

MidAmerican Energy Company
Docket No. NG14-XXX
Cost of Long Term Debt
Twelve Months Ending May 31, 2014

| <u>Line</u> <u>No</u> | <u>Description</u> (a) | <u>Amount</u> (b) |
|--------------------------|---|----------------------|
| 1 | 12-point Average Long Term Debt Balance | 3,780,100,960 |
| | Plus: | |
| 2 | Unamortized Long Term Debt Premium | 217,382 |
| 3 | Unamortized Gain on Reacquired L-T Debt | 738,755 |
| | Less: | |
| 4 | Unamortized L-T Debt Discount | 20,583,688 |
| 5 | Unamortized L-T Debt Expense | 15,846,948 |
| 6 | Unamortized Loss on Reacquired L-T Debt | <u>10,716,328</u> |
| 7 | 12-point Average Long Term Debt | 3,733,910,134 |
| 8 | Interest Expense | 144,198,173 |
| | Plus: | |
| 9 | Amortization of L-T Debt Discount | 12,089,039 |
| 10 | Amortization of L-T Debt Expense | 1,490,729 |
| 11 | Amortization of Loss on Reacquired L-T Debt | 6,299,008 |
| | Less: | |
| 12 | Amortization of Premium on L-T Debt | 43,452 |
| 13 | Amortization of Gain on Reacquired L-T Debt | <u>63,069</u> |
| | | 163,970,428 |
| 14 | 12-point Average Cost of Long Term Debt | 4.391% |

Sources: Line 1: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 2 of 18, Column (r), Line 28.
Line 2: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 3 of 18, Column (o), Line 25.
Line 3: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 4 of 18, Column (o), Line 5.
Line 4: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 5 of 18, Column (r), Line 27.
Line 5: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 6 of 18, Column (r), Line 25.
Line 6: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 7 of 18, Column (r), Line 24.
Line 8: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 8 of 18, Column (e), Line 25.
Line 9: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 9 of 18, Column (c), Line 25.
Line 10: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 10 of 18, Column (c), Line 24.
Line 11: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 11 of 18, Column (c), Line 23.
Line 12: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 12 of 18, Column (c), Line 1.
Line 13: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 14 of 18, Column (b), Line 5.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
 12 Month Average Long Term Debt
 June 30, 2013 - May 31, 2014

| (a) Line No | (b) Account | (c) Description | (d) Issue Date | (e) Maturity Date | (f) Interest Rate | (g) June 2013 | (h) July 2013 | (i) August 2013 | (j) Sept. 2013 | (k) Oct. 2013 | (l) Nov. 2013 | (m) Dec. 2013 | (n) Jan 2014 | (o) Feb. 2014 | (p) March 2014 | (q) April 2014 | (r) May 2014 | (s) 12 Month Average |
|----------------------------------|-------------------------------|--------------------------------------|-------------------|----------------------|----------------------|------------------|------------------|--------------------|-------------------|------------------|------------------|------------------|-----------------|------------------|-------------------|-------------------|-----------------|-------------------------|
| General Mortgage Bonds | | | | | | | | | | | | | | | | | | |
| First Mortgage Bonds | | | | | | | | | | | | | | | | | | |
| 1 | 221078 | 2.40% series due 2019 | 9/19/2013 | 3/15/2019 | 2.40% | - | - | - | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 262,500,000 |
| 2 | 221079 | 3.70% series due 2023 | 9/19/2013 | 9/15/2023 | 3.70% | - | - | - | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 187,500,000 |
| 3 | 221080 | 4.80% series due 2043 | 9/19/2013 | 9/15/2043 | 4.80% | - | - | - | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 262,500,000 |
| 4 | 221081 | 2.40% series due 2019 | 4/3/2014 | 3/15/2019 | 2.40% | - | - | - | - | - | - | - | - | - | - | 150,000,000 | 150,000,000 | 25,000,000 |
| 5 | 221082 | 3.50% series due 2024 | 4/3/2014 | 10/15/2024 | 3.50% | - | - | - | - | - | - | - | - | - | - | 300,000,000 | 300,000,000 | 50,000,000 |
| 6 | 221083 | 4.40% series due 2044 | 4/3/2014 | 10/15/2044 | 4.40% | - | - | - | - | - | - | - | - | - | - | 400,000,000 | 400,000,000 | 66,666,667 |
| 7 | Total First Mortgage Bonds | | | | | - | - | - | 950,000,000 | 950,000,000 | 950,000,000 | 950,000,000 | 950,000,000 | 950,000,000 | 950,000,000 | 1,800,000,000 | 1,800,000,000 | 854,166,667 |
| Pollution Control Bonds | | | | | | | | | | | | | | | | | | |
| 8 | 221013 | PC Louisa Adj Rate due 2024 | 10/01/94 | 10/01/24 | Adj. | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 | 34,900,000 |
| 9 | 221038 | PC IDFA Adj Rate due 2016 | 03/17/93 | 01/01/16 | Adj. | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 |
| 10 | 221039 | PC Louisa Adj Rate due 2016 | 09/01/86 | 09/01/16 | Adj. | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 | 29,500,000 |
| 11 | 221040 | PC Louisa Adj Rate due 2017 | 04/02/87 | 03/01/17 | Adj. | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 |
| 12 | 221041 | PC Chillicothe Adj Rate due 2023 | 03/17/93 | 01/01/23 | Adj. | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 | 6,850,000 |
| 13 | 221042 | PC Co. Bluffs Adj Rate due 2025 | 01/01/95 | 01/01/25 | Adj. | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 | 12,750,000 |
| 14 | 221076 | PC IFA series A, Var. rate, due 2038 | 7/1/2008 | 07/01/38 | Adj. | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 | 45,100,000 |
| 15 | 221077 | PC IFA series B, Var. rate, due 2023 | 7/1/2008 | 05/01/23 | Adj. | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 | 57,325,000 |
| 16 | Total Pollution Control Bonds | | | | | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 | 194,525,000 |
| Other Long Term Debt | | | | | | | | | | | | | | | | | | |
| 17 | 224065 | MTN 6.75% series, due 12/31/31 | 02/08/02 | 12/30/31 | 6.750% | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 | 400,000,000 |
| 18 | 224067 | MTN 4.65% series, due 10/1/14 | 10/01/04 | 10/01/14 | 4.650% | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | - | - | - | - | - | - | - | - | 116,666,667 |
| 19 | 224069 | MTN 5.75% series, due 11/1/35 | 11/01/05 | 11/01/35 | 5.750% | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 | 300,000,000 |
| 20 | 224072 | MTN 5.80% series, due 10/7/36 | 10/07/06 | 10/07/36 | 5.800% | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 |
| 21 | 224074 | Sr. Notes, 5.95% series, due 7/15/17 | 06/29/07 | 07/15/17 | 5.950% | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 | 250,000,000 |
| 22 | 224075 | Sr. Notes, 5.30% series, due 2018 | 03/25/08 | 03/15/18 | 5.300% | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 |
| 23 | 224077 | Wind VII long term debt financing | | 12/31/15 | 1.430% | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 | 426,254,400 |
| 24 | Total Other Long Term Debt | | | | | 2,426,254,400 | 2,426,254,400 | 2,426,254,400 | 2,426,254,400 | 2,076,254,400 | 2,076,254,400 | 2,076,254,400 | 2,076,254,400 | 2,076,254,400 | 2,076,254,400 | 2,076,254,400 | 2,076,254,400 | 2,192,921,067 |
| Current Maturity L-T Debt | | | | | | | | | | | | | | | | | | |
| 25 | 224016 | Wind VII long term debt financing | | 12/31/13 | 1.460% | 668,643,120 | 668,643,120 | 668,643,120 | 668,643,120 | 668,643,120 | 668,643,120 | - | - | - | - | - | - | 334,321,560 |
| 26 | 224067 | MTN 4.65% series, due 10/1/14 | 10/01/04 | 10/01/14 | 4.650% | - | - | - | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 204,166,667 |
| 27 | | | | | | 668,643,120 | 668,643,120 | 668,643,120 | 668,643,120 | 1,018,643,120 | 1,018,643,120 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 350,000,000 | 538,488,227 |
| 28 | Total Long Term Debt | | | | | 3,289,422,520 | 3,289,422,520 | 3,289,422,520 | 4,239,422,520 | 4,239,422,520 | 4,239,422,520 | 3,570,779,400 | 3,570,779,400 | 3,570,779,400 | 3,570,779,400 | 4,420,779,400 | 4,070,779,400 | 3,780,100,960 |

Source: General Ledger

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
 12 Month Average Unamortized Debt Premium
 June 30, 2013 - May 31, 2014

| Line No. | (a) Account No. | (b) Description | (c) June 2013 | (d) July 2013 | (e) August 2013 | (f) Sept. 2013 | (g) Oct 2013 | (h) Nov. 2013 | (i) Dec. 2013 | (j) Jan 2014 | (k) Feb. 2014 | (l) March 2014 | (m) April 2014 | (n) May 2014 | (o) 12 Month Average |
|--------------------------------|-----------------|--------------------------------------|---------------|---------------|-----------------|----------------|--------------|---------------|---------------|--------------|---------------|----------------|----------------|--------------|----------------------|
| <u>General Mortgage Bonds</u> | | | | | | | | | | | | | | | |
| <u>First Mortgage Bonds</u> | | | | | | | | | | | | | | | |
| 1 | | 2.40% series due 2019 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | | 3.70% series due 2023 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | | 4.80% series due 2043 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 225001 | 2.40% series due 2019 | - | - | - | - | - | - | - | - | - | - | 1,315,535 | 1,293,048 | 217,382 |
| 5 | | 3.50% series due 2024 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | | 4.40% series due 2044 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | | Total First Mortgage Bonds | - | - | - | - | - | - | - | - | - | - | 1,315,535 | 1,293,048 | 217,382 |
| <u>Pollution Control Bonds</u> | | | | | | | | | | | | | | | |
| 8 | | PC Louisa Adj Rate due 2024 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | | PC IDFA Adj Rate due 2016 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | | PC Louisa Adj Rate due 2016 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | | PC Louisa Adj Rate due 2017 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | | PC Chillicothe Adj Rate due 2023 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | | PC Co. Bluffs Adj Rate due 2025 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | | PC IFA series A, Var. rate, due 2038 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | | PC IFA series B, Var. rate, due 2023 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | | Total Pollution Control Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Other Long Term Debt</u> | | | | | | | | | | | | | | | |
| 17 | | MTN 6.75% series, due 12/31/31 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | | MTN 4.65% series, due 10/1/14 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | | MTN 5.75% series, due 11/1/35 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | MTN 5.80% series, due 10/7/36 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | | Sr. Notes, 5.95% series, due 7/15/17 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | | Sr. Notes, 5.30% series, due 2018 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | | Total Other Long Term Debt | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | | | | | | | | | | | | | | | |
| 25 | | Total Unamortized Debt Premium | - | - | - | - | - | - | - | - | - | - | 1,315,535 | 1,293,048 | 217,382 |

Source: General Ledger

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
 12 Month Average Unamortized Gain on Recquired Debt
 June 30, 2013 - May 31, 2014

| Line No | (a) Account No | (b) Description | (c) June 2013 | (d) July 2013 | (e) August 2013 | (f) Sept 2013 | (g) Oct 2013 | (h) Nov 2013 | (i) Dec. 2013 | (j) Jan 2014 | (k) Feb. 2014 | (l) March 2014 | (m) April 2014 | (n) May 2014 | (o) 12 Month Average |
|---------|-------------------|--------------------|------------------|------------------|--------------------|------------------|-----------------|-----------------|------------------|-----------------|------------------|-------------------|-------------------|-----------------|-------------------------|
| 1 | 221036 | 7.45% due 2023 | (18,469) | (18,310) | (18,150) | (17,991) | (17,832) | (17,673) | (17,514) | (17,354) | (17,195) | (17,036) | (16,877) | (16,717) | (17,593) |
| 2 | 221037 | 6.95% due 2025 | (680,236) | (675,608) | (670,981) | (666,353) | (661,726) | (657,098) | (652,471) | (647,843) | (643,216) | (638,588) | (633,961) | (629,334) | (654,785) |
| 3 | 221037 | 6.95% due 2025 | (66,037) | (65,588) | (65,139) | (64,689) | (64,240) | (63,791) | (63,342) | (62,893) | (62,443) | (61,994) | (61,545) | (61,096) | (63,566) |
| 4 | 221037 | 6.95% due 2025 | <u>(2,920)</u> | <u>(2,901)</u> | <u>(2,881)</u> | <u>(2,861)</u> | <u>(2,841)</u> | <u>(2,821)</u> | <u>(2,801)</u> | <u>(2,781)</u> | <u>(2,762)</u> | <u>(2,742)</u> | <u>(2,722)</u> | <u>(2,702)</u> | <u>(2,811)</u> |
| 5 | | Totals | (767,662) | (762,406) | (757,150) | (751,895) | (746,639) | (741,383) | (736,127) | (730,872) | (725,616) | (720,360) | (715,104) | (709,849) | (738,755) |

Source: Line 1: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 15 of 18.
 Line 2: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 16 of 18.
 Line 3: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 17 of 18.
 Line 4: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 18 of 18.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
 12 Month Average Unamortized Debt Discount
 June 30, 2013 - May 31, 2014

| Line No | (a) Account | (b) Description | (c) Issue Date | (d) Maturity Date | (e) Interest Rate | (f) June 2013 | (g) July 2013 | (h) August 2013 | (i) Sept 2013 | (j) Oct 2013 | (k) Nov 2013 | (l) Dec. 2013 | (m) Jan 2014 | (n) Feb. 2014 | (o) March 2014 | (p) April 2014 | (q) May 2014 | (r) 12 Month Average |
|----------------------------------|--------------------------------------|--------------------------------------|----------------|-------------------|-------------------|---------------|---------------|-----------------|---------------|--------------|--------------|---------------|--------------|---------------|----------------|----------------|--------------|----------------------|
| <u>General Mortgage Bonds</u> | | | | | | | | | | | | | | | | | | |
| <u>First Mortgage Bonds</u> | | | | | | | | | | | | | | | | | | |
| 1 | 226078 | 2.40% series due 2019 | 9/19/2013 | 3/15/2019 | 2.40% | - | - | - | 194,812 | 191,838 | 188,864 | 185,889 | 182,915 | 179,941 | 176,967 | 173,993 | 171,018 | 137,186 |
| 2 | 226079 | 3.70% series due 2023 | 9/19/2013 | 9/15/2023 | 3.70% | - | - | - | 822,250 | 815,369 | 808,489 | 801,608 | 794,727 | 787,846 | 780,966 | 774,085 | 767,204 | 596,045 |
| 3 | 226080 | 4.80% series due 2043 | 9/19/2013 | 9/15/2043 | 4.80% | - | - | - | 1,650,164 | 1,645,574 | 1,640,984 | 1,636,394 | 1,631,804 | 1,627,214 | 1,622,623 | 1,618,033 | 1,613,443 | 1,223,853 |
| 4 | 226082 | 3.50% series due 2024 | 4/3/2014 | 10/15/2024 | 3.50% | - | - | - | - | - | - | - | - | - | - | 1,456,176 | 1,444,583 | 241,730 |
| 5 | 226083 | 4.40% series due 2044 | 4/3/2014 | 10/15/2044 | 4.40% | - | - | - | - | - | - | - | - | - | - | 2,397,878 | 2,391,317 | 399,100 |
| 6 | Total First Mortgage Bonds | | | | | - | - | - | 2,667,227 | 2,652,781 | 2,638,336 | 2,623,891 | 2,609,446 | 2,595,001 | 2,580,556 | 6,420,165 | 6,387,565 | 2,597,914 |
| <u>Pollution Control Bonds</u> | | | | | | | | | | | | | | | | | | |
| 7 | PC Louisa Adj Rate due 2024 | | 10/01/94 | 10/01/24 | Adj. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | PC IDFA Adj Rate due 2016 | | 03/17/93 | 01/01/16 | Adj. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | PC Louisa Adj Rate due 2016 | | 09/01/86 | 09/01/16 | Adj. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | PC Louisa Adj Rate due 2017 | | 04/02/87 | 03/01/17 | Adj. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | PC Chillicothe Adj Rate due 2023 | | 03/17/93 | 01/01/23 | Adj. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | PC Co. Bluffs Adj Rate due 2025 | | 01/01/95 | 01/01/25 | Adj. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | PC IFA series A, Var. rate, due 2038 | | 7/1/2008 | 07/01/38 | Adj. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | PC IFA series B, Var. rate, due 2023 | | 7/1/2008 | 05/01/23 | Adj. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | Total Pollution Control Bonds | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Other Long Term Debt</u> | | | | | | | | | | | | | | | | | | |
| 16 | 226065 | MTN 6.75% series due 2031 | 02/08/02 | 12/30/31 | 6.750% | 3,111,023 | 3,097,009 | 3,082,995 | 3,068,982 | 3,054,968 | 3,040,954 | 3,026,941 | 3,012,927 | 2,998,914 | 2,984,900 | 2,970,886 | 2,956,873 | 3,033,948 |
| 17 | 226067 | MTN 4.65% series, due 10/11/14 | 10/01/04 | 10/01/14 | 4.650% | 39,807 | 37,153 | 34,499 | 31,846 | - | - | - | - | - | - | - | - | 11,942 |
| 18 | 226069 | MTN 5.75% series, due 11/1/35 | 11/01/05 | 11/01/35 | 5.750% | 192,066 | 191,350 | 190,633 | 189,916 | 189,200 | 188,483 | 187,766 | 187,050 | 186,333 | 185,616 | 184,900 | 184,183 | 188,125 |
| 19 | 226072 | MTN 5.80% series, due 10/7/36 | 10/07/06 | 10/07/36 | 5.800% | 434,375 | 432,821 | 431,267 | 429,713 | 428,158 | 426,604 | 425,050 | 423,496 | 421,942 | 420,388 | 418,834 | 417,280 | 425,827 |
| 20 | 226074 | Sr. Notes, 5.95% series, due 7/15/17 | 06/29/07 | 07/15/17 | 5.950% | 215,880 | 211,429 | 206,978 | 202,527 | 198,076 | 193,624 | 189,173 | 184,722 | 180,271 | 175,820 | 171,369 | 166,918 | 191,399 |
| 21 | 226075 | Sr. Notes, 5.30% series, due 2018 | 03/25/08 | 03/15/18 | 5.300% | 566,655 | 556,625 | 546,596 | 536,567 | 526,537 | 516,508 | 506,479 | 496,450 | 486,420 | 476,391 | 466,362 | 456,332 | 511,493 |
| 22 | 226077 | Wind VII long term debt financing | | 12/31/15 | 1.430% | 14,889,275 | 14,392,903 | 13,895,932 | 13,414,421 | 12,916,269 | 12,433,614 | 11,934,279 | 11,434,341 | 10,982,266 | 10,481,180 | 9,995,682 | 9,493,405 | 12,188,631 |
| 23 | Total Other Long Term Debt | | | | | 19,449,080 | 18,919,290 | 18,388,900 | 17,873,970 | 17,313,208 | 16,799,788 | 16,269,689 | 15,738,986 | 15,256,146 | 14,724,295 | 14,208,032 | 13,674,990 | 16,551,365 |
| <u>Current Maturity L-T Debt</u> | | | | | | | | | | | | | | | | | | |
| 24 | 226076 | Wind VII long term debt financing | | 12/31/13 | 1.460% | 4,867,831 | 4,050,197 | 3,231,556 | 2,438,363 | 1,617,737 | 858,620 | - | - | - | - | - | - | 1,422,025 |
| 25 | 226067 | MTN 4.65% series, due 10/1/14 | 10/01/04 | 10/01/14 | 4.650% | - | - | - | - | 29,192 | 26,538 | 23,884 | 21,230 | 18,577 | 15,923 | 13,269 | - | 12,384 |
| 26 | Total Current Maturities | | | | | 4,867,831 | 4,050,197 | 3,231,556 | 2,438,363 | 1,646,929 | 885,158 | 23,884 | 21,230 | 18,577 | 15,923 | 13,269 | - | 1,434,410 |
| 27 | Total Unamortized Debt Discount | | | | | 24,316,911 | 22,969,487 | 21,620,456 | 22,979,560 | 21,612,918 | 20,323,282 | 18,917,464 | 18,369,662 | 17,869,723 | 17,320,774 | 20,641,466 | 20,062,556 | 20,583,688 |

Source: General Ledger

MIDAMERICAN ENERGY COMPANY
 Docket No. NG14-XXX
 12 Month Average Unamortized Debt Expense
 June 30, 2013 - May 31, 2014

| Line No | (a) Account | (b) Description | (c) Issue Date | (d) Maturity Date | (e) Interest Rate | (f) June 2013 | (g) July 2013 | (h) August 2013 | (i) Sept. 2013 | (j) Oct 2013 | (k) Nov. 2013 | (l) Dec. 2013 | (m) Jan 2014 | (n) Feb. 2014 | (o) March 2014 | (p) April 2014 | (q) May 2014 | (r) 12 Month Average |
|----------------------------------|-------------|--------------------------------------|----------------|-------------------|-------------------|---------------|---------------|-----------------|----------------|--------------|---------------|---------------|--------------|---------------|----------------|----------------|--------------|----------------------|
| <u>General Mortgage Bonds</u> | | | | | | | | | | | | | | | | | | |
| <u>First Mortgage Bonds</u> | | | | | | | | | | | | | | | | | | |
| 1 | 181078 | 2.40% series due 2019 | 9/19/2013 | 3/15/2019 | 2.40% | - | - | - | 2,173,361 | 2,016,390 | 2,183,157 | 2,160,309 | 2,125,744 | 2,092,329 | 2,059,329 | 2,022,419 | 1,987,848 | 1,568,407 |
| 2 | 181079 | 3.70% series due 2023 | 9/19/2013 | 9/15/2023 | 3.70% | - | - | - | 1,805,813 | 1,701,641 | 1,829,776 | 1,822,503 | 1,806,859 | 1,792,043 | 1,777,533 | 1,760,215 | 1,744,569 | 1,336,746 |
| 3 | 181080 | 4.80% series due 2043 | 9/19/2013 | 9/15/2043 | 4.80% | - | - | - | 3,232,740 | 3,098,389 | 3,290,331 | 3,292,811 | 3,283,575 | 3,275,504 | 3,267,870 | 3,256,294 | 3,247,056 | 2,437,047 |
| 4 | 181081 | 2.40% series due 2019 | 4/3/2014 | 3/15/2019 | 2.40% | - | - | - | - | - | - | - | - | - | - | 892,321 | 878,442 | 147,564 |
| 5 | 181082 | 3.50% series due 2024 | 4/3/2014 | 10/15/2024 | 3.50% | - | - | - | - | - | - | - | - | - | - | - | 1,948,595 | 1,952,830 |
| 6 | 181083 | 4.40% series due 2044 | 4/3/2014 | 10/15/2044 | 4.40% | - | - | - | - | - | - | - | - | - | - | - | 3,508,482 | 3,512,048 |
| 7 | | Total First Mortgage Bonds | | | | - | - | - | 7,211,914 | 6,816,420 | 7,303,264 | 7,275,622 | 7,216,177 | 7,159,877 | 7,104,732 | 13,388,326 | 13,322,792 | 6,399,927 |
| <u>Pollution Control Bonds</u> | | | | | | | | | | | | | | | | | | |
| 8 | 181013 | PC Louisa Adj Rate due 2024 | 10/01/94 | 10/01/24 | Adj. | 96,867 | 96,154 | 95,442 | 94,730 | 94,018 | 93,305 | 92,593 | 91,881 | 91,169 | 90,456 | 89,744 | 89,032 | 92,949 |
| 9 | 181038 | PC IDFA Adj Rate due 2016 | 03/17/93 | 01/01/16 | Adj. | 11,895 | 11,499 | 11,102 | 10,706 | 10,309 | 9,913 | 9,516 | 9,120 | 8,723 | 8,327 | 7,930 | 7,534 | 9,715 |
| 10 | 181039 | PC Louisa Adj Rate due 2016 | 09/01/86 | 09/01/16 | Adj. | 44,020 | 42,861 | 41,703 | 40,545 | 39,386 | 38,228 | 37,069 | 35,911 | 34,752 | 33,594 | 32,436 | 31,277 | 37,648 |
| 11 | 181040 | PC Louisa Adj Rate due 2017 | 04/02/87 | 03/01/17 | Adj. | 8,670 | 8,473 | 8,276 | 8,079 | 7,882 | 7,685 | 7,488 | 7,291 | 7,094 | 6,897 | 6,700 | 6,502 | 7,586 |
| 12 | 181041 | PC Chillicothe Adj Rate due 2023 | 03/17/93 | 01/01/23 | Adj. | 56,380 | 55,886 | 55,391 | 54,897 | 54,402 | 53,908 | 53,413 | 52,918 | 52,424 | 51,929 | 51,435 | 50,940 | 53,660 |
| 13 | 181042 | PC Co. Bluffs Adj Rate due 2025 | 01/01/95 | 01/01/25 | Adj. | 73,652 | 73,118 | 72,584 | 72,051 | 71,517 | 70,983 | 70,450 | 69,916 | 69,382 | 68,849 | 68,315 | 67,781 | 70,716 |
| 14 | 181076 | PC IFA series A, Var. rate, due 2038 | 7/1/2008 | 07/01/38 | Adj. | 314,739 | 313,690 | 312,641 | 311,592 | 310,543 | 309,494 | 308,445 | 307,396 | 306,346 | 305,297 | 304,248 | 303,199 | 308,969 |
| 15 | 181077 | PC IFA series B, Var. rate, due 2023 | 7/1/2008 | 05/01/23 | Adj. | 228,486 | 226,550 | 224,613 | 222,677 | 220,741 | 218,805 | 216,868 | 214,932 | 212,996 | 211,059 | 209,123 | 207,187 | 217,836 |
| 16 | | Total Pollution Control Bonds | | | | 834,710 | 828,232 | 821,754 | 815,276 | 808,798 | 802,320 | 795,842 | 789,364 | 782,886 | 776,408 | 769,930 | 763,452 | 799,081 |
| <u>Other Long Term Debt</u> | | | | | | | | | | | | | | | | | | |
| 17 | 181065 | MTN 6.75% due 2031 | 02/08/02 | 12/30/31 | 6.750% | 2,370,087 | 2,359,411 | 2,348,735 | 2,338,059 | 2,327,383 | 2,316,707 | 2,306,031 | 2,295,355 | 2,284,679 | 2,274,003 | 2,263,327 | 2,252,651 | 2,311,369 |
| 18 | 181067 | MTN 4.65% series, due 10/1/14 | 10/01/04 | 10/01/14 | 4.650% | 243,979 | 227,714 | 211,449 | 195,184 | - | - | - | - | - | - | - | - | 73,194 |
| 19 | 181069 | MTN 5.75% series, due 11/1/35 | 11/01/05 | 11/01/35 | 5.750% | 2,447,937 | 2,438,803 | 2,429,669 | 2,420,535 | 2,411,401 | 2,402,267 | 2,393,133 | 2,383,999 | 2,374,865 | 2,365,730 | 2,356,596 | 2,347,462 | 2,397,700 |
| 20 | 181072 | MTN 5.80% series, due 10/7/36 | 10/07/06 | 10/07/36 | 5.800% | 2,573,366 | 2,564,159 | 2,554,952 | 2,545,745 | 2,536,538 | 2,527,331 | 2,518,124 | 2,508,917 | 2,499,710 | 2,490,503 | 2,481,296 | 2,472,089 | 2,522,727 |
| 21 | 181074 | Sr. Notes, 5.95% series, due 7/15/17 | 06/29/07 | 07/15/17 | 5.950% | 371,936 | 364,267 | 356,599 | 348,930 | 341,261 | 333,592 | 325,923 | 318,255 | 310,586 | 302,917 | 295,248 | 287,579 | 329,758 |
| 22 | 181075 | Sr. Notes, 5.30% series, due 2018 | 03/25/08 | 03/15/18 | 5.300% | 1,038,367 | 1,019,989 | 1,001,611 | 983,233 | 964,854 | 946,476 | 928,098 | 909,720 | 891,342 | 872,964 | 854,585 | 836,207 | 937,287 |
| 23 | | Total Other Long Term Debt | | | | 9,045,673 | 8,974,344 | 8,903,014 | 8,831,685 | 8,581,437 | 8,526,373 | 8,471,309 | 8,416,245 | 8,361,181 | 8,306,116 | 8,251,052 | 8,195,988 | 8,572,035 |
| <u>Current Maturity L-T Debt</u> | | | | | | | | | | | | | | | | | | |
| 24 | 181067 | MTN 4.65% series, due 10/1/14 | 10/01/04 | 10/01/14 | 4.650% | - | - | - | - | 178,918 | 162,653 | 146,388 | 130,122 | 113,857 | 97,592 | 81,326 | - | 75,905 |
| 25 | | Total Unamortized Debt Expense | | | | 9,880,383 | 9,802,576 | 9,724,768 | 16,858,874 | 16,385,573 | 16,794,610 | 16,689,161 | 16,551,908 | 16,417,800 | 16,284,849 | 22,490,635 | 22,282,233 | 15,846,948 |

Source: General Ledger

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
 12 Month Average Unamortized Loss on Reacquired Debt
 June 30, 2013 - May 31, 2014

| Line No | (a) Account | (b) Description | (c) Issue Date | (d) Maturity Date | (e) Interest Rate | (f) June 2013 | (g) July 2013 | (h) August 2013 | (i) Sept. 2013 | (j) Oct 2013 | (k) Nov. 2013 | (l) Dec. 2013 | (m) Jan 2014 | (n) Feb. 2014 | (o) March 2014 | (p) April 2014 | (q) May 2014 | (r) 12 Month Average |
|------------------------------------|---|-----------------------------------|----------------|-------------------|-------------------|---------------|---------------|-----------------|----------------|--------------|---------------|---------------|--------------|---------------|----------------|----------------|--------------|----------------------|
| <u>General Mortgage Bonds</u> | | | | | | | | | | | | | | | | | | |
| <u>First Mortgage Bonds</u> | | | | | | | | | | | | | | | | | | |
| 1 | 189048 | 7.625% due 2005 | 03/15/93 | 03/15/00 | 6.000% | 63,830 | 63,270 | 62,710 | 62,151 | 61,591 | 61,031 | 60,471 | 59,911 | 59,351 | 58,791 | 58,231 | 57,671 | 60,751 |
| 2 | 189050 | 5.80% due 2007 | 05/15/92 | 05/15/04 | 7.700% | 60,216 | 59,779 | 59,343 | 58,907 | 58,470 | 58,034 | 57,598 | 57,161 | 56,725 | 56,289 | 55,852 | 55,416 | 57,816 |
| 3 | 189051 | 8.25% due 2007 | 03/15/93 | 03/15/23 | 7.450% | 410,777 | 407,236 | 403,695 | 400,154 | 396,613 | 393,072 | 389,530 | 385,989 | 382,448 | 378,907 | 375,366 | 371,824 | 391,301 |
| 4 | 189053 | 7.75% due 2010 | 10/01/77 | 10/01/07 | 5.800% | 15,816 | 15,289 | 14,761 | 14,234 | 13,707 | 13,180 | 12,653 | 12,125 | 11,598 | 11,071 | 10,544 | 10,017 | 12,916 |
| 5 | 189054 | FRMD due 2014 | | | | 34,880 | 33,986 | 33,092 | 32,197 | 31,303 | 30,408 | 29,514 | 28,620 | 27,725 | 26,831 | 25,937 | 25,042 | 29,961 |
| 6 | 189055 | FRMD due 2015 | | | | 26,132 | 25,462 | 24,792 | 24,122 | 23,452 | 22,782 | 22,112 | 21,442 | 20,772 | 20,102 | 19,432 | 18,762 | 22,447 |
| 7 | 189056 | 8.50% due 2017 | | | | 1,258,109 | 1,249,550 | 1,240,992 | 1,232,433 | 1,223,875 | 1,215,316 | 1,206,758 | 1,198,199 | 1,189,641 | 1,181,082 | 1,172,523 | 1,163,965 | 1,211,037 |
| 8 | 189059 | 10% due | | | | 51,895 | 50,767 | 49,639 | 48,511 | 47,383 | 46,254 | 45,126 | 43,998 | 42,870 | 41,742 | 40,614 | 39,485 | 45,690 |
| 9 | 189060 | 11% Note | | | | 519 | 499 | 479 | 459 | 439 | 419 | 399 | 379 | 359 | 339 | 319 | 299 | 409 |
| 10 | 189061 | 11.375% due | | | | 122,053 | 118,923 | 115,794 | 112,664 | 109,535 | 106,405 | 103,276 | 100,146 | 97,017 | 93,887 | 90,757 | 87,628 | 104,840 |
| 11 | 189081 | 2.40% due 2019 | 4/3/2014 | 3/15/19 | 2.40% | - | - | - | - | - | - | - | - | - | - | - | 1,114,390 | 92,866 |
| 12 | 189082 | 3.50% due 2024 | 4/3/2014 | 10/15/24 | 3.50% | - | - | - | - | - | - | - | - | - | - | - | 2,245,198 | 187,100 |
| 13 | 189083 | 4.40% due 2044 | 4/3/2014 | 10/15/44 | 4.40% | - | - | - | - | - | - | - | - | - | - | - | 3,007,057 | 250,588 |
| 14 | Total First Mortgage Bonds | | | | | 2,044,228 | 2,024,762 | 2,005,297 | 1,985,832 | 1,966,366 | 1,946,901 | 1,927,436 | 1,907,971 | 1,888,505 | 1,869,040 | 1,849,575 | 8,196,755 | 2,467,722 |
| <u>Pollution Control Bonds</u> | | | | | | | | | | | | | | | | | | |
| 15 | 189013 | PC Louisa Adj Rate due 2024 | 10/01/94 | 10/01/24 | Adj. | 277,689 | 275,647 | 273,605 | 271,563 | 269,521 | 267,480 | 265,438 | 263,396 | 261,354 | 259,312 | 257,270 | 255,229 | 266,459 |
| 16 | 189017 | PC Var Rate Bonds due 2023 | 7/1/2008 | 05/01/23 | Adj. | 471,383 | 467,388 | 463,393 | 459,399 | 455,404 | 451,409 | 447,414 | 443,420 | 439,425 | 435,430 | 431,435 | 427,441 | 449,412 |
| 17 | Total Pollution Control Bonds | | | | | 749,072 | 743,035 | 736,998 | 730,962 | 724,925 | 718,889 | 712,852 | 706,815 | 700,779 | 694,742 | 688,706 | 682,669 | 715,870 |
| <u>Other Long Term Debt</u> | | | | | | | | | | | | | | | | | | |
| 18 | 189065 | MTN 6.75% Series due 2031 | 02/08/02 | 12/30/31 | 6.750% | 1,958,861 | 1,950,038 | 1,941,214 | 1,932,390 | 1,923,566 | 1,914,743 | 1,905,919 | 1,897,095 | 1,888,272 | 1,879,448 | 1,870,624 | 1,861,801 | 1,910,331 |
| 19 | 189077 | Wind VII long term debt financing | | 12/31/15 | 1.430% | 5,673,894 | 5,484,764 | 5,295,634 | 5,106,505 | 4,917,375 | 4,728,245 | 4,539,115 | 4,349,985 | 4,160,856 | 3,971,726 | 3,782,596 | 3,593,466 | 4,633,680 |
| 20 | Total Other Long Term Debt | | | | | 7,632,755 | 7,434,802 | 7,236,848 | 7,038,895 | 6,840,941 | 6,642,988 | 6,445,034 | 6,247,081 | 6,049,127 | 5,851,174 | 5,653,220 | 5,455,267 | 6,544,011 |
| <u>Other</u> | | | | | | | | | | | | | | | | | | |
| 21 | 7.45% due 2023 | | | | | 89,526 | 88,754 | 87,982 | 87,210 | 86,439 | 85,667 | 84,895 | 84,123 | 83,352 | 82,580 | 81,808 | 81,036 | 85,281 |
| <u>Current Maturity - L T Debt</u> | | | | | | | | | | | | | | | | | | |
| 22 | 189076 | Wind VII long term debt financing | | 12/31/13 | 1.460% | 3,060,519 | 2,550,432 | 2,040,346 | 1,530,259 | 1,149,673 | 510,086 | - | - | - | - | - | - | 903,443 |
| 23 | Total Current Maturities | | | | | 3,060,519 | 2,550,432 | 2,040,346 | 1,530,259 | 1,149,673 | 510,086 | - | - | - | - | - | - | 903,443 |
| 24 | Total Unamortized Loss on Reacquired Debt | | | | | 13,576,099 | 12,841,785 | 12,107,472 | 11,373,158 | 10,768,345 | 9,904,531 | 9,170,217 | 8,945,990 | 8,721,763 | 8,497,536 | 8,273,309 | 14,415,727 | 10,716,328 |

Source: Lines 1-20, and 22: General Ledger
 Line 21: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 13 of 18.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Interest on Long Term Debt
Twelve Months Ending May 31, 2014

| Line No | (a) Account | (b) Description | (c) 12 Month Average Balance | (d) Interest Rate | (e) Interest Expense |
|----------------------------------|----------------|--------------------------------------|---------------------------------------|-------------------------|----------------------------|
| <u>General Mortgage Bonds</u> | | | | | |
| <u>First Mortgage Bonds</u> | | | | | |
| 1 | 427078 | 2.40% series due 2019 | 262,500,000 | 2.40% | 6,300,000 |
| 2 | 427079 | 3.70% series due 2023 | 187,500,000 | 3.70% | 6,937,500 |
| 3 | 427080 | 4.80% series due 2043 | 262,500,000 | 4.80% | 12,600,000 |
| 4 | 427081 | 2.40% series due 2019 | 25,000,000 | 2.40% | 600,000 |
| 5 | 427082 | 3.50% series due 2024 | 50,000,000 | 3.50% | 1,750,000 |
| 6 | 427083 | 4.40% series due 2044 | <u>66,666,667</u> | 4.40% | <u>2,933,333</u> |
| 7 | | Total First Mortgage Bonds | 854,166,667 | | 31,120,833 |
| <u>Pollution Control Bonds</u> | | | | | |
| 8 | 427013 | PC Louisa Adj Rate due 2024 | 34,900,000 | Adj. | 30,779 |
| 9 | 427038 | PC IDFA Adj Rate due 2016 | 4,200,000 | Adj. | 5,075 |
| 10 | 427039 | PC Louisa Adj Rate due 2016 | 29,500,000 | Adj. | 26,227 |
| 11 | 427040 | PC Louisa Adj Rate due 2017 | 3,900,000 | Adj. | 3,467 |
| 12 | 427041 | PC Chillicothe Adj Rate due 2023 | 6,850,000 | Adj. | 8,276 |
| 13 | 427042 | PC Co. Bluffs Adj Rate due 2025 | 12,750,000 | Adj. | 15,405 |
| 14 | 427076 | PC IFA series A, Var. rate, due 2038 | 45,100,000 | Adj. | 44,198 |
| 15 | 427077 | PC IFA series B, Var. rate, due 2023 | <u>57,325,000</u> | Adj. | <u>50,163</u> |
| 16 | | Total Pollution Control Bonds | 194,525,000 | | 183,590 |
| <u>Other Long Term Debt</u> | | | | | |
| 17 | 427065 | MTN, 6.75%, due 12/31/2031 | 400,000,000 | 6.750% | 27,000,000 |
| 18 | 427067 | MTN 4.65% series, due 2014 | 116,666,667 | 4.650% | 5,425,000 |
| 19 | 427069 | MTN 5.75% series, due 11/1/35 | 300,000,000 | 5.750% | 17,250,000 |
| 20 | 427072 | MTN 5.80% series, due 10/6/36 | 350,000,000 | 5.800% | 20,300,000 |
| 21 | 427074 | Sr. Notes, 5.95% series, due 7/15/17 | 250,000,000 | 5.950% | 14,875,000 |
| 22 | 427075 | Sr. Notes, 5.30% series, due 3/15/18 | 350,000,000 | 5.300% | 18,550,000 |
| 23 | | Wind VII long term debt financing | <u>426,254,400</u> | | <u>0</u> |
| 24 | | Total Other Long Term Debt | 2,192,921,067 | | 103,400,000 |
| <u>Current Maturity L-T Debt</u> | | | | | |
| 25 | | Wind VII long term debt financing | 334,321,560 | | 0 |
| 23 | 427067 | MTN 4.65% series, due 2014 | <u>204,166,667</u> | 4.650% | <u>9,493,750</u> |
| 24 | | Total Current Maturities | 538,488,227 | | 9,493,750 |
| 25 | | Total Long Term Debt Interest | 3,780,100,960 | | 144,198,173 |

Source: Columns (c) and (d) from MidAmerican Exhibit RRT 1.1, Schedule 2, Page 2 of 18.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
 Annual Amortization of Debt Discount
 Twelve Months Ending May 31, 2014

| <u>Line No</u> | (a) <u>Account</u> | (b) <u>Issue Type and Coupon Rate</u> | (c) <u>Annual Amort. Debt Discount</u> |
|--------------------------------|-----------------------|--|---|
| <u>General Mortgage Bonds</u> | | | |
| <u>First Mortgage Bonds</u> | | | |
| 1 | 428008 | 2.40% series due 2019 | 24,982 |
| 2 | 428009 | 3.70% series due 2023 | 57,796 |
| 3 | 428010 | 4.80% series due 2043 | 38,557 |
| 4 | 428002 | 3.50% series due 2024 | 22,417 |
| 5 | 428003 | 4.40% series due 2044 | 12,683 |
| 6 | | Total First Mortgage Bonds | 156,435 |
| <u>Pollution Control Bonds</u> | | | |
| 7 | | Louisa Adj Rate due 2024 | |
| 8 | | IDFA Adj Rate due 2016 | |
| 9 | | PC Louisa Adj Rate due 2016 | |
| 10 | | PC Louisa Adj Rate due 2017 | |
| 11 | | Chillicothe Adj Rate due 2023 | |
| 12 | | Co. Bluffs Adj Rate due 2025 | |
| 13 | | IFA series A, Var. rate, due 2038 | |
| 14 | | IFA series B, Var. rate, due 2023 | |
| 15 | | Total Pollution Control Bonds | |
| <u>Other Long Term Debt</u> | | | |
| 16 | 428022 | MTN 5.8% Series due 2036 | 18,649 |
| 17 | 428039 | MTN 6.75% due 2031 | 168,163 |
| 18 | 428044 | Sr. Notes, 5.95% series, due 7/15/17 | 53,414 |
| 19 | 428045 | Sr. notes 5.30% series, due 2018 | 120,351 |
| 20 | 428046 | Wind VII 1.46% long term debt 2013 | 5,658,132 |
| 21 | 428047 | Wind VII 1.43% long term debt 2015 | 5,875,661 |
| 22 | 428049 | MTN 5.75% series, due 11/1/35 | 8,600 |
| 23 | | Total Other Long Term Debt | 11,902,971 |
| <u>Current Maturities</u> | | | |
| 24 | 428042 | MTN 4.65% series, due 2014 | 29,634 |
| 25 | | Totals | 12,089,039 |

Source: Income Statement

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Annual Amortization of Debt Expense
Twelve Months Ending May 31, 2014

| Line No | (a) <u>Account</u> | (b) <u>Issue Type and Coupon Rate</u> | (c) <u>Annual Amort. Debt Expense</u> |
|--------------------------------|-----------------------|--|--|
| <u>General Mortgage Bonds</u> | | | |
| <u>First Mortgage Bonds</u> | | | |
| 1 | 428088 | 2.40% series due 2019 | 286,022 |
| 2 | 428089 | 3.70% series due 2023 | 129,731 |
| 3 | 428090 | 4.80% series due 2043 | 76,813 |
| 4 | 428071 | 2.40% series due 2019 | 29,474 |
| 5 | 482072 | 3.50% series due 2024 | 29,998 |
| 6 | 428073 | 4.40% series due 2044 | <u>18,557</u> |
| 7 | | Total First Mortgage Bonds | 570,595 |
| <u>Pollution Control Bonds</u> | | | |
| 8 | 428026 | IFA series A, Var. rate, due 2038 | 12,590 |
| 9 | 428027 | IFA series B, Var. rate, due 2023 | 23,236 |
| 10 | 428063 | Louisa Adj Rate due 2024 | 8,547 |
| 11 | 428078 | IDFA Adj Rate due 2016 | 4,758 |
| 12 | 428079 | PC Louisa Adj Rate due 2016 | 13,901 |
| 13 | 428080 | PC Louisa Adj Rate due 2017 | 2,365 |
| 14 | 428081 | Chillicothe Adj Rate due 2023 | 5,935 |
| 15 | 428082 | Co. Bluffs Adj Rate due 2025 | <u>6,405</u> |
| 16 | | Total Pollution Control Bonds | 77,735 |
| <u>Other Long Term Debt</u> | | | |
| 17 | 428012 | MTN 5.80% Series due 2036 | 110,484 |
| 18 | 428014 | Sr. Notes, 5.95% series, due 7/15/17 | 92,025 |
| 19 | 428015 | Sr. Notes 5.30% series, due 2018 | 220,538 |
| 20 | 428095 | MTN 6.75% due 2031 | 128,113 |
| 21 | 428099 | MTN 5.75% series, due 2035 | <u>109,609</u> |
| 22 | | Total Other Long Term Debt | 660,770 |
| <u>Current Maturities</u> | | | |
| 23 | 428097 | MTN 4.65% series, due 2014 | 181,629 |
| 24 | | Totals | 1,490,729 |

Source: Income Statement

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending May 31, 2014

| Line No | (a) Account | (b) Issue Type and Coupon Rate | (c) Annual Amort. of Loss on Reacq Debt |
|------------|----------------|-----------------------------------|--|
| | | <u>General Mortgage Bonds</u> | |
| | | <u>First Mortgage Bonds</u> | |
| 1 | 428148 | 7.625% due 2005 | 6,719 |
| 2 | 428150 | 5.80% due 2007 | 5,236 |
| 3 | 428151 | 8.25% due 2007 | 42,494 |
| 4 | 428153 | 7.75% due 2010 | 6,326 |
| 5 | 428154 | FRMD due 2014 | 10,732 |
| 6 | 428155 | FRMD due 2015 | 8,041 |
| 7 | 428156 | 8.50% due 2017 | 102,703 |
| 8 | 428159 | 10% due | 13,538 |
| 9 | 428160 | 11% Note | 239 |
| 10 | 428161 | 11.375% due | 37,555 |
| 11 | 428181 | 2.40% due 2019 | 15,973 |
| 12 | 428182 | 3.50% due 2024 | 14,887 |
| 13 | 428183 | 4.40% due 2044 | 6,817 |
| 14 | | Total First Motgage Bonds | 271,260 |
| | | <u>Pollution Control Bonds</u> | |
| 15 | 428113 | Louisa Adj Rate due 2024 | 24,502 |
| 16 | 428117 | IFA series B, Var. rate, due 2023 | 47,937 |
| 17 | | Total Pollution Control Bonds | 72,439 |
| | | <u>Other Long Term Debt</u> | |
| 18 | 428165 | MTN 6.75% due 2031 | 105,884 |
| 19 | 428176 | Wind VII financing due 2013 | 3,570,605 |
| 20 | 428177 | Wind VII financing due 2015 | 2,269,558 |
| 21 | | Total Other Long Term Debt | 5,946,047 |
| | | <u>Current Maturities</u> | |
| | | <u>Other</u> | |
| 22 | | 7.45% due 2023 | 9,261 |
| 23 | | Totals | 6,299,008 |

Source: Lines 1-21: Income Statement
Line 22: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 13 of 18, Column (e), Line 10.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Annual Amortization of Premium on Bonds
Twelve Months Ending May 31, 2014

| Line No | (a) Activity | (b) Issue Type and Coupon Rate | (c) Annual Amort. of Premium on Bonds |
|--------------------|-------------------------|---|--|
| | | <u>General Mortgage Bonds</u> | |
| 1 | 429001 | 2.40% series due 2019 | (43,452) |

Source: Income Statement

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending May 31, 2014

| Line No | Description | Year | Mos. Amortized | Months | Exp & Disc | Months |
|------------------------------|---|-------|----------------|------------|---------------|------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 7.45% Series due 2023 | | | | | | |
| 1 | Unamortized Expense | | | | \$205,047 | |
| 2 | Unamortized Discount | | | | 82,278 | |
| 3 | Reacquisition Premium | | | | - | |
| 4 | Reacquisition Discount | | | | <u>44,988</u> | |
| 5 | Loss Taken | | | | \$242,337 | |
| 6 | After tax effect on Retained Earnings of Loss | | | | \$157,519 | |
| 7 | Remaining life | | | | | 314 Months |
| 8 | Implied Monthly Amortization | | | | \$771.77 | |
| 9 | Implied Monthly After Tax Amortization | | | | \$501.65 | |
| 10 | Implied Annual Amortization | | | | \$9,261.29 | |
| 11 | Implied Amortization | | | | | |
| 12 | | 1996 | | 0 Months | | |
| 13 | | 1997 | | 12 Months | | |
| 14 | | 1998 | | 12 Months | | |
| 15 | | 1999 | | 12 Months | | |
| 16 | | 2000 | | 12 Months | | |
| 17 | | 2001 | | 12 Months | | |
| 18 | | 2002 | | 12 Months | | |
| 19 | | 2003 | | 12 Months | | |
| 20 | | 2004 | | 12 Months | | |
| 21 | | 2005 | | 12 Months | | |
| 22 | | 2006 | | 12 Months | | |
| 23 | | 2007 | | 12 Months | | |
| 24 | | 2008 | | 12 Months | | |
| 25 | | 2009 | | 12 Months | | |
| 26 | | 2010 | | 12 Months | | |
| 27 | | 2011 | | 12 Months | | |
| 28 | | 2012 | | 12 Months | | |
| 29 | | 2013 | | 6 Months | | |
| 30 | | Total | | 198 Months | \$152,811.26 | |
| 31 | Implied Unamortized Balance @ June 30, 2013 | | | | \$89,526 | |
| 32 | Implied Unamortized After Tax Balance @ June 30, 2013 | | | | 58,192 | |
| 33 | Implied Amortization | | | | | |
| 34 | | 1996 | | 0 Months | | |
| 35 | | 1997 | | 12 Months | | |
| 36 | | 1998 | | 12 Months | | |
| 37 | | 1999 | | 12 Months | | |
| 38 | | 2000 | | 12 Months | | |
| 39 | | 2001 | | 12 Months | | |
| 40 | | 2002 | | 12 Months | | |
| 41 | | 2003 | | 12 Months | | |
| 42 | | 2004 | | 12 Months | | |
| 43 | | 2005 | | 12 Months | | |
| 44 | | 2006 | | 12 Months | | |
| 45 | | 2007 | | 12 Months | | |
| 46 | | 2008 | | 12 Months | | |
| 47 | | 2009 | | 12 Months | | |
| 48 | | 2010 | | 12 Months | | |
| 49 | | 2011 | | 12 Months | | |
| 50 | | 2012 | | 12 Months | | |
| 51 | | 2013 | | 12 Months | | |
| 52 | | 2014 | | 5 Months | | |
| 53 | | Total | | 209 Months | \$161,300.78 | |
| 54 | Implied Unamortized Balance @ May 31, 2014 | | | | \$81,036 | |
| 55 | Implied Unamortized After-Tax Bal. @ May 31, 2014 | | | | \$52,673.58 | |

Company reacquired \$19,560,000, 7.45% in January 1997.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending May 31, 2014

| <u>Line No</u> | (a) <u>Issue Type and Coupon Rate</u> | (b) <u>Annual Amort. of Gain on Reacq Debt</u> |
|----------------|--|---|
| 1 | 7.45% due 2023 | (1,911) |
| 2 | 6.95% due 2025 | (55,529) |
| 3 | 6.95% due 2025 | (5,391) |
| 4 | 6.95% due 2025 | <u>(238)</u> |
| 5 | Totals | (63,069) |

Source: Line 1: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 15 of 18, Column (i), Line 10.
Line 2: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 16 of 18, Column (i) Line10.
Line 3: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 17 of 18, Column (e) Line 10.
Line 4: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 18 of 18, Column (e) Line 10.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending May 31, 2014

| Line No | Description | Year | Mos. Amortized | Months | Mos. Amortized | Reacq Disc | Months | Exp & Disc | Net |
|------------------------------|---|-------|----------------|--------|----------------|---------------|------------|---------------|---------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 7.45% Series due 2023 | | | | | | | | | |
| 1 | Unamortized Expense | | | | | \$ - | | \$36,690 | \$ 36,690 |
| 2 | Unamortized Discount | | | | | - | | 14,723 | 14,723 |
| 3 | Reacquisition Premium | | | | | - | | - | - |
| 4 | Reacquisition Discount | | | | | 102,375 | | - | 102,375 |
| 5 | Gain Taken | | | | | (\$102,375) | | \$51,413 | (\$50,962) |
| 6 | After tax effect on Retained Earnings of Gain | | | | | (\$66,544) | | \$33,418 | (\$33,125) |
| 7 | Remaining life | | | | | | 317 Months | 314 | |
| 8 | Implied Monthly Amortization | | | | | (\$322.95) | | \$163.74 | (\$159.21) |
| 9 | Implied Monthly After Tax Amortization | | | | | (\$209.92) | | \$106.43 | (\$103.49) |
| 10 | Implied Annual Amortization | | | | | (\$3,875.39) | | \$1,964.83 | (\$1,910.57) |
| 11 | Implied Amortization | | Reacq Disc | | | | | | |
| 12 | | 1996 | 3 | Months | | 0 | | | |
| 13 | | 1997 | 12 | Months | | 12 | | | |
| 14 | | 1998 | 12 | Months | | 12 | | | |
| 15 | | 1999 | 12 | Months | | 12 | | | |
| 16 | | 2000 | 12 | Months | | 12 | | | |
| 17 | | 2001 | 12 | Months | | 12 | | | |
| 18 | | 2002 | 12 | Months | | 12 | | | |
| 19 | | 2003 | 12 | Months | | 12 | | | |
| 20 | | 2004 | 12 | Months | | 12 | | | |
| 21 | | 2005 | 12 | Months | | 12 | | | |
| 22 | | 2006 | 12 | Months | | 12 | | | |
| 23 | | 2007 | 12 | Months | | 12 | | | |
| 24 | | 2008 | 12 | Months | | 12 | | | |
| 25 | | 2009 | 12 | Months | | 12 | | | |
| 26 | | 2010 | 12 | Months | | 12 | | | |
| 27 | | 2011 | 12 | Months | | 12 | | | |
| 28 | | 2012 | 12 | Months | | 12 | | | |
| 29 | | 2013 | 6 | Months | | 6 | | | |
| 30 | | Total | 201 | Months | | 198 | | (\$64,912.85) | \$32,419.64 |
| 31 | Implied Unamortized Balance @ June 30, 2013 | | | | | (\$37,462.15) | | \$18,993.33 | (\$18,468.82) |
| 32 | Implied Unamortized After Tax Balance @ June 30, 2013 | | | | | (\$24,350.39) | | \$12,345.66 | (\$12,004.73) |
| 33 | Implied Amortization | | Reacq Disc | | Exp & Disc | | | | |
| 34 | | 1996 | 3 | Months | | 0 | | | |
| 35 | | 1997 | 12 | Months | | 12 | | | |
| 36 | | 1998 | 12 | Months | | 12 | | | |
| 37 | | 1999 | 12 | Months | | 12 | | | |
| 38 | | 2000 | 12 | Months | | 12 | | | |
| 39 | | 2001 | 12 | Months | | 12 | | | |
| 40 | | 2002 | 12 | Months | | 12 | | | |
| 41 | | 2003 | 12 | Months | | 12 | | | |
| 42 | | 2004 | 12 | Months | | 12 | | | |
| 43 | | 2005 | 12 | Months | | 12 | | | |
| 44 | | 2006 | 12 | Months | | 12 | | | |
| 45 | | 2007 | 12 | Months | | 12 | | | |
| 46 | | 2008 | 12 | Months | | 12 | | | |
| 47 | | 2009 | 12 | Months | | 12 | | | |
| 48 | | 2010 | 12 | Months | | 12 | | | |
| 49 | | 2011 | 12 | Months | | 12 | | | |
| 50 | | 2012 | 12 | Months | | 12 | | | |
| 51 | | 2013 | 12 | Months | | 12 | | | |
| 52 | | 2014 | 5 | Months | | 5 | | | |
| 53 | | Total | 212 | Months | | 209 | | (\$68,465.30) | \$34,220.73 (\$34,244.56) |
| 54 | Implied Unamortized Balance @ May 31, 2014 | | | | | (\$33,909.70) | | \$17,192.24 | (\$16,717.47) |
| 55 | Implied Unamortized After-Tax Bal. @ May 31, 2014 | | | | | (\$22,041.31) | | \$11,174.95 | (\$10,866.35) |

Company reacquired \$3,500,000, 7.45% in October 1996.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending May 31, 2014

| <u>Line No</u> | <u>Description</u> | <u>Year</u> | <u>Mos. Amortized</u> | <u>Months</u> | <u>Mos. Amortized</u> | <u>Reacq Disc</u> | <u>Months</u> | <u>Exp & Disc</u> | <u>Net</u> |
|------------------------------|---|-------------|-----------------------|---------------|-----------------------|-------------------|------------------|-----------------------|----------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 6.95% Series due 2025 | | | | | | | | | |
| 1 | Unamortized Expense | | | | | \$ - | | \$293,742 | \$ 293,742 |
| 2 | Unamortized Discount | | | | | - | | - | \$ - |
| 3 | Reacquisition Premium | | | | | - | | - | \$ - |
| 4 | Reacquisition Discount | | | | | 1,906,650 | | - | \$ 1,906,650 |
| 5 | Gain Taken | | | | | (\$1,906,650) | | \$293,742 | \$ (1,612,908) |
| 6 | After tax effect on Retained Earnings of Gain | | | | | (\$1,239,323) | | \$190,932 | \$ (1,048,390) |
| 7 | Remaining life | | | | | | 348 Months | 345 | |
| 8 | Implied Monthly Amortization | | | | | (\$5,478.88) | | \$851.43 | (\$4,627.45) |
| 9 | Implied Monthly After Tax Amortization | | | | | (\$3,561.27) | | \$553.43 | (\$3,007.84) |
| 10 | Implied Annual Amortization | | | | | (\$65,746.55) | | \$10,217.12 | (\$55,529.43) |
| 11 | Implied Amortization | | Reacq Disc | | | | | | |
| 12 | | 1996 | 3 | Months | | 0 | | | |
| 13 | | 1997 | 12 | Months | | 12 | | | |
| 14 | | 1998 | 12 | Months | | 12 | | | |
| 15 | | 1999 | 12 | Months | | 12 | | | |
| 16 | | 2000 | 12 | Months | | 12 | | | |
| 17 | | 2001 | 12 | Months | | 12 | | | |
| 18 | | 2002 | 12 | Months | | 12 | | | |
| 19 | | 2003 | 12 | Months | | 12 | | | |
| 20 | | 2004 | 12 | Months | | 12 | | | |
| 21 | | 2005 | 12 | Months | | 12 | | | |
| 22 | | 2006 | 12 | Months | | 12 | | | |
| 23 | | 2007 | 12 | Months | | 12 | | | |
| 24 | | 2008 | 12 | Months | | 12 | | | |
| 25 | | 2009 | 12 | Months | | 12 | | | |
| 26 | | 2010 | 12 | Months | | 12 | | | |
| 27 | | 2011 | 12 | Months | | 12 | | | |
| 28 | | 2012 | 12 | Months | | 12 | | | |
| 29 | | 2013 | 6 | Months | | 6 | | | |
| 30 | | Total | 201 | Months | | 198 | (\$1,101,254.74) | \$168,582.50 | |
| 31 | Implied Unamortized Balance @ June 30, 2013 | | | | | (\$805,395.26) | | \$125,159.73 | (\$680,236) |
| 32 | Implied Unamortized After Tax Balance @ June 30, 2013 | | | | | (\$523,506.92) | | \$81,353.83 | (\$442,153) |
| 33 | Implied Amortization | | | | | | | | |
| 34 | | 1996 | 3 | Months | | 0 | | | |
| 35 | | 1997 | 12 | Months | | 12 | | | |
| 36 | | 1998 | 12 | Months | | 12 | | | |
| 37 | | 1999 | 12 | Months | | 12 | | | |
| 38 | | 2000 | 12 | Months | | 12 | | | |
| 39 | | 2001 | 12 | Months | | 12 | | | |
| 40 | | 2002 | 12 | Months | | 12 | | | |
| 41 | | 2003 | 12 | Months | | 12 | | | |
| 42 | | 2004 | 12 | Months | | 12 | | | |
| 43 | | 2005 | 12 | Months | | 12 | | | |
| 44 | | 2006 | 12 | Months | | 12 | | | |
| 45 | | 2007 | 12 | Months | | 12 | | | |
| 46 | | 2008 | 12 | Months | | 12 | | | |
| 47 | | 2009 | 12 | Months | | 12 | | | |
| 48 | | 2010 | 12 | Months | | 12 | | | |
| 49 | | 2011 | 12 | Months | | 12 | | | |
| 50 | | 2012 | 12 | Months | | 12 | | | |
| 51 | | 2013 | 12 | Months | | 12 | | | |
| 52 | | 2014 | 5 | Months | | 5 | | | |
| 53 | | Total | 212 | Months | | 209 | (\$1,161,522.41) | \$177,948.19 | (\$983,574) |
| 54 | Implied Unamortized Balance @ May 31, 2014 | | | | | (\$745,127.59) | | \$115,794.04 | (\$629,334) |
| 55 | Implied Unamortized After-Tax Bal. @ May 31, 2014 | | | | | (\$484,332.93) | | \$75,266.13 | (\$409,067) |

Company reacquired \$28,500,000, 6.95% in October 1996.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending May 31, 2014

| Line No | Description | Year | Mos. Amortized | Months | Exp & Disc | Months |
|------------------------------|---|-------|-------------------|------------|----------------|------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 6.95% Series due 2025 | | | | | | |
| 1 | Unamortized Expense | | | | \$30,562 | |
| 2 | Unamortized Discount | | | | - | |
| 3 | Reacquisition Premium | | | | - | |
| 4 | Reacquisition Discount | | | | <u>183,750</u> | |
| 5 | Gain Taken | | | | (\$153,188) | |
| 6 | After tax effect on Retained Earnings of Gain | | | | (\$99,572) | |
| 7 | Remaining life | | | | | 341 Months |
| 8 | Implied Monthly Amortization | | | | (\$449.23) | |
| 9 | Implied Monthly After Tax Amortization | | | | (\$292.00) | |
| 10 | Implied Annual Amortization | | | | (\$5,390.79) | |
| 11 | Implied Amortization | | | | | |
| 12 | | 1996 | | 0 Months | | |
| 13 | | 1997 | | 8 Months | | |
| 14 | | 1998 | | 12 Months | | |
| 15 | | 1999 | | 12 Months | | |
| 16 | | 2000 | | 12 Months | | |
| 17 | | 2001 | | 12 Months | | |
| 18 | | 2002 | | 12 Months | | |
| 19 | | 2003 | | 12 Months | | |
| 20 | | 2004 | | 12 Months | | |
| 21 | | 2005 | | 12 Months | | |
| 22 | | 2006 | | 12 Months | | |
| 23 | | 2007 | | 12 Months | | |
| 24 | | 2008 | | 12 Months | | |
| 25 | | 2009 | | 12 Months | | |
| 26 | | 2010 | | 12 Months | | |
| 27 | | 2011 | | 12 Months | | |
| 28 | | 2012 | | 12 Months | | |
| 29 | | 2013 | | 6 Months | | |
| 30 | | Total | | 194 Months | (\$87,151.09) | |
| 31 | Implied Unamortized Balance @ June 30, 2013 | | | | (\$66,037) | |
| 32 | Implied Unamortized After Tax Balance @ June 30, 2013 | | | | (\$42,924.16) | |
| 33 | Implied Amortization | | | | | |
| 34 | | 1996 | | 0 Months | | |
| 35 | | 1997 | | 8 Months | | |
| 36 | | 1998 | | 12 Months | | |
| 37 | | 1999 | | 12 Months | | |
| 38 | | 2000 | | 12 Months | | |
| 39 | | 2001 | | 12 Months | | |
| 40 | | 2002 | | 12 Months | | |
| 41 | | 2003 | | 12 Months | | |
| 42 | | 2004 | | 12 Months | | |
| 43 | | 2005 | | 12 Months | | |
| 44 | | 2006 | | 12 Months | | |
| 45 | | 2007 | | 12 Months | | |
| 46 | | 2008 | | 12 Months | | |
| 47 | | 2009 | | 12 Months | | |
| 48 | | 2010 | | 12 Months | | |
| 49 | | 2011 | | 12 Months | | |
| 50 | | 2012 | | 12 Months | | |
| 51 | | 2013 | | 12 Months | | |
| 52 | | 2014 | | 5 Months | | |
| 53 | | Total | | 205 Months | (\$92,092.65) | |
| 54 | Implied Unamortized Balance @ May 31, 2014 | | | | (\$61,095.61) | |
| 55 | Implied Unamortized After-Tax Bal. @ May 31, 2014 | | | | (\$39,712.15) | |

Company reacquired \$3,000,000, 6.95% in May 1997.

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
 Annual Amortization of Gain on Reacquired Debt
 Twelve Months Ending May 31, 2014

| <u>Line No</u> | <u>Description</u> | <u>Year</u> | <u>Mos. Amortized</u> | <u>Months</u> | <u>Reacq Disc</u> | <u>Months</u> |
|------------------------------|--|-------------|-----------------------|---------------|-------------------|---------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 6.95% Series due 2025 | | | | | | |
| 1 | Unamortized Expense | | | | \$60,765 | |
| 2 | Unamortized Discount | | | | - | |
| 3 | Reacquisition Premium | | | | - | |
| 4 | Reacquisition Discount | | | | 67,500 | |
| 5 | Gain Taken | | | | (\$6,735) | |
| 6 | After tax effect on Retained Earnings of Gain | | | | (\$4,378) | |
| 7 | Remaining life | | | | | 339 Months |
| 8 | Implied Monthly Amortization | | | | (\$19.87) | |
| 9 | Implied Monthly After Tax Amortization | | | | (\$12.91) | |
| 10 | Implied Annual Amortization | | | | (\$238.41) | |
| 11 | Implied Amortization | | | | | |
| 12 | | 1996 | | 0 Months | | |
| 13 | | 1997 | | 6 Months | | |
| 14 | | 1998 | | 12 Months | | |
| 15 | | 1999 | | 12 Months | | |
| 16 | | 2000 | | 12 Months | | |
| 17 | | 2001 | | 12 Months | | |
| 18 | | 2002 | | 12 Months | | |
| 19 | | 2003 | | 12 Months | | |
| 20 | | 2004 | | 12 Months | | |
| 21 | | 2005 | | 12 Months | | |
| 22 | | 2006 | | 12 Months | | |
| 23 | | 2007 | | 12 Months | | |
| 24 | | 2008 | | 12 Months | | |
| 25 | | 2009 | | 12 Months | | |
| 26 | | 2010 | | 12 Months | | |
| 27 | | 2011 | | 12 Months | | |
| 28 | | 2012 | | 12 Months | | |
| 29 | | 2013 | | 6 Months | | |
| 30 | | Total | | 192 Months | (\$3,814.52) | |
| 31 | Implied Unamortized Balance @ June 30, 2013 | | | | (\$2,920) | |
| 32 | Implied Unamortized After Tax Balance @ June 30, 201 | | | | (\$1,898.32) | |
| 33 | Implied Amortization | | | | | |
| 34 | | 1996 | | 0 Months | | |
| 35 | | 1997 | | 6 Months | | |
| 36 | | 1998 | | 12 Months | | |
| 37 | | 1999 | | 12 Months | | |
| 38 | | 2000 | | 12 Months | | |
| 39 | | 2001 | | 12 Months | | |
| 40 | | 2002 | | 12 Months | | |
| 41 | | 2003 | | 12 Months | | |
| 42 | | 2004 | | 12 Months | | |
| 43 | | 2005 | | 12 Months | | |
| 44 | | 2006 | | 12 Months | | |
| 45 | | 2007 | | 12 Months | | |
| 46 | | 2008 | | 12 Months | | |
| 47 | | 2009 | | 12 Months | | |
| 48 | | 2010 | | 12 Months | | |
| 49 | | 2011 | | 12 Months | | |
| 50 | | 2012 | | 12 Months | | |
| 51 | | 2013 | | 12 Months | | |
| 52 | | 2014 | | 5 Months | | |
| 53 | | Total | | 203 Months | (\$4,033.06) | |
| 54 | Implied Unamortized Balance @ May 31, 2014 | | | | (\$2,701.95) | |
| 55 | Implied Unamortized After-Tax Bal. @ May 31, 2014 | | | | (\$1,756.27) | |

Company reacquired 6,000,000, 6.95% in July 1997.