

RULE 20:10:13:97

STATEMENT N (2)

Classification by Energy and Customer

Test Year Ending December 31, 2013

Utility: MidAmerican Energy Company

Docket No. NG14-XXX

Individual Responsible: Charles Rea

Please refer to Statement N (1). Peak facilities and mains (peaking) functions are considered demand related. Mains (average) and gas supply costs are considered energy-related and all other categories are considered customer-related.