	33	0	319,550-	47-
04-06	1,532,567	707,398	46	33	0	707,365-	46-
05-07	1,811,339	890,677	49	33	0	890,643-	49-
06-08	1,452,557	817,949	56		0	817,949-	56-
07-09	2,325,307	791,099	34	199,090	9	592,009-	25-
08-10	2,566,951	841,343	33	199,090	8	642,253-	25-
09-11	2,759,422	863,198	31	199,214	7	663,985-	24-
10-12	1,404,429	704,884	50	124	0	704,761-	50-
11-13	1,411,448	732,366	52	5,251	0	727,115-	52-
12-14	1,774,524	1,411,791	80	5,261	0	1,406,530-	79-
13-15	2,005,347	2,005,121	100	7,590	0	1,997,531-	100-
FIVE-YEAR AVERAGE							
11-15	1,730,895	1,485,607	86	4,628	0	1,480,979-	86-

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 378 AND 379 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	97,673	143,857	147	49,520	51	94,337-	97-
1989	115,989	126,313	109	711	1	125,602-	108-
1990	176,348	80,322	46	19,021	11	61,301-	35-
1991	245,333	225,225	92	19,990	8	205,235-	84-
1992	187,473	212,128	113	23,472	13	188,656-	101-
1993	1,009,416	151,716	15	36,745	4	114,971-	11-
1994	206,493	165,906	80	2,261	1	163,645-	79-
1995	293,928	143,998	49		0	143,998-	49-
1996	188,442	50,198	27	1,896	1	48,302-	26-
1997	12,776	4,234	33		0	4,234-	33-
1998	31,469	1,587	5		0	1,587-	5-
1999	4,518	14,369	318	401	9	13,968-	309-
2000	9,653	7,424	77		0	7,424-	77-
2001	41,980	53,860	128		0	53,860-	128-
2002	49,014	25,728	52		0	25,728-	52-
2003	144,568	13,272	9		0	13,272-	9-
2004	7,989	5,323	67		0	5,323-	67-
2005	195,744	257,378	131		0	257,378-	131-
2006	79,352	65,592	83		0	65,592-	83-
2007	354,949	607,832	171		0	607,832-	171-
2008	171,960	206,105	120		0	206,105-	120-
2009	102,535	80,414	78	68,649	67	11,765-	11-
2010	105,796	128,076	121		0	128,076-	121-
2011	224,140	104,641	47		0	104,641-	47-
2012	15,675	31,606	202		0	31,606-	202-
2013	249,584	74,244	30		0	74,244-	30-
2014	981,281	349,480	36	4,258	0	345,222-	35-
2015	307,685	231,055	75		0	231,055-	75-
TOTAL	5,611,763	3,561,884	63	226,924	4	3,334,960-	59-

THREE-YEAR MOVING AVERAGES

88-90	130,003	116,831	90	23,084	18	93,747-	72-
89-91	179,223	143,953	80	13,241	7	130,713-	73-
90-92	203,051	172,558	85	20,828	10	151,731-	75-
91-93	480,741	196,356	41	26,736	6	169,621-	35-
92-94	467,794	176,583	38	20,826	4	155,757-	33-
93-95	503,279	153,873	31	13,002	3	140,871-	28-
94-96	229,621	120,034	52	1,386	1	118,648-	52-
95-97	165,049	66,143	40	632	0	65,511-	40-
96-98	77,562	18,673	24	632	1	18,041-	23-
97-99	16,254	6,730	41	134	1	6,596-	41-

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 378 AND 379 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	15,213	7,793	51	134	1	7,660-	50-
99-01	18,717	25,218	135	134	1	25,084-	134-
00-02	33,549	29,004	86		0	29,004-	86-
01-03	78,521	30,953	39		0	30,953-	39-
02-04	67,190	14,774	22		0	14,774-	22-
03-05	116,100	91,991	79		0	91,991-	79-
04-06	94,361	109,431	116		0	109,431-	116-
05-07	210,015	310,267	148		0	310,267-	148-
06-08	202,087	293,176	145		0	293,176-	145-
07-09	209,815	298,117	142	22,883	11	275,234-	131-
08-10	126,764	138,199	109	22,883	18	115,316-	91-
09-11	144,157	104,377	72	22,883	16	81,494-	57-
10-12	115,204	88,108	76		0	88,108-	76-
11-13	163,133	70,164	43		0	70,164-	43-
12-14	415,513	151,777	37	1,419	0	150,357-	36-
13-15	512,850	218,260	43	1,419	0	216,840-	42-
FIVE-YEAR AVERAGE							
11-15	355,673	158,205	44	852	0	157,354-	44-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	418,563	773,482	185	251,112-	60-	1,024,594-	245-
1989	834,628	335,002	40		0	335,002-	40-
1990	904,629	736,949	81	92,754-	10-	829,703-	92-
1991	1,322,529	610,350	46	1,726-	0	612,076-	46-
1992	1,932,573	778,741	40	2,436-	0	781,177-	40-
1993	1,363,668	833,949	61	4,385-	0	838,334-	61-
1994	1,799,946	731,534	41	7,194-	0	738,728-	41-
1995	754,850	281,423	37	308-	0	281,731-	37-
1996	960,174	457,880	48	374	0	457,506-	48-
1997	1,011,523	515,112	51	22,541	2	492,571-	49-
1998	356,397	361,346	101	3,168	1	358,178-	100-
1999	2,330,342	1,014,162	44	273,170	12	740,992-	32-
2000	433,190	510,660	118		0	510,660-	118-
2001	1,037,922	704,256	68		0	704,256-	68-
2002	1,125,230	1,951,591	173		0	1,951,591-	173-
2003	110,382	139,803	127		0	139,803-	127-
2004	3,657	1,390	38		0	1,390-	38-
2005	1,030,752	892,765	87		0	892,765-	87-
2006	2,972,272	3,292,150	111		0	3,292,150-	111-
2007	819,432	820,285	100		0	820,285-	100-
2008	934,448	1,193,983	128		0	1,193,983-	128-
2009	3,483,242	1,502,190	43	470,832	14	1,031,358-	30-
2010	1,287,108	1,685,390	131	11,082	1	1,674,308-	130-
2011	565,797	1,031,093	182		0	1,031,093-	182-
2012	1,657,224	1,331,911	80		0	1,331,911-	80-
2013	945,716	580,255	61		0	580,255-	61-
2014	1,136,371	4,378,221	385		0	4,378,221-	385-
2015	1,481,571	2,725,443	184	2,481	0	2,722,962-	184-
TOTAL	33,014,135	30,171,316	91	423,732	1	29,747,584-	90-

THREE-YEAR MOVING AVERAGES

88-90	719,273	615,144	86	114,622-	16-	729,766-	101-
89-91	1,020,595	560,767	55	31,493-	3-	592,260-	58-
90-92	1,386,577	708,680	51	32,305-	2-	740,985-	53-
91-93	1,539,590	741,013	48	2,849-	0	743,862-	48-
92-94	1,698,729	781,408	46	4,672-	0	786,080-	46-
93-95	1,306,155	615,635	47	3,962-	0	619,598-	47-
94-96	1,171,657	490,279	42	2,376-	0	492,655-	42-
95-97	908,849	418,138	46	7,536	1	410,603-	45-
96-98	776,031	444,779	57	8,694	1	436,085-	56-
97-99	1,232,754	630,207	51	99,626	8	530,580-	43-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	1,039,976	628,723	60	92,113	9	536,610-	52-
99-01	1,267,151	743,026	59	91,057	7	651,969-	51-
00-02	865,447	1,055,502	122		0	1,055,502-	122-
01-03	757,845	931,883	123		0	931,883-	123-
02-04	413,090	697,595	169		0	697,595-	169-
03-05	381,597	344,653	90		0	344,653-	90-
04-06	1,335,561	1,395,435	104		0	1,395,435-	104-
05-07	1,607,485	1,668,400	104		0	1,668,400-	104-
06-08	1,575,384	1,768,806	112		0	1,768,806-	112-
07-09	1,745,707	1,172,153	67	156,944	9	1,015,209-	58-
08-10	1,901,599	1,460,521	77	160,638	8	1,299,883-	68-
09-11	1,778,715	1,406,224	79	160,638	9	1,245,587-	70-
10-12	1,170,043	1,349,465	115	3,694	0	1,345,771-	115-
11-13	1,056,245	981,086	93		0	981,086-	93-
12-14	1,246,437	2,096,796	168		0	2,096,796-	168-
13-15	1,187,886	2,561,306	216	827	0	2,560,479-	216-
FIVE-YEAR AVERAGE							
11-15	1,157,335	2,009,385	174	496	0	2,008,888-	174-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	249,399	95,558	38	44,411	18	51,147-	21-
1989	908,839	13,697	2	51,364	6	37,667	4
1990	501,074	48,818	10	256,825	51	208,007	42
1991	962,169	384,016	40	39,090	4	344,926-	36-
1992	1,018,375	19,391	2	60,850	6	41,459	4
1993	778,959	8,316	1	24,000	3	15,684	2
1994	1,338,947	5,958	0	158,849	12	152,891	11
1995	2,941,371	3,631	0	14,243	0	10,612	0
1996	1,328,598	16,525	1	34,739	3	18,214	1
1997	1,259,606	18,593	1	63,533	5	44,940	4
1998	833,767	21,419	3	33,380	4	11,961	1
1999	180,974	16,828	9	26,087	14	9,259	5
2000	734,041	10,162	1	21,051	3	10,889	1
2001	542,317	13,960	3	30,125	6	16,165	3
2002	1,024,804	955	0	570	0	385-	0
2003	14,440,792	44,104	0	57,987	0	13,883	0
2004	304,156	2,942	1	6,087	2	3,145	1
2005	966,194	3,264	0	5,692	1	2,428	0
2006	1,434,217	12	0	6,356	0	6,343	0
2007	1,253,986		0	7,465	1	7,465	1
2008	2,650,624	2,046	0	14,388	1	12,343	0
2009	7,731,557	83	0	129,720	2	129,637	2
2010	700,705	1,500	0	3,589	1	2,089	0
2011	1,704,413	510	0		0	510-	0
2012	2,040,259	4,688	0	23,184	1	18,496	1
2013	2,898,503	61,549	2	33,908	1	27,641-	1-
2014	3,239,049	77,636	2	10,871	0	66,765-	2-
2015	2,384,789	31,520	1	8,640	0	22,880-	1-
TOTAL	56,352,483	907,680	2	1,167,003	2	259,322	0

THREE-YEAR MOVING AVERAGES

88-90	553,104	52,691	10	117,533	21	64,842	12
89-91	790,694	148,844	19	115,760	15	33,084-	4-
90-92	827,206	150,742	18	118,922	14	31,820-	4-
91-93	919,834	137,241	15	41,313	4	95,928-	10-
92-94	1,045,427	11,222	1	81,233	8	70,011	7
93-95	1,686,426	5,968	0	65,697	4	59,729	4
94-96	1,869,639	8,705	0	69,277	4	60,572	3
95-97	1,843,192	12,916	1	37,505	2	24,589	1
96-98	1,140,657	18,846	2	43,884	4	25,038	2
97-99	758,116	18,947	2	41,000	5	22,053	3

MIDAMERICAN ENERGY COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	582,927	16,136	3	26,839	5	10,703	2
99-01	485,777	13,650	3	25,754	5	12,104	2
00-02	767,054	8,359	1	17,249	2	8,890	1
01-03	5,335,971	19,673	0	29,561	1	9,888	0
02-04	5,256,584	16,000	0	21,548	0	5,548	0
03-05	5,237,047	16,770	0	23,255	0	6,485	0
04-06	901,522	2,073	0	6,045	1	3,972	0
05-07	1,218,132	1,092	0	6,504	1	5,412	0
06-08	1,779,609	686	0	9,403	1	8,717	0
07-09	3,878,722	709	0	50,524	1	49,815	1
08-10	3,694,295	1,209	0	49,232	1	48,023	1
09-11	3,378,891	698	0	44,436	1	43,739	1
10-12	1,481,792	2,233	0	8,924	1	6,692	0
11-13	2,214,392	22,249	1	19,030	1	3,218-	0
12-14	2,725,937	47,958	2	22,654	1	25,304-	1-
13-15	2,840,781	56,902	2	17,806	1	39,096-	1-
FIVE-YEAR AVERAGE							
11-15	2,453,403	35,181	1	15,320	1	19,860-	1-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 381.01 METERS - ANR PIPELINE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	2,116	170	8		0	170-	8-
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	2,116	170	8		0	170-	8-

THREE-YEAR MOVING AVERAGES

07-09	705	57	8		0	57-	8-
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

FIVE-YEAR AVERAGE

11-15

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	5,054	24,265	480	5,953	118	18,312-	362-
1989	20,939	13,697	65	22,293	106	8,596	41
1990	21,499	48,284	225	73,041	340	24,757	115
1991	17,707	1,650	9	13,868	78	12,218	69
1992	11,136	14,026	126	29,717	267	15,691	141
1993	13,936		0	2,340	17	2,340	17
1994	85,569	158	0	1,250	1	1,092	1
1995	358,245		0		0		0
1996	6,582		0		0		0
1997							
1998	2,021	90	4	141	7	51	3
1999	1,622	4,276	264		0	4,276-	264-
2000							
2001	654		0	5,322	814	5,322	814
2002	49,987		0		0		0
2003							
2004							
2005							
2006							
2007							
2008	63,001	121,485	193	44	0	121,441-	193-
2009	209,657	11	0		0	11-	0
2010	23,559		0		0		0
2011	190,282		0		0		0
2012	145,516		0		0		0
2013	197,131		0		0		0
2014	355,887		0		0		0
2015	107,626		0		0		0
TOTAL	1,887,610	227,941	12	153,969	8	73,972-	4-

THREE-YEAR MOVING AVERAGES

88-90	15,831	28,749	182	33,762	213	5,014	32
89-91	20,048	21,210	106	36,401	182	15,190	76
90-92	16,781	21,320	127	38,875	232	17,555	105
91-93	14,260	5,225	37	15,308	107	10,083	71
92-94	36,880	4,728	13	11,102	30	6,374	17
93-95	152,583	53	0	1,197	1	1,144	1
94-96	150,132	53	0	417	0	364	0
95-97	121,609		0		0		0
96-98	2,868	30	1	47	2	17	1
97-99	1,214	1,455	120	47	4	1,408-	116-

MIDAMERICAN ENERGY COMPANY
ACCOUNT 383 HOUSE REGULATORS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	1,214	1,455	120	47	4	1,408-	116-
99-01	759	1,425	188	1,774	234	349	46
00-02	16,880		0	1,774	11	1,774	11
01-03	16,880		0	1,774	11	1,774	11
02-04	16,662		0		0		0
03-05							
04-06							
05-07							
06-08	21,000	40,495	193	15	0	40,480-	193-
07-09	90,886	40,498	45	15	0	40,484-	45-
08-10	98,739	40,498	41	15	0	40,484-	41-
09-11	141,166	4	0		0	4-	0
10-12	119,786		0		0		0
11-13	177,643		0		0		0
12-14	232,845		0		0		0
13-15	220,215		0		0		0
FIVE-YEAR AVERAGE							
11-15	199,288		0		0		0

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	2,684	22,601	842	10,575	394	12,026-	448-
1989							
1990							
1991	204,544	3,081	2	18,107	9	15,026	7
1992	1,705		0	1,805	106	1,805	106
1993	24,014	8,803	37	2,528	11	6,275-	26-
1994		457				457-	
1995	6,975	167-	2-		0	167	2
1996	93,044	3,857	4		0	3,857-	4-
1997	5,351		0		0		0
1998							
1999	1,908	5,917	310		0	5,917-	310-
2000							
2001	8,027		0		0		0
2002							
2003							
2004							
2005							
2006	16,886	271	2		0	271-	2-
2007							
2008	892-		0	2,003-	225	2,003-	225
2009							
2010	20,132		0		0		0
2011	1,233		0	13,735		13,735	
2012							
2013							
2014	6,230		0		0		0
2015	39,998		0	8	0	8	0
TOTAL	431,839	44,820	10	44,755	10	65-	0

THREE-YEAR MOVING AVERAGES

88-90	895	7,534	842	3,525	394	4,009-	448-
89-91	68,181	1,027	2	6,036	9	5,009	7
90-92	68,750	1,027	1	6,637	10	5,610	8
91-93	76,754	3,961	5	7,480	10	3,519	5
92-94	8,573	3,087	36	1,444	17	1,642-	19-
93-95	10,330	3,031	29	843	8	2,188-	21-
94-96	33,340	1,382	4		0	1,382-	4-
95-97	35,123	1,230	4		0	1,230-	4-
96-98	32,798	1,286	4		0	1,286-	4-
97-99	2,420	1,972	82		0	1,972-	82-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	636	1,972	310		0	1,972-	310-
99-01	3,312	1,972	60		0	1,972-	60-
00-02	2,676		0		0		0
01-03	2,676		0		0		0
02-04							
03-05							
04-06	5,629	90	2		0	90-	2-
05-07	5,629	90	2		0	90-	2-
06-08	5,331	90	2	668-	13-	758-	14-
07-09	297-		0	668-	225	668-	225
08-10	6,413		0	668-	10-	668-	10-
09-11	7,122		0	4,578	64	4,578	64
10-12	7,122		0	4,578	64	4,578	64
11-13	411		0	4,578		4,578	
12-14	2,077		0		0		0
13-15	15,409		0	3	0	3	0
FIVE-YEAR AVERAGE							
11-15	9,492		0	2,749	29	2,749	29

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	20,696	27,262	132		0	27,262-	132-
1989	134,478	6,655	5	32,456	24	25,801	19
1990	17,501	3,457	20	1,491	9	1,966-	11-
1991	50,092	26,035	52	11,221	22	14,814-	30-
1992	94,382	125,543	133		0	125,543-	133-
1993	92,856	44,668	48		0	44,668-	48-
1994	139,925	36,242	26	912	1	35,330-	25-
1995	108,776		0		0		0
1996	798,978	60,775	8		0	60,775-	8-
1997	931,726	16,295	2	361,570	39	345,275	37
1998	556,222	21,802	4	81,229	15	59,427	11
1999	1,783,244	23,932	1	288,358	16	264,426	15
2000	228,216	1,187	1		0	1,187-	1-
2001	444,335	1,250	0		0	1,250-	0
2002	6,681		0		0		0
2003	1,937,747		0		0		0
2004	150,030	6,549	4		0	6,549-	4-
2005	37,383	12,674	34		0	12,674-	34-
2006	280,796	16,371	6		0	16,371-	6-
2007	158,916	2,720	2		0	2,720-	2-
2008	483,382		0		0		0
2009	432,875		0		0		0
2010	1,164,189	397,977	34		0	397,977-	34-
2011	318,718		0		0		0
2012	1,092,244		0		0		0
2013	524,514	51,432	10	2,700	1	48,732-	9-
2014	256,210		0		0		0
2015	316,141		0		0		0
TOTAL	12,561,253	882,827	7	779,937	6	102,890-	1-

THREE-YEAR MOVING AVERAGES

88-90	57,558	12,458	22	11,316	20	1,142-	2-
89-91	67,357	12,049	18	15,056	22	3,007	4
90-92	53,992	51,678	96	4,237	8	47,441-	88-
91-93	79,110	65,415	83	3,740	5	61,675-	78-
92-94	109,054	68,818	63	304	0	68,514-	63-
93-95	113,852	26,970	24	304	0	26,666-	23-
94-96	349,226	32,339	9	304	0	32,035-	9-
95-97	613,160	25,690	4	120,523	20	94,833	15
96-98	762,309	32,957	4	147,600	19	114,642	15
97-99	1,090,397	20,676	2	243,719	22	223,043	20

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	855,894	15,640	2	123,196	14	107,555	13
99-01	818,598	8,790	1	96,119	12	87,330	11
00-02	226,411	812	0		0	812-	0
01-03	796,254	417	0		0	417-	0
02-04	698,153	2,183	0		0	2,183-	0
03-05	708,387	6,408	1		0	6,408-	1-
04-06	156,070	11,865	8		0	11,865-	8-
05-07	159,032	10,589	7		0	10,589-	7-
06-08	307,698	6,364	2		0	6,364-	2-
07-09	358,391	907	0		0	907-	0
08-10	693,482	132,659	19		0	132,659-	19-
09-11	638,594	132,659	21		0	132,659-	21-
10-12	858,384	132,659	15		0	132,659-	15-
11-13	645,159	17,144	3	900	0	16,244-	3-
12-14	624,323	17,144	3	900	0	16,244-	3-
13-15	365,622	17,144	5	900	0	16,244-	4-
FIVE-YEAR AVERAGE							
11-15	501,565	10,286	2	540	0	9,746-	2-

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.1 THROUGH 392.8 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	704,097		0	16,353	2	16,353	2
1989	692,008		0	11,030	2	11,030	2
1990	1,446,351		0	119,852	8	119,852	8
1991	1,529,095	8,587	1	187,796	12	179,209	12
1992	647,362	48	0	12,288	2	12,240	2
1993	1,321,534		0	83,493	6	83,493	6
1994	1,418,050	262	0	408,939	29	408,677	29
1995	642,653	5,325	1	126,388	20	121,063	19
1996	382,451	1,196	0	42,440	11	41,244	11
1997	757,064	2,963	0	93,854	12	90,891	12
1998	758,104	2,826	0	105,769	14	102,943	14
1999	1,888,436	3,787	0	165,574	9	161,787	9
2000	1,305,078	4,915	0	137,726	11	132,811	10
2001	1,632,048	21,873	1	204,477	13	182,604	11
2002	3,684,967	24,412	1	400,181	11	375,769	10
2003	407,475	453	0	6,698	2	6,245	2
2004	5,318,204	50,160	1	389,000	7	338,840	6
2005	15,880	26,786	169	163,717		136,932	862
2006	648,233	7,444	1	39,205	6	31,761	5
2007	257,412	8,503	3	75,860	29	67,357	26
2008	413,127	6,682	2	40,916	10	34,234	8
2009	2,107,749	2,627	0	12,625	1	9,998	0
2010	810,087	24,929	3	148,200	18	123,271	15
2011	157,758	10,053	6	61,510	39	51,457	33
2012	1,530,497	2,700	0	8,950	1	6,250	0
2013	551,065	27,613	5	98,354	18	70,741	13
2014	1,337,408	5,176	0	15,945	1	10,769	1
2015	1,242,081	21,743	2	70,301	6	48,558	4
TOTAL	33,606,272	271,065	1	3,247,442	10	2,976,377	9

THREE-YEAR MOVING AVERAGES

88-90	947,485		0	49,078	5	49,078	5
89-91	1,222,485	2,862	0	106,226	9	103,364	8
90-92	1,207,603	2,878	0	106,645	9	103,767	9
91-93	1,165,997	2,878	0	94,526	8	91,647	8
92-94	1,128,982	103	0	168,240	15	168,137	15
93-95	1,127,412	1,862	0	206,273	18	204,411	18
94-96	814,385	2,261	0	192,589	24	190,328	23
95-97	594,056	3,161	1	87,561	15	84,399	14
96-98	632,540	2,328	0	80,688	13	78,359	12
97-99	1,134,535	3,192	0	121,732	11	118,540	10

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.1 THROUGH 392.8 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	1,317,206	3,843	0	136,356	10	132,514	10
99-01	1,608,521	10,192	1	169,259	11	159,067	10
00-02	2,207,364	17,067	1	247,461	11	230,395	10
01-03	1,908,163	15,579	1	203,785	11	188,206	10
02-04	3,136,882	25,008	1	265,293	8	240,285	8
03-05	1,913,853	25,800	1	186,472	10	160,672	8
04-06	1,994,106	28,130	1	197,308	10	169,178	8
05-07	307,175	14,244	5	92,928	30	78,683	26
06-08	439,591	7,543	2	51,994	12	44,451	10
07-09	926,096	5,937	1	43,134	5	37,196	4
08-10	1,110,321	11,413	1	67,247	6	55,834	5
09-11	1,025,198	12,536	1	74,112	7	61,575	6
10-12	832,780	12,561	2	72,887	9	60,326	7
11-13	746,440	13,456	2	56,271	8	42,816	6
12-14	1,139,657	11,830	1	41,083	4	29,253	3
13-15	1,043,518	18,178	2	61,533	6	43,356	4
FIVE-YEAR AVERAGE							
11-15	963,762	13,457	1	51,012	5	37,555	4

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	141,490		0		0		0
1989	797,767		0	6,220	1	6,220	1
1990	705,702		0	256,639	36	256,639	36
1991	1,415,634		0	38,804	3	38,804	3
1992	1,433,611		0	9,000	1	9,000	1
1993	1,989,900		0	51,593	3	51,593	3
1994	1,090,484	211	0	569,227	52	569,016	52
1995	574,633	224	0	542,457	94	542,233	94
1996	330,552	74	0	252,967	77	252,893	77
1997	63,463	1,160	2	659,302		658,142	
1998	1,537,684	4,208	0	964,445	63	960,237	62
1999	1,255,070	455	0	307,833	25	307,378	24
2000	2,755,790	883	0	1,421,103	52	1,420,220	52
2001	1,369,836	201	0	606,375	44	606,174	44
2002	1,383,880	2,243	0	649,632	47	647,389	47
2003	994,390	36	0	481,282	48	481,246	48
2004	1,730,488	4,773	0	745,026	43	740,254	43
2005	63,128	86	0	32,350	51	32,264	51
2006	372,519	3,022	1	96,999	26	93,977	25
2007	193,608	1,079	1	34,100	18	33,021	17
2008	63,626	26	0	12,050	19	12,024	19
2009	98,207	218	0	2,160	2	1,942	2
2010	145,708	96	0	28,500	20	28,404	19
2011	71,907	1,244	2	30,750	43	29,506	41
2012	243,250	667	0	24,450	10	23,783	10
2013	28,664	2,675	9	55,200	193	52,525	183
2014	817,077		0	18,368	2	18,368	2
2015	517,140	9,008	2	132,001	26	122,994	24
TOTAL	22,185,208	32,588	0	8,028,834	36	7,996,246	36

THREE-YEAR MOVING AVERAGES

88-90	548,320		0	87,620	16	87,620	16
89-91	973,034		0	100,554	10	100,554	10
90-92	1,184,982		0	101,481	9	101,481	9
91-93	1,613,048		0	33,132	2	33,132	2
92-94	1,504,665	70	0	209,940	14	209,870	14
93-95	1,218,339	145	0	387,759	32	387,614	32
94-96	665,223	170	0	454,884	68	454,714	68
95-97	322,883	486	0	484,909	150	484,423	150
96-98	643,900	1,814	0	625,571	97	623,757	97
97-99	952,072	1,941	0	643,860	68	641,919	67

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	1,849,515	1,849	0	897,794	49	895,945	48
99-01	1,793,565	513	0	778,437	43	777,924	43
00-02	1,836,502	1,109	0	892,370	49	891,261	49
01-03	1,249,369	827	0	579,096	46	578,270	46
02-04	1,369,586	2,351	0	625,314	46	622,963	45
03-05	929,335	1,632	0	419,553	45	417,921	45
04-06	722,045	2,627	0	291,458	40	288,832	40
05-07	209,752	1,396	1	54,483	26	53,087	25
06-08	209,918	1,376	1	47,716	23	46,341	22
07-09	118,480	441	0	16,103	14	15,662	13
08-10	102,514	113	0	14,237	14	14,124	14
09-11	105,274	519	0	20,470	19	19,951	19
10-12	153,622	669	0	27,900	18	27,231	18
11-13	114,607	1,529	1	36,800	32	35,271	31
12-14	362,997	1,114	0	32,673	9	31,558	9
13-15	454,294	3,894	1	68,523	15	64,629	14
FIVE-YEAR AVERAGE							
11-15	335,608	2,719	1	52,154	16	49,435	15

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1975	307,967.00	251,745	208,024	130,740	9.91	13,193
1983	14,340.00	10,839	8,957	6,817	11.36	600
1984	12,975.00	9,699	8,015	6,258	11.51	544
1987	104,888.00	75,563	62,440	52,937	11.95	4,430
1988	55,008.00	39,105	32,314	28,195	12.08	2,334
1989	27,593.00	19,339	15,980	14,372	12.21	1,177
1990	39,013.00	26,943	22,264	20,651	12.33	1,675
1991	29,214.00	19,855	16,407	15,729	12.45	1,263
1992	13,537.00	9,048	7,477	7,414	12.56	590
1993	9,347.00	6,140	5,074	5,208	12.66	411
1994	32,839.00	21,167	17,491	18,632	12.76	1,460
1995	21,084.00	13,321	11,008	12,185	12.85	948
1996	1,299.00	803	664	765	12.94	59
1997	55,414.00	33,465	27,653	33,302	13.02	2,558
1998	10,269.00	6,047	4,997	6,299	13.10	481
2002	72,346.24	37,492	30,981	48,600	13.37	3,635
2003	193,153.43	96,182	79,478	132,991	13.42	9,910
2004	25,445.62	12,097	9,996	17,994	13.48	1,335
2005	122,683.98	55,357	45,743	89,209	13.53	6,593
2010	80,322.88	23,746	19,622	68,733	13.74	5,002
2011	86,993.55	22,149	18,302	77,391	13.78	5,616
2012	86,526.49	18,087	14,946	80,233	13.81	5,810
2013	460,456.79	72,982	60,307	446,195	13.84	32,240
2015	9,790.03	352	291	10,478	13.90	754
	1,872,506.01	881,523	728,427	1,331,330		102,618

WATERLOO

INTERIM SURVIVOR CURVE.. IOWA 40-R1.5

PROBABLE RETIREMENT YEAR.. 6-2031

NET SALVAGE PERCENT.. -10

1976	860,089.00	688,854	565,067	381,031	10.49	36,323
1978	122,848.00	96,478	79,141	55,992	10.91	5,132
1979	42,665.00	33,170	27,209	19,722	11.11	1,775
1980	5,213.00	4,009	3,289	2,446	11.32	216
1981	17,988.00	13,684	11,225	8,562	11.51	744
1982	23,488.00	17,669	14,494	11,343	11.70	969
1983	13,034.00	9,693	7,951	6,386	11.88	538
1984	7,486.00	5,500	4,512	3,723	12.06	309

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATERLOO						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
1985	8,928.00	6,477	5,313	4,508	12.23	369
1986	7,892.00	5,651	4,636	4,046	12.40	326
1987	9,712.00	6,858	5,626	5,058	12.56	403
1988	3,873.00	2,697	2,212	2,048	12.71	161
1989	19,073.00	13,086	10,734	10,246	12.85	797
1990	982.00	663	544	536	12.99	41
1991	19,666.00	13,066	10,718	10,915	13.12	832
1993	4,134.00	2,648	2,172	2,375	13.37	178
1994	133,095.00	83,613	68,588	77,817	13.48	5,773
1996	35,068.00	21,083	17,294	21,280	13.69	1,554
1999	64,016.00	35,546	29,158	41,259	13.96	2,956
2000	4,579.00	2,464	2,021	3,016	14.04	215
2002	48,139.40	24,106	19,774	33,179	14.18	2,340
2003	53,035.97	25,454	20,880	37,460	14.25	2,629
2011	141,796.96	34,284	28,123	127,853	14.66	8,721
2012	1,003,131.32	198,786	163,064	940,380	14.70	63,971
2013	510,999.93	76,153	62,468	499,632	14.74	33,896
2015	190,092.30	6,298	5,166	203,935	14.81	13,770
	3,351,024.88	1,427,990	1,171,381	2,514,746		184,938

BETTENDORF

INTERIM SURVIVOR CURVE.. IOWA 40-R1.5

PROBABLE RETIREMENT YEAR.. 6-2027

NET SALVAGE PERCENT.. -10

1997	56,843.00	37,745	30,677	31,850	10.61	3,002
1998	9,420.00	6,118	4,972	5,390	10.66	506
1999	7,889.00	5,005	4,068	4,610	10.70	431
2001	81,576.00	48,986	39,813	49,921	10.78	4,631
2002	36,857.77	21,420	17,409	23,135	10.82	2,138
2004	16,156.84	8,694	7,066	10,707	10.89	983
2005	99,280.26	51,007	41,455	67,753	10.92	6,204
2006	514,553.02	250,725	203,774	362,234	10.94	33,111
2010	53,122.28	18,538	15,067	43,368	11.04	3,928

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -10						
2012	5,742.27	1,442	1,172	5,145	11.09	464
2013	138,341.87	26,568	21,593	130,583	11.11	11,754
2015	132,975.56	6,043	4,911	141,362	11.14	12,690
	1,152,757.87	482,291	391,977	876,057		79,842
	6,376,288.76	2,791,804	2,291,785	4,722,133		367,398
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 5.76

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362 GAS HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R4						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1975	2,027,319.00	1,723,468	2,097,855	30,830	8.49	3,631
1988	34,662.00	24,537	29,867	6,528	12.87	507
1991	11,640.00	7,851	9,556	2,666	13.35	200
2005	953,599.09	422,269	513,998	487,281	14.37	33,910
2011	3,974.33	990	1,205	2,968	14.46	205
2013	33,880.00	5,238	6,376	29,198	14.48	2,016
	3,065,074.42	2,184,353	2,658,857	559,471		40,469
WATERLOO						
INTERIM SURVIVOR CURVE.. IOWA 45-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1976	3,137,557.00	2,618,549	3,196,482	97,952	9.15	10,705
1977	551.00	453	553	26	9.64	3
1978	3,027,001.00	2,452,130	2,993,333	185,018	10.12	18,282
1981	877.00	679	829	92	11.43	8
1988	64,153.00	44,616	54,463	12,898	13.56	951
1991	1,418.00	937	1,144	345	14.13	24
1997	20,761.00	12,035	14,691	7,108	14.88	478
2005	687,715.98	292,928	357,579	364,522	15.34	23,763
2011	32,062.63	7,594	9,270	24,396	15.45	1,579
	6,972,096.61	5,429,921	6,628,345	692,356		55,793
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 45-R4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -5						
2006	288,102.98	137,097	162,331	140,177	11.45	12,243
2014	37,189.56	4,509	5,339	33,710	11.49	2,934
	325,292.54	141,606	167,670	173,887		15,177
	10,362,463.57	7,755,880	9,454,872	1,425,714		111,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.8 1.08

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1975	678,003.00	543,332	591,382	120,522	10.22	11,793
1976	106,215.00	84,327	91,784	19,741	10.46	1,887
2000	15,150.00	8,219	8,946	6,962	13.76	506
2014	94,924.27	9,308	10,131	89,539	14.27	6,275
	894,292.27	645,186	702,243	236,764		20,461
WATERLOO						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1976	267,798.00	210,435	228,415	52,773	10.86	4,859
1978	39,570.00	30,447	33,048	8,500	11.38	747
1986	4,875.00	3,409	3,700	1,418	13.08	108
1988	1,312.00	892	968	409	13.40	31
1991	1,418.00	919	998	491	13.81	36
1993	15,070.00	9,431	10,237	5,587	14.03	398
2002	7,463.21	3,652	3,964	3,872	14.75	263
2003	180,529.07	84,648	91,880	97,675	14.81	6,595
2004	1,570.01	702	762	887	14.86	60
2005	437,919.25	185,692	201,558	258,257	14.91	17,321
	957,524.54	530,227	575,530	429,871		30,418
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -5						
1997	319,203.00	206,135	225,147	110,016	10.96	10,038
1998	7,723.00	4,880	5,330	2,779	11.00	253
	326,926.00	211,015	230,477	112,795		10,291
	2,178,742.81	1,386,428	1,508,250	779,430		61,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 2.81

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1975	218,663.00	175,230	198,722	30,874	10.22	3,021
1988	32,719.00	22,689	25,731	8,624	12.70	679
1991	8,803.00	5,839	6,622	2,621	13.05	201
1993	1,264.00	810	919	409	13.25	31
2000	6,363.00	3,452	3,915	2,766	13.76	201
2003	142,208.61	69,094	78,357	70,962	13.91	5,102
2004	65,169.07	30,233	34,286	34,141	13.96	2,446
2005	342,306.00	150,716	170,922	188,500	14.00	13,464
2013	39,834.11	6,115	6,935	34,891	14.25	2,448
	857,329.79	464,178	526,408	373,788		27,593

WATERLOO
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -5

1976	2,628,078.00	2,065,141	2,367,726	391,756	10.86	36,073
1978	30,664.00	23,594	27,051	5,146	11.38	452
1985	9,178.00	6,502	7,455	2,182	12.91	169
1986	9,491.00	6,636	7,608	2,357	13.08	180
1988	964.00	655	751	261	13.40	19
1989	7,337.00	4,913	5,633	2,071	13.55	153
1990	52,091.00	34,347	39,380	15,316	13.68	1,120
1991	1,418.00	919	1,054	435	13.81	31
1992	3,129.00	1,995	2,287	998	13.92	72
1993	28,629.00	17,917	20,542	9,518	14.03	678
1994	13,116.00	8,046	9,225	4,547	14.14	322
1998	2,918.00	1,629	1,868	1,196	14.49	83
2014	183,694.00	16,989	19,478	173,400	15.22	11,393
2015	9,113.79	298	342	9,228	15.25	605
	2,979,820.79	2,189,581	2,510,399	618,413		51,350

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -5						
1994	5,091.00	3,476	3,724	1,622	10.82	150
1997	598,965.00	386,801	414,368	214,545	10.96	19,575
2000	1,700.00	1,022	1,095	690	11.07	62
2001	691.00	404	433	293	11.10	26
2010	78,109.28	26,437	28,321	53,694	11.31	4,747
2012	64,526.34	15,769	16,893	50,860	11.34	4,485
2015	601,422.95	26,068	27,926	603,568	11.38	53,038
	1,350,505.57	459,977	492,759	925,272		82,083
	5,187,656.15	3,113,736	3,529,566	1,917,473		161,026
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 3.10

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.20 VAPORIZING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1975	143,422.00	114,934	84,573	66,020	10.22	6,460
1988	169,151.00	117,298	86,313	91,296	12.70	7,189
1992	52,593.00	34,313	25,249	29,974	13.15	2,279
1997	3,920.00	2,311	1,701	2,415	13.57	178
2002	310,355.94	156,970	115,505	210,368	13.87	15,167
2005	86,787.68	38,212	28,118	63,009	14.00	4,501
	766,229.62	464,038	341,459	463,082		35,774

WATERLOO
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -5

1976	116,855.00	91,825	68,018	54,680	10.86	5,035
1978	41,441.00	31,886	23,619	19,894	11.38	1,748
1983	7,367.00	5,352	3,964	3,771	12.53	301
1986	5,142.00	3,595	2,663	2,736	13.08	209
1993	17,147.00	10,731	7,949	10,056	14.03	717
2004	880.01	394	292	632	14.86	43
	188,832.01	143,783	106,505	91,769		8,053

BETTENDORF
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -5

1997	479,577.00	309,702	225,772	277,784	10.96	25,345
2006	648,273.19	306,745	223,616	457,071	11.24	40,665
2012	42,575.54	10,405	7,585	37,119	11.34	3,273
	1,170,425.73	626,852	456,973	771,974		69,283
	2,125,487.36	1,234,673	904,937	1,326,825		113,110

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 5.32

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.30 COMPRESSOR EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1975	541,867.00	434,236	530,591	38,369	10.22	3,754
1988	102,423.00	71,025	86,785	20,759	12.70	1,635
1994	52,586.00	33,076	40,415	14,800	13.34	1,109
1998	5,355.00	3,077	3,760	1,863	13.64	137
2013	105,783.24	16,239	19,842	91,230	14.25	6,402
	808,014.24	557,653	681,394	167,021		13,037
WATERLOO						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1987	185.00	128	64	130	13.25	10
1991	11,689.00	7,580	3,818	8,456	13.81	612
1992	30,203.00	19,253	9,697	22,016	13.92	1,582
2001	13,431.00	6,826	3,438	10,665	14.69	726
2015	1,472,242.24	48,122	24,237	1,521,617	15.25	99,778
	1,527,750.24	81,909	41,254	1,562,884		102,708
	2,335,764.48	639,562	722,648	1,729,905		115,745
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 4.96

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1975	85,656.00	68,642	40,917	49,022	10.22	4,797
1990	92,496.00	62,318	37,147	59,974	12.94	4,635
1992	101,713.00	66,360	39,556	67,242	13.15	5,113
1993	66,928.00	42,896	25,570	44,705	13.25	3,374
1994	9,051.00	5,693	3,394	6,110	13.34	458
1995	18,589.00	11,461	6,832	12,687	13.42	945
1996	396,734.00	239,337	142,666	273,905	13.50	20,289
1997	21,075.00	12,423	7,405	14,724	13.57	1,085
1999	108,112.00	60,457	36,038	77,480	13.70	5,655
2000	101,096.00	54,846	32,693	73,458	13.76	5,339
2002	47,098.95	23,821	14,199	35,255	13.87	2,542
2003	35,467.16	17,232	10,272	26,969	13.91	1,939
2004	80,111.88	37,165	22,154	61,964	13.96	4,439
2005	1,586,953.15	698,730	416,504	1,249,797	14.00	89,271
2009	123,656.12	40,107	23,907	105,932	14.14	7,492
2010	95,270.24	27,454	16,365	83,669	14.17	5,905
2011	25,671.63	6,365	3,794	23,161	14.20	1,631
2015	83,778.60	2,916	1,738	86,229	14.29	6,034
	3,079,457.73	1,478,223	881,150	2,352,281		170,943

WATERLOO

INTERIM SURVIVOR CURVE.. IOWA 45-R2.5

PROBABLE RETIREMENT YEAR.. 6-2031

NET SALVAGE PERCENT.. -5

1969	831.00	697	416	456	8.92	51
1976	1,112,675.00	874,339	522,110	646,199	10.86	59,503
1977	159.00	124	74	93	11.13	8
1978	59,364.00	45,677	27,276	35,056	11.38	3,080
1982	108,487.00	79,765	47,632	66,280	12.32	5,380
1983	8,666.00	6,295	3,759	5,340	12.53	426
1984	23,889.00	17,143	10,237	14,847	12.72	1,167
1985	32,501.00	23,023	13,748	20,378	12.91	1,578
1989	10,719.00	7,177	4,286	6,969	13.55	514
1990	16,083.00	10,604	6,332	10,555	13.68	772
1991	106,697.00	69,186	41,314	70,718	13.81	5,121
1992	46,929.00	29,916	17,864	31,411	13.92	2,257
1993	194,272.00	121,582	72,602	131,383	14.03	9,364
1997	16,611.00	9,521	5,685	11,756	14.41	816

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATERLOO						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1998	125,149.00	69,865	41,720	89,687	14.49	6,190
1999	31,208.00	16,933	10,112	22,657	14.56	1,556
2001	198,165.05	100,712	60,140	147,933	14.69	10,070
2002	333,449.11	163,146	97,422	252,699	14.75	17,132
2003	125,898.97	59,033	35,251	96,942	14.81	6,546
2004	150,062.28	67,128	40,085	117,480	14.86	7,906
2005	3,324,885.95	1,409,858	841,894	2,649,236	14.91	177,682
2010	196,104.18	53,843	32,152	173,757	15.11	11,499
2011	17,562.37	4,145	2,475	15,965	15.14	1,054
2012	2,760.69	533	318	2,580	15.17	170
2014	111,647.92	10,326	6,166	111,064	15.22	7,297
2015	211,941.11	6,928	4,137	218,401	15.25	14,321
	6,566,717.63	3,257,499	1,945,209	4,949,844		351,460
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -5						
1997	429,174.00	277,153	163,156	287,476	10.96	26,230
1998	110,367.00	69,733	41,051	74,834	11.00	6,803
1999	122,684.00	75,673	44,548	84,270	11.04	7,633
2000	11,716.00	7,042	4,146	8,156	11.07	737
2001	46,211.00	26,987	15,887	32,635	11.10	2,940
2003	8,519.76	4,644	2,734	6,212	11.16	557
2006	3,518,743.85	1,664,971	980,147	2,714,534	11.24	241,507
2008	86,782.07	35,831	21,093	70,028	11.28	6,208
2009	121,423.25	45,823	26,975	100,519	11.30	8,895
2013	110,784.83	20,637	12,149	104,175	11.36	9,170
2014	491,928.84	59,137	34,813	481,712	11.37	42,367
2015	74,779.84	3,241	1,908	76,611	11.38	6,732
	5,133,114.44	2,290,872	1,348,607	4,041,163		359,779
	14,779,289.80	7,026,594	4,174,966	11,343,288		882,182
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 5.97

MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1930	150.00	136	150			
1931	947.00	854	947			
1932	430.00	386	430			
1934	39,831.00	35,397	39,831			
1936	2,193.00	1,927	2,193			
1937	12,657.00	11,059	12,657			
1938	9,714.00	8,434	9,714			
1939	1,206.00	1,040	1,206			
1940	336.00	288	336			
1941	60.00	51	60			
1942	9.00	8	9			
1943	54.00	45	53	1	12.21	
1945	15.00	12	14	1	13.29	
1946	2,616.00	2,133	2,504	112	13.86	8
1947	4,616.00	3,726	4,375	241	14.46	17
1948	1,921.00	1,535	1,802	119	15.07	8
1949	10,581.00	8,366	9,823	758	15.70	48
1950	23,037.00	18,018	21,156	1,881	16.34	115
1951	1,152.00	891	1,046	106	17.00	6
1952	28,934.00	22,117	25,968	2,966	17.67	168
1953	8,495.00	6,417	7,534	961	18.35	52
1954	21,065.00	15,720	18,457	2,608	19.03	137
1955	1,430.00	1,054	1,238	192	19.73	10
1956	183.00	133	156	27	20.44	1
1957	7,597.00	5,455	6,405	1,192	21.15	56
1958	6,198.00	4,390	5,154	1,044	21.88	48
1959	13,121.00	9,165	10,761	2,360	22.61	104
1960	27,627.00	19,022	22,334	5,293	23.36	227
1961	18,760.00	12,729	14,946	3,814	24.11	158
1962	28,211.00	18,853	22,136	6,075	24.88	244
1963	46,328.00	30,484	35,792	10,536	25.65	411
1964	33,506.00	21,694	25,472	8,034	26.44	304
1965	40,376.00	25,717	30,195	10,181	27.23	374
1966	5.00	3	4	1	28.04	
1967	2,267.00	1,395	1,638	629	28.85	22
1968	13,414.00	8,106	9,518	3,896	29.68	131
1969	44,650.00	26,486	31,098	13,552	30.51	444
1970	34,868.00	20,293	23,827	11,041	31.35	352
1973	2,034.00	1,114	1,308	726	33.94	21
1974	609.00	326	383	226	34.81	6
1975	405.00	212	249	156	35.70	4
1977	237.00	119	140	97	37.49	3
1978	9,185.00	4,482	5,262	3,923	38.40	102

MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1979	198.00	94	110	88	39.32	2
1980	3,895.00	1,805	2,119	1,776	40.24	44
1981	6,032.00	2,722	3,196	2,836	41.16	69
1983	18,580.00	7,917	9,296	9,284	43.04	216
1984	89,735.00	37,114	43,577	46,158	43.98	1,050
1985	15,161.00	6,078	7,136	8,025	44.93	179
1986	5,749.00	2,232	2,621	3,128	45.88	68
1987	4,144.00	1,556	1,827	2,317	46.84	49
1988	7,731.00	2,804	3,292	4,439	47.80	93
1989	90.00	31	36	54	48.77	1
1990	705,553.00	237,722	279,119	426,434	49.73	8,575
1991	73,437.00	23,784	27,926	45,511	50.71	897
1992	414,195.00	128,786	151,213	262,982	51.68	5,089
1993	18,426.00	5,489	6,445	11,981	52.66	228
1994	60,952.00	17,359	20,382	40,570	53.64	756
1996	774,710.00	200,394	235,290	539,420	55.60	9,702
1997	16,713.00	4,103	4,817	11,896	56.59	210
1998	16,920.00	3,930	4,614	12,306	57.58	214
1999	111,099.00	24,338	28,576	82,523	58.57	1,409
2000	205,255.00	42,256	49,614	155,641	59.56	2,613
2001	74,778.06	14,407	16,916	57,862	60.55	956
2002	20,376.93	3,657	4,294	16,083	61.54	261
2003	4,167.45	693	814	3,353	62.53	54
2004	22,064.60	3,374	3,962	18,103	63.53	285
2005	45,866.72	6,409	7,525	38,342	64.52	594
2006	75,315.48	9,520	11,178	64,137	65.52	979
2007	30,203.61	3,415	4,010	26,194	66.52	394
2008	237,132.80	23,682	27,806	209,327	67.51	3,101
2009	374,301.56	32,388	38,027	336,275	68.51	4,908
2010	49,248.28	3,605	4,233	45,015	69.51	648
2011	28,915.50	1,731	2,032	26,884	70.51	381
2012	2,512.39	117	137	2,375	71.50	33
2013	516,466.06	17,214	20,212	496,254	72.50	6,845
2014	11,578.17	232	273	11,306	73.50	154
	4,542,532.61	1,220,750	1,430,906	3,111,627		54,638

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.9 1.20

MIDAMERICAN ENERGY COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -10						
1920	1,356.00	1,344	1,492			
1923	22.00	22	24			
1931	8,739.00	8,307	9,374	239	8.83	27
1933	2,824.00	2,661	3,003	103	9.31	11
1934	4,282.00	4,017	4,533	177	9.56	19
1935	82.00	77	87	3	9.81	
1936	3,869.00	3,597	4,059	197	10.07	20
1937	376.00	348	393	21	10.34	2
1938	176.00	162	183	11	10.61	1
1939	73.00	67	76	4	10.89	
1940	780.00	710	801	57	11.18	5
1941	1,109.00	1,005	1,134	86	11.47	7
1948	6,609.00	5,733	6,469	801	13.74	58
1949	2,809.00	2,420	2,731	359	14.10	25
1950	453.00	387	437	61	14.47	4
1951	10,585.00	8,983	10,136	1,508	14.85	102
1952	2,302.00	1,939	2,188	344	15.24	23
1953	16,827.00	14,056	15,861	2,649	15.64	169
1954	30,669.00	25,406	28,668	5,068	16.05	316
1955	3,720.00	3,055	3,447	645	16.47	39
1956	5,330.00	4,338	4,895	968	16.91	57
1957	6,095.00	4,915	5,546	1,158	17.35	67
1958	2,917.00	2,330	2,629	580	17.81	33
1959	33,622.00	26,578	29,991	6,993	18.29	382
1960	20,484.00	16,026	18,084	4,448	18.77	237
1961	5,404.00	4,182	4,719	1,225	19.27	64
1962	4,181.00	3,200	3,611	988	19.78	50
1963	3,368.00	2,548	2,875	830	20.30	41
1964	1,300.00	972	1,097	333	20.84	16
1965	1,141.00	842	950	305	21.40	14
1966	14,991.00	10,919	12,321	4,169	21.96	190
1967	5,023.00	3,608	4,071	1,454	22.55	64
1968	21,604.00	15,301	17,266	6,498	23.15	281
1969	7,839.00	5,471	6,174	2,449	23.76	103
1970	9,425.00	6,477	7,309	3,058	24.39	125
1972	467.00	311	351	163	25.69	6
1973	5,422.00	3,545	4,000	1,964	26.37	74
1974	12,235.00	7,856	8,865	4,594	27.06	170
1976	34,283.00	21,188	23,909	13,802	28.48	485
1977	7,510.00	4,547	5,131	3,130	29.22	107
1980	10,407.00	5,896	6,653	4,795	31.52	152
1981	71,579.00	39,598	44,683	34,054	32.31	1,054
1982	58,750.00	31,686	35,755	28,870	33.13	871

MIDAMERICAN ENERGY COMPANY

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -10						
1983	31,433.00	16,517	18,638	15,938	33.95	469
1984	29,732.00	15,200	17,152	15,553	34.79	447
1985	16,814.00	8,354	9,427	9,068	35.64	254
1986	32,330.00	15,593	17,595	17,968	36.50	492
1987	5,280.00	2,469	2,786	3,022	37.37	81
1988	35,818.00	16,208	18,289	21,111	38.26	552
1989	11,342.00	4,960	5,597	6,879	39.16	176
1992	25,503.00	9,965	11,245	16,808	41.91	401
1993	43,948.00	16,481	18,597	29,746	42.84	694
1994	26,253.00	9,428	10,639	18,239	43.78	417
1995	4,733.00	1,624	1,833	3,373	44.73	75
1997	2,017.00	626	706	1,513	46.65	32
2002	173,956.21	39,625	44,712	146,640	51.54	2,845
2007	13,135.61	1,887	2,129	12,320	56.51	218
2013	62,519.77	2,645	2,985	65,787	62.50	1,053
2015	1,463.45	12	14	1,596	64.50	25
	957,317.04	468,224	528,325	524,724		13,702
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 1.43

MIDAMERICAN ENERGY COMPANY

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - ANR PIPELINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -10						
1994	9,962.00	3,577	3,932	7,026	43.78	160
	9,962.00	3,577	3,932	7,026		160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.9 1.61

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. -40						
1915	495.54	658	694			
1918	271.53	356	376			
1920	2,462.54	3,205	3,389	4	4.27	1
1921	384.61	499	528	59	4.78	12
1922	641.44	828	876	10	5.04	2
1923	679.19	873	923	22	5.30	4
1926	1,502.00	1,907	2,016	28	5.56	5
1928	2,224.76	2,800	2,961	87	6.33	14
1929	7.93	10	11	154	6.86	22
1930	2,743.48	3,422	3,618	223	7.41	30
1931	44,054.39	54,701	57,840	3,836	7.69	499
1932	2,341.27	2,894	3,060	218	7.97	27
1933	2,635.27	3,241	3,427	262	8.27	32
1934	13,539.26	16,566	17,517	1,438	8.57	168
1935	5,181.52	6,307	6,669	585	8.88	66
1936	78,763.05	95,350	100,821	9,447	9.20	1,027
1937	14,944.69	17,990	19,022	1,901	9.53	199
1938	3,149.41	3,769	3,985	424	9.87	43
1939	5,162.75	6,142	6,494	734	10.22	72
1940	228,206.04	269,779	285,259	34,229	10.58	3,235
1941	29,575.88	34,732	36,725	4,681	10.96	427
1942	17,152.66	20,009	21,157	2,857	11.34	252
1943	8,488.46	9,830	10,394	1,490	11.75	127
1944	765.22	880	930	141	12.16	12
1945	83,423.59	95,169	100,630	16,163	12.59	1,284
1946	37,935.93	42,933	45,396	7,714	13.03	592
1947	85,137.55	95,547	101,029	18,164	13.49	1,346
1948	93,537.52	104,069	110,040	20,913	13.96	1,498
1949	576,288.05	635,479	671,942	134,861	14.44	9,339
1950	1,302,433.17	1,422,786	1,504,423	318,983	14.94	21,351
1951	790,477.13	855,222	904,293	202,375	15.45	13,099
1952	1,410,784.49	1,510,950	1,597,646	377,452	15.98	23,620
1953	2,053,824.32	2,177,247	2,302,174	573,180	16.51	34,717
1954	2,748,404.52	2,881,862	3,047,219	800,547	17.07	46,898
1955	3,872,082.82	4,015,489	4,245,892	1,175,024	17.63	66,649
1956	1,585,940.49	1,625,738	1,719,020	501,297	18.21	27,529
1957	1,462,875.97	1,481,501	1,566,507	481,519	18.81	25,599
1958	1,121,350.82	1,121,781	1,186,147	383,744	19.41	19,770
1959	3,398,598.39	3,356,510	3,549,101	1,208,937	20.03	60,356
1960	4,779,301.82	4,658,156	4,925,434	1,765,589	20.66	85,459
1961	3,650,730.57	3,510,046	3,711,447	1,399,576	21.30	65,708
1962	3,126,950.67	2,964,643	3,134,750	1,242,981	21.95	56,628
1963	2,548,245.62	2,380,800	2,517,407	1,050,137	22.62	46,425

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. -40						
1964	3,177,706.96	2,925,079	3,092,916	1,355,874	23.29	58,217
1965	6,387,665.88	5,790,419	6,122,664	2,820,068	23.97	117,650
1966	3,876,605.47	3,458,296	3,656,728	1,770,520	24.67	71,768
1967	4,037,196.62	3,542,495	3,745,758	1,906,317	25.38	75,111
1968	3,630,862.86	3,132,883	3,312,643	1,770,565	26.09	67,864
1969	5,319,264.75	4,510,928	4,769,758	2,677,213	26.81	99,859
1970	8,075,846.03	6,725,484	7,111,382	4,194,802	27.55	152,261
1971	4,374,984.65	3,576,804	3,782,036	2,342,943	28.29	82,819
1972	4,161,134.97	3,337,713	3,529,226	2,296,363	29.04	79,076
1973	3,323,057.67	2,613,465	2,763,422	1,888,859	29.80	63,385
1974	5,178,590.50	3,990,705	4,219,686	3,030,341	30.57	99,128
1975	3,646,966.90	2,752,614	2,910,555	2,195,199	31.34	70,045
1976	4,769,622.54	3,522,366	3,724,474	2,952,998	32.13	91,908
1977	5,252,361.20	3,793,423	4,011,084	3,342,222	32.92	101,526
1978	6,004,659.93	4,237,897	4,481,061	3,925,463	33.72	116,413
1979	8,483,206.84	5,845,727	6,181,146	5,695,344	34.53	164,939
1980	9,441,861.33	6,348,764	6,713,046	6,505,560	35.34	184,085
1981	5,440,249.51	3,565,137	3,769,699	3,846,650	36.17	106,349
1982	5,815,032.63	3,712,561	3,925,582	4,215,464	36.99	113,962
1983	4,649,423.47	2,887,999	3,053,708	3,455,485	37.83	91,342
1984	7,690,539.75	4,642,410	4,908,784	5,857,972	38.68	151,447
1985	8,090,855.95	4,742,471	5,014,587	6,312,611	39.53	159,692
1986	8,095,847.94	4,603,720	4,867,874	6,466,313	40.38	160,137
1987	7,192,002.14	3,960,866	4,188,134	5,880,669	41.25	142,562
1988	11,351,157.92	6,048,192	6,395,228	9,496,393	42.12	225,460
1989	8,832,580.53	4,546,218	4,807,073	7,558,540	43.00	175,780
1990	10,933,240.08	5,429,381	5,740,911	9,565,625	43.88	217,995
1991	11,068,926.58	5,293,913	5,597,670	9,898,827	44.77	221,104
1992	12,887,781.79	5,924,926	6,264,889	11,778,006	45.67	257,894
1993	10,850,822.50	4,787,491	5,062,190	10,128,962	46.57	217,500
1994	12,034,562.10	5,084,169	5,375,891	11,472,496	47.48	241,628
1995	10,419,690.02	4,206,762	4,448,140	10,139,426	48.39	209,536
1996	27,722,416.20	10,667,309	11,279,383	27,532,000	49.31	558,345
1997	15,476,101.86	5,661,901	5,986,772	15,679,771	50.23	312,159
1998	11,540,732.21	4,001,287	4,230,875	11,926,150	51.16	233,115
1999	11,974,072.33	3,922,203	4,147,253	12,616,448	52.09	242,205
2000	11,438,237.66	3,525,379	3,727,660	12,285,873	53.03	231,678
2001	15,610,759.08	4,509,137	4,767,864	17,087,199	53.97	316,606
2002	14,456,677.84	3,893,039	4,116,416	16,122,933	54.92	293,571
2003	15,000,547.43	3,746,117	3,961,063	17,039,703	55.87	304,988
2004	18,753,741.99	4,316,624	4,564,305	21,690,934	56.82	381,748
2005	20,319,470.62	4,275,339	4,520,652	23,926,607	57.78	414,098
2006	19,638,314.69	3,744,084	3,958,914	23,534,727	58.74	400,659

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. -40						
2007	22,933,119.87	3,918,903	4,143,764	27,962,604	59.70	468,385
2008	26,220,401.94	3,956,816	4,183,852	32,524,711	60.67	536,092
2009	19,043,089.54	2,493,540	2,636,615	24,023,710	61.64	389,742
2010	18,569,894.63	2,060,590	2,178,824	23,819,028	62.61	380,435
2011	22,582,394.86	2,050,256	2,167,896	29,447,457	63.59	463,083
2012	21,155,526.27	1,498,361	1,584,335	28,033,402	64.56	434,222
2013	40,737,379.44	2,063,430	2,181,826	54,850,505	65.54	836,901
2014	47,314,884.79	1,441,401	1,524,107	64,716,732	66.52	972,891
2015	40,277,934.53	406,565	429,893	55,959,215	67.51	828,903
	700,453,702.12	247,186,235	261,369,403	719,265,780		14,002,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.4 2.00

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376.01 MAINS - ANR PIPELINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. -40						
1990	2,544,319.00	1,263,494	1,448,580	2,113,467	43.88	48,165
1991	8,096.00	3,872	4,439	6,895	44.77	154
	2,552,415.00	1,267,366	1,453,019	2,120,362		48,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.9 1.89

MIDAMERICAN ENERGY COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -50						
1946	14.13	18	20	1	8.71	
1947	883.00	1,086	1,210	114	9.02	13
1948	4,075.00	4,972	5,538	574	9.33	62
1949	906.00	1,097	1,222	137	9.65	14
1950	19,197.00	23,054	25,677	3,118	9.97	313
1951	24,383.17	29,040	32,344	4,231	10.30	411
1952	197,577.61	233,300	259,845	36,521	10.64	3,432
1953	106,623.28	124,781	138,979	20,956	10.99	1,907
1954	94,001.92	109,023	121,428	19,575	11.34	1,726
1955	72,200.58	82,958	92,397	15,904	11.70	1,359
1956	65,785.64	74,857	83,374	15,304	12.07	1,268
1957	40,249.14	45,341	50,500	9,874	12.45	793
1958	56,049.65	62,484	69,593	14,481	12.84	1,128
1959	79,447.69	87,615	97,584	21,588	13.24	1,631
1960	64,881.17	70,753	78,803	18,519	13.65	1,357
1961	98,254.97	105,909	117,959	29,423	14.07	2,091
1962	35,401.33	37,713	42,004	11,098	14.49	766
1963	27,828.33	29,278	32,609	9,133	14.93	612
1964	50,815.90	52,777	58,782	17,442	15.38	1,134
1965	44,774.80	45,885	51,106	16,056	15.84	1,014
1966	78,777.56	79,620	88,679	29,487	16.31	1,808
1967	110,704.56	110,295	122,844	43,213	16.79	2,574
1968	171,106.12	167,958	187,068	69,591	17.28	4,027
1969	216,213.14	208,992	232,771	91,549	17.78	5,149
1970	145,202.24	138,131	153,848	63,955	18.29	3,497
1971	176,747.04	165,382	184,199	80,922	18.81	4,302
1972	140,222.59	128,935	143,605	66,729	19.35	3,449
1973	154,210.05	139,298	155,147	76,168	19.89	3,829
1974	304,423.67	269,963	300,680	155,956	20.44	7,630
1975	379,286.36	329,979	367,524	201,406	21.00	9,591
1976	183,160.33	156,162	173,930	100,810	21.58	4,671
1977	150,008.00	125,287	139,542	85,470	22.16	3,857
1978	275,398.98	225,139	250,756	162,342	22.75	7,136
1979	292,623.94	233,953	260,572	178,364	23.35	7,639
1980	135,091.35	105,533	117,541	85,096	23.96	3,552
1981	565,810.92	431,487	480,582	368,134	24.58	14,977
1982	119,248.00	88,685	98,776	80,096	25.21	3,177
1983	97,729.81	70,835	78,895	67,700	25.84	2,620
1984	220,044.12	155,197	172,855	157,211	26.49	5,935
1985	761,238.95	522,058	581,458	560,400	27.14	20,648
1986	420,598.77	280,119	311,991	318,907	27.80	11,471
1987	368,612.00	238,086	265,176	287,742	28.47	10,107
1988	613,270.00	383,784	427,451	492,454	29.14	16,900

MIDAMERICAN ENERGY COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -50						
1989	757,070.35	458,103	510,227	625,379	29.83	20,965
1990	358,941.04	209,765	233,632	304,780	30.52	9,986
1991	1,028,801.56	579,627	645,578	897,624	31.22	28,752
1992	802,322.05	435,179	484,694	718,789	31.92	22,518
1993	818,514.04	426,528	475,059	752,712	32.63	23,068
1994	1,291,497.36	645,103	718,504	1,218,742	33.35	36,544
1995	537,715.88	256,974	286,213	520,361	34.07	15,273
1996	274,533.00	125,187	139,431	272,368	34.80	7,827
1997	304,308.13	132,100	147,130	309,332	35.53	8,706
1998	243,899.47	100,462	111,893	253,956	36.27	7,002
1999	406,698.33	158,368	176,387	433,660	37.02	11,714
2000	470,506.38	172,629	192,271	513,489	37.77	13,595
2001	693,265.08	238,760	265,926	773,972	38.52	20,093
2002	355,738.74	114,406	127,423	406,185	39.28	10,341
2003	842,363.30	251,445	280,055	983,490	40.05	24,557
2004	866,275.28	238,572	265,717	1,033,696	40.82	25,323
2005	1,129,757.98	285,038	317,470	1,377,167	41.59	33,113
2006	1,607,858.21	368,039	409,915	2,001,872	42.37	47,247
2007	1,249,238.05	256,718	285,928	1,587,929	43.15	36,800
2008	1,454,376.63	264,406	294,491	1,887,074	43.94	42,947
2009	740,344.38	117,048	130,366	980,151	44.73	21,913
2010	808,984.62	108,485	120,828	1,092,649	45.53	23,998
2011	445,047.02	49,000	54,575	612,996	46.33	13,231
2012	992,179.85	85,129	94,815	1,393,455	47.14	29,560
2013	1,812,171.76	111,449	124,130	2,594,128	47.95	54,101
2014	222,893.56	8,225	9,161	325,179	48.77	6,668
2015	858,128.08	10,555	11,756	1,275,436	49.59	25,720
	28,536,508.94	12,184,119	13,570,439	29,234,324		801,139
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.5 2.81

MIDAMERICAN ENERGY COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -50						
1931	831.00	1,145	1,210	36	4.49	8
1932	228.00	313	331	11	4.71	2
1934	2,402.00	3,266	3,453	150	5.15	29
1935	95.00	129	136	6	5.37	1
1936	3,154.00	4,250	4,493	238	5.59	43
1937	685.00	919	972	56	5.82	10
1938	285.00	380	402	26	6.05	4
1939	1,239.00	1,646	1,740	118	6.28	19
1940	190.00	251	265	20	6.51	3
1943	38.00	49	52	5	7.24	1
1944	8.00	10	11	1	7.49	
1945	189.00	244	258	26	7.75	3
1947	347.00	442	467	54	8.29	7
1948	1,156.00	1,464	1,548	186	8.57	22
1949	672.00	846	894	114	8.86	13
1950	5,880.00	7,351	7,771	1,049	9.16	115
1951	22,596.00	28,058	29,662	4,232	9.47	447
1952	4,508.00	5,557	5,875	887	9.80	91
1953	86,463.00	105,784	111,831	17,864	10.14	1,762
1954	67,211.00	81,588	86,252	14,564	10.49	1,388
1955	6,851.00	8,247	8,718	1,558	10.86	143
1956	3,231.00	3,856	4,076	770	11.24	69
1957	33,901.00	40,099	42,391	8,460	11.63	727
1958	10,098.00	11,831	12,507	2,640	12.04	219
1959	41,717.00	48,388	51,154	11,422	12.47	916
1960	52,910.00	60,736	64,208	15,157	12.91	1,174
1961	174,047.00	197,607	208,903	52,168	13.37	3,902
1962	48,972.00	54,960	58,102	15,356	13.85	1,109
1963	35,172.00	39,002	41,232	11,526	14.34	804
1964	39,458.00	43,207	45,677	13,510	14.85	910
1965	38,062.00	41,138	43,490	13,603	15.37	885
1966	85,604.00	91,285	96,503	31,903	15.90	2,006
1967	49,135.00	51,646	54,598	19,104	16.46	1,161
1968	127,484.00	132,051	139,600	51,626	17.02	3,033
1969	84,053.00	85,734	90,635	35,444	17.60	2,014
1970	110,537.00	110,939	117,281	48,524	18.20	2,666
1971	50,040.00	49,403	52,227	22,833	18.80	1,215
1972	3,569.00	3,463	3,661	1,692	19.42	87
1973	6,706.00	6,390	6,755	3,304	20.06	165
1974	38,935.00	36,422	38,504	19,898	20.70	961
1975	11,969.00	10,981	11,609	6,344	21.36	297
1976	61,660.00	55,443	58,612	33,878	22.03	1,538
1977	53,915.00	47,479	50,193	30,680	22.71	1,351

MIDAMERICAN ENERGY COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -50						
1978	63,538.00	54,759	57,889	37,418	23.40	1,599
1979	72,168.00	60,818	64,295	43,957	24.10	1,824
1980	125,224.00	103,105	108,999	78,837	24.81	3,178
1981	371,702.00	298,748	315,826	241,727	25.53	9,468
1982	21,510.00	16,860	17,824	14,441	26.26	550
1983	244,762.00	186,909	197,594	169,549	27.00	6,280
1984	260,052.00	193,264	204,312	185,766	27.75	6,694
1985	231,467.00	167,288	176,851	170,350	28.50	5,977
1986	132,903.00	93,262	98,593	100,762	29.27	3,443
1987	106,940.00	72,768	76,928	83,482	30.05	2,778
1988	323,312.00	213,119	225,302	259,666	30.83	8,423
1989	143,003.00	91,184	96,397	118,108	31.62	3,735
1990	935,608.00	576,171	609,109	794,303	32.42	24,500
1991	257,462.00	152,863	161,602	224,591	33.23	6,759
1992	871,664.00	498,038	526,509	780,987	34.05	22,936
1993	200,710.82	110,190	116,489	184,577	34.87	5,293
1994	38,440.00	20,233	21,390	36,270	35.70	1,016
1995	269,561.00	135,713	143,471	260,870	36.54	7,139
1996	236,247.98	113,527	120,017	234,355	37.38	6,270
1997	675,929.04	309,146	326,819	687,075	38.23	17,972
1998	314,553.00	136,486	144,288	327,542	39.09	8,379
1999	256,337.16	105,143	111,154	273,352	39.96	6,841
2000	26,867.00	10,383	10,977	29,324	40.83	718
2001	220,681.55	79,988	84,561	246,461	41.71	5,909
2002	101,146.95	34,234	36,191	115,529	42.59	2,713
2003	171,760.24	53,963	57,048	200,592	43.48	4,613
2004	421,470.65	122,073	129,051	503,155	44.38	11,337
2005	607,373.30	161,012	170,216	740,844	45.28	16,361
2006	343,343.52	82,588	87,309	427,706	46.18	9,262
2007	597,349.63	128,866	136,233	759,791	47.09	16,135
2008	499,002.43	95,127	100,565	647,939	48.01	13,496
2009	234,740.49	38,859	41,080	311,031	48.93	6,357
2010	297,355.11	41,766	44,154	401,879	49.85	8,062
2011	472,750.14	54,411	57,522	651,603	50.78	12,832
2012	3,245,395.15	291,209	307,856	4,560,237	51.71	88,189
2013	1,436,139.86	92,049	97,311	2,056,899	52.65	39,067
2014	2,677,033.02	103,681	109,608	3,905,942	53.58	72,899
2015	1,720,526.04	22,066	23,328	2,557,461	54.53	46,900
	20,592,232.08	6,595,868	6,972,927	23,915,421		547,224

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 2.66

MIDAMERICAN ENERGY COMPANY

ACCOUNT 379.01 MEASURING AND REGULATING STATION EQUIPMENT - ANR PIPELINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -50						
1990	424,395.00	261,353	342,384	294,208	32.42	9,075
1994	19,626.00	10,330	13,533	15,906	35.70	446
1995	26,292.00	13,237	17,341	22,097	36.54	605
	470,313.00	284,920	373,258	332,212		10,126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 2.15

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2.5						
NET SALVAGE PERCENT.. -90						
1925	5.01	9	10			
1927	14.64	26	28			
1929	2.16	4	4			
1934	19.28	33	37			
1941	9.32	15	18			
1952	7,862.56	12,066	14,183	756	10.96	69
1953	66,332.15	100,980	118,700	7,331	11.33	647
1954	83,074.94	125,415	147,422	10,420	11.71	890
1955	725,282.69	1,085,259	1,275,696	102,341	12.11	8,451
1956	561,286.63	832,200	978,232	88,213	12.52	7,046
1957	756,672.86	1,111,052	1,306,016	131,662	12.95	10,167
1958	972,653.41	1,413,918	1,662,027	186,014	13.39	13,892
1959	1,550,324.82	2,229,891	2,621,185	324,432	13.85	23,425
1960	2,226,612.27	3,167,000	3,722,734	507,829	14.33	35,438
1961	1,755,189.98	2,467,797	2,900,837	434,024	14.82	29,286
1962	1,282,212.22	1,781,425	2,094,023	342,180	15.32	22,336
1963	1,563,275.18	2,144,828	2,521,195	449,028	15.84	28,348
1964	1,379,460.66	1,868,257	2,196,092	424,883	16.37	25,955
1965	3,296,440.50	4,404,058	5,176,867	1,086,370	16.92	64,206
1966	1,611,308.60	2,122,100	2,494,479	567,007	17.49	32,419
1967	2,015,883.34	2,616,625	3,075,781	754,397	18.06	41,772
1968	1,780,299.56	2,275,826	2,675,180	707,389	18.65	37,930
1969	2,099,007.83	2,641,249	3,104,726	883,389	19.25	45,890
1970	2,823,057.91	3,493,986	4,107,099	1,256,711	19.87	63,247
1971	2,133,753.51	2,596,063	3,051,611	1,002,521	20.50	48,903
1972	2,553,370.60	3,052,115	3,587,690	1,263,714	21.14	59,778
1973	2,403,950.13	2,821,439	3,316,535	1,250,970	21.79	57,410
1974	2,672,179.45	3,077,458	3,617,480	1,459,661	22.45	65,018
1975	2,598,078.06	2,934,116	3,448,984	1,487,364	23.12	64,332
1976	3,057,778.66	3,382,918	3,976,541	1,833,238	23.81	76,994
1977	3,420,154.23	3,705,197	4,355,372	2,142,921	24.50	87,466
1978	4,403,975.95	4,666,752	5,485,657	2,881,897	25.21	114,316
1979	4,582,535.15	4,747,479	5,580,550	3,126,267	25.92	120,612
1980	4,388,509.01	4,441,158	5,220,477	3,117,690	26.64	117,030
1981	4,106,447.92	4,055,766	4,767,458	3,034,793	27.37	110,880
1982	4,334,551.57	4,172,756	4,904,977	3,330,671	28.12	118,445
1983	4,077,880.00	3,823,702	4,494,672	3,253,300	28.87	112,688
1984	5,306,535.89	4,843,090	5,692,939	4,389,479	29.62	148,193
1985	5,105,496.17	4,528,555	5,323,210	4,377,233	30.39	144,035
1986	6,194,929.03	5,333,859	6,269,826	5,500,539	31.17	176,469
1987	6,405,308.04	5,348,387	6,286,903	5,883,182	31.95	184,137
1988	6,126,720.49	4,954,428	5,823,814	5,816,955	32.74	177,671
1989	5,382,488.01	4,209,116	4,947,717	5,279,010	33.54	157,394

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2.5						
NET SALVAGE PERCENT.. -90						
1990	6,723,289.29	5,076,104	5,966,841	6,807,409	34.35	198,178
1991	6,562,749.58	4,777,708	5,616,084	6,853,140	35.16	194,913
1992	6,609,962.34	4,629,221	5,441,541	7,117,387	35.99	197,760
1993	7,899,317.61	5,313,681	6,246,107	8,762,596	36.82	237,985
1994	7,854,424.19	5,066,049	5,955,022	8,968,384	37.65	238,204
1995	7,215,157.79	4,449,328	5,230,080	8,478,720	38.50	220,226
1996	5,987,605.77	3,522,718	4,140,872	7,235,579	39.35	183,877
1997	15,304,706.34	8,570,727	10,074,688	19,004,254	40.20	472,743
1998	7,821,808.26	4,153,325	4,882,136	9,979,300	41.07	242,983
1999	7,174,869.13	3,604,231	4,236,689	9,395,562	41.93	224,077
2000	6,453,499.92	3,052,538	3,588,187	8,673,463	42.81	202,604
2001	12,073,939.36	5,356,833	6,296,831	16,643,654	43.69	380,949
2002	9,640,175.75	3,990,946	4,691,263	13,625,071	44.58	305,632
2003	9,377,542.20	3,604,090	4,236,523	13,580,807	45.47	298,676
2004	10,301,544.78	3,650,157	4,290,674	15,282,261	46.37	329,572
2005	10,324,019.29	3,348,389	3,935,953	15,679,684	47.27	331,705
2006	12,306,071.68	3,622,034	4,257,616	19,123,920	48.17	397,009
2007	9,991,078.57	2,634,278	3,096,532	15,886,517	49.09	323,620
2008	12,341,367.32	2,879,722	3,385,045	20,063,553	50.00	401,271
2009	10,180,674.85	2,063,348	2,425,417	16,917,865	50.92	332,244
2010	10,961,552.02	1,881,715	2,211,912	18,615,037	51.85	359,017
2011	12,449,135.46	1,751,295	2,058,606	21,594,751	52.78	409,146
2012	14,142,868.72	1,551,020	1,823,188	25,048,263	53.71	466,361
2013	13,227,348.02	1,036,191	1,218,018	23,913,943	54.65	437,584
2014	15,220,645.12	720,378	846,787	28,072,439	55.58	505,082
2015	14,021,308.02	219,784	258,351	26,382,134	56.53	466,693
	367,977,591.77	203,114,183	238,755,947	460,401,477		10,991,296

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 2.99

MIDAMERICAN ENERGY COMPANY

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-S0						
NET SALVAGE PERCENT.. 0						
1952	4,446.00	4,446	4,446			
1954	1,416.00	1,416	1,416			
1955	5,293.00	5,293	5,293			
1956	5,437.00	5,437	5,437			
1957	2,707.00	2,707	2,707			
1958	5,648.00	5,609	5,648			
1959	6,072.00	5,957	6,072			
1960	7,204.00	6,975	7,159	45	0.92	45
1961	7,852.00	7,503	7,701	151	1.29	117
1962	6,365.00	6,001	6,159	206	1.66	124
1963	2,575.64	2,395	2,458	118	2.03	58
1964	104,437.42	95,794	98,316	6,121	2.40	2,550
1965	481,031.68	434,920	446,370	34,662	2.78	12,468
1966	202,866.65	180,760	185,519	17,348	3.16	5,490
1967	191,963.51	168,531	172,968	18,996	3.54	5,366
1968	124,411.82	107,595	110,428	13,984	3.92	3,567
1969	203,769.35	173,554	178,123	25,646	4.30	5,964
1970	750,904.32	629,468	646,041	104,863	4.69	22,359
1971	429,218.43	354,032	363,353	65,865	5.08	12,966
1972	438,079.88	355,449	364,807	73,273	5.47	13,395
1973	333,804.01	266,239	273,248	60,556	5.87	10,316
1974	476,437.68	373,427	383,259	93,179	6.27	14,861
1975	316,378.91	243,612	250,026	66,353	6.67	9,948
1976	418,582.84	316,537	324,871	93,712	7.07	13,255
1977	423,651.48	314,379	322,656	100,995	7.48	13,502
1978	492,863.83	358,770	368,216	124,648	7.89	15,798
1979	657,948.00	469,637	482,001	175,947	8.30	21,198
1980	861,118.40	602,189	618,043	243,075	8.72	27,876
1981	452,139.05	309,638	317,790	134,349	9.14	14,699
1982	226,371.27	151,669	155,662	70,709	9.57	7,389
1983	214,330.62	140,498	144,197	70,134	9.99	7,020
1984	100,221.62	64,176	65,866	34,356	10.43	3,294
1985	515,812.23	322,651	331,146	184,666	10.86	17,004
1986	1,384,540.37	844,570	866,806	517,734	11.31	45,777
1987	1,208,544.80	718,879	737,805	470,740	11.75	40,063
1988	1,664,846.71	963,896	989,273	675,574	12.21	55,330
1989	1,054,380.19	594,091	609,732	444,648	12.66	35,122
1990	1,176,871.46	644,031	660,987	515,884	13.13	39,290
1991	2,023,133.18	1,074,344	1,102,629	920,504	13.60	67,684
1992	2,699,479.70	1,389,773	1,426,363	1,273,117	14.07	90,485
1993	2,409,726.34	1,199,875	1,231,465	1,178,261	14.56	80,925
1994	2,555,131.85	1,229,095	1,261,454	1,293,678	15.05	85,959
1995	3,121,492.29	1,447,717	1,485,832	1,635,660	15.55	105,187

MIDAMERICAN ENERGY COMPANY

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-S0						
NET SALVAGE PERCENT.. 0						
1996	3,679,734.76	1,643,186	1,686,447	1,993,288	16.05	124,192
1997	3,549,648.17	1,521,450	1,561,506	1,988,142	16.57	119,984
1998	2,778,247.71	1,140,999	1,171,039	1,607,209	17.09	94,044
1999	1,945,949.07	763,610	783,714	1,162,235	17.62	65,961
2000	2,347,009.92	876,491	899,567	1,447,443	18.17	79,661
2001	3,139,122.50	1,112,756	1,142,052	1,997,070	18.72	106,681
2002	3,012,356.87	1,008,627	1,035,182	1,977,175	19.29	102,497
2003	3,403,988.09	1,071,678	1,099,893	2,304,095	19.87	115,958
2004	4,192,056.04	1,233,051	1,265,515	2,926,541	20.47	142,967
2005	4,221,080.70	1,152,777	1,183,127	3,037,954	21.08	144,115
2006	4,409,678.76	1,108,505	1,137,690	3,271,989	21.71	150,713
2007	19,044,529.59	4,367,101	4,482,077	14,562,453	22.35	651,564
2008	25,292,004.20	5,215,464	5,352,776	19,939,228	23.02	866,170
2009	13,556,182.13	2,472,783	2,537,886	11,018,296	23.71	464,711
2010	4,148,890.24	655,234	672,485	3,476,405	24.42	142,359
2011	5,761,447.74	762,873	782,958	4,978,490	25.16	197,873
2012	5,837,705.02	615,995	632,213	5,205,492	25.94	200,674
2013	7,704,737.64	597,811	613,550	7,091,188	26.75	265,091
2014	9,632,841.97	465,074	477,318	9,155,524	27.60	331,722
2015	10,528,822.99	174,252	178,840	10,349,983	28.52	362,903
	165,955,539.64	44,553,252	45,725,583	120,229,957		5,636,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.3 3.40

MIDAMERICAN ENERGY COMPANY

ACCOUNT 381.01 METERS - ANR PIPELINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-S0						
NET SALVAGE PERCENT.. 0						
1990	88,594.78	48,483	61,150	27,444	13.13	2,090
	88,594.78	48,483	61,150	27,444		2,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.1	2.36

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -2						
1924	19.00	18	19			
1926	385.00	357	393			
1929	36.00	33	37			
1930	137.33	125	140			
1935	13.00	12	13			
1936	16.33	14	16	1	7.80	
1937	32.00	28	32	1	8.05	
1938	400.08	352	405	3	8.30	
1939	44.00	38	44	1	8.56	
1940	7,889.00	6,863	7,892	155	8.83	18
1941	120.25	104	120	3	9.11	
1942	81.90	70	80	4	9.39	
1943	98.00	84	97	3	9.68	
1944	98.00	83	95	5	9.98	1
1945	2,946.57	2,490	2,863	143	10.29	14
1946	1,437.29	1,207	1,388	78	10.62	7
1947	3,623.52	3,021	3,474	222	10.95	20
1948	3,589.95	2,972	3,417	245	11.30	22
1949	3,500.84	2,877	3,308	263	11.66	23
1950	22,733.66	18,539	21,317	1,871	12.03	156
1951	38,458.47	31,108	35,770	3,458	12.42	278
1952	37,449.83	30,037	34,539	3,660	12.82	285
1953	56,934.45	45,268	52,052	6,021	13.23	455
1954	64,116.90	50,510	58,080	7,319	13.66	536
1955	232,321.24	181,240	208,402	28,566	14.11	2,025
1956	63,792.78	49,268	56,652	8,417	14.57	578
1957	75,116.96	57,413	66,017	10,602	15.04	705
1958	50,564.77	38,227	43,956	7,620	15.53	491
1959	73,978.28	55,298	63,586	11,872	16.03	741
1960	233,334.46	172,353	198,184	39,817	16.55	2,406
1961	86,947.79	63,440	72,948	15,739	17.08	921
1962	54,571.34	39,316	45,208	10,455	17.62	593
1963	56,096.55	39,881	45,858	11,360	18.18	625
1964	50,106.21	35,137	40,403	10,705	18.75	571
1965	207,602.07	143,499	165,005	46,749	19.34	2,417
1966	67,378.00	45,897	52,776	15,950	19.93	800
1967	74,354.99	49,879	57,354	18,488	20.54	900
1968	74,375.23	49,108	56,468	19,395	21.16	917
1969	62,259.73	40,442	46,503	17,002	21.79	780
1970	226,872.46	144,863	166,574	64,836	22.44	2,889
1971	129,737.83	81,407	93,607	38,726	23.09	1,677
1972	106,384.24	65,541	75,364	33,148	23.76	1,395
1973	99,203.75	59,987	68,977	32,211	24.43	1,319

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -2						
1974	165,642.75	98,248	112,972	55,984	25.11	2,230
1975	91,881.94	53,404	61,408	32,312	25.81	1,252
1976	120,322.34	68,504	78,771	43,958	26.51	1,658
1977	133,522.42	74,384	85,532	50,661	27.23	1,860
1978	226,913.51	123,635	142,164	89,288	27.95	3,195
1979	302,250.13	160,930	185,049	123,246	28.68	4,297
1980	505,835.17	262,965	302,376	213,576	29.42	7,260
1981	349,089.61	177,028	203,559	152,512	30.17	5,055
1982	329,397.24	162,842	187,247	148,738	30.92	4,810
1983	294,192.44	141,585	162,804	137,272	31.69	4,332
1984	503,220.42	235,598	270,907	242,378	32.46	7,467
1985	179,197.54	81,521	93,739	89,042	33.24	2,679
1986	508,397.64	224,451	258,089	260,477	34.03	7,654
1987	545,815.11	233,643	268,659	288,072	34.82	8,273
1988	515,027.14	213,372	245,350	279,978	35.63	7,858
1989	625,073.78	250,357	287,878	349,697	36.44	9,597
1990	557,643.78	215,671	247,994	320,803	37.25	8,612
1991	640,434.40	238,649	274,415	378,828	38.08	9,948
1992	422,128.80	151,346	174,028	256,543	38.91	6,593
1993	493,693.48	170,040	195,524	308,043	39.74	7,751
1994	1,407,672.14	464,490	534,103	901,723	40.59	22,215
1995	857,820.90	270,657	311,220	563,757	41.44	13,604
1996	680,772.47	204,844	235,544	458,844	42.30	10,847
1997	604,743.87	173,128	199,075	417,764	43.16	9,679
1998	587,498.37	159,502	183,407	415,841	44.03	9,444
1999	538,391.46	138,207	158,920	390,239	44.90	8,691
2000	547,669.78	132,394	152,236	406,387	45.78	8,877
2001	597,520.55	135,406	155,699	453,772	46.67	9,723
2002	549,861.96	116,283	133,710	427,149	47.56	8,981
2003	715,931.09	140,573	161,641	568,609	48.45	11,736
2004	589,462.17	106,722	122,717	478,534	49.35	9,697
2005	802,624.55	132,896	152,813	665,864	50.26	13,248
2006	731,113.21	109,750	126,198	619,537	51.17	12,107
2007	600,871.58	80,901	93,026	519,863	52.08	9,982
2008	1,147,754.04	136,587	157,057	1,013,652	53.00	19,126
2009	763,488.69	78,912	90,739	688,019	53.92	12,760
2010	676,148.89	59,195	68,067	621,605	54.85	11,333
2011	1,476,792.16	106,196	122,111	1,384,217	55.77	24,820
2012	1,728,392.19	96,663	111,150	1,651,810	56.71	29,127

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -2						
2013	1,122,649.37	45,037	51,787	1,093,315	57.64	18,968
2014	753,405.90	18,190	20,916	747,558	58.58	12,761
2015	1,183,608.97	9,453	10,870	1,196,411	59.53	20,098
	28,443,034.00	7,862,565	9,040,904	19,970,991		444,770
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.9						1.56

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
1935	179.00	176	188			
1947	2,654.00	2,455	2,787			
1949	2,110.00	1,930	2,216			
1951	4,874.00	4,407	5,118			
1952	727.00	653	763			
1953	1,016.00	907	1,067			
1954	11,297.00	10,023	11,862			
1955	3,241.00	2,856	3,403			
1957	9,549.00	8,290	10,026			
1958	6,104.00	5,257	6,409			
1959	2,688.00	2,296	2,822			
1960	3,628.00	3,072	3,809			
1961	15,671.00	13,144	16,455			
1962	23,031.00	19,128	24,183			
1963	3,516.00	2,891	3,692			
1964	8,065.00	6,558	8,468			
1965	10,987.00	8,832	11,536			
1966	65,976.00	52,399	69,275			
1967	48,159.00	37,763	50,567			
1968	17,274.00	13,367	18,138			
1969	61,500.00	46,933	64,575			
1970	47,664.00	35,844	50,047			
1971	24,136.00	17,877	25,343			
1972	15,092.00	11,001	15,847			
1973	28,111.00	20,148	29,517			
1974	5,502.00	3,875	5,690	87	16.46	5
1975	8,944.00	6,185	9,082	309	17.07	18
1976	3,707.00	2,515	3,693	199	17.69	11
1977	8,122.00	5,403	7,934	594	18.32	32
1978	8,847.00	5,765	8,465	824	18.97	43
1979	11,689.00	7,455	10,947	1,326	19.63	68
1980	107,635.00	67,132	98,577	14,440	20.30	711
1981	59,421.00	36,200	53,156	9,236	20.99	440
1982	219,611.00	130,607	191,784	38,808	21.68	1,790
1983	19,722.00	11,435	16,791	3,917	22.39	175
1984	102,973.00	58,148	85,385	22,737	23.11	984
1985	96,097.00	52,792	77,520	23,382	23.84	981
1986	58,477.00	31,216	45,838	15,563	24.58	633
1987	54,412.00	28,189	41,393	15,740	25.33	621
1988	145,713.00	73,164	107,434	45,565	26.09	1,746
1989	144,443.00	70,191	103,069	48,596	26.86	1,809
1990	95,183.00	44,714	65,658	34,284	27.63	1,241
1991	302,642.00	137,151	201,393	116,381	28.42	4,095

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
1992	850,923.00	371,326	545,255	348,214	29.22	11,917
1993	186,027.00	78,053	114,613	80,715	30.02	2,689
1994	84,832.62	34,133	50,121	38,953	30.84	1,263
1995	913,062.34	351,657	516,373	442,342	31.66	13,972
1996	156,451.57	57,529	84,476	79,798	32.49	2,456
1997	83,929.78	29,381	43,143	44,983	33.33	1,350
2001	10,440.00	2,903	4,263	6,699	36.76	182
2002	22,174.93	5,756	8,452	14,832	37.64	394
2003	12,513.76	3,017	4,430	8,709	38.52	226
2004	6,185.60	1,376	2,021	4,474	39.41	114
2005	63,585.25	12,952	19,019	47,746	40.30	1,185
2006	68,264.72	12,615	18,524	53,154	41.20	1,290
2007	50,408.22	8,352	12,264	40,665	42.11	966
2008	162,791.82	23,862	35,039	135,892	43.02	3,159
2009	63,315.66	8,071	11,851	54,630	43.93	1,244
2010	198,666.29	21,444	31,488	177,112	44.86	3,948
2011	81,627.38	7,234	10,622	75,087	45.78	1,640
2012	63,282.64	4,372	6,420	60,027	46.71	1,285
2013	82,986.21	4,095	6,013	81,123	47.65	1,702
2014	1,489.30	44	65	1,499	48.59	31
2015	110,728.88	1,093	1,605	114,660	49.53	2,315
	5,144,075.97	2,139,609	3,097,979	2,303,301		68,731

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 1.34

MIDAMERICAN ENERGY COMPANY

ACCOUNT 389.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1987	1,056.00	466	609	447	33.53	13
1997	2,007.00	591	773	1,234	42.32	29
	3,063.00	1,057	1,382	1,681		42
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.0 1.37

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1927	212.00	198	212	11	6.20	2
1929	648.00	597	640	40	6.71	6
1938	35.00	31	33	4	9.26	
1943	205.00	173	185	30	10.82	3
1947	1,500.00	1,226	1,314	261	12.17	21
1951	20,221.00	15,967	17,118	4,114	13.64	302
1952	263.00	206	221	55	14.03	4
1957	11,601.00	8,615	9,236	2,945	16.10	183
1958	578.00	424	455	152	16.54	9
1960	8,985.28	6,441	6,905	2,530	17.45	145
1961	113,012.41	80,000	85,766	32,897	17.92	1,836
1962	2,373.00	1,658	1,778	714	18.40	39
1963	1,708.00	1,178	1,263	530	18.88	28
1964	8,038.00	5,466	5,860	2,580	19.38	133
1965	2,474.00	1,658	1,778	820	19.89	41
1966	2,308.00	1,524	1,634	789	20.41	39
1968	1,728.00	1,106	1,186	628	21.47	29
1969	206,356.95	129,927	139,292	77,383	22.02	3,514
1970	395,638.13	244,948	262,604	152,816	22.57	6,771
1971	6,200.00	3,772	4,044	2,466	23.13	107
1972	42,066.00	25,136	26,948	17,221	23.70	727
1973	10,403.00	6,099	6,539	4,384	24.29	180
1974	19,113.00	10,990	11,782	8,287	24.88	333
1975	152,313.87	85,868	92,057	67,873	25.47	2,665
1976	36,477.00	20,139	21,591	16,710	26.08	641
1977	14,368.00	7,765	8,325	6,761	26.69	253
1978	58,818.50	31,082	33,322	28,437	27.32	1,041
1979	423,060.97	218,473	234,220	209,994	27.95	7,513
1980	14,664,805.12	7,393,833	7,926,778	7,471,267	28.59	261,324
1981	187,438.00	92,215	98,862	97,948	29.23	3,351
1982	749,374.52	359,233	385,126	401,717	29.89	13,440
1983	157,090.00	73,326	78,611	86,334	30.55	2,826
1984	78,309.05	35,566	38,130	44,095	31.21	1,413
1985	1,022,837.85	451,265	483,792	590,188	31.89	18,507
1986	241,666.62	103,484	110,943	142,807	32.57	4,385
1987	14,744.00	6,119	6,560	8,921	33.26	268
1988	53,091.00	21,335	22,873	32,873	33.95	968
1989	23,209.91	9,017	9,667	14,703	34.65	424
1990	196,142.00	73,542	78,843	127,106	35.36	3,595
1991	127,182.00	45,962	49,275	84,266	36.07	2,336
1992	292,256.00	101,601	108,924	197,945	36.79	5,380
1993	274,379.92	91,615	98,219	189,880	37.51	5,062
1994	362,559.00	116,007	124,369	256,318	38.24	6,703

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1995	710,564.20	217,314	232,978	513,114	38.98	13,164
1996	982,048.87	286,660	307,322	723,829	39.71	18,228
1997	91,430.24	25,379	27,208	68,794	40.46	1,700
1998	1,353,328.47	356,286	381,967	1,039,028	41.21	25,213
1999	1,038,534.31	258,537	277,172	813,289	41.96	19,382
2000	351,624.00	82,432	88,374	280,831	42.72	6,574
2001	502,918.82	110,603	118,575	409,490	43.48	9,418
2002	751,543.48	154,384	165,512	623,609	44.24	14,096
2003	818,108.45	156,031	167,278	691,736	45.01	15,368
2004	1,873,836.48	329,463	353,211	1,614,317	45.79	35,255
2005	1,191,915.05	191,819	205,645	1,045,866	46.57	22,458
2006	60,999.99	8,909	9,551	54,499	47.35	1,151
2007	1,287,123.71	168,570	180,720	1,170,760	48.14	24,320
2008	2,148,316.00	248,943	266,887	1,988,845	48.93	40,647
2009	850,465.15	85,727	91,906	801,082	49.72	16,112
2010	1,433,958.88	122,636	131,476	1,374,181	50.52	27,201
2011	949,828.33	66,551	71,348	925,972	51.33	18,040
2012	2,875,616.90	157,009	168,326	2,851,072	52.14	54,681
2013	1,228,411.95	48,072	51,537	1,238,296	52.95	23,386
2014	1,803,086.66	42,333	45,384	1,847,857	53.77	34,366
2015	885,272.24	6,925	7,424	922,111	54.59	16,892
	43,174,722.28	13,009,370	13,947,081	31,386,377		794,199

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.5 1.84

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	20,131.07	19,125	17,812	2,319	0.50	2,319
2007	49,360.74	41,957	39,076	10,285	1.50	6,857
2008	190,750.22	143,063	133,241	57,509	2.50	23,004
2009	7,422.31	4,825	4,494	2,928	3.50	837
2010	17,224.10	9,473	8,823	8,401	4.50	1,867
2011	97,767.05	43,995	40,974	56,793	5.50	10,326
2012	10,248.06	3,587	3,341	6,907	6.50	1,063
2013	32,945.48	8,236	7,670	25,275	7.50	3,370
2014	12,597.82	1,890	1,760	10,838	8.50	1,275
2015	9,545.89	477	444	9,102	9.50	958
	447,992.74	276,628	257,635	190,358		51,876

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 11.58

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.04 CUSTOMER SERVICE OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	69,867.86	10,480	3,290	66,578	8.50	7,833
	69,867.86	10,480	3,290	66,578		7,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	11.21

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	109,553.19	98,598	109,553			
2012	235,060.23	164,542	235,060			
2013	322,084.57	161,042	322,085			
2014	463,647.82	139,094	295,185	168,463	3.50	48,132
2015	60,846.89	6,085	12,914	47,933	4.50	10,652
	1,191,192.70	569,361	974,797	216,396		58,784
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.7	4.93

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.11 COMPUTER EQUIPMENT - SHARED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	2,520,045.21	2,268,041	2,390,423	129,622	0.50	129,622
2012	1,570,517.37	1,099,362	1,158,683	411,834	1.50	274,556
2013	1,146,589.80	573,295	604,230	542,360	2.50	216,944
2014	3,015,731.20	904,719	953,537	2,062,194	3.50	589,198
2015	288,752.59	28,875	30,433	258,320	4.50	57,404
	8,541,636.17	4,874,292	5,137,306	3,404,330		1,267,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 14.84

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.13 MOBILE DATA TERMINALS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	359,021.05	251,315	252,301	106,720	1.50	71,147
	359,021.05	251,315	252,301	106,720		71,147
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5						19.82

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.14 CUSTOMER SERVICE COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	151,986.19	136,788	139,314	12,672	0.50	12,672
2012	71,085.22	49,760	50,678	20,407	1.50	13,605
2013	8,397.26	4,199	4,277	4,120	2.50	1,648
2014	13,913.86	4,174	4,251	9,663	3.50	2,761
2015	146,499.91	14,650	14,920	131,580	4.50	29,240
	391,882.44	209,571	213,440	178,442		59,926
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 15.29

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.20 MAINFRAME

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	284,097.14	20,293	33,664	250,433	6.50	38,528
	284,097.14	20,293	33,664	250,433		38,528
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 13.56

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L4						
NET SALVAGE PERCENT.. +5						
1991	10,788.00	10,249	10,249			
1994	23,851.00	22,658	22,658			
2000	50,051.00	43,079	47,548			
2001	69,438.00	58,578	65,005	961	1.12	858
2002	51,751.00	42,625	47,301	1,862	1.33	1,400
2005	18,602.44	14,332	15,904	1,768	1.89	935
2009	60,611.06	35,873	39,809	17,772	3.77	4,714
2011	25,276.29	10,734	11,912	12,100	5.53	2,188
2012	47,532.80	15,805	17,539	27,617	6.50	4,249
	357,901.59	253,933	277,925	62,081		14,344

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 4.01

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 8,000 LBS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
1978	5,190.00	4,930	4,930			
1982	7,929.00	7,533	7,533			
1984	10,178.00	9,669	9,669			
1988	24,451.00	21,995	23,228			
1989	14,210.00	12,586	13,500			
1990	18,102.00	15,768	17,197			
1991	2,121.00	1,815	2,015			
1993	802.00	661	762			
1994	10,740.00	8,673	10,098	105	1.95	54
1997	21,984.00	16,547	19,265	1,620	2.70	600
1998	70,540.00	51,755	60,257	6,756	2.96	2,282
1999	18,000.00	12,878	14,993	2,107	3.21	656
2000	63,311.00	44,230	51,496	8,649	3.44	2,514
2001	102,392.00	69,961	81,453	15,819	3.65	4,334
2002	123,442.00	82,810	96,413	20,857	3.82	5,460
2003	18,072.19	11,899	13,854	3,315	3.99	831
2004	140,830.64	90,668	105,562	28,227	4.19	6,737
2005	22,436.14	13,985	16,282	5,032	4.47	1,126
2006	23,050.92	13,695	15,945	5,953	4.87	1,222
2007	88,082.14	48,920	56,956	26,722	5.40	4,949
2008	77,110.97	39,107	45,531	27,724	6.06	4,575
2009	76,638.76	34,500	40,167	32,640	6.84	4,772
2010	25,377.90	9,848	11,466	12,643	7.69	1,644
2012	29,143.46	7,390	8,604	19,082	9.53	2,002
2013	137,679.05	25,052	29,167	101,628	10.51	9,670
2014	124,083.28	13,601	15,835	102,044	11.50	8,873
2015	1,353,664.83	49,459	57,583	1,228,398	12.50	98,272
	2,609,562.28	719,935	829,761	1,649,323		160,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 6.15

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.24 CUSTOMER SERVICE LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
2014	66,686.39	7,310	4,429	58,923	11.50	5,124
	66,686.39	7,310	4,429	58,923		5,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 7.68

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 12,000 LBS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
1979	11,246.00	10,684	10,684			
1989	13,941.00	12,347	13,244			
1991	3,796.00	3,248	3,606			
1994	27,389.00	22,117	26,020			
1995	57,918.00	45,753	55,022			
1997	23,748.00	17,875	22,561			
1998	143,480.00	105,270	132,899	3,407	2.96	1,151
1999	65,204.00	46,649	58,892	3,052	3.21	951
2000	194,852.00	136,126	171,853	13,256	3.44	3,853
2001	990,405.93	676,713	854,321	86,565	3.65	23,716
2002	348,797.00	233,988	295,400	35,957	3.82	9,413
2003	600,275.05	395,237	498,970	71,291	3.99	17,867
2004	296,345.05	190,789	240,863	40,665	4.19	9,705
2005	62,279.39	38,821	49,010	10,155	4.47	2,272
2006	60,146.50	35,734	45,113	12,026	4.87	2,469
2007	29,061.26	16,140	20,376	7,232	5.40	1,339
2008	1,329,495.38	674,264	851,229	411,792	6.06	67,952
2009	1,037,969.26	467,250	589,883	396,188	6.84	57,922
2010	3,286.63	1,275	1,610	1,512	7.69	197
2011	815,248.79	262,729	331,684	442,802	8.59	51,549
2012	1,352,877.12	343,054	433,091	852,142	9.53	89,417
2013	509,077.03	92,633	116,945	366,678	10.51	34,888
2014	783,454.38	85,875	108,413	635,869	11.50	55,293
2015	818,314.26	29,899	37,746	739,652	12.50	59,172
	9,578,607.03	3,944,470	4,969,435	4,130,241		489,126

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 5.11

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS LESS THAN 18,000 LBS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L4						
NET SALVAGE PERCENT.. +5						
1993	12,788.00	10,683	12,149			
1994	66,398.00	54,641	63,078			
1999	82,293.00	63,177	78,178			
2001	1,304,513.82	967,413	1,239,288			
2002	90,119.00	64,638	84,986	627	3.92	160
2003	402,448.00	275,037	361,620	20,706	4.49	4,612
2004	89,780.16	57,678	75,835	9,456	5.18	1,825
2005	220,077.15	131,323	172,664	36,409	5.95	6,119
2007	90,641.60	44,939	59,086	27,024	7.65	3,533
2009	918.07	353	464	408	9.52	43
2011	310,928.52	83,076	109,229	186,153	11.50	16,187
2012	157,661.98	32,764	43,078	106,701	12.50	8,536
2013	67,875.39	10,075	13,247	51,235	13.50	3,795
2014	574,428.92	51,160	67,266	478,441	14.50	32,996
2015	198,671.31	5,898	7,754	180,983	15.50	11,676
	3,669,542.92	1,852,855	2,387,922	1,098,143		89,482

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 2.44

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS MORE THAN 18,000 LBS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L4						
NET SALVAGE PERCENT.. +5						
1999	1,043,720.00	801,278	991,534			
2000	922,543.00	698,942	876,416			
2001	2,713,127.00	2,012,025	2,560,874	16,597	3.51	4,728
2002	1,400,713.00	1,004,661	1,278,717	51,960	3.92	13,255
2003	1,790,571.80	1,223,696	1,557,501	143,542	4.49	31,969
2004	348,396.99	223,823	284,879	46,098	5.18	8,899
2005	198,259.31	118,304	150,575	37,771	5.95	6,348
2006	194,516.97	106,486	135,534	49,257	6.78	7,265
2007	225,097.01	111,600	142,043	71,799	7.65	9,385
2008	264,376.51	116,788	148,646	102,512	8.56	11,976
2009	141,120.85	54,296	69,107	64,958	9.52	6,823
2010	11,856.85	3,872	4,928	6,336	10.50	603
2011	4,335.90	1,158	1,474	2,645	11.50	230
2013	160,975.38	23,895	30,413	122,514	13.50	9,075
2014	798,699.24	71,134	90,539	668,225	14.50	46,084
2015	387,072.56	11,491	14,625	353,094	15.50	22,780
	10,605,382.37	6,583,449	8,337,805	1,737,308		179,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 1.69

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L1.5						
NET SALVAGE PERCENT.. +5						
1965	4,471.00	4,068	4,247			
1967	3,684.00	3,290	3,500			
1970	2,355.00	2,040	2,237			
1977	924.00	746	878			
1986	5,623.00	4,016	5,014	328	4.22	78
1989	12,406.00	8,402	10,491	1,295	4.88	265
1990	1,799.00	1,194	1,491	218	5.12	43
1991	20,326.00	13,222	16,509	2,801	5.36	523
1992	26,216.00	16,686	20,835	4,070	5.61	725
1993	10,348.00	6,442	8,044	1,787	5.86	305
1994	32,573.00	19,804	24,728	6,216	6.12	1,016
1995	29,626.00	17,582	21,953	6,192	6.38	971
1997	45,933.00	25,925	32,371	11,265	6.90	1,633
1998	29,039.00	15,968	19,938	7,649	7.16	1,068
1999	7,411.73	3,964	4,950	2,091	7.43	281
2000	51,945.48	26,967	33,672	15,676	7.71	2,033
2001	42,560.00	21,429	26,757	13,675	7.99	1,712
2002	271,362.00	131,929	164,730	93,064	8.30	11,213
2003	211,855.67	99,211	123,878	77,385	8.62	8,977
2004	154,766.56	69,362	86,607	60,421	8.98	6,728
2005	157,885.19	67,232	83,948	66,043	9.38	7,041
2006	73,422.42	29,418	36,732	33,019	9.83	3,359
2007	309,302.76	115,287	143,951	149,887	10.33	14,510
2008	19,385.04	6,608	8,251	10,165	10.90	933
2009	192,361.47	58,694	73,287	109,456	11.54	9,485
2010	6,742.00	1,793	2,239	4,166	12.24	340
2011	17,138.48	3,831	4,783	11,499	13.00	885
2012	259,952.53	46,487	58,045	188,910	13.80	13,689
2013	12,536.98	1,639	2,046	9,864	14.66	673
2014	416,617.01	33,294	41,572	354,214	15.57	22,750
2015	155,286.39	4,166	5,202	142,320	16.52	8,615
	2,585,854.71	860,696	1,072,886	1,383,676		119,851

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 4.63

MIDAMERICAN ENERGY COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	2,678.00	2,678	2,678			
1985	1,040.00	1,040	1,040			
1987	1,762.00	1,762	1,762			
1990	21,531.00	21,531	21,531			
1992	39,250.00	39,250	39,250			
1994	386.00	386	386			
1995	3,857.00	3,857	3,857			
2010	14,860.23	8,173	8,247	6,613	4.50	1,470
2012	34,683.09	12,139	12,249	22,434	6.50	3,451
2014	158,093.15	23,714	23,930	134,163	8.50	15,784
2015	19,937.62	997	1,006	18,932	9.50	1,993
	298,078.09	115,527	115,936	182,142		22,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 7.61						

MIDAMERICAN ENERGY COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	1,905.00	1,905	1,905			
1980	2,249.00	2,249	2,249			
1982	24,888.00	24,888	24,888			
1984	20,307.00	20,307	20,307			
1985	14,488.00	14,488	14,488			
1986	30,841.00	30,841	30,841			
1987	13,786.00	13,786	13,786			
1989	3,790.00	3,790	3,790			
1990	595.00	595	595			
1991	6,675.00	6,675	6,675			
1992	7,317.00	7,317	7,317			
1993	9,854.00	9,854	9,854			
1994	12,610.00	12,610	12,610			
1995	3,686.00	3,686	3,686			
1996	2,574.00	2,574	2,574			
1998	7,914.00	7,914	7,914			
2001	432,129.05	417,726	366,866	65,263	0.50	65,263
2002	327,795.45	295,016	259,096	68,699	1.50	45,799
2003	478,853.23	399,043	350,457	128,396	2.50	51,358
2004	175,700.30	134,704	118,303	57,397	3.50	16,399
2005	392,709.12	274,896	241,426	151,283	4.50	33,618
2006	607,330.59	384,641	337,809	269,522	5.50	49,004
2007	700,281.38	396,828	348,512	351,769	6.50	54,118
2008	353,062.12	176,531	155,037	198,025	7.50	26,403
2009	430,752.86	186,658	163,931	266,822	8.50	31,391
2010	249,266.36	91,398	80,270	168,996	9.50	17,789
2011	279,643.25	83,893	73,679	205,964	10.50	19,616
2012	326,705.33	76,230	66,948	259,757	11.50	22,588
2013	480,785.10	80,132	70,376	410,409	12.50	32,833
2014	446,429.67	44,643	39,207	407,223	13.50	30,165
2015	508,781.26	16,958	14,894	493,888	14.50	34,061
	6,353,704.07	3,222,776	2,850,290	3,503,415		530,405

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 8.35

MIDAMERICAN ENERGY COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	1,076.00	1,076	1,076			
2006	25,376.28	24,107	23,152	2,224	0.50	2,224
2007	3,838.82	3,263	3,134	705	1.50	470
2009	11,237.07	7,304	7,014	4,223	3.50	1,207
2010	37,453.42	20,599	19,783	17,670	4.50	3,927
2012	5,676.29	1,987	1,908	3,768	6.50	580
	84,657.88	58,336	56,067	28,591		8,408

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 9.93

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L0						
NET SALVAGE PERCENT.. +20						
1941	2,195.00	1,756	1,756			
1945	184.00	147	147			
1950	373.00	298	298			
1951	504.00	403	403			
1952	493.00	394	394			
1957	5,643.00	4,514	4,514			
1959	3,031.00	2,425	2,425			
1965	123.00	98	98			
1966	11,990.00	9,592	9,592			
1967	30,237.00	24,190	24,190			
1968	7,811.00	6,249	6,249			
1970	37,940.00	30,352	30,352			
1972	9,270.00	7,416	7,416			
1973	19,519.00	15,615	15,615			
1974	4,103.00	3,282	3,282			
1975	4,285.00	3,428	3,428			
1977	13,008.00	10,406	10,406			
1978	30,204.00	24,163	24,163			
1979	16,024.00	12,563	12,819			
1980	10,005.00	7,613	8,004			
1981	5,916.00	4,417	4,733			
1982	6,650.00	4,894	5,320			
1983	86,897.00	63,030	69,518			
1984	30,059.00	21,482	24,047			
1985	6,788.00	4,773	5,430			
1986	25,622.00	17,719	20,498			
1987	6,586.00	4,478	5,269			
1988	8,741.00	5,843	6,993			
1989	1,261.00	827	1,009			
1990	83,359.00	53,572	66,687			
1991	92,985.00	58,519	74,388			
1992	9,699.00	5,975	7,759			
1993	64,599.00	38,874	51,679			
1994	69,870.00	41,052	55,896			
1995	16,677.00	9,532	13,342			
1998	27,688.00	14,472	22,150			
2001	24,944.00	11,640	19,955			
2002	1,275,903.26	569,339	1,020,723			
2003	1,199,057.52	509,465	959,246			
2004	1,208,017.28	485,352	932,760	33,654	4.48	7,512
2005	738,989.09	279,829	537,781	53,410	4.74	11,268
2006	204,740.51	72,432	139,201	24,591	5.02	4,899
2009	140,731.82	38,029	73,085	39,500	5.96	6,628

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L0						
NET SALVAGE PERCENT.. +20						
2010	49,005.64	11,718	22,520	16,685	6.31	2,644
2011	421,022.79	86,825	166,862	169,956	6.68	25,443
2012	204,612.70	35,102	67,460	96,230	7.07	13,611
2013	51,953.36	6,881	13,224	28,339	7.51	3,774
2014	2,520,679.15	221,820	426,298	1,590,245	8.01	198,532
2015	36,068.11	1,250	2,402	26,452	8.61	3,072
	8,826,064.23	2,844,045	4,981,786	2,079,065		277,383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 3.14

MIDAMERICAN ENERGY COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1974	55,380.00	55,380	55,380			
1983	20,017.00	20,017	20,017			
1987	22,627.00	22,627	22,627			
1989	376,088.00	376,088	376,088			
1990	133,555.00	133,555	133,555			
1991	254,901.00	254,901	254,901			
1992	219,586.00	219,586	219,586			
1993	136,302.00	136,302	136,302			
1994	391,706.00	391,706	391,706			
1995	530,231.00	530,231	530,231			
1996	415,880.00	415,880	415,880			
1997	256,548.00	256,548	256,548			
1998	169,689.00	169,689	169,689			
1999	203,247.00	203,247	203,247			
2000	340,658.00	340,658	340,658			
2001	228,869.40	221,241	207,809	21,060	0.50	21,060
2002	462,293.03	416,064	390,804	71,489	1.50	47,659
2003	687,560.53	572,965	538,179	149,382	2.50	59,753
2004	153,206.91	117,459	110,328	42,879	3.50	12,251
2005	37,195.69	26,037	24,456	12,740	4.50	2,831
2006	347,335.08	219,978	206,622	140,713	5.50	25,584
2007	145,860.69	82,655	77,637	68,224	6.50	10,496
2008	62,289.66	31,145	29,254	33,036	7.50	4,405
2009	53,663.46	23,254	21,842	31,821	8.50	3,744
2010	114,979.60	42,160	39,600	75,380	9.50	7,935
2011	1,605,284.38	481,585	452,347	1,152,937	10.50	109,804
2012	5,506.70	1,285	1,207	4,300	11.50	374
2013	10,866.84	1,811	1,701	9,166	12.50	733
2014	8,947.65	895	841	8,107	13.50	601
2015	5,954.29	198	186	5,769	14.50	398
	7,456,228.91	5,765,147	5,629,228	1,827,001		307,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 4.13

MIDAMERICAN ENERGY COMPANY

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - SHARED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,814.85	1,149	1,124	691	5.50	126
2009	196,517.01	85,157	83,288	113,230	8.50	13,321
	198,331.86	86,306	84,412	113,920		13,447
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 6.78

MIDAMERICAN ENERGY COMPANY

ACCOUNT 397.02 COMMUNICATION EQUIPMENT - PHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	87,441.73	71,046	55,467	31,975	1.50	21,317
2011	274,633.56	154,481	120,607	154,027	3.50	44,008
2013	11,282.93	3,526	2,753	8,530	5.50	1,551
2014	30,422.94	5,704	4,453	25,970	6.50	3,995
	403,781.16	234,757	183,280	220,501		70,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 17.55

MIDAMERICAN ENERGY COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	3,446.00	3,446	3,446			
1993	34,780.00	34,780	34,780			
1994	3,669.00	3,669	3,669			
1996	1,631.00	1,631	1,631			
2008	101,595.88	76,197	78,551	23,045	2.50	9,218
2009	147,255.51	95,716	98,672	48,584	3.50	13,881
2010	3,922.27	2,157	2,224	1,698	4.50	377
2012	12,690.95	4,442	4,579	8,112	6.50	1,248
2013	12,926.62	3,232	3,332	9,595	7.50	1,279
2014	14,036.42	2,105	2,170	11,866	8.50	1,396
	335,953.65	227,375	233,054	102,899		27,399

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 8.16