

Public Utilities Commission of the State of South Dakota

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

MidAmerican Energy Company

Application for Authority to Increase Gas Rates

INDEX TO VOLUME I

- TRANSMITTAL LETTER
- NOTICE OF RATE APPLICATION

Notice of Change in Rates

Statement of Authorized Accounting Representative (Exhibit 1)

Report of Tariff Schedule Change (Exhibit 2)

Notice for Customer Office (Exhibit 3)

- PROPOSED RATE SCHEDULES
- FILING REQUIREMENTS:

Statements and Supporting Schedules - A through R



MidAmerican Energy Company
401 Douglas Street
P. O. Box 778
Sioux City, Iowa 51102
712 277-7500 Telephone

April 1, 2004

BY: OVERNIGHT DELIVERY

Ms. Pamela Bonrud
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Pierre, SD 57501

In Re: MidAmerican Energy Company
Application for Authority to Increase Gas Rates

Dear Ms. Bonrud:

Enclosed for filing are 14 sets of the following:

Volume I	-	Rate Application
Volume II	-	Testimony & Exhibits
Volume III	-	Testimony & Exhibits
Separate Confidential Envelope		

Included with this filing, in above-referenced Volume I, are revised natural gas rate schedules of MidAmerican Energy Company. These schedules are designed to produce approximately \$1,560,000 in additional revenues, applicable to service in South Dakota. Also included are all supporting schedules required by Commission Rules and the prefiled direct testimony and exhibits of supporting witnesses.

In compliance with Rules 20:10:13:18 and 19, MidAmerican will notify customers of the proposed increase by posting the enclosed Notice of Change in Rates at its customer offices serving South Dakota customers. MidAmerican will also issue a press release regarding the proposed increase. At the conclusion of this proceeding, MidAmerican proposes to mail notices to its customers advising them of the finally-approved rates.

April 1, 2004
Ms. Pamela Bonrud
Page 2

In according with Rule 20:10:01:39-42, MidAmerican requests that the enclosed information be designated as **confidential** in Commission files. In accordance with Rule 20:10:01:41, the following information regarding this request is provided:

(1) **Description of Information:** Statement P – required by Rule 20:10:13:100.
Cost of gas adjustment clause.

(2) **Length of Time:** Fifteen (15) years

(3) **Identification of Contact Person:** Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

(4) and (5) **Statutory and Factual Grounds for Confidential Treatment:** The cost of gas adjustment clause was filed confidentially with the South Dakota Public Utilities Commission for the month of March 2004 and is also filed confidentially as part of this rate increase filing.

The confidential information (14 copies) is enclosed in a separate envelope and marked “confidential”.

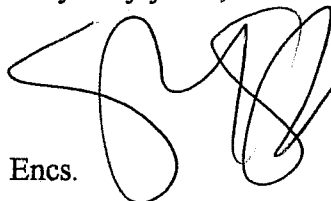
We require that communications regarding this Petition be directed to:

Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
401 Douglas Street
Sioux City, IA 51102
Voice: (712) 277-7587
Fax: (712) 252-7396
smstewart@midamerican.com

Marvin G. Sorensen
Gas Pricing Strategist
P.O. Box 778
401 Douglas Street
Sioux City, IA 51102
Voice: (712) 277-7704
Fax: (712) 252-7368
mgsorensen@midamerican.com

One complete set of the filing has been marked “File Stamp Copy”. Please stamp and return this set (return postage has been enclosed).

Very truly yours,



Encs.

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

In the Matter of the Application	)	NOTICE OF CHANGE IN RATES
For Authority to Increase Rates	)	DOCKET NO. NG04-____
For Natural Gas Service)	

MidAmerican Energy Company ("MidAmerican") hereby gives notice to the South Dakota Public Utilities Commission ("Commission") of a change in rates to become effective for billings on or after May 2, 2004, MidAmerican acknowledges that this effective date may be suspended pending review. MidAmerican will continue to keep all old rates in effect during the pendency of this review pursuant to Commission Rule 20:10:13:25.

MidAmerican herewith submits to the Commission the revised rate schedules, supporting testimony and exhibits, and required schedules which support the requested changes. In addition, MidAmerican submits the following additional information:

The Attestation of the Accounting Officer required by Section 20:10:13:50 of Commission Rules is attached to this Notice as Exhibit 1.

The Report to the Commission of Tariff Changes required by Commission Rule 20:10:13:26 is attached as Exhibit 2.

In compliance with Rules 20:10:13:18 and 19, MidAmerican will notify customers of the proposed increase by posting the Notice of Change in Rates attached as Exhibit 3 as its customer offices serving South Dakota. MidAmerican will also issue a press release regarding the proposed increases. At the conclusion of this proceeding, MidAmerican proposes to mail notices to its customers advising them of the finally-approved rates.

An Index to the filing, which lists all documents submitted, is enclosed with Volume I of the filing.

This filing seeks an overall increase in rates in the approximate amount of \$1,560,000. The effect of the proposed change will vary depending upon the customer class.

By this filing, MidAmerican does not waive any right it may have to update and amend this notice or the statements of fact, expert opinions, substantiating documents and exhibits in support thereof, and to produce other or additional statements of fact, expert opinions, substantiating documents and exhibits to meet all claims, objections and allegations that may be made in this proceeding.

Dated this 1st day of April, 2004

Respectfully Submitted,

By: 

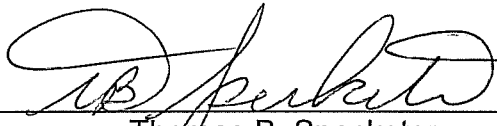
Suzan M. Stewart
Senior Managing Attorney
MidAmerican Energy Company
P.O. Box 778
Sioux City, IA 51102
Voice: (712) 277-7587
Fax: (712) 252-7396
smstewart@midamerican.com

EXHIBIT 1

STATEMENT OF AUTHORIZED ACCOUNTING REPRESENTATIVE
RATE APPLICATION OF MIDAMERICAN ENERGY COMPANY

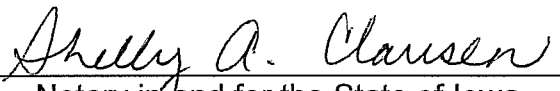
STATE OF IOWA)
) ss.
COUNTY OF POLK)

Thomas B. Specketer, being first duly sworn, deposes and says that he is the Vice President and Controller and an authorized accounting representative for MidAmerican Energy Company ("MEC"), the Applicant in the Rate Application included with this attestation, and makes this verification in its behalf; that the cost statements, working papers, and other supporting data submitted as part of this filing which purport to reflect the books of MEC, in fact, set forth the results shown by the books.

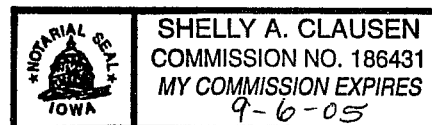


Thomas B. Specketer

Subscribed and sworn to before me this 10th day of March, 2004,
by Thomas B. Specketer.



Notary in and for the State of Iowa



**MidAmerican Energy Company
South Dakota Gas Rate Case
Report of Tariff Schedule Change
Test Year Ending December 31, 2003**

Name of Utility: MidAmerican Energy Company
Utility Address: P.O. Box 778
Sioux City, IA 51102

Description of Change: General Rate Increase

Reason for Change: Revenue Deficiency

Proposed Effective Date of Modified Rate: May 2, 2004

Approximate Annual Change in Revenue:

Small Volume	\$ 1,631,000
Medium Volume	(138,000)
Large Volume	67,000
Total	<u>\$ 1,560,000</u>

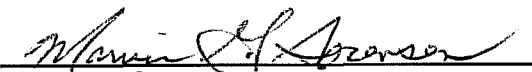
Communities Affected: All South Dakota Communities
served by MidAmerican Energy Company

Approximate Number of Customers Affected:

Small Volume	72,724
Medium Volume	361
Large Volume	27
	<u>73,112</u>

Customer Count Based on Average Count per Statement I

Submitted by:


Marvin G. Sorensen
Gas Pricing Strategist

PUBLIC NOTICE TO SOUTH DAKOTA CUSTOMERS

PROPOSED CHANGES TO NATURAL GAS RATES



**MIDAMERICAN ENERGY COMPANY HAS
FILED WITH AND THERE IS NOW
PENDING BEFORE THE SOUTH DAKOTA
PUBLIC UTILITIES COMMISSION
CHANGES TO ITS NATURAL GAS RATES.**

**A COPY OF THE RATE FILING AND OUR
RULES AND REGULATIONS ARE ON FILE
IN THIS OFFICE AND OPEN TO PUBLIC
INSPECTION.**

**AN EMPLOYEE OF MIDAMERICAN
ENERGY COMPANY WILL ASSIST ANY
PERSON TO DETERMINE THE EFFECT
OF THE PROPOSED CHANGE ON HIS OR
HER RATES.**

MIDAMERICAN ENERGY COMPANY

STATE OF SOUTH DAKOTA

PROPOSED RATE SCHEDULES

TARIFF SCHEDULES
APPLICABLE TO
GAS SERVICE IN SOUTH DAKOTA
OF
MIDAMERICAN ENERGY COMPANY
P.O. BOX 778
SIOUX CITY, IOWA

FILED WITH THE
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF
SD P.U.C. Section No. I
Sixth Revised Sheet No. 1
Cancels Fifth Revised Sheet No. 1

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Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF
SD P.U.C. Section No. I
~~Sixth Fifth~~ Revised Sheet No. 1
Cancels ~~Fifth Fourth~~ Revised Sheet No. 1

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	• Index	1
	• Miscellaneous Forms	2 - 8

Date Filed: April 2, 2004 September 24, 2001

Effective Date: May 2, 2004 February 26, 2002

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF
SD P.U.C. Section No. II
Fourth Revised Sheet No. 1
Cancels Third Revised Sheet No. 1

PRELIMINARY STATEMENT

Territory Served

The Company provides natural gas service at retail to the following communities and their immediate environs in South Dakota:

Alcester	Elk Point	Montrose
Baltic	Ellis	North Sioux City
Beresford	Flandreau	Ramona
Brandon	Gayville	Salem
Canton	Harrisburg	Sioux Falls
Centerville	Hartford	Tea
Colton	Jefferson	Valley Springs
Corson	Lennox	Vermillion
Dakota Dunes	McCook Lake	Worthing
Dell Rapids	Meckling	Yankton

Types and Classes of Service

The Company has the following Classes of Service:

Gas Sales Service

Small Volume Firm (SVF)
Medium Volume Firm (MVF)
Large Volume Firm (LVF)
Small Volume Interruptible (SVI)
Large Volume Interruptible (LVI)
Economic Development Service (EDS)
Incremental Expansion (SD1)

Gas Transportation Service

Small Volume Transport (ST)
Medium Volume Transport (MT)
Large Volume Transport (LT)
Competitive Pricing Transportation Service (CPS)
Daily Balancing Service (DBS)
Group Balancing Service (GBS)
Firm Standby Service (FSS)
Optional Intra-day Hourly Metering Service

N

General Conditions of Service

All service is furnished under the provisions of the Company's Rules and Regulations set forth in Section No. V of the tariff schedules.

Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF
SD P.U.C. Section No. II
Fourth Third Revised Sheet No. 1
Cancels *Third* Second Revised Sheet No. 1

PRELIMINARY STATEMENT

Territory Served

The Company provides natural gas service at retail to the following communities and their immediate environs in South Dakota:

Alcester	Elk Point	Montrose
Baltic	Ellis	North Sioux City
Beresford	Flandreau	Ramona
Brandon	Gayville	Salem
Canton	Harrisburg	Sioux Falls
Centerville	Hartford	Tea
Colton	Jefferson	Valley Springs
Corson	Lennox	Vermillion
Dakota Dunes	McCook Lake	Worthing
Dell Rapids	Meckling	Yankton

Types and Classes of Service

The Company has the following Classes of Service:

Gas Sales Service

Small Volume Firm (SVF)
Medium Volume Firm (MVF)
Large Volume Firm (LVF)
Small Volume Interruptible (SVI)
Large Volume Interruptible (LVI)
Economic Development Service (EDS)
Incremental Expansion (SD1)

Gas Transportation Service

Small Volume Transport (ST)
Medium Volume Transport (MT)
Large Volume Transport (LT)
Competitive Pricing Transportation Service (CPS)
Daily Balancing Service (DBS)
Group Balancing Service (GBS)
Firm Standby Service (FSS)
Optional Intra-day Hourly Metering Service

N

General Conditions of Service

All service is furnished under the provisions of the Company's Rules and Regulations set forth in Section No. V of the tariff schedules.

Date Filed: April 2, 2004 March 19, 2002

Effective Date: May 2, 2004 April 19, 2002

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 11
Cancels Second Revised Sheet No. 11

DESIGNATION: Small Volume Firm (SVF)
CLASS OF SERVICE: Residential, Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>SVF</u>	
Service Charge per Meter:	\$10.00	I
Non-Gas Commodity Charge:		
First 250 therms per therm	\$.17725	
Balance per therm	\$.08826	R

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

D

Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Second Revised Sheet No. 11
Cancels *Second First Revised Sheet No. 11*

DESIGNATION: Small Volume Firm (SVF)
CLASS OF SERVICE: Residential, Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>SVF</u>	
Service Charge per Meter:	\$10.00 \$7.50	I
Non-Gas Commodity Charge:		
First 250 therms per therm	\$.17725	
Balance per therm	\$.08826 \$.11725	R

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

6. Terms of Tariff

~~In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.~~

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Date Filed: April 2, 2004 ~~September 24, 2001~~

Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 12
Cancels Second Revised Sheet No. 12

DESIGNATION: Medium Volume Firm (MVF)
CLASS OF SERVICE: Residential, Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 2,000 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>MVF</u>
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge:	
First 5,000 therms per therm	\$.07201
Balance per therm	\$.04675

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3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

D

Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Second Revised Sheet No. 12
Cancels *Second First Revised Sheet No. 12*

DESIGNATION: Medium Volume Firm (MVF)
CLASS OF SERVICE: Residential, Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 2,000 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	MVF
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge per therm:	
<i>First 5,000 therms per therm</i>	\$.07201
<i>Balance per therm</i>	\$.04675

T
C
R

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

6. ~~Terms of Tariff~~

~~In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.~~

D
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D

Date Filed: April 2, 2004 ~~September 24, 2004~~

Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fourth Revised Sheet No. 13
Cancels Third Revised Sheet No. 13

DESIGNATION: Large Volume Firm (LVF)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>LVF</u>	
Service Charge per Meter:	\$ 325.00	I
Commodity Charge (per therm):	\$.03915	I

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No.3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

C

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

6. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

D

Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fourth Third Revised Sheet No. 13
Cancels Third Second Revised Sheet No. 13

DESIGNATION: Large Volume Firm (LVF)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	LVF	
Service Charge per Meter:	\$ 325.00	\$275.00
Commodity Charge (per therm):	\$.03915	\$.03526

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 12, (Sheet No.3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

6. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

7. Terms of Tariff

~~In the event that a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.~~

Date Filed: April 2, 2004 ~~September 24, 2004~~

Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fifth Revised Sheet No. 14
Cancels Fourth Revised Sheet No. 14

DESIGNATION: Small Volume Interruptible (SVI)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota to customers receiving service on this tariff as of June 27, 2002 through June 26, 2004.

Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis, having peak day requirements of less than 2,000 therms. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>SVI</u>
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge:	
First 5,000 therms per therm	\$.07201
Balance per therm	\$.04675

T
C
R

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

6. Special Provision

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

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T

7. Pipeline Demand Recovery

In the event an existing small or medium firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline.

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8. Optional Off Peak Firm Service

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

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Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fifth ~~Fourth~~ Revised Sheet No. 14
Cancels **Fourth** ~~Third~~ Revised Sheet No. 14

DESIGNATION: Small Volume Interruptible (SVI)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota to customers receiving service on this tariff as of June 27, 2002 through June 26, 2004.

Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis, having peak day requirements of less than 2,000 therms. The Company's service rules and regulations shall apply.

2. Monthly Rate

	SVI
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge per therm:	
<i>First 5,000 therms per therm</i>	\$.07201
<i>Balance per therm</i>	\$.04675

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3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

6. ~~Terms of Tariff~~

~~In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.~~

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6.7. Special Provision

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

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7.8. Pipeline Demand Recovery

In the event an existing small or medium firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline.

T

8.9. Optional Off Peak Firm Service

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

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Date Filed: April 2, 2004 July 1, 2002

Effective Date: May 2, 2004 June 27, 2002

Issued By: James J. Howard
Vice President



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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fifth Revised Sheet No. 15
Cancels Fourth Revised Sheet No. 15

DESIGNATION: Large Volume Interruptible (LVI)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota to customers receiving service on this tariff as of June 27, 2002 through June 26, 2004.

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>LVI</u>	
Service Charge per Meter:	\$ 325.00	I
Commodity Charge (per therm):	\$.03915	I

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

6. Special Provisions

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

7. Pipeline Demand Recovery

In the event an existing large firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President

MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fifth Fourth Revised Sheet No. 15
Cancels Fourth Third Revised Sheet No. 15

DESIGNATION: Large Volume Interruptible (LVI)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota to customers receiving service on this tariff as of June 27, 2002 through June 26, 2004.

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>LVI</u>	
Service Charge per Meter:	\$ 325.00	\$ 275.00
Commodity Charge (per therm):	\$.03915	\$.03526

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

6. Terms of Tariff

~~In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.~~

6 7. Special Provisions

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

7 8. Pipeline Demand Recovery

In the event an existing large firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: April 2, 2004 July 1, 2002Effective Date: May 2, 2004 June 27, 2002Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 16
Cancels Second Revised Sheet No. 16

DESIGNATION: Large Volume Interruptible (LVI)
CLASS OF SERVICE: Commercial and Industrial

8. Optional Off Peak Firm Service

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

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Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Second Revised Sheet No. 16
Cancels *Second* First Revised Sheet No. 16

DESIGNATION: Large Volume Interruptible (LVI)
CLASS OF SERVICE: Commercial and Industrial

8 9. Optional Off Peak Firm Service

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

T

Date Filed: April 2, 2004 November 8, 1999

Effective Date: May 2, 2004 November 1, 1999

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fourth Revised Sheet No. 26
Cancels Third Revised Sheet No. 26

RATE DESIGNATION: Competitive Sales Service
CLASS OF SERVICE: Residential (SVF, MVF),
Commercial & Industrial (SVF, MVF, SVI, LVI, LVF)

1. Availability

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

SVF – less than 500 therms peak day requirements

MVF, SVI – less than 2000 therms peak day requirements

LVF, LVI – greater than 2000 therms peak day requirements

2. Rates

Customer Charge:

SVF: Max \$10.00 per Delivery Point

I

MVF, SVI: Max \$60.00 per Delivery Point

LVF, LVI: Max \$325.00 per Delivery Point

I

Delivery Charge:

SVF: First 250 therms Max \$.17725 Min \$.00500

Balance therms Max \$.08826 Min \$.00500

R

MVF, SVI: First 5,000 therms Max \$.07201 Min \$.00500

C

Balance therms Max \$.04675 Min \$.00500

R

LVF, LVI: All therms Max \$.03915 Min \$.00500

I

Minimum Monthly Billing: Negotiated rate pursuant to agreement

3. Clauses

Above rates subject to:

SVF, MVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)

LVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)

C

SVI, LVI: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3)

All Rates: Tax Adjustment Clause (Sheet No. 6)

Btu Adjustment Clause (Sheet No. 7)

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Incremental Cost Provision

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President

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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fourth ~~Third~~ Revised Sheet No. 26
Cancels *Third* ~~Second~~ Revised Sheet No. 26

RATE DESIGNATION: Competitive Sales Service
CLASS OF SERVICE: Residential (SVF, MVF),
Commercial & Industrial (SVF, MVF, SVI, LVI, LVF)

1. Availability

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

SVF – less than 500 therms peak day requirements
MVF, SVI – less than 2000 therms peak day requirements
LVF, LVI – greater than 2000 therms peak day requirements

2. Rates

Customer Charge:

SVF: Max ~~\$10.00~~ \$7.50 per Delivery Point
MVF, SVI: Max \$60.00 per Delivery Point
LVF, LVI: Max ~~\$325.00~~ \$275.00 per Delivery Point

Delivery Charge:

SVF: First 250 therms Max \$.17725 Min \$.00500
Balance therms Max ~~\$.08826~~ \$.11725 Min \$.00500

MVF, SVI: *First 5,000 therms* All therms Max \$.07201 Min \$.00500
Balance therms Max \$.04675 Min \$.00500

LVF, LVI: All therms Max ~~\$.03915~~ \$.03526 Min \$.00500

Minimum Monthly Billing: Negotiated rate pursuant to agreement

3. Clauses

Above rates subject to:

SVF, MVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)
LVF: Cost of Purchased Gas Adjustment Clause 1 2, (Sheet No. 3)
SVI, LVI: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3)
All Rates: Tax Adjustment Clause (Sheet No. 6)
Btu Adjustment Clause (Sheet No. 7)

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Incremental Cost Provision

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: April 2, 2004 ~~September 24, 2004~~ Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 27
Cancels Second Revised Sheet No. 27

RATE DESIGNATION: Competitive Sales Service
CLASS OF SERVICE: Residential (SVF, MVF),
Commercial & Industrial (SVF, MVF, SVI, LVI)

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6. Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

7. Special Provision

A customer electing interruptible service (SVI, LVI) must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

8. Pipeline Demand Recovery

In the event an existing small or medium firm sales customer (SVF, MVF) elects an interruptible service the customer shall be charged the Cost of Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline. For large firm sales customer (LVF) the customer shall be charged the Cost of Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James J. Howard,
Vice President

MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Second Revised Sheet No. 27
Cancels *Second First* Revised Sheet No. 27 26-29

RATE DESIGNATION: Competitive Sales Service
CLASS OF SERVICE: Residential (SVF, MVF),
Commercial & Industrial (SVF, MVF, SVI, LVI)

5. ~~Terms of Tariff~~

~~In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a reconnect fee.~~

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6. Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

7. Special Provision

A customer electing interruptible service (SVI, LVI) must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

8. Pipeline Demand Recovery

In the event an existing small or medium firm sales customer (SVF, MVF) elects an interruptible service the customer shall be charged the Cost of Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline. For large firm sales customer (LVF) the customer shall be charged the Cost of Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: April 2, 2004 ~~March 27, 2000~~

Effective Date: May 2, 2004 ~~1, 2000~~

Issued By: James J. Howard,
Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Revised Sheet No. 4
Cancels Third Revised Sheet No. 4

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Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth ~~Third~~ Revised Sheet No. 4
Cancels *Third* ~~Second~~ Revised Sheet No. 4

SECTION III-A INDEX (CON'T)

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Date Filed: April 2, 2004 ~~September 24, 2001~~

Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James J. Howard
Vice President

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fifth Revised Sheet No. 5
Cancels Fourth Revised Sheet No. 5

RATE DESIGNATION: Large Transport (LT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Service Charge:	\$ 325.00 per Billing Period per Delivery Point	I
Commodity Charge:	\$.03915 per therm transported	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetering:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

4. Bill Payment Provision.

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fifth ~~Fourth~~ Revised Sheet No. 5
Cancels *Fourth* ~~Third~~ Revised Sheet No. 5

RATE DESIGNATION: Large Transport (LT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Service Charge:	\$ 325.00 \$275.00 per Billing Period per Delivery Point	I
Commodity Charge:	\$.03915 \$.03526 per therm transported	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

4. Bill Payment Provision.

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: April 2, 2004 ~~September 24, 2001~~

Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James J. Howard
Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fifth Revised Sheet No. 6
Cancels Fourth Revised Sheet No. 6

RATE DESIGNATION: Medium Transport (MT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Service Charge:	\$ 60.00 per Billing Period per Delivery Point
Commodity Charge:	
First 5,000 therms per therm	\$.07201 per therm transported
Balance per therm	\$.04675 per therm transported
Transportation Administrative Charge:	\$ 35.00 per Billing Period per Delivery Point

C
R

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

4. Bill Payment Provision.

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James H. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fifth ~~Fourth~~ Revised Sheet No. 6
Cancels *Fourth* ~~Third~~ Revised Sheet No. 6

RATE DESIGNATION: Medium Transport (MT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Service Charge:	\$ 60.00 per Billing Period per Delivery Point	
Commodity Charge:		
<i>First 5,000 therms per therm</i>	\$.07201 per therm transported	C
<i>Balance per therm</i>	\$.04675 per therm transported	R
Transportation Administrative Charge:	\$ 35.00 per Billing Period per Delivery Point	

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

4. Bill Payment Provision.

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: April 2, 2004 ~~September 24, 2001~~ Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James H. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fifth Revised Sheet No. 7
Cancels Fourth Revised Sheet No. 7

RATE DESIGNATION: Small Transport (ST)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Service Charge:	\$ 10.00 per Billing Period per Delivery Point	I
Commodity Charge:		
First 250 therms transported	\$.17725 per therm	
Balance per therm transported	\$.08826 per therm	R
Transportation Administrative Charge:	\$ 35.00 per Billing Period per Delivery Point	

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

4. Bill Payment Provision.

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: April 2, 2004 Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fifth ~~Fourth~~ Revised Sheet No. 7
Cancels *Fourth* ~~Third~~ Revised Sheet No. 7

RATE DESIGNATION: Small Transport (ST)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Service Charge:	\$10.00 \$7.50 per Billing Period per Delivery Point	I
Commodity Charge:		
First 250 therms transported	\$.17725 per therm	
Balance per therm transported	\$.08826 \$.11725 per therm	R
Transportation Administrative Charge:	\$ 35.00 per Billing Period per Delivery Point	

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

4. Bill Payment Provision.

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: April 2, 2004 ~~September 24, 2001~~ Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James J. Howard
Vice President

MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Third Revised Sheet No. 8
Cancels Second Revised Sheet No. 8

RATE DESIGNATION: Competitive Transportation Service
CLASS OF SERVICE: Gas Transportation (ST, MT, LT)

1. Application

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

2. Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

3. Availability

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

ST - less than 500 therms peak day requirements

MT - less than 2000 therms peak day requirements

LT - equal to or greater than 2000 therms peak day requirements

4. Rates

Monthly Customer Charge:

ST: Max \$10.00 per Delivery Point

MT: Max \$60.00 per Delivery Point

LT: Max \$325.00 per Delivery Point

Transportation Administrative Charge:

\$35.00 per Billing Period per Delivery Point

Commodity Charge:

ST: First 250 therms Max \$.17725 Min \$.00500

Balance therms Max \$.08826 Min \$.00500

MT: First 5,000 therms Max \$.07201 Min \$.00500

Balance therms Max \$.04675 Min \$.00500

LT: All therms Max \$.03915 Min \$.00500

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

System Exit Charges:

Pipeline Demand, Rider No. 2

Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge: \$250.00 with each request for service

Telemetry: Actual cost of telemetry, installation and hardware.

5. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

6. Incremental Cost Provision

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

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Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Third Second Revised Sheet No. 8
Cancels *Second* First Revised Sheet No. 8

RATE DESIGNATION: Competitive Transportation Service
CLASS OF SERVICE: Gas Transportation (ST, MT, LT)

1. Application

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

2. Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

3. Availability

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas suppliers to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

ST - less than 500 therms peak day requirements
MT - less than 2000 therms peak day requirements
LT - equal to or greater than 2000 therms peak day requirements

4. Rates

Monthly Customer Charge:

ST: Max ~~\$10.00~~ \$7.50 per Delivery Point
MT: Max \$60.00 per Delivery Point
LT: Max ~~\$325.00~~ \$275.00 per Delivery Point

Transportation Administrative Charge:

\$35.00 per Billing Period per Delivery Point

Commodity Charge:

ST: First 250 therms Max \$.17725 Min \$.00500
Balance therms Max ~~\$.08826~~ \$.11725 Min \$.00500
MT: *First 5,000 therms* All therms Max \$.07201 Min \$.00500
Balance therms Max \$.04675 Min. \$.00500
LT: All therms Max \$.03915 ~~\$.03526~~ Min \$.00500

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge: \$250.00 with each request for service
Telemetry: Actual cost of telemetry, installation and hardware.

5. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

6. Incremental Cost Provision

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: April 2, 2004 September 24, 2001

Effective Date: May 2, 2004 February 26, 2002

Issued By: James J. Howard
Vice President

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MIDAMERICAN ENERGY COMPANY
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Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Revised Sheet No. 21
Cancels Third Revised Sheet No. 21

RATE DESIGNATION: Customer Balancing (Continued)
CLASS OF SERVICE: Gas Transportation Tariffs

3. Over/Under Delivery Charges for Imbalances:

- (a) Daily - Customers are allowed Positive or Negative Imbalances equal to 10% without imbalance charges. Customers with a Positive or Negative Imbalance, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$.01 per therm (\$.10 per Dth) up to 30% Imbalances. For imbalances greater than 30%, the imbalance charge is \$.10 per therm (\$1.00 per Dth). Daily charges on imbalances will be waived if the customer's Daily Imbalance is in the opposite direction of the Company's Daily net system imbalance, as determined by Gas Control personnel. Daily Net System imbalance will be defined as daily variance between daily target and actual results. These charges apply except for Critical or OFO days.
- (b) Short Critical Day - Customers with a Negative Imbalance will be charged \$.50 per therm (\$.50 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$.10 per therm (\$1.00 per Dth) over delivery charge.

- (c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$1.00 per Dth) under delivery charge.

- (d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recoveries from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

- (e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.
- (f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

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Date Filed: April 2, 2004

Effective Date:

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Third Revised Sheet No. 21
Cancels **Third** Second Revised Sheet No. 21

RATE DESIGNATION: Customer Balancing (Continued)
CLASS OF SERVICE: Gas Transportation Tariffs

3. Over/Under Delivery Charges for Imbalances:

- (a) Daily - Customers are allowed Positive or Negative Imbalances equal to 10% without imbalance charges. Customers with a Positive or Negative Imbalance, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$.01 per therm (\$.10 per Dth) up to 30% Imbalances. For imbalances greater than 30%, the imbalance charge is \$.10 per therm (\$1.00 per Dth). *Daily charges on imbalances will be waived if the customer's Daily Imbalance is in the opposite direction of the Company's Daily net system imbalance, as determined by Gas Control personnel. Daily Net System imbalance will be defined as daily variance between daily target and actual results.* These charges apply except for Critical or OFO days.

- (b) Short Critical Day - Customers with a Negative Imbalance will be charged \$.50 per therm (\$.50 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$.10 per therm (\$1.00 per Dth) over delivery charge.

- (c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$1.00 per Dth) under delivery charge.

- (d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recoveries from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

- (e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.

- (f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

Date Filed: April 2, 2004 ~~November 13, 2002~~

Effective Date: December 1, 2002

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Revised Sheet No. 34
Cancels Third Revised Sheet No. 34

RATE DESIGNATION: General Terms and Conditions (Con't)
CLASS OF SERVICE: Gas Transportation Tariff

reserves the right to request additional information from any applicant, but requesting such information will not reduce the priority rating for service if the applicant has otherwise provided all of the information and paid the fee as required by this section.

- (d) Service under this tariff will begin on the first of the month following a date which is thirty (30) days after the Service Request Form, and all additional information has been received by the Company. The Company may, at its sole discretion, reduce the request for service requirements.

12. **Nominations**

Nominations shall be the volume of gas the Customer wishes to transport on Company's distribution system for transportation service. Each customer or assigned agent desiring to deliver gas into MidAmerican's system must submit a nomination to flow gas into the Company's distribution system. Nominations should be entered on the MOT bulletin board. The MOT bulletin board will be available on a twenty-four (24) hour basis for use by all shippers and transporters upon request and at no charge. At shipper's request, the Company will accept fax nominations. The nominations must be delivered by fax to:

MidAmerican Gas Control
Phone: (800) 444-3123 or (712) 277-7943
FAX: (712) 277-7894

- (a) **Nomination Time Line:** The nomination will be due by 9:00 a.m. CCT coincident to the start of the gas day beginning at 9:00 a.m. CCT. Nominations delivered via fax are due 2 hours before the start of the gas day.
- (b) **Confirmation:** The Company will begin verification of scheduled flow/confirmation upon receipt of nominations from the Customer. Company will confirm the lesser of 1) the confirmed pipeline volumes, or 2) the nomination into the Company's distribution system.
- (c) **Nomination Process:** All parties should support a seven-days-a-week, twenty-four-hours-a-day nomination process. Party contacts need not be at their ordinary work sites but should be available by telephone or pager.
- (d) **Daily:** Customers or their agent, shall notify the Company's representative by 9:00 a.m., CCT, by a mutually acceptable method, of a Daily Nomination or a desired change, if any, to its requested quantity of transportation gas for the gas Day commencing at 9:00 a.m. CCT, or for following gas Days. Nomination of Delivery and Receipt Point shall be limited to those specified in the Service Request Form.
- (e) **Critical Day and/or OFO:** When curtailment / interruption / OFO is called, the Company shall attempt to notify the Customer by 3:30 p.m. CCT on the MOT bulletin board, prior to the beginning of the gas day, or as necessary to maintain the integrity of the system, of the receipt and delivery conditions applicable to Customer's Gas Transportation Service during the next gas Day commencing at 9:00 a.m. CCT. Such notification shall include all necessary information known at the time, such as Curtailment or Interruption conditions, allowable balancing adjustments, etc. The Company shall also notify the Customer once the curtailment/interruption conditions have changed. Similar to the provisions of the Late Nominations section below, the Company may allow for reduced Critical Day/OFO nomination requirements.
- (f) **Firm Supply Standby Service:** Customer or its agent, shall notify the Company's representative by at least 4:00 p.m. CCT, prior to the end of the gas day of its requested quantity of Firm Supply Standby service gas to be delivered by Company at the Delivery Point.

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Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth ~~Third~~ Revised Sheet No. 34
Cancels *Third* ~~Second~~ Revised Sheet No. 34

RATE DESIGNATION: General Terms and Conditions (Con't)
CLASS OF SERVICE: Gas Transportation Tariff

reserves the right to request additional information from any applicant, but requesting such information will not reduce the priority rating for service if the applicant has otherwise provided all of the information and paid the fee as required by this section.

- (d) Service under this tariff will begin on the first of the month following a date which is thirty (30) days after the Service Request Form, and all additional information has been received by the Company. The Company may, at its sole discretion, reduce the request for service requirements.

12. Nominations

Nominations shall be the volume of gas the Customer wishes to transport on Company's distribution system for transportation service. Each customer or assigned agent desiring to deliver gas into MidAmerican's system must submit a nomination to flow gas into the Company's distribution system. Nominations should be entered on the MOT bulletin board. The MOT bulletin board will be available on a twenty-four (24) hour basis for use by all shippers and transporters upon request and at no charge. At shipper's request, the Company will accept fax nominations. The nominations must be delivered by fax to:

MidAmerican Gas Control
Phone: (800) 444-3123 or (712) 277-7943
FAX: (712) 277-7894

- (a) **Nomination Time Line:** The nomination will be due by 9:00 a.m. CCT coincident to the start of the gas day beginning at 9:00 a.m. CCT. Nominations delivered via fax are due 2 hours before the start of the gas day.
- (b) **Confirmation:** The Company will begin verification of scheduled flow/confirmation upon receipt of nominations from the Customer. Company will confirm the lesser of 1) the confirmed pipeline volumes, or 2) the nomination into the Company's distribution system.
- (c) **Nomination Process:** All parties should support a seven-days-a-week, twenty-four-hours-a-day nomination process. Party contacts need not be at their ordinary work sites but should be available by telephone or pager.
- (d) **Daily:** Customers or their agent, shall notify the Company's representative by 9:00 a.m., CCT, by a mutually acceptable method, of a Daily Nomination or a desired change, if any, to its requested quantity of transportation gas for the gas Day commencing at 9:00 a.m. CCT, or for following gas Days. Nomination of Delivery and Receipt Point shall be limited to those specified in the Service Request Form.
- (e) **Critical Day and/or OFO:** When curtailment / interruption / OFO is called, the Company shall attempt to notify the Customer by 3:30 p.m. CCT on the MOT bulletin board, prior to the beginning of the gas day, or as necessary to maintain the integrity of the system, of the receipt and delivery conditions applicable to Customer's Gas Transportation Service during the next gas Day commencing at 9:00 a.m. CCT. Such notification shall include all necessary information known at the time, such as Curtailment or Interruption conditions, allowable balancing adjustments, etc. The Company shall also notify the Customer once the curtailment/interruption conditions have changed. Similar to the provisions of the Late Nominations section below, the Company may allow for reduced Critical Day/OFO nomination requirements.
- (f) **Firm Supply Standby Service:** Customer or its agent, shall notify the Company's representative by at least ~~4:00~~ 3:00 p.m. CCT, prior to the end of the gas day of its requested quantity of Firm Supply Standby service gas to be delivered by Company at the Delivery Point.

Date Filed: April 2, 2004 ~~October 8, 1997~~

Effective Date: May 2, 2004 ~~November 1, 1997~~

Issued By: James J. Howard ~~Brent E. Gale~~, Vice President
Law and Regulatory Affairs



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Third Revised Sheet No. 42
Cancels Second Revised Sheet No. 42

RATE DESIGNATION: Rider No. 2 Pipeline Demand Rider
CLASS OF SERVICE: Gas Transportation Tariff

1. Applicable

Applicable to all transportation customers that contract for one of the Company's Gas Transportation services on or after November 15, 1995, and that previously received sales service under one of the Company's sales service rate schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the PDR to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This rider will not allow the ST, MT, or LT Customer the right to broker the use of the stranded capacity. Customer may give notification of switching to transportation in writing at least 12 months prior to commencement of transportation service in order to avoid PDR charges once the customer starts transporting.

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2. Pipeline Demand Rider

The Pipeline Demand Rider (PDR) is the surcharge per therm of natural gas transported. The surcharge shall be equal to the non-commodity cost of gas excluding transition costs, which shall be collected under the Pipeline Transition Rider, reflected in the monthly Purchased Gas Adjustment filings for the appropriate pipeline.

3. Gas Reconciliation

The company shall reflect the recovery of the PDR as a reduction to the sales customer's cost of gas on a dollar-for-dollar basis in the Annual Purchased Gas Adjustment Reconciliation.

4. Billing

For Transport customers, the PDR will be added as a separate line on the bill.

5. Permanent Capacity Release

Customer may elect to contract with the Company for a permanent release of peak day capacity requirements, currently used to serve the customer as determined by the Company, in lieu of being assessed the PDR surcharge. Company, in its discretion, shall have the right to specify which firm transportation entitlement contract is permanently released. Any transition costs related to permanently released capacity which are assessed against Company will be assigned to the customer taking the capacity assignment. This will primarily involve the transition costs collected on the firm transportation entitlements.

Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Third ~~Second~~ Revised Sheet No. 42
Cancels *Second* First Revised Sheet No. 42

RATE DESIGNATION: Rider No. 2 Pipeline Demand Rider
CLASS OF SERVICE: Gas Transportation Tariff

1. Applicable

Applicable to all transportation customers that contract for one of the Company's Gas Transportation services on or after November 15, 1995, and that previously received sales service under one of the Company's sales service rate schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the PDR to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This rider will not allow the ST, MT, or LT Customer the right to broker the use of the stranded capacity. Customer may give notification of switching to transportation in writing ~~by June 4~~ at least **12** ~~5~~-months prior to commencement of transportation service in order to avoid PDR charges once the customer starts transporting.

C

2. Pipeline Demand Rider

The Pipeline Demand Rider (PDR) is the surcharge per therm of natural gas transported. The surcharge shall be equal to the non-commodity cost of gas excluding transition costs, which shall be collected under the Pipeline Transition Rider, reflected in the monthly Purchased Gas Adjustment filings for the appropriate pipeline.

3. Gas Reconciliation

The company shall reflect the recovery of the PDR as a reduction to the sales customer's cost of gas on a dollar-for-dollar basis in the Annual Purchased Gas Adjustment Reconciliation.

4. Billing

For Transport customers, the PDR will be added as a separate line on the bill.

5. Permanent Capacity Release

Customer may elect to contract with the Company for a permanent release of peak day capacity requirements, currently used to serve the customer as determined by the Company, in lieu of being assessed the PDR surcharge. Company, in its discretion, shall have the right to specify which firm transportation entitlement contract is permanently released. Any transition costs related to permanently released capacity which are assessed against Company will be assigned to the customer taking the capacity assignment. This will primarily involve the transition costs collected on the firm transportation entitlements.

Date Filed: April 2, 2004 ~~September 24, 2001~~

Effective Date: May 2, 2004 ~~February 26, 2002~~

Issued By: James J. Howard
Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Revised Sheet No. 46
Cancels Third Revised Sheet No. 46

RATE DESIGNATION: Glossary of Terms (Con't.)
CLASS OF SERVICE: Gas Transportation Tariff

14. **Imbalances** - The difference between Receipts and Deliveries.
15. **Long Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to fall below a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its systems, or its customers.
16. **MMBtu, and Dekatherm and Therm** - The term "MMBtu" shall mean 1,000,000 Btu's. One MMBtu is equal to one dekatherm (1 Dth) or 10 therms. One therm is equal to 100,000 Btu's. The standard quantity for nomination, confirmation and scheduling is dekatherms per gas day in the United States.
17. **Month, Monthly, Billing Period** - The period beginning on the first day of a calendar month and ending on the first day of the succeeding calendar month.
18. **Negative Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and a greater quantity of Deliveries.
19. **Nomination** - Quantity of gas the Company is requested to transport daily from the Receipt Point to the Delivery Point.
20. **Operational Flow Order (OFO)** - An order by the Company to transport customer, customers, or group customer, to make deliveries match usage. The stricter provisions of either a critical short or long day will apply to the customer.
21. **Positive Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and the lesser quantity of Deliveries.
22. **Receipts** - Shall mean the quantity of gas received by Company from the transporting pipeline on a daily basis for the account of Customer.
23. **Receipt Point** - The point at which the transporting interstate pipeline's facilities are interconnected with the Company's facilities. The Receipt Point must be at a location applicable to the Customer's historical purchases and the Delivery Point must be the historical purchase site. The Company has sole discretion in assigning a primary receipt point. If, in the sole discretion of the Company, the Company can, operationally and without hardship to its other customers, receive gas for the account of Customer at a point other than the town border station applicable to the Customer's historical purchases, the Receipt Point restriction may be waived by Company.
24. **Reservation Charge** - Amount based upon the quantity of service desired.
25. **Retention** - The percentage by which gas received at the Receipt Point is reduced in order to arrive at the quantity delivered at the Delivery Point. Where fuel reimbursement is in-kind, the standard fuel calculation mechanism, as this is related to the nomination process, should be $(1 - (\text{fuel}\%/100))$ multiplied by receipt quantity = delivery quantity.
26. **Short Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to be greater than a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its system, or its customers.

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Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Third Revised Sheet No. 46
Cancels *Third* Second Revised Sheet No. 46

RATE DESIGNATION: Glossary of Terms (Con't.)
CLASS OF SERVICE: Gas Transportation Tariff

14. **Imbalances** - The difference between Receipts and Deliveries.
15. **Long Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to fall below a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its systems, or its customers.
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19. **Nomination** - Quantity of gas the Company is requested to transport daily from the Receipt Point to the Delivery Point.
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25. **Retention** - The percentage by which gas received at the Receipt Point is reduced in order to arrive at the quantity delivered at the Delivery Point. Where fuel reimbursement is in-kind, the standard fuel calculation mechanism, as this is related to the nomination process, should be $(1 - (\text{fuel}\%/100))$ multiplied by receipt quantity = delivery quantity.
26. **Short Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to be greater than a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its system, or its customers.

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Date Filed: April 2, 2004 ~~December 8, 2000~~

Effective Date: May 2, 2004 ~~February 7, 2001~~

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Original Issue Sheet No. 47

RATE DESIGNATION: Optional Intra-day Hourly Metering Service
CLASS OF SERVICE: Gas Transportation Tariff

1. Applicability and Character of Service

The customer or Agent shall have the option to choose intra-day hourly metering service. The intra-day hourly metering volume information is available to transportation Customers via posting on the Company's electronic bulletin board at times specified by the Company. Company makes no warranty, whether express, implied or otherwise, regarding the timeliness, quality or accuracy of the information provided to customer pursuant to this tariff.

2. Availability

This service is available to any gas transportation customer with facilities served by the Company who has Company installed, AC powered telemetry equipment in place to monitor daily usage. The customer or their Agent must notify the Company three (3) working days prior to receiving the hourly data on-line.

3. Rates

Monthly Charges:

Intra-day hourly metering charge \$10.00 per account

This charge will be applied to the invoice based on who elects the service. If the customer elects the service, the charge will be applied to the customer's monthly invoice. If the Agent elects the service, the charge will be applied to the monthly group invoice.

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President

MIDAMERICAN ENERGY COMPANY
P.O. Box 778
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. V
Second Revised Sheet No. 24
Cancels First Revised Issue Sheet No. 24

RULES AND REGULATIONS

11.00 Refusal and Disconnection of Gas Service (Continued)

11.04 Disconnection of Service (Continued)

- 3) Method of Discontinuing Gas Service - In discontinuing gas service for non-payment, the Company may lock or remove the gas meter, plug the gas service line, sever or disconnect the gas service outside the premises, or use any other method to discontinue gas service to the customer.

Service shall not be disconnected on any Friday, Saturday, Sunday, legal holiday, or on any day when the Company's business offices are not open to the public.

- 4) Reconnection Charge - The following reconnection charges will be made by the Company to reinstate gas service:

- a) when a meter has been locked:

\$55.00 charge during normal working hours - per reconnection.

\$80.00 charge after working hours - per reconnection.

\$100.00 charge during Sundays/Holidays - per reconnection.

- b) When a customer refuses to allow access to the meter for disconnection, Company's reconnection charge shall be based on the cost of the time and materials related to the shut off at the curb.

- 5) Payment of Unpaid and Past Due Balance - Gas Service refused to any applicant, or discontinued to any customer, under this rule will not be provided or restored until the past due and unpaid balance and reconnection charge has been paid in full or satisfactory credit arrangements for the payment of this amount are agreed upon.

- 6) Disconnection Without Notice - Unauthorized Use or Unsafe Conditions - The Company may discontinue gas service without notice in the event of:

- a) Unauthorized use of or tampering with the Company's equipment; or

- b) A condition determined to be hazardous to the Customer, to other customers of the Company, to the Company's equipment, or to the public.

- 11.05 Termination of Gas Service by Customer** - A customer shall give 48 hour's notice to the Company of his intention to discontinue gas service. Failure to give this notice shall make the customer liable for payment for all gas supplied to the premises until gas service has been discontinued by the Company.

Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. V
Second First Revised Sheet No. 24
Cancels *First Revised Original Issue Sheet No. 24*

RULES AND REGULATIONS

11.00 Refusal and Disconnection of Gas Service (Continued)

11.04 Disconnection of Service (Continued)

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 - ~~\$80.00~~ ~~\$55.00~~ charge after working hours - per reconnection.
 - ~~\$100.00~~ ~~\$75.00~~ charge during Sundays/Holidays - per reconnection.
 - b) When a customer refuses to allow access to the meter for disconnection, Company's reconnection charge shall be based on the cost of the time and materials related to the shut off at the curb.
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Date Filed: April 2, 2004 14, 1999

Effective Date: May 2, 2004 1, 1999

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. V
Second Revised Sheet No. 27
Cancels First Revised Sheet No. 27

RULES AND REGULATIONS

13.00 Customer Service

13.01 General - The goal of the Company's customer service is to provide service necessary for the safety and welfare of our customers as it relates to the use of gas and gas appliances.

13.02 "No Charge" Service - the Company will provide at "no charge" service for all customers as follows:

- 1) Emergency service for investigating, locating and stopping gas leaks.
- 2) Maintenance of the Company-owned equipment on customer's premise including meters, regulators, or service lines.

13.03 "Charge" Service - the Company may provide service for adjustment, repair, installation, or maintenance of appliances on a direct customer charge basis where the installation and equipment is approved by appliance codes and regulations, and where the equipment is reasonably accessible to service personnel and provisions have been made so that the health and safety of the service person will not be in jeopardy.

13.04 Turn-On Charge:

During normal working hours	No charge
Outside normal working hours	\$80.00 after hours \$100.00 Sundays/Holidays

When gas service is ordered off and is turned back on by the same party at the same address within a 12-month period, the Company may bill the monthly minimum bill for the months in which gas service was terminated by the customer.

13.05 Turn-Off Charge:

During normal working hours	No charge
Outside normal working hours	\$80.00 after hours \$100.00 Sundays/Holidays

Date Filed: April 2, 2004

Effective Date: May 2, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. V
Second First Revised Sheet No. 27
Cancels **First Revised** Original Issue Sheet No. 27

RULES AND REGULATIONS

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13.04 Turn-On Charge:

During normal working hours	No charge
Outside normal working hours	\$80.00 \$55.00 after hours \$100.00 \$75.00 Sundays/Holidays
Charge for first turn-on if service was disconnected at the same premise by the same customer within the last 12 months.	\$35.00 working hours \$55.00 after hours \$75.00 Sundays/Holidays

In addition to the turn-on charge, ~~When~~ when gas service is ordered off and is turned back on by the same party at the same address within a 12-month period, the Company may bill the monthly minimum bill for the months in which gas service was terminated by the customer.

13.05 Turn-Off Charge:

During normal working hours	No charge
Outside normal working hours	\$80.00 \$55.00 after hours \$100.00 \$75.00 Sundays/Holidays

Date Filed: April 2, 2004 14, 1999

Effective Date: May 2, 2004 1, 1999

Issued By: James J. Howard
Vice President

**STATEMENTS AND SUPPORTING SCHEDULES (A THROUGH R)
2003 TEST YEAR**

SDPUC Rules Section	Stmt	Schd	Description	Sponsoring Individual
20:10:13:51	A		Balance sheet	Rick Tunning
20:10:13:52	B		Income statement	Rick Tunning
20:10:13:53	C		Earned surplus statements	Rick Tunning
20:10:13:54	D		Cost of plant	Mary Jo Anderson
20:10:13:55		D-1	Detailed plant accounts	Mary Jo Anderson
20:10:13:56		D-2	Plant addition and retirement for test period	Mary Jo Anderson
20:10:13:57		D-3	Working papers showing plant accounts on an average basis for test period	Mary Jo Anderson
20:10:13:58		D-4	Plant account working papers for previous years	Mary Jo Anderson
20:10:13:59		D-5	Working papers on capitalizing interest and other overheads during construction	Mary Jo Anderson
20:10:13:60		D-6	Changes in intangible plant working papers	Mary Jo Anderson
20:10:13:61		D-7	Working papers on plant in service not used and useful	Mary Jo Anderson
20:10:13:62		D-8	Property records working papers	Mary Jo Anderson
20:10:13:63		D-9	Working papers for plant acquired for which regulatory approval has not been obtained	Mary Jo Anderson
20:10:13:64	E		Accumulated depreciation	Mary Jo Anderson
20:10:13:65		E-1	Working papers on recorded changes to accumulated depreciation	Mary Jo Anderson
20:10:13:66		E-2	Working papers on depreciation and amortization method	Mary Jo Anderson
20:10:13:67		E-3	Working papers on allocation of overall accounts	Mary Jo Anderson
20:10:13:68	F		Working capital	Dave Blomquist
20:10:13:69		F-1	Monthly balances for materials, supplies, fuel stocks, and prepayments	Mary Jo Anderson
20:10:13:70		F-2	Monthly balances for two years immediately preceding test year	Mary Jo Anderson
20:10:13:71		F-3	Data used in computing working capital	Dave Blomquist
20:10:13:72- 75	G		Rate of return/Debt capital/Preferred stock capital/Common stock capital	James Behrens
20:10:13:76		G-1	Stock dividends, stock splits or changes in par or stated value	James Behrens
20:10:13:77		G-2	Common stock information	James Behrens
20:10:13:78		G-3	Reacquisition of bonds or preferred stock	James Behrens
20:10:13:79		G-4	Earnings per share for claimed rate of return	James Behrens
20:10:13:80	H		Operating and maintenance expenses	Rick Tunning
20:10:13:81		H-1	Adjustments to operating and maint. expenses	Rick Tunning
20:10:13:82		H-2	Cost of power and gas	Rick Tunning
20:10:13:83		H-3	Working papers for listed expense accounts	Tunning/Reinders
20:10:13:84		H-4	Working papers for interdepartmental transactions	Rick Tunning
20:10:13:85	I		Operating revenues	Jean Calligan
20:10:13:86	J		Depreciation expense	Mary Jo Anderson
20:10:13:87		J-1	Expense charged other than prescribed depreciation	Mary Jo Anderson
20:10:13:88	K		Income taxes	Angela Brantner
20:10:13:89		K-1	Working papers for federal income taxes	Angela Brantner
20:10:13:90		K-2	Differences in book and tax depreciation	Angela Brantner
20:10:13:91		K-3	Working papers for consolidated federal income tax	Angela Brantner
20:10:13:92		K-4	Working papers for an allowance for current tax greater than tax calculated at consolidated rate	Angela Brantner
20:10:13:93		K-5	Working papers for claimed allowances for state income taxes	Angela Brantner
20:10:13:94	L		Other taxes	Angela Brantner
20:10:13:95		L-1	Working papers for adjusted taxes	Angela Brantner
20:10:13:96	M		Overall cost of service	Dave Blomquist
20:10:13:97	N		Allocated cost of service	Dave Blomquist
20:10:13:98	O		Comparison of cost of service	Melanie Acord
20:10:13:100	P		Fuel cost adjustment factor	Dick Augustine
20:10:13:101	Q		Description of utility operations	Ron Dake
20:10:13:102	R		Purchases from affiliated companies	Rick Tunning

Name of Respondent MidAmerican Energy Company			Year of Report Dec. 31, 2003
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)			
Line No	Title of account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT		
2	Utility Plant (101-106,114)	\$5,417,973,415	\$5,731,028,122
3	Construction Work in Progress (107)	205,987,589	212,274,978
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	\$5,623,961,004	\$5,943,303,100
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	(2,833,802,260)	(3,023,257,359)
6	Net Utility Plant (Enter Total of line 4 less 5)	\$2,790,158,744	\$2,920,045,741
7	Nuclear Fuel (120.1-120.4, 120.6)	243,900,395	257,002,325
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	(207,983,116)	(225,395,839)
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	35,917,279	31,606,486
10	Net Utility Plant (Enter Total of lines 6 and 9)	\$2,826,076,023	\$2,951,652,227
11	Utility Plant Adjustments (116)	0	0
12	Gas Stored Underground-Noncurrent (117)	0	0
13	OTHER PROPERTY AND INVESTMENTS		
14	Nonutility Property (121)	9,621,993	10,896,564
15	(Less) Accum. Prov. for Depr. and Amort. (122)	(1,292,625)	(2,169,495)
16	Investments in Associated Companies (123)	5,016,058	0
17	Investments in Subsidiary Companies (123.1)	3,977,123	4,408,890
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)		
19	Noncurrent Portion of Allowances	0	0
20	Other Investments (124)	107,387,995	103,596,186
21	Special Funds (125-128)	159,757,323	184,170,813
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)	\$284,467,867	\$300,902,958
23	CURRENT AND ACCRUED ASSETS		
24	Cash (131)	12,180,204	0
25	Special Deposits (132-134)	0	0
26	Working Fund (135)	2,319,520	3,150,925
27	Temporary Cash Investments (136)	14,000,000	0
28	Notes Receivable (141)	0	0
29	Customer Accounts Receivable (142)	144,061,643	154,109,120
30	Other Accounts Receivable (143)	71,845,616	29,400,759
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	(7,615,016)	(7,484,074)
32	Notes Receivable from Associated Companies (145)	4,424,218	3,595,107
33	Accounts Receivable from Associated Companies (146)	9,383,698	7,434,638
34	Fuel Stock (151)	30,822,232	28,107,054
35	Fuel Stock Expenses Undistributed (152)	0	0
36	Residuals (Elec) and Extracted Products	0	0
37	Plant Materials and Supplies (154)	29,065,406	30,677,473
38	Merchandise (155)	17,782	16,569
39	Other Materials and Supplies (156)	0	0
40	Nuclear Materials Held for Sale (157)	0	0
41	Allowances (158.1 and 158.2)	136,586	178,310
42	(Less) Noncurrent Portion of Allowances	0	0
43	Stores Expense Undistributed (163)	1,081,072	1,191,429
44	Gas Stored Underground -- Current (164.1)	26,391,879	25,371,083
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	1,012,947	0
46	Prepayments (165)	10,071,603	10,791,248
47	Advances for Gas (166-167)	0	0
48	Interest and Dividends Receivable (171)	157,354	0
49	Rents Receivables (172)	0	0
50	Accrued Utility Revenues (173)	103,481,919	117,184,591
51	Miscellaneous Current and Accrued Assets (174)	0	0
52	Derivative Instrument Assets (175)	14,180,541	29,078,971
53	Derivative Instrument Assets - Hedges (176)	4,266,364	2,410,824
54	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 53)	\$471,285,568	\$435,214,027

Name of Respondent MidAmerican Energy Company			Year of Report Dec. 31, 2003
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)			
Line No	Title of account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)
55	DEFERRED DEBITS		
56	Unamortized Debt Expenses (181)	\$5,546,710	\$6,510,424
57	Extraordinary Property Losses (182.1)	0	0
58	Unrecovered Plant and Regulatory Study Costs (182.2)	0	0
59	Other Regulatory Assets (182.3)	201,576,997	267,578,767
60	Prelim. Survey and Investigation Charges (Electric)(183)	438,121	643,457
61	Prelim. Sur. and Invest. Charges (Gas)(183.1,183.2)	0	0
62	Clearing Accounts (184)	1,568,036	640,455
63	Temporary Facilities (185)	487	487
64	Miscellaneous Deferred Debits (186)	45,994,209	45,100,362
65	Def. Losses from Disposition of Utility Plt. (187)	0	0
66	Research, Devel. and Demonstration Expend. (188)	0	0
67	Unamortized Loss on Reacquired Debt (189)	22,187,202	19,698,220
68	Accumulated Deferred Income Taxes (190)	38,295,940	35,213,002
69	Unrecovered Purchased Gas Costs (191)	0	0
70	TOTAL Deferred Debits (Enter Total of lines 56 thru 69)	\$315,607,702	\$375,385,174
71	TOTAL Assets and Other Debits (Enter total of lines 10, 11, 12, 22, 54 thru 70)	\$3,897,437,160	\$4,063,154,386

Name of Respondent MidAmerican Energy Company		Year of Report Dec. 31, 2003	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)			
Line No	Title of account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL		
2	Common Stock Issued (201)	\$564,725,056	\$564,725,056
3	Preferred Stock Issued (204)	31,759,100	31,759,100
4	Capital Stock Subscribed (202,205)	0	0
5	Stock Liability for Conversion (203,206)	0	0
6	Premium on Capital Stock (207)	0	0
7	Other Paid-in Capital (208-211)	775,126	775,126
8	Installments Received on Capital Stock (212)	0	0
9	(Less) Discount on Capital Stock (213)	0	0
10	(Less) Capital Stock Expense (214)	(4,476,219)	(4,476,219)
11	Retained Earnings (215,215.1,216)	753,471,283	752,720,882
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	3,943,981	4,375,748
13	(Less) Reacquired Capital Stock (217)	0	0
14	Accumulated Other Comprehensive Income (219)	699,941	398,119
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	\$1,350,898,268	\$1,350,277,812
16	LONG TERM DEBT		
17	Bonds (221)	494,315,000	295,555,000
18	(Less) Reacquired Bonds (222)	0	0
19	Advances from Associated Companies (223)	0	0
20	Other Long-Term Debt (224)	562,000,000	836,000,000
21	Unamortized Premium on Long-Term Debt (225)	0	0
22	(Less) Unamortized Discount on Long -Term Debt (226)	(5,464,828)	(5,488,823)
23	TOTAL Long-Term Debt (Enter Total of lines 17 thru 22)	\$1,050,850,172	\$1,126,066,177
24	OTHER NONCURRENT LIABILITIES		
25	Obligations Under Capital Leases - Noncurrent (227)	2,161,277	2,059,925
26	Accumulated Provision for Property Insurance (228.1)	1,928,360	0
27	Accumulated Provision for Injuries and Damages (228.2)	6,269,969	6,218,297
28	Accumulated Provision for Pensions and Benefits (228.3)	113,045,879	114,829,149
29	Accumulated Miscellaneous Operating Provisions (228.4)	7,099,485	11,351,906
30	Accumulated Provision for Rate Refunds (229)	1,281,604	116,623
31	Asset Retirement Obligations (230)	0	269,124,031
32	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 25 thru 31)	\$131,786,574	\$403,699,931
33	CURRENT AND ACCRUED LIABILITIES		
34	Notes Payable (231)	55,000,000	48,000,000
35	Accounts Payable (232)	230,508,800	191,306,862
36	Notes Payable to Associated Companies (233)	0	0
37	Accounts Payable to Associated Companies (234)	2,848,753	1,614,489
38	Customer Deposits (235)	1,695,310	2,030,597
39	Taxes Accrued (236)	83,049,633	72,589,383
40	Interest Accrued (237)	9,730,731	10,235,429
41	Dividends Declared (238)	0	106,148
42	Matured Long-Term Debt (239)	0	0
43	Matured Interest (240)	0	0
44	Tax Collection Payable (241)	6,140,789	5,347,682
45	Miscellaneous Current and Accrued Liabilities (242)	32,933,365	31,289,181
46	Obligation Under Capital Leases-Current (243)	406,842	520,657
47	Derivative Instrument Liabilities (244)	14,131,609	28,967,486
48	Derivative Instrument Liabilities - Hedges (245)	3,037,746	1,729,465
49	TOTAL Current and Accrued Liabilities (Enter Total of lines 34 thru 48)	\$439,483,578	\$393,737,379

Name of Respondent MidAmerican Energy Company			Year of Report Dec. 31, 2003
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)(Continued)			
Line No	Title of account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)
50	DEFERRED CREDITS		
51	Customer Advances for Construction (252)	\$7,126,108	\$8,568,416
52	Accumulated Deferred Investment Tax credits (255)	56,886,297	52,509,808
53	Deferred Gains from Disposition of Utility Plant (256)	0	0
54	Other Deferred Credits (253)	244,167,933	78,714,498
55	Other Regulatory Liabilities (254)	155,120,451	200,015,664
56	Unamortized Gains on Reacquired Debt (257)	0	0
57	Accumulated Deferred Income Taxes (281-283)	461,117,779	449,564,701
58	TOTAL Deferred Credits (Enter Total of lines 51 thru 57)	\$924,418,568	\$789,373,087
59			
60			
61			
62			
63			
64			
65			
66			
67			
68			
69			
70			
71			
72	TOTAL Liabilities and Other Credits (Enter Total of lines 15, 23, 32, 49 and 58)	\$3,897,437,160	\$4,063,154,386

Name of Respondent MidAmerican Energy Company				Year of Report December 31, 2003
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STATEMENT OF INCOME FOR THE YEAR STATEMENT OF INCOME FOR THE YEAR

- 1- Report amounts for accounts 412 & 413, Revenue and Expenses from utility Plant leased to others, in another utility column (I, K, M, O) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 24 as appropriate. Include these amounts in columns (c) & (d) totals.
- 2- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 & 413 above.
- 3- Report data for lines 7, 9, & 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, & 407.2
- 4- Use Pages 122-123 for important notes regarding the statement of income or any account thereof.
- 5- Give concise explanations concerning unsettled rate proceedings where a contingency exists that refunds of a material amount may need to be made to the utilities customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retail such revenues or recover amounts paid with respect to power and gas purchases.
- 6- Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income and expense accounts.

Line No	Account (a)	MidAmerican Energy Gas Utility (b)	South Dakota Gas Utility (c)	South Dakota Gas Adjustments (d)	Adjusted South Dakota Gas Utility (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenue (400)	\$947,392,784	\$100,479,732	\$0	\$100,479,732
3	Operating Expenses				
4	Operation Expenses (401)	834,456,321	88,824,002	0	88,824,002
5	Maintenance Expenses (402)	17,126,397	1,780,918	0	1,780,918
6	Depreciation Expenses (403)	27,201,666	2,770,320	0	2,770,320
7	Depreciation Expense for Asset Retirement Costs (403.1)	0	0	0	0
8	Amort. & Depl. of Utility Plant (404-405)	2,147,458	203,639	0	203,639
9	Amort. of Utility Plant Acq. Adj. (406)	797,989	383,256	0	383,256
10	Amort. of Prop. Losses, Unrecovered, Plant & Reg. Study Costs (407)	0	0	0	0
11	Amort. of Conversion Expenses (407)	0	0	0	0
12	Regulatory Debits (407.3)	0	0	0	0
13	(Less) Regulatory Credits (407.4)	0	0	0	0
14	Taxes Other Than Income Taxes (408.1)	19,733,184	1,343,218	0	1,343,218
15	Income Taxes- Federal (409.1)	(7,838,280)	(1,306,651)	0	(1,306,651)
16	- Other (409.1)	(1,635,225)	0	0	0
17	Provision for Deferred Income Taxes (410.1)	27,524,594	4,027,189	0	4,027,189
18	(Less) Provision for Deferred Income Taxes-Cr (411.1)	(4,673,394)	(1,216,020)	0	(1,216,020)
19	Investment Tax Credit Adj.-Net (411.4)	(512,938)	(8,001)	0	(8,001)
20	(Less) Gains from Disp. of Utility Plant(411.6)	0	0	0	0
21	Losses from Disp. of Utility Plant (411.7)	0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)	0	0	0	0
23	Losses from Disposition of Allowances (411.9)	0	0	0	0
24	Accretion Expense (411.10)	0	0	0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)	\$914,327,772	\$96,801,870	\$0	\$96,801,870
26	Net Utility Operating Income (Enter Total of line 2 less 23)(Carry forward to page 117, line 2)	\$33,065,012	\$3,677,862	\$0	\$3,677,862

Name of Respondent MidAmerican Energy Company		Year of Report Dec. 31, 2003	
STATEMENT OF RETAINED EARNINGS FOR THE YEAR			
<p>1- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3- State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4- List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p> <p>5- Show dividends for each class and series of capital stock.</p> <p>6- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>7- Explain by footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p>			
Line No	Item (a)	Contra Primary Account Affected (b)	Current Year (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		\$753,471,283
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		0
5	Credit:		0
6	Credit:		0
7	Credit:		0
8	Credit:		0
9	TOTAL Credits to Retained Earnings (Acct. 439) (Total of lines 4 thru 8)		\$0
10	Debit:		0
11	Debit:		0
12	Debit:		0
13	Debit:		0
14	Debit:		0
15	TOTAL Debits to Retained Earnings (Acct. 439) (Total of lines 10 thru 14)		0
16	Balance Transferred from Income (Account 433 less Account 418.1)		188,165,528
17	Appropriations of Retained Earnings (Account 436)		
18			\$0
19			0
20			0
21			0
22	TOTAL Appropriations of Retained Earnings (Acct 436) (Total of lines 18 thru 21)		0
23	Dividends Declared-Preferred Stock (Account 437)		
24			0
25	\$3.30 \$176,787 \$4.35 \$232,366	238	(409,153)
26	\$3.75 \$155,614 \$4.40 \$238,333	238	(393,947)
27	\$3.90 \$137,862 \$4.80 \$259,470	238	(397,332)
28	\$4.20 \$215,497	238	(215,497)
29	TOTAL Dividends Declared-Preferred Stock (Acct.437) (Total of lines 24 thru 28)		(\$1,415,929)
30	Dividends Declared-Common Stock (Account 438)		
31			0
32	No Par Common Stock	238	(187,500,000)
33			0
34			0
35			0
36	TOTAL Dividends Declared-Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$187,500,000)
37	Transfers from Acct.216.1,Unappropriated Undistributed Subsidiary Earnings		\$0
38	Balance- End of Year (Total of lines 01,09,15,16,22,29,36 and 37)		\$752,720,882

MIDAMERICAN ENERGY
SOUTH DAKOTA COST OF PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

Line No.	Account No. (a)	Account Description (b)	Beginning Balance 1/1/2003 (c)	Additions (d)	Retirements (e)	Other (f)	Ending Balance 12/31/2003 (g)	[3] Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
1	101	Gas Plant in Service	84,614,109	1,451,086	(2,088,644)	210,024	84,186,575	84,532,383	190,379	84,722,763
2	102	Gas Plant Purchased of Sold	-	-	-	-	-	-	-	-
3	103	Experimental Gas Plant Unclassified	-	-	-	-	-	-	-	-
4	104	Gas Plant Leased to Others	-	-	-	-	-	-	-	-
5	105	Gas Plant Held for Future Use	-	-	-	-	-	-	-	-
6	106	Completed Construction Not Classified - Gas	7,500,046	4,097,338 [1]	-	(3)	11,597,381	9,145,203	-	9,145,203
7	107	Construction Work in Progress	76,021	(60,581) [2]	-	-	15,440	123,442	-	123,442
8	118	Other Utility Plant	-	-	-	-	-	-	-	-
9										
10		Total Gas Utility Plant	<u>92,190,176</u>	<u>5,487,843</u>	<u>(2,088,644)</u>	<u>210,021</u>	<u>95,799,396</u>	<u>93,801,029</u>	<u>190,379</u>	<u>93,991,408</u>
11										
12										
13		[1] Net amount of additions and transfers to 101 Plant in Service								
14		[2] Net amount of additions and transfers to Plant in Service								
15		[3] See Schedule D-3								

SOUTH DAKOTA - DETAIL OF ACCOUNT 101,
PLANT IN SERVICE
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No. (a)	Account Description (b)	Beginning 1/1/2003 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2003 (g)	Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
1	301.0	ORGANIZATION	-	-	-	-	-	-	-	-
2	302.0	FRANCHISES	293	-	-	-	293	293	-	293
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,637,899	176,290	-	-	2,814,188	2,729,588	190,379	2,919,967
4										
5		SUBTOTAL INTANGIBLE	2,638,192	176,290	-	-	2,814,481	2,729,881	190,379	2,920,260
6										
7	304.0	LAND	2,403	-	-	-	2,403	2,403	-	2,403
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	22,516	-	-	-	22,516	22,516	-	22,516
10	307.0	OTHER POWER EQUIPMENT	26,931	-	-	-	26,931	26,931	-	26,931
11	311.0	LP EQUIPMENT	350,614	-	-	-	350,614	350,614	-	350,614
12	320.0	OTHER EQUIPMENT	2,996	-	(941)	2,775	4,831	3,988	-	3,988
13										
14		SUBTOTAL PRODUCTION	405,461	-	(941)	2,775	407,296	406,453	-	406,453
15										
16	360.0	LAND	19,713	-	-	-	19,713	19,713	-	19,713
17	361.0	STRUCTURES & IMPROVEMENTS	224,181	1,207	-	-	225,388	224,483	-	224,483
18	362.0	GAS HOLDERS	783,205	-	-	-	783,205	783,205	-	783,205
19	363.0	PURIFICATION EQUIPMENT	140,880	-	-	-	140,880	140,880	-	140,880
20	363.1	LIQUEFACTION EQUIPMENT	405,155	400	(525)	-	405,031	405,124	-	405,124
21	363.2	VAPORIZING EQUIPMENT	96,405	-	-	-	96,405	96,405	-	96,405
22	363.3	COMPRESSION EQUIPMENT	73,551	-	-	-	73,551	73,551	-	73,551
23	363.5	OTHER EQUIPMENT	359,096	4,298	(1,040)	-	362,353	359,910	-	359,910
24										
25		SUBTOTAL STORAGE	2,102,185	5,905	(1,565)	-	2,106,525	2,103,270	-	2,103,270
26										
27	374.0	LAND	8,220	-	-	-	8,220	8,220	-	8,220
28	374.1	LAND RIGHTS	132,007	-	-	1,167	133,173	132,687	-	132,687
29	375.0	STRUCTURES & IMPROVEMENTS	22,439	-	-	(10,937)	11,502	16,059	-	16,059
30	376.0	MAINS	32,048,898	-	-	-	32,048,898	32,046,777	-	32,046,777
31	378.0	DISTRICT REGULATOR STATIONS	910,124	-	-	1,951	912,075	911,099	-	911,099
32	379.0	TOWN BORDER STATIONS	306,993	-	-	(36,017)	270,976	288,984	-	288,984
33	380.0	SERVICES	23,669,309	-	-	-	23,669,309	23,669,309	-	23,669,309
34	381.0	METERS	9,106,708	610,203	(1,588,487)	(28,110)	8,100,313	8,766,551	-	8,766,551
35	383.0	REGULATORS	1,793,206	-	-	-	1,793,206	1,793,206	-	1,793,206
36	385.0	INDUSTRIAL METER SETS	209,735	-	-	34,066	243,801	226,768	-	226,768
37										
38		SUBTOTAL DISTRIBUTION	68,207,637	610,203	(1,588,487)	(37,880)	67,191,473	67,859,661	-	67,859,661
39										
40	389.0	LAND	95,634	-	-	(22,964)	72,670	87,979	-	87,979
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-	-

SOUTH DAKOTA - DETAIL OF ACCOUNT 101,
PLANT IN SERVICE
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No. (a)	Account Description (b)	Beginning 1/1/2003 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2003 (g)	Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
42	390.0	STRUCTURES & IMPROVEMENTS	4,117,522	3,096	(114,270)	10,937	4,017,285	4,058,019	-	4,058,019
43	391.0	OFFICE FURNITURE & EQUIPMENT	1,459,544	32,177	(19,882)	21,544	1,493,383	1,478,994	-	1,478,994
44	392.0	TRANSPORTATION EQUIPMENT	2,831,418	306,700	(140,728)	88,755	3,086,145	2,957,049	-	2,957,049
45	393.0	STORES EQUIPMENT	11,253	2,278	(191)	-	13,340	13,294	-	13,294
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	881,312	43,409	(21,777)	26,346	929,290	892,485	-	892,485
47	395.0	LABORATORY EQUIPMENT	132,346	3,663	-	70	136,079	133,314	-	133,314
48	396.0	POWER OPERATED EQUIPMENT	469,927	232,268	(180,885)	72,510	593,820	532,878	-	532,878
49	397.0	COMMUNICATION EQUIPMENT	1,166,407	35,098	(17,953)	45,462	1,229,014	1,183,505	-	1,183,505
50	398.0	MISCELLANEOUS EQUIPMENT	95,270	-	(1,966)	2,469	95,773	95,601	-	95,601
51										
52		SUBTOTAL GENERAL	11,260,633	658,689	(497,651)	245,128	11,666,799	11,433,119	-	11,433,119
53										
54		TOTAL ACCOUNT 101	<u>84,614,109</u>	<u>1,451,086</u>	<u>(2,088,644)</u>	<u>210,024</u>	<u>84,186,575</u>	<u>84,532,383</u>	<u>190,379</u>	<u>84,722,763</u>

SOUTH DAKOTA - DETAIL OF ACCOUNT 106,
COMPLETED CONSTRUCTION NOT CLASSIFIED
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No. (a)	Account Description (b)	Beginning 1/1/2003 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2003 (g)	Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
1	301.0	ORGANIZATION	-	-	-	-	-	-	-	-
2	302.0	FRANCHISES	-	-	-	-	-	-	-	-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	176,506	(174,107)	-	-	2,400	87,446	-	87,446
4										
5		SUBTOTAL INTANGIBLE	176,506	(174,107)	-	-	2,400	87,446	-	87,446
6										
7	304.0	LAND	-	-	-	-	-	-	-	-
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	-	29,929	-	-	29,929	29,072	-	29,072
10	307.0	OTHER POWER EQUIPMENT	-	-	-	-	-	-	-	-
11	311.0	LP EQUIPMENT	27,245	196	-	-	27,442	27,442	-	27,442
12	320.0	OTHER EQUIPMENT	-	4,402	-	-	4,402	5,742	-	5,742
13										
14		SUBTOTAL PRODUCTION	27,245	34,528	-	-	61,773	62,256	-	62,256
15										
16	360.0	LAND	-	-	-	-	-	-	-	-
17	361.0	STRUCTURES & IMPROVEMENTS	13,655	7,125	-	-	20,780	25,578	-	25,578
18	362.0	GAS HOLDERS	-	8	-	(3)	5	1	-	1
19	363.0	PURIFICATION EQUIPMENT	-	21,959	-	-	21,959	1,830	-	1,830
20	363.1	LIQUEFACTION EQUIPMENT	-	-	-	-	-	-	-	-
21	363.2	VAPORIZING EQUIPMENT	-	-	-	-	-	-	-	-
22	363.3	COMPRESSION EQUIPMENT	-	-	-	-	-	-	-	-
23	363.5	OTHER EQUIPMENT	124,152	26,686	-	-	150,837	143,116	-	143,116
24										
25		SUBTOTAL STORAGE	137,806	55,778	-	(3)	193,582	170,525	-	170,525
26										
27	374.0	LAND	-	-	-	-	-	-	-	-
28	374.1	LAND RIGHTS	88,571	156	-	-	88,727	88,706	-	88,706
29	375.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-
30	376.0	MAINS	4,532,701	2,394,911	-	-	6,927,612	5,388,150	-	5,388,150
31	378.0	DISTRICT REGULATOR STATIONS	91,329	40,249	-	-	131,578	105,762	-	105,762
32	379.0	TOWN BORDER STATIONS	44,285	17,208	-	-	61,494	47,978	-	47,978
33	380.0	SERVICES	1,799,889	1,708,461	-	-	3,508,350	2,424,317	-	2,424,317
34	381.0	METERS	347,502	(135,885)	-	-	211,617	388,583	-	388,583
35	383.0	REGULATORS	65,025	80,715	-	-	145,740	98,127	-	98,127

SOUTH DAKOTA - DETAIL OF ACCOUNT 106,
COMPLETED CONSTRUCTION NOT CLASSIFIED
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	Beginning 1/1/2003 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2003 (g)	Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
	(a)	(b)								
36	385.0	INDUSTRIAL METER SETS	1,989	671	-	-	2,660	2,495	-	2,495
37										
38		SUBTOTAL DISTRIBUTION	6,971,292	4,106,486	-	-	11,077,778	8,544,119	-	8,544,119
39										
40	389.0	LAND	-	-	-	-	-	-	-	-
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	36,153	21,788	-	-	57,941	45,999	-	45,999
43	391.0	OFFICE FURNITURE & EQUIPMENT	117,079	30,969	-	-	148,049	140,037	-	140,037
44	392.0	TRANSPORTATION EQUIPMENT	-	-	-	-	-	17,437	-	17,437
45	393.0	STORES EQUIPMENT	-	12,978	-	-	12,978	10,475	-	10,475
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	31,198	6,127	-	-	37,325	37,526	-	37,526
47	395.0	LABORATORY EQUIPMENT	2,766	(2,767)	-	-	(0)	1,884	-	1,884
48	396.0	POWER OPERATED EQUIPMENT	-	-	-	-	-	26,979	-	26,979
49	397.0	COMMUNICATION EQUIPMENT	-	5,557	-	-	5,557	522	-	522
50	398.0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-
51										
52		SUBTOTAL GENERAL	187,197	74,652	-	-	261,849	280,858	-	280,858
53										
54		TOTAL ACCOUNT 106	7,500,046	4,097,338	-	(3)	11,597,381	9,145,203	-	9,145,203

SOUTH DAKOTA - DETAIL OF ACCOUNT 107,
CONSTRUCTION WORK IN PROGRESS
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	Beginning 1/1/2003 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2003 (g)	Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
	(a)	(b)								
1	301.0	ORGANIZATION	-	-	-	-	-	-	-	-
2	302.0	FRANCHISES	-	-	-	-	-	-	-	-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	6,043	(6,043)	-	-	(0)	1,669	-	1,669
4										
5		SUBTOTAL INTANGIBLE	6,043	(6,043)	-	-	(0)	1,669	-	1,669
6										
7	304.0	LAND	-	-	-	-	-	-	-	-
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	34,811	(34,811)	-	-	-	9,549	-	9,549
10	307.0	OTHER POWER EQUIPMENT	-	-	-	-	-	-	-	-
11	311.0	LP EQUIPMENT	-	-	-	-	-	-	-	-
12	320.0	OTHER EQUIPMENT	7,254	(7,254)	-	-	-	1,931	-	1,931
13										
14		SUBTOTAL PRODUCTION	42,065	(42,065)	-	-	-	11,481	-	11,481
15										
16	360.0	LAND	-	-	-	-	-	-	-	-
17	361.0	STRUCTURES & IMPROVEMENTS	15,032	(15,032)	-	-	-	4,002	-	4,002
18	362.0	GAS HOLDERS	-	-	-	-	-	-	-	-
19	363.0	PURIFICATION EQUIPMENT	-	11,002	-	-	11,002	12,458	-	12,458
20	363.1	LIQUEFACTION EQUIPMENT	-	-	-	-	-	-	-	-
21	363.2	VAPORIZING EQUIPMENT	-	-	-	-	-	-	-	-
22	363.3	COMPRESSION EQUIPMENT	-	-	-	-	-	-	-	-
23	363.5	OTHER EQUIPMENT	13,058	(13,058)	-	-	-	3,476	-	3,476
24										
25		SUBTOTAL STORAGE	28,089	(17,087)	-	-	11,002	19,936	-	19,936
26										
27	374.0	LAND	-	-	-	-	-	-	-	-
28	374.1	LAND RIGHTS	-	-	-	-	-	-	-	-
29	375.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-
30	376.0	MAINS	-	-	-	-	-	72,594	-	72,594
31	378.0	DISTRICT REGULATOR STATIONS	-	330	-	-	330	28	-	28
32	379.0	TOWN BORDER STATIONS	171	(171)	-	-	-	119	-	119
33	380.0	SERVICES	-	-	-	-	-	4,189	-	4,189
34	381.0	METERS	-	-	-	-	-	14	-	14
35	383.0	REGULATORS	-	-	-	-	-	-	-	-

SOUTH DAKOTA - DETAIL OF ACCOUNT 107,
CONSTRUCTION WORK IN PROGRESS
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	Beginning 1/1/2003 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2003 (g)	Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
	(a)	(b)								
36	385.0	INDUSTRIAL METER SETS	-	-	-	-	-	-	-	-
37										
38		SUBTOTAL DISTRIBUTION	171	159	-	-	330	76,943	-	76,943
39										
40	389.0	LAND	-	-	-	-	-	-	-	-
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	23	(24)	-	-	(2)	(90)	-	(90)
43	391.0	OFFICE FURNITURE & EQUIPMENT	-	-	-	-	-	-	-	-
44	392.0	TRANSPORTATION EQUIPMENT	-	4,110	-	-	4,110	3,345	-	3,345
45	393.0	STORES EQUIPMENT	-	-	-	-	-	-	-	-
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	-	-	-	-	-	-	-	-
47	395.0	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-
48	396.0	POWER OPERATED EQUIPMENT	-	-	-	-	-	10,159	-	10,159
49	397.0	COMMUNICATION EQUIPMENT	(370)	370	-	-	-	-	-	-
50	398.0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-
51										
52		SUBTOTAL GENERAL	(347)	4,455	-	-	4,108	13,414	-	13,414
53										
54		TOTAL ACCOUNT 101	76,021	(60,581)	-	-	15,440	123,442	-	123,442

MidAmerican Energy Company
South Dakota Rate Case
Major Plant Additions and Retirements
Year Ending December 31, 2003

Line No.	(a)	(b)	(c)
MAJOR ADDITIONS			
1	Sycamore Avenue Government Rebuild	June, 2003	\$ 217,876
2	Install 2,800' of 6" and 5,600' of 4" plastic mains on S Sycamore Avenue		
3	from E 6th St to E 26th St in Sioux Falls in conjunction with the City		
4	Infrastructure improvement project. Replace or tie-over 62 existing		
5	associated services.		
6	Highway 18 Government Rebuild - Canton	June, 2003	\$ 124,611
7	Install 2,500' of 4" and 250' of 2" plastic mains adjacent to State Highway		
8	18 in Canton, SD in conjunction with the State and City Infrastructure		
9	improvement project. Replace or tie-over 25 existing associated services.		
10	Yankton Trails Project	December, 2003	\$ 162,078
11	Install approximately 4,400' of 6" plastic and steel pipe from the Sioux		
12	Falls Town Border Station 1C to the intersection of W 57th St. and		
13	S. Caraway Drive. Install new district regulator station to supply natural		
14	gas to meet critical customer load demand for the distribution system		
15	south of I-229 in Sioux Falls.		

MAJOR RETIREMENTS

- 16 There have been no major plant retirements for the test period.

[illegible]

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	January 2003 (c)	February 2003 (d)	March 2003 (e)	April 2003 (f)	May 2003 (g)	June 2003 (h)	July 2003 (i)
	(a)	(b)							
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
35	383.0	REGULATORS	1,793,205.81 *	1,793,205.81 *	1,793,205.81 *	1,793,205.81 *	1,793,205.81 *	1,793,205.81 *	1,793,205.81 *
36	385.0	INDUSTRIAL METER SETS	209,735.19	209,735.19	209,735.19	209,735.19	209,735.19	209,735.19	243,801.20
37									
38		SUBTOTAL DISTRIBUTION	68,207,637.46	68,207,637.46	68,207,637.46	68,194,911.12	68,194,911.12	68,197,867.25	68,197,867.25
39									
40	389.0	LAND	95,634.23	95,634.23	95,634.23	95,634.23	95,634.23	95,634.23	95,634.23
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	4,117,522.43	4,117,522.43	4,117,522.43	4,117,522.43	4,117,522.43	4,014,189.34	4,014,189.34
43	391.0	OFFICE FURNITURE & EQUIPMENT	1,459,543.65	1,467,674.74	1,475,110.62	1,475,226.45	1,475,226.45	1,471,943.61	1,472,629.13
44	392.0	TRANSPORTATION EQUIPMENT	2,831,417.63	2,825,965.63	2,799,345.64	2,862,153.64	3,045,235.93	2,913,927.93	2,918,595.81
45	393.0	STORES EQUIPMENT	11,253.07	13,531.07	13,531.07	13,531.07	13,531.07	13,531.07	13,531.07
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	881,311.76	881,311.76	881,311.76	881,407.90	872,667.49	872,667.49	872,667.49
47	395.0	LABORATORY EQUIPMENT	132,345.97	132,345.97	132,345.97	132,416.15	132,416.15	132,416.15	132,416.15
48	396.0	POWER OPERATED EQUIPMENT	469,927.19	469,927.19	518,307.19	518,307.19	449,407.19	450,231.42	571,573.42
49	397.0	COMMUNICATION EQUIPMENT	1,166,407.30	1,166,407.30	1,166,407.30	1,166,407.30	1,166,407.30	1,166,407.30	1,166,407.30
50	398.0	MISCELLANEOUS EQUIPMENT	95,269.80	95,269.80	95,269.80	95,269.80	95,269.80	95,269.80	95,269.80
51									
52		SUBTOTAL GENERAL	11,260,633.03	11,265,590.12	11,294,786.01	11,357,876.16	11,463,318.04	11,226,218.34	11,352,913.74
53									
54		TOTAL ACCOUNT 101	84,614,108.79	84,631,326.81	84,660,522.70	84,710,886.51	84,815,387.69	84,584,019.61	84,855,970.45

* \$4,466 in account 383.0 was unitized to wrong location. It should have been to common and allocated to all locations. The South Dakota portion was $\$4,466 \times 11\% = \491.26 . This was corrected in September, 2003

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No. (a)	Account Description (b)	August 2003 (j)	September 2003 (k)	October 2003 (l)	November 2003 (m)	December 2003 (n)	Twelve Months Total (o)	Twelve Month Average (p)
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
2	302.0	FRANCHISES	293.00	293.00	293.00	293.00	293.00	3,516.00	293.00
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,814,188.40	2,814,188.40	2,814,188.40	2,814,188.40	2,814,188.40	32,755,054.41	2,729,587.87
4									
5		SUBTOTAL INTANGIBLE	2,814,481.40	2,814,481.40	2,814,481.40	2,814,481.40	2,814,481.40	32,758,570.41	2,729,880.87
6									
7	304.0	LAND	2,403.21	2,403.21	2,403.21	2,403.21	2,403.21	28,838.52	2,403.21
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	22,516.23	22,516.23	22,516.23	22,516.23	22,516.23	270,194.76	22,516.23
10	307.0	OTHER POWER EQUIPMENT	26,931.41	26,931.41	26,931.41	26,931.41	26,931.41	323,176.92	26,931.41
11	311.0	LP EQUIPMENT	350,613.91	350,613.91	350,613.91	350,613.91	350,613.91	4,207,366.92	350,613.91
12	320.0	OTHER EQUIPMENT	4,831.16	4,831.16	4,831.16	4,831.16	4,831.16	47,859.27	3,988.27
13									
14		SUBTOTAL PRODUCTION	407,295.92	407,295.92	407,295.92	407,295.92	407,295.92	4,877,436.39	406,453.03
15									
16	360.0	LAND	19,713.02	19,713.02	19,713.02	19,713.02	19,713.02	236,556.24	19,713.02
17	361.0	STRUCTURES & IMPROVEMENTS	224,181.15	224,181.15	225,388.01	225,388.01	225,388.01	2,693,794.38	224,482.87
18	362.0	GAS HOLDERS	783,204.52	783,204.52	783,204.52	783,204.52	783,204.52	9,398,454.24	783,204.52
19	363.0	PURIFICATION EQUIPMENT	140,880.21	140,880.21	140,880.21	140,880.21	140,880.21	1,690,562.52	140,880.21
20	363.1	LIQUEFACTION EQUIPMENT	405,155.06	405,155.06	405,030.90	405,030.90	405,030.90	4,861,488.24	405,124.02
21	363.2	VAPORIZING EQUIPMENT	96,405.20	96,405.20	96,405.20	96,405.20	96,405.20	1,156,862.40	96,405.20
22	363.3	COMPRESSION EQUIPMENT	73,550.54	73,550.54	73,550.54	73,550.54	73,550.54	882,606.48	73,550.54
23	363.5	OTHER EQUIPMENT	359,095.69	359,095.69	362,352.83	362,352.83	362,352.83	4,318,919.77	359,909.98
24									
25		SUBTOTAL STORAGE	2,102,185.39	2,102,185.39	2,106,525.23	2,106,525.23	2,106,525.23	25,239,244.27	2,103,270.36
26									
27	374.0	LAND	8,220.22	8,220.22	8,220.22	8,220.22	8,220.22	98,642.64	8,220.22
28	374.1	LAND RIGHTS	133,173.42	133,173.42	133,173.42	133,173.42	133,173.42	1,592,247.09	132,687.26
29	375.0	STRUCTURES & IMPROVEMENTS	11,501.81	11,501.81	11,501.81	11,501.81	11,501.81	192,706.72	16,058.89
30	376.0	MAINS	32,048,897.68	32,048,897.68	32,048,897.68	32,048,897.68	32,048,897.68	384,561,319.48	32,046,776.62
31	378.0	DISTRICT REGULATOR STATIONS	912,074.56	912,074.56	912,074.56	912,074.56	912,074.56	10,933,188.72	911,099.06
32	379.0	TOWN BORDER STATIONS	270,975.94	270,975.94	270,975.94	270,975.94	270,975.94	3,467,813.34	288,984.45
33	380.0	SERVICES	23,669,309.00	23,669,309.00	23,669,309.00	23,669,309.00	23,669,309.00	284,031,708.00	23,669,309.00
34	381.0	METERS	9,106,707.61	8,044,011.80	8,100,313.32	8,100,313.32	8,100,313.32	105,198,612.64	8,766,551.05

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No. (a)	Account Description (b)	August 2003 (j)	September 2003 (k)	October 2003 (l)	November 2003 (m)	December 2003 (n)	Twelve Months Total (o)	Twelve Month Average (p)
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
35	383.0	REGULATORS	1,793,205.81 *	1,793,205.81	1,793,205.81	1,793,205.81	1,793,205.81	21,518,469.72	1,793,205.81
36	385.0	INDUSTRIAL METER SETS	243,801.20	243,801.20	243,801.20	243,801.20	243,801.20	2,721,218.34	226,768.20
37									
38		SUBTOTAL DISTRIBUTION	68,197,867.25	67,135,171.44	67,191,472.96	67,191,472.96	67,191,472.96	814,315,926.69	67,859,660.56
39									
40	389.0	LAND	95,634.23	72,669.97	72,669.97	72,669.97	72,669.97	1,055,753.72	87,979.48
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	4,014,189.34	4,014,189.34	4,017,285.34	4,017,285.34	4,017,285.34	48,696,225.53	4,058,018.79
43	391.0	OFFICE FURNITURE & EQUIPMENT	1,473,199.15	1,497,224.15	1,493,382.50	1,493,382.50 +	1,493,382.50	17,747,925.45	1,478,993.79
44	392.0	TRANSPORTATION EQUIPMENT	2,941,169.93	3,088,344.93	3,086,144.68	3,086,144.68	3,086,144.68	35,484,591.11	2,957,049.26
45	393.0	STORES EQUIPMENT	13,531.07	13,531.07	13,340.33	13,340.33	13,340.33	159,522.62	13,293.55
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	872,667.49	905,937.39	929,289.51	929,289.51 +	929,289.51	10,709,819.06	892,484.92
47	395.0	LABORATORY EQUIPMENT	132,416.15	132,416.15	136,079.15	136,079.15	136,079.15	1,599,772.26	133,314.36
48	396.0	POWER OPERATED EQUIPMENT	571,573.42	593,820.42	593,820.42	593,820.42	593,820.42	6,394,535.89	532,877.99
49	397.0	COMMUNICATION EQUIPMENT	1,166,407.30	1,183,759.30	1,229,014.26	1,229,014.26	1,229,014.26	14,202,060.48	1,183,505.04
50	398.0	MISCELLANEOUS EQUIPMENT	95,269.80	97,738.80	95,773.10	95,773.10	95,773.10	1,147,216.50	95,601.38
51									
52		SUBTOTAL GENERAL	11,376,057.88	11,599,631.52	11,666,799.26	11,666,799.26	11,666,799.26	137,197,422.62	11,433,118.56
53									
54		TOTAL ACCOUNT 101	84,897,887.84	84,058,765.67	84,186,574.77	84,186,574.77	84,186,574.77	1,014,388,600.38	84,532,383.38

+ The wrong allocation factors were used to allocate plant in MIS location 102 for accounts 391 and 394 resulting in adjustments in November of \$384.89 and \$1,136.80 respectively.

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	January 2003 (c)	February 2003 (d)	March 2003 (e)	April 2003 (f)	May 2003 (g)	June 2003 (h)	July 2003 (i)
	(a)	(b)							
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
2	302.0	FRANCHISES	-	-	-	-	-	-	-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	179,453.34	167,192.41	167,192.41	167,192.41	167,192.41	167,192.41	21,935.76
4									
5		SUBTOTAL INTANGIBLE	179,453.34	167,192.41	167,192.41	167,192.41	167,192.41	167,192.41	21,935.76
6									
7	304.0	LAND	-	-	-	-	-	-	-
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	-	-	-	39,855.62	39,855.62	39,855.62	39,873.38
10	307.0	OTHER POWER EQUIPMENT	-	-	-	-	-	-	-
11	311.0	LP EQUIPMENT	27,441.79	27,441.79	27,441.79	27,441.79	27,441.79	27,441.79	27,441.79
12	320.0	OTHER EQUIPMENT	-	-	-	8,060.59	8,060.59	8,060.59	8,064.12
13									
14		SUBTOTAL PRODUCTION	27,441.79	27,441.79	27,441.79	75,358.00	75,358.00	75,358.00	75,379.29
15									
16	360.0	LAND	-	-	-	-	-	-	-
17	361.0	STRUCTURES & IMPROVEMENTS	13,654.73	13,654.73	13,654.73	30,643.87	30,643.87	30,643.87	30,651.31
18	362.0	GAS HOLDERS	-	-	-	-	-	-	-
19	363.0	PURIFICATION EQUIPMENT	-	-	-	-	-	-	-
20	363.1	LIQUEFACTION EQUIPMENT	-	-	-	-	-	-	-
21	363.2	VAPORIZING EQUIPMENT	-	-	-	-	-	-	-
22	363.3	COMPRESSION EQUIPMENT	-	-	-	-	-	-	-
23	363.5	OTHER EQUIPMENT	124,529.88	124,529.88	128,531.39	145,438.70	145,610.94	145,985.82	147,540.04
24									
25		SUBTOTAL STORAGE	138,184.61	138,184.61	142,186.12	176,082.57	176,254.81	176,629.69	178,191.35
26									
27	374.0	LAND	-	-	-	-	-	-	-
28	374.1	LAND RIGHTS	88,599.50	88,599.50	88,726.99	88,726.99	88,726.99	88,726.99	88,726.99
29	375.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
30	376.0	MAINS	4,560,058.33	4,528,432.33	4,567,987.04	4,638,044.04	4,749,509.04	4,934,992.04	5,485,122.04
31	378.0	DISTRICT REGULATOR STATIONS	91,329.00	91,329.00	92,381.00	92,402.00	92,778.00	97,170.00	100,681.00
32	379.0	TOWN BORDER STATIONS	44,299.75	44,299.75	44,363.55	44,363.55	44,363.55	44,363.55	44,621.50
33	380.0	SERVICES	1,838,976.00	1,900,155.00	1,951,489.00	2,019,914.00	2,145,698.00	2,284,449.00	2,376,304.00
34	381.0	METERS	430,199.44	442,833.16	465,294.83	492,411.92	518,861.97	550,309.87	581,998.67

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	January 2003 (c)	February 2003 (d)	March 2003 (e)	April 2003 (f)	May 2003 (g)	June 2003 (h)	July 2003 (i)
	(a)	(b)							
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
35	383.0	REGULATORS	69,145.56	74,093.58	77,312.51	81,247.54	85,135.38	90,928.97	96,909.12
36	385.0	INDUSTRIAL METER SETS	1,928.41	2,203.41	2,257.86	2,257.86	2,257.86	2,569.49	2,654.96
37									
38		SUBTOTAL DISTRIBUTION	7,124,535.99	7,171,945.73	7,289,812.78	7,459,367.90	7,727,330.79	8,093,509.91	8,777,018.28
39									
40	389.0	LAND	-	-	-	-	-	-	-
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	40,533.22	43,071.22	44,267.28	45,247.28	45,247.28	45,931.59	47,450.36
43	391.0	OFFICE FURNITURE & EQUIPMENT	122,541.43	125,079.43	141,276.41	142,256.41	142,256.41	142,256.41	142,256.41
44	392.0	TRANSPORTATION EQUIPMENT	-	-	-	-	-	5,859.00	101,684.00
45	393.0	STORES EQUIPMENT	4,380.00	6,918.00	9,891.00	10,871.00	10,871.00	10,871.00	10,871.00
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	35,578.00	38,116.00	41,089.00	42,069.00	42,069.00	42,069.00	42,430.24
47	395.0	LABORATORY EQUIPMENT	2,766.42	2,766.42	2,766.42	2,766.42	2,766.42	2,766.42	2,766.42
48	396.0	POWER OPERATED EQUIPMENT	-	-	-	-	-	101,934.00	110,889.00
49	397.0	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-
50	398.0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-
51									
52		SUBTOTAL GENERAL	205,799.07	215,951.07	239,290.11	243,210.11	243,210.11	351,687.42	458,347.43
53									
54		TOTAL ACCOUNT 106	7,675,414.80	7,720,715.61	7,865,923.21	8,121,210.99	8,389,346.12	8,864,377.43	9,510,872.11

* Project 55620 was placed in the wrong location in May and June. It should have been to common and allocated to all locations. The South Dakota portion of this project was \$88,726.99 for account 374.1, \$2,062,903.04 for account 376, and \$44,363.55 for account 379.

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No. (a)	Account Description (b)	August 2003 (j)	September 2003 (k)	October 2003 (l)	November 2003 (m)	December 2003 (n)	Twelve Months Total (o)	Twelve Month Average (p)
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
2	302.0	FRANCHISES	-	-	-	-	-	-	-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,399.65	2,399.65	2,399.65	2,399.60	2,399.60	1,049,349.30	87,445.78
4									
5		SUBTOTAL INTANGIBLE	2,399.65	2,399.65	2,399.65	2,399.60	2,399.60	1,049,349.30	87,445.78
6									
7	304.0	LAND	-	-	-	-	-	-	-
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	39,873.38	39,873.38	39,873.38	39,873.36	29,929.00	348,862.74	29,071.90
10	307.0	OTHER POWER EQUIPMENT	-	-	-	-	-	-	-
11	311.0	LP EQUIPMENT	27,441.79	27,441.79	27,441.79	27,441.78	27,441.78	329,301.46	27,441.79
12	320.0	OTHER EQUIPMENT	8,064.12	8,064.12	8,064.12	8,064.15	4,402.17	68,904.57	5,742.05
13									
14		SUBTOTAL PRODUCTION	75,379.29	75,379.29	75,379.29	75,379.29	61,772.95	747,068.77	62,255.74
15									
16	360.0	LAND	-	-	-	-	-	-	-
17	361.0	STRUCTURES & IMPROVEMENTS	30,651.31	30,651.31	30,651.31	30,651.25	20,779.94	306,932.23	25,577.69
18	362.0	GAS HOLDERS	-	-	-	3.86	5.35	9.21	0.77
19	363.0	PURIFICATION EQUIPMENT	-	-	-	-	21,959.08	21,959.08	1,829.92
20	363.1	LIQUEFACTION EQUIPMENT	-	-	-	-	-	-	-
21	363.2	VAPORIZING EQUIPMENT	-	-	-	-	-	-	-
22	363.3	COMPRESSION EQUIPMENT	-	-	-	-	-	-	-
23	363.5	OTHER EQUIPMENT	150,337.48	152,942.13	149,977.57	151,134.13	150,837.17	1,717,395.13	143,116.26
24									
25		SUBTOTAL STORAGE	180,988.79	183,593.44	180,628.88	181,789.24	193,581.54	2,046,295.65	170,524.64
26									
27	374.0	LAND	-	-	-	-	-	-	-
28	374.1	LAND RIGHTS	88,726.99	88,726.99	88,726.99	88,727.01	88,727.01	1,064,468.94	88,705.75
29	375.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
30	376.0	MAINS	5,620,289.04	6,000,721.04	6,183,508.04	6,461,527.90	6,927,612.14	64,657,803.02	5,388,150.25
31	378.0	DISTRICT REGULATOR STATIONS	104,146.00	115,753.00	129,473.00	130,125.57	131,577.77	1,269,145.34	105,762.11
32	379.0	TOWN BORDER STATIONS	44,621.50	44,621.50	52,835.50	61,493.63	61,493.66	575,740.99	47,978.42
33	380.0	SERVICES	2,454,774.00	2,614,669.00	2,776,308.00	3,220,716.72	3,508,350.09	29,091,802.81	2,424,316.90
34	381.0	METERS	614,445.59	220,037.29	20,577.81	114,408.68	211,616.82	4,662,996.05	388,583.00

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	August 2003 (j)	September 2003 (k)	October 2003 (l)	November 2003 (m)	December 2003 (n)	Twelve Months Total (o)	Twelve Month Average (p)
	(a)	(b)							
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
35	383.0	REGULATORS	103,014.45	109,650.97	115,431.25	128,916.75	145,740.33	1,177,526.41	98,127.20
36	385.0	INDUSTRIAL METER SETS	2,574.44	2,974.95	2,864.84	2,740.87	2,660.34	29,945.29	2,495.44
37									
38		SUBTOTAL DISTRIBUTION	9,032,592.01	9,197,154.74	9,369,725.43	10,208,657.13	11,077,778.16	102,529,428.85	8,544,119.07
39									
40	389.0	LAND	-	-	-	-	-	-	-
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	49,603.39	56,740.27	32,439.44	43,521.06	57,940.59	551,992.98	45,999.42
43	391.0	OFFICE FURNITURE & EQUIPMENT	142,256.41	143,496.41	140,693.41	148,021.97	148,049.16	1,680,440.27	140,036.69
44	392.0	TRANSPORTATION EQUIPMENT	101,698.00	-	-	(0.05)	(0.05)	209,240.90	17,436.74
45	393.0	STORES EQUIPMENT	10,871.00	12,111.00	12,111.00	12,950.99	12,978.11	125,695.10	10,474.59
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	44,167.24	50,507.28	17,027.44	17,867.31 +	37,324.52	450,314.03	37,526.17
47	395.0	LABORATORY EQUIPMENT	1,620.00	1,620.00	-	-	-	22,604.94	1,883.75
48	396.0	POWER OPERATED EQUIPMENT	110,926.00	-	-	-	-	323,749.00	26,979.08
49	397.0	COMMUNICATION EQUIPMENT	-	-	206.91	495.14	5,556.80	6,258.85	521.57
50	398.0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-
51									
52		SUBTOTAL GENERAL	461,142.04	264,474.96	202,478.20	222,856.42	261,849.13	3,370,296.07	280,858.01
53									
54		TOTAL ACCOUNT 106	9,752,501.78	9,723,002.08	9,830,611.45	10,691,081.68	11,597,381.38	109,742,438.64	9,145,203.24

* Projects 35177 & 35180 were coded to the wrong location in October. They should have been to a common location and allocated to all locations
The South Dakota portion was \$88.55 for account 381.0

+ The wrong allocation factors were used to allocate plant in MIS location 102 for account 394 resulting in an adjustment in November of
of \$1,416.28.

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	January 2003 (c)	February 2003 (d)	March 2003 (e)	April 2003 (f)	May 2003 (g)	June 2003 (h)	July 2003 (i)
	(a)	(b)							
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
2	302.0	FRANCHISES	-	-	-	-	-	-	-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	3,732.78	4,629.98	5,137.51	6,185.47	342.31	-	-
4									
5		SUBTOTAL INTANGIBLE	3,732.78	4,629.98	5,137.51	6,185.47	342.31	-	-
6									
7	304.0	LAND	-	-	-	-	-	-	-
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	37,091.24	38,457.15	39,043.56	-	-	-	-
10	307.0	OTHER POWER EQUIPMENT	-	-	-	-	-	-	-
11	311.0	LP EQUIPMENT	-	-	-	-	-	-	-
12	320.0	OTHER EQUIPMENT	7,501.47	7,777.74	7,896.36	-	-	-	-
13									
14		SUBTOTAL PRODUCTION	44,592.71	46,234.89	46,939.92	-	-	-	-
15									
16	360.0	LAND	-	-	-	-	-	-	-
17	361.0	STRUCTURES & IMPROVEMENTS	15,544.06	16,116.45	16,362.21	-	-	-	-
18	362.0	GAS HOLDERS	-	-	-	-	-	-	-
19	363.0	PURIFICATION EQUIPMENT	-	-	-	726.98	4,511.57	7,998.70	10,037.29
20	363.1	LIQUEFACTION EQUIPMENT	-	-	-	-	-	-	-
21	363.2	VAPORIZING EQUIPMENT	-	-	-	-	-	-	-
22	363.3	COMPRESSION EQUIPMENT	-	-	-	-	-	-	-
23	363.5	OTHER EQUIPMENT	13,502.67	13,999.92	14,213.40	-	-	-	-
24									
25		SUBTOTAL STORAGE	29,046.73	30,116.37	30,575.61	726.98	4,511.57	7,998.70	10,037.29
26									
27	374.0	LAND	-	-	-	-	-	-	-
28	374.1	LAND RIGHTS	-	-	-	-	-	-	-
29	375.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
30	376.0	MAINS	-	-	-	-	140,477.31	290,792.60	2,306.06
31	378.0	DISTRICT REGULATOR STATIONS	-	-	-	-	-	-	-
32	379.0	TOWN BORDER STATIONS	219.86	235.26	241.70	263.01	233.55	232.79	-
33	380.0	SERVICES	-	-	-	-	-	-	1,766.64
34	381.0	METERS	-	-	-	-	-	-	-

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	January 2003 (c)	February 2003 (d)	March 2003 (e)	April 2003 (f)	May 2003 (g)	June 2003 (h)	July 2003 (i)
	(a)	(b)							
35	383.0	REGULATORS	-	-	-	-	-	-	-
36	385.0	INDUSTRIAL METER SETS	-	-	-	-	-	-	-
37									
38		SUBTOTAL DISTRIBUTION	219.86	235.26	241.70	263.01	140,710.86	291,025.39	4,072.70
39									
40	389.0	LAND	-	-	-	-	-	-	-
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	23.63	(136.04)	(138.15)	(149.68)	(132.18)	(131.78)	(125.18)
43	391.0	OFFICE FURNITURE & EQUIPMENT	-	-	-	-	-	-	-
44	392.0	TRANSPORTATION EQUIPMENT	-	-	-	-	1,564.71	30,630.92	-
45	393.0	STORES EQUIPMENT	-	-	-	-	-	-	-
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	-	-	-	-	-	-	-
47	395.0	LABORATORY EQUIPMENT	-	-	-	-	-	-	-
48	396.0	POWER OPERATED EQUIPMENT	-	-	-	-	21,078.42	100,824.22	-
49	397.0	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-
50	398.0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-
51									
52		SUBTOTAL GENERAL	23.63	(136.04)	(138.15)	(149.68)	22,510.95	131,323.36	(125.18)
53									
54		TOTAL ACCOUNT 107	<u>77,615.71</u>	<u>81,080.46</u>	<u>82,756.59</u>	<u>7,025.78</u>	<u>168,075.69</u>	<u>430,347.45</u>	<u>13,984.81</u>

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No. (a)	Account Description (b)	August 2003 (j)	September 2003 (k)	October 2003 (l)	November 2003 (l)	December 2003 (m)	Twelve Months Total (n)	Twelve Month Average (p)
1	301.0	ORGANIZATION	-	-	-	-	-	-	-
2	302.0	FRANCHISES	-	-	-	-	-	-	-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	-	-	-	-	(0.14)	20,027.91	1,668.99
4									
5		SUBTOTAL INTANGIBLE	-	-	-	-	(0.14)	20,027.91	1,668.99
6									
7	304.0	LAND	-	-	-	-	-	-	-
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	114,591.95	9,549.33
10	307.0	OTHER POWER EQUIPMENT	-	-	-	-	-	-	-
11	311.0	LP EQUIPMENT	-	-	-	-	-	-	-
12	320.0	OTHER EQUIPMENT	-	-	-	-	-	23,175.57	1,931.30
13									
14		SUBTOTAL PRODUCTION	-	-	-	-	-	137,767.52	11,480.63
15									
16	360.0	LAND	-	-	-	-	-	-	-
17	361.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	48,022.72	4,001.89
18	362.0	GAS HOLDERS	-	-	-	-	-	-	-
19	363.0	PURIFICATION EQUIPMENT	-	-	-	-	-	-	-
20	363.1	LIQUEFACTION EQUIPMENT	22,256.92	27,451.76	38,145.23	27,359.34	11,002.44	149,490.23	12,457.52
21	363.2	VAPORIZING EQUIPMENT	-	-	-	-	-	-	-
22	363.3	COMPRESSION EQUIPMENT	-	-	-	-	-	-	-
23	363.5	OTHER EQUIPMENT	-	-	-	-	-	41,715.99	3,476.33
24									
25		SUBTOTAL STORAGE	22,256.92	27,451.76	38,145.23	27,359.34	11,002.44	239,228.94	19,935.74
26									
27	374.0	LAND	-	-	-	-	-	-	-
28	374.1	LAND RIGHTS	-	-	-	-	-	-	-
29	375.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
30	376.0	MAINS	36,046.23	88,930.54	200,236.84	112,343.84	-	871,133.42	72,594.45
31	378.0	DISTRICT REGULATOR STATIONS	-	-	-	-	330.22	330.22	27.52
32	379.0	TOWN BORDER STATIONS	-	-	-	-	-	1,426.17	118.85
33	380.0	SERVICES	397.69	17,218.09	30,879.86	-	-	50,262.28	4,188.52
34	381.0	METERS	79.28 *	84.51 *	-	-	-	163.79	13.65

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No.	Account Description	August 2003 (j)	September 2003 (k)	October 2003 (l)	November 2003 (l)	December 2003 (m)	Twelve Months Total (n)	Twelve Month Average (p)
	(a)	(b)							
35	383.0	REGULATORS	-	-	-	-	-	-	-
36	385.0	INDUSTRIAL METER SETS	-	-	-	-	-	-	-
37									
38		SUBTOTAL DISTRIBUTION	36,523.20	106,233.14	231,116.70	112,343.84	330.22	923,315.88	76,942.99
39									
40	389.0	LAND	-	-	-	-	-	-	-
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	(139.03)	(141.72)	(1.89)	(1.52)	(1.63)	(1,075.17)	(89.60)
43	391.0	OFFICE FURNITURE & EQUIPMENT	-	-	-	-	-	-	-
44	392.0	TRANSPORTATION EQUIPMENT	-	-	-	3,831.99	4,109.50	40,137.12	3,344.76
45	393.0	STORES EQUIPMENT	-	-	-	-	-	-	-
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	-	-	-	-	-	-	-
47	395.0	LABORATORY EQUIPMENT	-	-	-	-	-	-	-
48	396.0	POWER OPERATED EQUIPMENT	-	-	-	-	-	121,902.64	10,158.55
49	397.0	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-
50	398.0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-
51									
52		SUBTOTAL GENERAL	(139.03)	(141.72)	(1.89)	3,830.47	4,107.87	160,964.59	13,413.71
53									
54		TOTAL ACCOUNT 107	58,641.09	133,543.18	269,260.04	143,533.65	15,440.39	1,481,304.84	123,442.06

* Project 35177 was coded to the wrong location in August and September and Project 35180 was coded to the wrong location in September. They should have been coded to a common location and allocated to all locations. The South Dakota portion was \$79.28 in August and \$84.51 in September.

MidAmerican Energy Company
South Dakota Rate Case
Gas Plant Additions and Retirements
Balance December 31, 2001 through December 31, 2003

Line No.	Description (a)	Amount (b)
1	Balance 12-31-00	73,858,394
2		
3	Additions	5,397,726
4	Retirements	(634,974)
5	Transfers	(4,636)
6		
7	Balance 12-31-01	78,616,509
8		
9	Additions	6,376,211
10	Retirements	(1,363,864)
11	Transfers	765,541
12		
13	Balance 12-31-02	84,394,398
14		
15	Additions	1,451,086
16	Retirements	(2,088,644)
17	Transfers	429,735
18		
19	Balance 12-31-03	84,186,575

See Schedule D-4 of South Dakota filing NG01-010 for balances prior to 12-31-00

MidAmerican Energy Company
South Dakota Rate Case
Interest and Other Construction Overheads

Line
No.

(a)

1 Allowance for Funds Used During Construction

2

3 Interest is computed on each construction job on which the construction period
4 exceeds sixty days. No allowance is computed on additions to land and land
5 rights, and blanket projects. Interest is computed on the cumulative balance
6 plus one half of the current month's charges. Capitalization ceases when
7 the project is placed in service. The allowance rate is based on the composite
8 cost of capital as required under Federal Energy Regulatory Commission
9 Order 561.

10

11 Injuries and Damages

12

13 Injuries and Damages provision is an amount deemed necessary for potential
14 liabilities. The amount capitalized is a percentage of straight time labor
15 charged to capital. The provision is reviewed quarterly and changed as required.

16

17 General and Administrative

18

19 General administration and engineering and supervision not directly assigned to
20 specific jobs are combined and recorded as an overhead cost. It is allocated on
21 direct construction costs per project monthly.

22

23 Labor Related Loadings

24

25 Payroll taxes and employee benefit expenses are charged to construction based
26 upon a percentage of straight time construction labor.

27

28

29

30 These methods and procedures have been in place for the last five calendar
31 years.

MidAmerican Energy Company
South Dakota Rate Case
Changes in Intangible Plant for the Five Years
Ending December 31, 2003

Line

No.

(a)

- 1 There have been no significant changes in intangible plant balances for the five
- 2 years ended December 31, 2003.

MidAmerican Energy Company
South Dakota Rate Case
Plant in Service Which is Not Used or Useful
As of December 31, 2003

Line

No.

(a)

1 All plant in service as of December 31, 2003 is used and useful.

MidAmerican Energy Company
South Dakota Rate Case
Property Records Working Papers
As of December 31, 2003

Line
No.

(a)

1 **Property Records and Retirement Procedures**

2

3 Production Plant, Vehicles, and Structures

4

5 Detailed plant ledgers are maintained by location showing the date and cost of
6 installation. When property constituting a retirement unit is removed or
7 replaced, the original cost, as determined from the plant ledger, is removed
8 from plant and related accumulated depreciation accounts. Cost of removal,
9 if any, and salvage are charged and credited to the accumulated depreciation
10 account, respectively. Retirement units are generally the specific equipment,
11 vehicle, or building.

12

13 Distribution Mains and Services

14

15 Detailed plant ledgers are maintained by size, type, and vintage year. When a
16 retirement unit is removed or replaced, the average cost on a FIFO basis is
17 removed from plant and accumulated depreciation for the specific size and
18 type of pipe. Cost of removal and salvage are charged and credited to
19 accumulated depreciation in the appropriate plant account.

20

21 Distribution Meters and Regulators

22

23 Detailed plant ledgers are maintained by size, type, and vintage for meters and
24 regulators. When a meter or regulator is retired, the average cost on a FIFO
25 basis for that type and size of meter or regulator is removed from plant and
26 accumulated depreciation. Cost of removal and salvage are charged and
27 credited to accumulated depreciation in the appropriate plant account.

28

29

30

31 These methods and procedures have been in place for the last five calendar
32 years.

MidAmerican Energy Company
South Dakota Rate Case
Plant Acquired for Which Regulatory Approval Has Not Been Obtained
As of December 31, 2003

Line

No. (a)

- 1 There are no operating units or systems that have been acquired without
- 2 regulatory approval.

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA - ACCUMULATED DEPRECIATION
AND AMORTIZATION
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	January	February	March	April	May	June	July	August
(a)	2003	2003	2003	2003	2003	2003	2003	2003
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 INTANGIBLE	1,179,614.43	1,197,373.82	1,214,014.51	1,230,063.51	1,246,111.74	1,262,158.10	1,280,266.41	1,296,174.61
2 PRODUCTION	276,609.07	277,842.52	279,075.23	280,303.40	280,687.39	282,579.94	283,905.19	285,225.15
3 STORAGE	1,468,776.64	1,473,866.81	1,478,952.50	1,484,043.70	1,489,204.08	1,494,361.30	1,499,517.22	1,504,668.94
4 DISTRIBUTION	28,000,470.98	28,185,097.18	28,369,325.45	28,555,103.07	28,740,934.95	28,922,530.45	29,105,197.01	29,293,168.09
5 GENERAL	4,114,189.96	4,175,622.27	4,269,845.82	4,331,410.85	4,393,994.11	4,448,329.92	4,514,193.45	4,592,482.32
6								
7 TOTAL DEPRECIATION AND AMORTIZATION	35,039,661.08	35,309,802.60	35,611,213.51	35,880,924.53	36,150,932.27	36,109,959.71	36,383,079.28	36,671,719.11
8								
9 RETIREMENT WORK IN PROGRESS	(179,229.22)	(187,053.10)	(247,064.94)	(264,907.12)	(290,585.88)	(236,438.98)	(264,658.91)	(285,397.38)
10								
11 TOTAL DEPRECIATION AND AMORTIZATION								
12 ACCOUNTS 108 AND 111	<u>34,860,431.86</u>	<u>35,122,749.50</u>	<u>35,364,148.57</u>	<u>35,616,017.41</u>	<u>35,860,346.39</u>	<u>35,873,520.73</u>	<u>36,118,420.37</u>	<u>36,386,321.73</u>

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA - ACCUMULATED DEPRECIATION
AND AMORTIZATION
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	September 2003	October 2003	November 2003	December 2003	Twelve Months Total	Twelve Month Average	Adjustment to Average Balance	Adjusted Average Balance
(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1 INTANGIBLE	1,312,032.76	1,327,865.83	1,351,258.14	1,365,544.86	15,262,478.72	1,271,873.23	20,624.44	1,292,497.67
2 PRODUCTION	266,536.73	287,845.79	289,153.20	290,456.10	3,400,219.71	283,351.64	-	283,351.64
3 STORAGE	1,509,828.88	1,513,319.52	1,518,456.37	1,523,587.26	17,958,583.22	1,496,548.60	-	1,496,548.60
4 DISTRIBUTION	28,005,749.10 *	28,086,296.80	28,276,028.84	28,467,984.22	342,007,886.14	28,500,657.18	-	28,500,657.18
5 GENERAL	4,355,982.15	4,364,842.76	4,422,947.01	4,281,216.04	51,365,056.66	4,280,421.39	-	4,280,421.39
6								
7 TOTAL DEPRECIATION AND AMORTIZATION	35,470,129.62	35,580,170.70	35,857,843.56	35,928,788.48	429,994,224.45	35,832,852.04	20,624.44	35,853,476.48
8								
9 RETIREMENT WORK IN PROGRESS	(414,938.85)	(439,112.25)	(401,526.50)	(419,852.25)	(3,630,765.38)	(302,563.78)		(302,563.78)
10								
11 TOTAL DEPRECIATION AND AMORTIZATION								
12 ACCOUNTS 108 AND 111	35,055,190.77	35,141,058.45	35,456,317.06	35,508,936.23	426,363,459.07	35,530,288.26	20,624.44	35,550,912.70

* Accumulated Depreciation associated with the retirement of meters charged to wrong location in September. It should have been charged to common and allocated to South Dakota. The South Dakota portion is $\$296,311 \times 11\% = \$32,594.21$

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA - ACCUMULATED DEPRECIATION & AMORTIZATION
TWELVE MONTHS ENDED DECEMBER 31, 2003

Line No.	FERC Acct (a)	Account Description (b)	Accumulated Depr/Amort 12/31/02 (c)	Miscellaneous (d)	2003 Depr/Amort Provision (e)	Retirements (f)	Salvage (g)	Cost of Removal (h)	Accumulated Depr/Amort 12/31/03 (i)	RWIP 12/31/03 (j)	Accumulated Depr/Amort Including RWIP 12/31/03	Average Balance (l)
40	389.0	LAND	-	-	-	-	-	-	-	-	-	-
41	389.1	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-
42	390.0	STRUCTURES & IMPROVEMENTS	1,406,770	593	91,254	(114,270)	-	-	1,384,347	-	1,384,347	1,389,778
43	391.0	OFFICE FURNITURE & EQUIPMENT	665,872	686	228,913	(19,882)	-	-	875,589	733	876,321	794,792
44	392.0	TRANSPORTATION EQUIPMENT	799,003	37,255	252,274	(140,728)	-	-	947,804	-	947,804	863,391
45	393.0	STORES EQUIPMENT	6,617	-	1,298	(191)	-	-	7,723	-	7,723	7,226
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	360,464	6,521	32,794	(21,777)	-	-	378,002	466	378,468	373,727
47	395.0	LABORATORY EQUIPMENT	55,671	-	5,289	-	-	-	60,961	(156)	60,805	58,360
48	396.0	POWER OPERATED EQUIPMENT	207,870	38,995	52,619	(180,885)	72,386	-	190,986	-	190,986	229,549
49	397.0	COMMUNICATION EQUIPMENT	501,722	(189,445)	85,068	(17,953)	-	-	379,392	2	379,395	529,813
50	398.0	MISCELLANEOUS EQUIPMENT	48,686	643	9,048	(1,966)	-	-	56,412	-	56,412	53,274
51												
52		SUBTOTAL GENERAL	4,052,675	(104,752)	758,558	(497,651)	72,386	-	4,281,216	1,046	4,282,262	4,299,931
53												
54		TOTAL ACCOUNT 108 & 111	<u>34,770,102</u>	<u>(105,342)</u>	<u>3,278,652</u>	<u>(2,088,644)</u>	<u>78,765</u>	<u>(4,944)</u>	<u>35,928,789</u>	<u>(419,852)</u>	<u>35,508,936</u>	<u>35,530,288</u>

MidAmerican Energy Company
South Dakota Rate Case
Working Papers on Depreciation and Amortization Method
As of December 31, 2003

Line

No.

(a)

- 1 A composite depreciation rate is used for all gas plant accounts except
- 2 intangible plant where a specific life is applied to individual assets.
- 3 The depreciation provision is computed monthly based on prior month-end
- 4 plant balances.

MidAmerican Energy Company
South Dakota Rate Case
Working Papers on Allocation of Overall Accounts
As of December 31, 2003

Line
No.

(a)

- 1 Accumulated depreciation activity, including depreciation provision, salvage
- 2 and removal costs, and retirements, are maintained by primary plant account.

MidAmerican Energy Company
Gas Working Capital - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description of Expense	South Dakota Per Books	Adjustments	Pro Forma Expense	Expense Per Day (Col d / 365)	Days of Lead Time	Expense Dollar Days
1	Cost of Gas Purchased	\$ 78,164	\$ -	\$ 78,164	\$ 214	39.46	\$ 8,450
2							
3	Union Labor	2,254	116	2,370	6	12.00	78
4	Office Labor	3,483	83	3,566	10	7.50	73
5							
6	Pension Expense	243	29	272	1	49.07	37
7							
8	Other Oper and Maint [1]	5,700	(40)	5,660	16	4.68	73
9							
10	Depreciation Expense	3,357	(154)	3,204	9	-	-
11							
12	Taxes Other Than Income:						
13	Property	968	-	968	3	396.29	1,051
14	Gross Receipts	127	2	130	0	335.25	119
15	Payroll - FICA	363	19	383	1	10.27	11
16	Payroll - FUTA	5	-	5	0	46.88	1
17	Payroll - SUTA	7	-	7	0	46.88	1
18	Other	-	-	-	-	-	-
19							
20	Income Taxes:						
21	Federal	(1,307)	755	(552)	(2)	47.99	(73)
22	Deferred Income Taxes	2,811	-	2,811	8	-	-
23							
24	Interest on Long Term Debt			1,569	4	91.29	392
25	Preferred Stock Dividends			29	0	45.54	4
26	Total Working Capital				<u>\$ 270</u>	<u>37.83</u>	<u>10,216</u>
27	Revenue Lag Days	36.21					
28	Expense Lead Days	<u>37.83</u>					
29	Net Days	(1.62)					
30							
31	Cash Working Capital	<u>\$ (438)</u>					

[1] Excludes Uncollectible Accounts Expenses, Injuries & Damages and Prepaid Insurance.

MidAmerican Energy Company
Gas Tax Collections Available - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.		Test Year Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
1	Employee FICA	\$ 363	\$ 18	\$ 382	\$ 1	10.27	\$ 11
2							
3	Federal Withholding	478	17	495	1	10.27	13
4							
5	Sales Tax	4,245	85	4,330	12	9.40	112
6							
7	Total	<u>\$ 5,087</u>	<u>\$ 120</u>	<u>\$ 5,206</u>			<u>\$ 136</u>

MidAmerican Energy Company
Materials and Supplies
Test Year Ending December 31, 2003
12 Month Average

(a)		(b)	(c)	(d)
Line		Materials	Stores Exp	Total
No.	Month / Year	& Supplies	Undistributed	Mat & Supplies
		(-\$-)	(-\$-)	(-\$-)
1	Jan-03	28,215,645.94	1,221,374.40	29,437,020.34
2	Feb-03	28,637,701.37	1,392,757.72	30,030,459.09
3	Mar-03	28,786,855.18	1,448,419.76	30,235,274.94
4	Apr-03	29,117,355.61	1,500,638.83	30,617,994.44
5	May-03	29,802,179.27	1,620,588.23	31,422,767.50
6	Jun-03	29,782,380.51	1,612,881.59	31,395,262.10
7	Jul-03	30,128,523.74	1,516,996.28	31,645,520.02
8	Aug-03	30,185,389.50	1,478,316.98	31,663,706.48
9	Sep-03	30,063,140.07	1,447,490.00	31,510,630.07
10	Oct-03	29,770,885.81	1,161,147.87	30,932,033.68
11	Nov-03	29,601,133.67	939,501.14	30,540,634.81
12	Dec-03	30,677,473.57	1,191,428.78	31,868,902.35
13				
14	Total	354,768,664.24	16,531,541.58	371,300,205.82
15				
16	12 Month Average	29,564,055.35	1,377,628.47	30,941,683.82
17				
18		M & S Allocated		
19	Jurisdictional Allocation ⁽¹⁾	Electric	Gas	
20	Iowa	23,270,663	3,640,892	
21	Illinois	2,809,493	511,614	
22	South Dakota	199,547	479,646	
23	FERC/Nebraska	-	29,829	
24		26,279,703	4,661,981	
25				
26	⁽¹⁾ Based on Gross Plant			
27				
28	Source - MIS 5901 Report			
29	Column (b): Acct 154.001 thru 154.100			
30	Column (c): Acct 163			
31	Column (d): Col (b) + Col (c)			

MidAmerican Energy Company
Fuel Stocks and Expense
Test Year Ending December 31, 2003
12 Month Average

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Month / Year	MidAmerican Energy - Electric			MidAmerican Energy - Gas			
		Coal (-\$-)	Fuel Oil/Diesel (-\$-)	Total (-\$-)	Natural Gas (-\$-)	LPG (-\$-)	Prepaid (-\$-)	Total (-\$-)
1	Jan-03	28,284,163.78	1,742,125.23	30,026,289.01	2,279,978.09	1,094,085.39	1,910,535.54	5,284,599.02
2	Feb-03	28,774,114.40	1,582,175.54	30,356,289.94	(22,137,012.86)	799,582.09	1,109,229.54	(20,228,201.23)
3	Mar-03	27,601,045.72	1,876,104.41	29,477,150.13	(39,062,235.67)	1,281,359.93	471,124.54	(37,309,751.20)
4	Apr-03	26,967,820.71	1,897,914.97	28,865,735.68	(39,890,973.93)	1,281,359.93	657,162.54	(37,952,451.46)
5	May-03	28,800,052.46	1,836,730.45	30,636,782.91	(31,893,193.90)	1,282,124.68	672,695.54	(29,938,373.68)
6	Jun-03	27,401,455.17	1,734,971.62	29,136,426.79	(13,039,515.42)	1,282,124.68	1,699,822.54	(10,057,568.20)
7	Jul-03	24,871,980.54	1,685,653.14	26,557,633.68	(1,302,263.47)	1,282,124.68	2,103,356.54	2,083,217.75
8	Aug-03	23,498,333.44	1,740,299.72	25,238,633.16	8,757,228.97	1,282,124.68	2,204,055.54	12,243,409.19
9	Sep-03	23,541,245.58	1,708,155.12	25,249,400.70	25,548,820.47	1,282,124.68	2,349,308.54	29,180,253.69
10	Oct-03	25,108,533.32	1,664,432.23	26,772,965.55	42,237,993.36	1,282,124.68	2,558,693.54	46,078,811.58
11	Nov-03	23,349,333.00	1,813,770.14	25,163,103.14	37,643,924.73	1,620,051.28	2,695,747.54	41,959,723.55
12	Dec-03	24,723,282.81	1,759,276.56	26,482,559.37	25,371,083.00	1,624,494.81	2,920,841.54	29,916,419.35
13								
14	Total	312,921,360.93	21,041,609.13	333,962,970.06	(5,486,166.63)	15,393,681.51	21,352,573.48	31,260,088.36
15								
16	12 Month Average	26,076,780.08	1,753,467.43	27,830,247.51	(457,180.55)	1,282,806.79	1,779,381.12	2,605,007.36

Jurisdictional Allocation -

Source - MIS 5901 Report

21 Column (b): Acct 151.001 thru 151.024
 22 Column (c): Acct 151.101 thru 151.130
 23 Column (d): Col (b) + Col (c)
 24 Column (e): Acct 164.XXX
 25 Column (f): Acct 151.213 thru 151.219
 26 Column (g): Acct 165.501 thru 165.521
 27 Column (h): Col (e) + Col (f) + Col (g)

Iowa
 Illinois
 South Dakota
 FERC/Nebraska

Electric		Gas	
A & E Allocator	Fuel Stock	Peak Day	Fuel Stock
88.08%	24,512,882	601,388	2,044,804
10.98%	3,055,761	81,649	277,618
0.94%	261,604	77,695	264,174
0.00%	-	5,415	18,412
100.00%	27,830,248	766,147	2,605,007

MidAmerican Energy Company
Prepayments
Test Year Ending December 31, 2003
12 Month Average

Line No.	(a) Month / Year	(b) Electric		(d)	(e) Gas		(f)	(g)	(h)
		Insurance (-\$-)	Miscellaneous (-\$-)	Total Electric (-\$-)	Insurance (-\$-)	Rent (-\$-)	-	Total Gas (-\$-)	Total Prepayments (-\$-)
1	Jan-03	2,873,891.48	671,657.86	3,545,549.34	131,097.55	-	-	131,097.55	3,676,646.89
2	Feb-03	2,559,788.53	587,700.62	3,147,489.15	114,024.21	-	-	114,024.21	3,261,513.36
3	Mar-03	2,872,581.39	503,743.38	3,376,324.77	104,521.65	-	-	104,521.65	3,480,846.42
4	Apr-03	2,438,965.52	419,786.14	2,858,751.66	87,352.97	-	-	87,352.97	2,946,104.63
5	May-03	2,139,614.90	335,828.90	2,475,443.80	70,184.29	-	-	70,184.29	2,545,628.09
6	Jun-03	1,686,818.27	251,871.66	1,938,689.93	53,015.61	-	-	53,015.61	1,991,705.54
7	Jul-03	1,536,201.95	167,914.42	1,704,116.37	35,846.93	-	-	35,846.93	1,739,963.30
8	Aug-03	1,183,672.75	83,957.18	1,267,629.93	18,678.25	-	-	18,678.25	1,286,308.18
9	Sep-03	1,383,386.61	-	1,383,386.61	1,507.54	-	-	1,507.54	1,384,894.15
10	Oct-03	3,347,324.83	943,459.32	4,290,784.15	120,552.86	-	-	120,552.86	4,411,337.01
11	Nov-03	2,991,010.42	857,690.29	3,848,700.71	109,353.93	-	-	109,353.93	3,958,054.64
12	Dec-03	2,618,715.61	771,921.26	3,390,636.87	99,220.00	-	-	99,220.00	3,489,856.87
13									
14	Total	27,631,972.26	5,595,531.03	33,227,503.29	945,355.79	-	-	945,355.79	34,172,859.08
15									
16	12 Month Average	2,302,664.36	466,294.25	2,768,958.61	78,779.65	-	-	78,779.65	2,847,738.26

Jurisdictional Allocation ⁽¹⁾

	Source - MIS 5901 Report		
		Electric	Gas
21	Column (b): Acct 165.001, 003, 004, 009, 011, 058, 059	Iowa 2,470,696	61,244
22	Column (c): Acct 165.073	Illinois 278,366	7,560
23	Column (d): Col (b) + Col (c)	South Dakota 19,896	9,394
24	Column (e): Acct 165.062, 063, 064	FERC/Nebraska -	581
25	Column (f): Acct 165.065	2,768,959	78,780

26 Column (g): Col (e) + Col (f)
27 Column (h): Col (d) + Col (g)

⁽¹⁾ Based on Net Plant

MidAmerican Energy Company
Materials and Supplies
Test Year Ending December 31, 2002
12 Month Average

(a)		(b)	(c)	(d)
Line No.	Month / Year	Materials & Supplies (-\$-)	Stores Exp Undistributed (-\$-)	Total Mat & Supplies (-\$-)
1	Jan-02	24,989,671.12	1,146,886.59	26,136,557.71
2	Feb-02	25,748,027.45	1,415,141.14	27,163,168.59
3	Mar-02	25,185,395.48	1,502,162.87	26,687,558.35
4	Apr-02	25,637,999.23	1,482,915.61	27,120,914.84
5	May-02	25,572,743.30	1,505,086.69	27,077,829.99
6	Jun-02	25,673,222.03	1,316,146.61	26,989,368.64
7	Jul-02	25,899,986.39	1,359,889.15	27,259,875.54
8	Aug-02	26,361,755.31	1,495,515.87	27,857,271.18
9	Sep-02	27,052,735.26	1,486,056.45	28,538,791.71
10	Oct-02	27,231,155.26	1,418,634.71	28,649,789.97
11	Nov-02	26,862,779.27	1,180,678.15	28,043,457.42
12	Dec-02	29,065,405.95	1,081,072.07	30,146,478.02
13				
14	Total	315,280,876.05	16,390,185.91	331,671,061.96
15				
16	12 Month Average	26,273,406.00	1,365,849.00	27,639,255.00
17				
18		M & S Allocated		
19	Jurisdictional Allocation ⁽¹⁾	Electric	Gas	
20	Iowa	20,646,801	3,361,295	
21	Illinois	2,494,423	475,941	
22	South Dakota	186,349	433,613	
23	FERC/Nebraska	13,496	27,337	
24		23,341,070	4,298,185	
25				
26	⁽¹⁾ Based on Gross Plant			
27				
28	Source - MIS 5901 Report			
29	Column (b): Acct 154.001 thru 154.100			
30	Column (c): Acct 163			
31	Column (d): Col (b) + Col (c)			

MidAmerican Energy Company
Fuel Stocks and Expense
Test Year Ending December 31, 2002
12 Month Average

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Month / Year	MidAmerican Energy - Electric			MidAmerican Energy - Gas			
		Coal (-\$-)	Fuel Oil/Diesel (-\$-)	Total (-\$-)	Natural Gas (-\$-)	LPG (-\$-)	Prepaid (-\$-)	Total (-\$-)
1	Jan-02	26,582,753.52	1,833,932.14	28,416,685.66	16,057,604.95	1,096,766.44	1,702,783.76	18,857,155.15
2	Feb-02	25,117,753.59	1,860,094.84	26,977,848.43	8,022,274.93	1,094,085.39	1,318,451.98	10,434,812.30
3	Mar-02	24,266,944.44	1,845,230.00	26,112,174.44	4,007,852.96	1,094,085.39	1,040,018.75	6,141,957.10
4	Apr-02	25,028,279.91	1,780,584.33	26,808,864.24	2,065,400.41	1,094,085.39	706,971.77	3,866,457.57
5	May-02	24,590,070.98	1,769,236.30	26,359,307.28	5,009,236.20	1,094,085.39	657,035.63	6,760,357.22
6	Jun-02	26,524,167.04	1,879,864.64	28,404,031.68	14,613,719.70	1,094,085.39	818,829.12	16,526,634.21
7	Jul-02	26,444,506.21	1,846,948.64	28,291,454.85	20,140,653.36	1,094,085.39	1,063,563.54	22,298,302.29
8	Aug-02	25,134,650.33	1,828,448.48	26,963,098.81	28,207,379.72	1,094,085.39	1,346,322.54	30,647,787.65
9	Sep-02	25,995,323.67	1,767,309.04	27,762,632.71	34,388,703.99	1,094,085.39	1,538,998.54	37,021,787.92
10	Oct-02	26,944,487.63	1,837,794.71	28,782,282.34	38,408,010.20	1,094,085.39	1,875,501.54	41,377,597.13
11	Nov-02	26,844,515.20	1,813,785.30	28,658,300.50	34,692,161.93	1,094,085.39	2,073,766.54	37,860,013.86
12	Dec-02	27,862,995.00	1,865,151.16	29,728,146.16	26,391,879.00	1,094,085.39	2,085,789.54	29,571,753.93
13								
14	Total	311,336,447.52	21,928,379.58	333,264,827.10	232,004,877.35	13,131,705.73	16,228,033.25	261,364,616.33
15								
16	12 Month Average	25,944,704.00	1,827,365.00	27,772,069.00	19,333,740.00	1,094,309.00	1,352,336.00	21,780,385.00

Jurisdictional Allocation -

		Electric		Gas	
		A & E Allocator	Fuel Stock	Peak Day	Fuel Stock
20	Source - MIS 5901 Report				
21	Column (b): Acct 151.001 thru 151.024	Iowa	87.84%	24,394,985	542,402
22	Column (c): Acct 151.101 thru 151.130	Illinois	11.10%	3,082,700	73,946
23	Column (d): Col (b) + Col (c)	South Dakota	0.95%	263,835	63,722
24	Column (e): Acct 164.XXX	FERC/Nebraska	0.11%	30,549	4,412
25	Column (f): Acct 151.213 thru 151.219		100.00%	27,772,069	684,482
26	Column (g): Acct 165.501 thru 165.521				21,780,385
27	Column (h): Col (e) + Col (f) + Col (g)				

MidAmerican Energy Company
Prepayments
Test Year Ending December 31, 2002
12 Month Average

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Electric			Gas			
Line		Insurance	Miscellaneous	Total		Rent	Total	Total
No.	Month / Year	(-\$-)	(-\$-)	Electric	Insurance	(-\$-)	Gas	Prepayments
				(-\$-)	(-\$-)		(-\$-)	(-\$-)
1	Jan-02	2,400,152.95	659,761.95	3,059,914.90	238,555.44	-	238,555.44	3,298,470.34
2	Feb-02	2,062,686.99	577,291.70	2,639,978.69	202,967.33	-	202,967.33	2,842,946.02
3	Mar-02	3,340,376.23	494,821.45	3,835,197.68	167,913.64	-	167,913.64	4,003,111.32
4	Apr-02	2,888,929.38	412,351.20	3,301,280.58	141,735.92	-	141,735.92	3,443,016.50
5	May-02	2,448,645.56	329,880.95	2,778,526.51	106,175.25	-	106,175.25	2,884,701.76
6	Jun-02	2,008,361.15	247,410.70	2,255,771.85	70,614.63	-	70,614.63	2,326,386.48
7	Jul-02	1,761,767.66	164,940.45	1,926,708.11	37,932.96	-	37,932.96	1,964,641.07
8	Aug-02	2,028,800.34	82,470.20	2,111,270.54	5,251.25	-	5,251.25	2,116,521.79
9	Sep-02	4,298,995.86	-	4,298,995.86	199,390.91	-	199,390.91	4,498,386.77
10	Oct-02	4,127,260.39	(84,696.92)	4,042,563.47	182,317.57	-	182,317.57	4,224,881.04
11	Nov-02	3,704,848.22	(169,393.84)	3,535,454.38	165,244.23	-	165,244.23	3,700,698.61
12	Dec-02	3,289,369.85	(254,090.76)	3,035,279.09	148,170.89	-	148,170.89	3,183,449.98
13								
14	Total	34,360,194.58	2,460,747.08	36,820,941.66	1,666,270.02	-	1,666,270.02	38,487,211.68
15								
16	12 Month Average	2,863,350.00	205,062.00	3,068,412.00	138,856.00	-	138,856.00	3,207,268.00

Jurisdictional Allocation ⁽¹⁾

Source - MIS 5901 Report	Electric		Gas
Column (b): Acct 165.001, 003, 004, 009, 011, 058, 059	Iowa	2,732,614	108,177
Column (c): Acct 165.073	Illinois	311,521	13,667
Column (d): Col (b) + Col (c)	South Dakota	22,685	16,014
Column (e): Acct 165.062, 063, 064	FERC/Nebraska	1,592	998
Column (f): Acct 165.065		3,068,412	138,856

⁽¹⁾ Based on Net Plant

26 Column (g): Col (e) + Col (f)
27 Column (h): Col (d) + Col (g)

MidAmerican Energy Company
Materials and Supplies
Test Year Ending December 31, 2001
12 Month Average

Line No.	(a) Month / Year	(b) Materials & Supplies (-\$-)	(c) Stores Exp Undistributed (-\$-)	(d) Total Mat & Supplies (-\$-)
1	Jan-01	23,744,588.01	386,679.57	24,131,267.58
2	Feb-01	23,920,230.04	782,643.90	24,702,873.94
3	Mar-01	21,163,011.40	989,785.19	22,152,796.59
4	Apr-01	23,781,148.07	989,068.18	24,770,216.25
5	May-01	24,001,577.68	1,175,292.72	25,176,870.40
6	Jun-01	23,465,138.01	1,217,879.92	24,683,017.93
7	Jul-01	23,964,696.40	1,270,396.08	25,235,092.48
8	Aug-01	23,568,846.15	1,360,784.39	24,929,630.54
9	Sep-01	23,320,887.99	1,271,561.13	24,592,449.12
10	Oct-01	22,317,000.63	1,228,462.35	23,545,462.98
11	Nov-01	20,959,710.78	1,176,446.00	22,136,156.78
12	Dec-01	23,646,552.53	1,120,689.26	24,767,241.79
13				
14	Total	277,853,387.69	12,969,688.69	290,823,076.38
15				
16	12 Month Average	23,154,449.00	1,080,807.00	24,235,256.00

Jurisdictional Allocation ⁽¹⁾	M & S Allocated	
	Electric	Gas
Iowa	18,035,459	3,002,393
Illinois	2,215,206	420,055
South Dakota	153,483	372,504
FERC/Nebraska	11,699	24,457
	20,415,847	3,819,409

⁽¹⁾ Based on Gross Plant

Source - MIS 5901 Report

Column (b): Acct 154.001 thru 154.100

Column (c): Acct 163

Column (d): Col (b) + Col (c)

MidAmerican Energy Company
Fuel Stocks and Expense
Test Year Ending December 31, 2001
12 Month Average

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Month / Year	MidAmerican Energy - Electric			MidAmerican Energy - Gas			
		Coal (-\$-)	Fuel Oil/Diesel (-\$-)	Total (-\$-)	Natural Gas (-\$-)	LPG (-\$-)	Prepaid (-\$-)	Total (-\$-)
1	Jan-01	20,628,068.11	2,751,527.32	23,379,595.43	(5,866,327.00)	1,096,766.44	316,101.30	(4,453,459.26)
2	Feb-01	18,893,096.04	2,693,902.56	21,586,998.60	(28,384,057.36)	1,096,766.44	282,274.84	(27,005,016.08)
3	Mar-01	18,265,588.64	2,367,753.46	20,633,342.10	(20,100,161.82)	1,096,891.14	240,915.24	(18,762,355.44)
4	Apr-01	18,450,749.87	2,297,452.33	20,748,202.20	(15,304,193.06)	1,096,766.44	191,835.82	(14,015,590.80)
5	May-01	19,966,341.91	2,243,651.76	22,209,993.67	(12,482,905.34)	1,096,766.44	1,251,067.00	(10,135,071.90)
6	Jun-01	20,392,954.11	2,169,756.65	22,562,710.76	(4,652,073.54)	1,096,766.44	1,588,665.30	(1,966,641.80)
7	Jul-01	18,345,400.18	1,841,431.30	20,186,831.48	(535,590.60)	1,096,766.44	1,622,195.80	2,183,371.64
8	Aug-01	16,815,645.90	1,954,052.05	18,769,697.95	1,797,146.06	1,096,766.44	1,784,029.70	4,677,942.20
9	Sep-01	20,845,687.60	1,930,418.77	22,776,106.37	5,433,035.16	1,096,766.44	1,940,522.58	8,470,324.18
10	Oct-01	23,773,853.38	1,907,009.86	25,680,863.24	8,475,168.74	1,096,766.44	1,782,811.53	11,354,746.71
11	Nov-01	26,187,564.77	1,880,129.92	28,067,694.69	2,471,707.38	1,096,766.44	2,227,583.99	5,796,057.81
12	Dec-01	27,855,105.55	1,891,757.16	29,746,862.71	27,609,551.00	1,096,766.44	2,102,181.25	30,808,498.69
13								
14	Total	250,420,056.06	25,928,843.14	276,348,899.20	(41,538,700.38)	13,161,321.98	15,330,184.35	(13,047,194.05)
15								
16	12 Month Average	20,868,338.00	2,160,737.00	23,029,075.00	(3,461,558.00)	1,096,777.00	1,277,515.00	(1,087,266.00)

17								
18								
19								
20	Source - MIS 5901 Report							
21	Column (b): Acct 151.001 thru 151.024		Iowa					
22	Column (c): Acct 151.101 thru 151.130		Illinois					
23	Column (d): Col (b) + Col (c)		South Dakota					
24	Column (e): Acct 164.XXX		FERC/Nebraska					
25	Column (f): Acct 151.213 thru 151.219							
26	Column (g): Acct 165.501 thru 165.521							
27	Column (h): Col (e) + Col (f) + Col (g)							

Electric		Gas	
A & E Allocator	Fuel Stock	Peak Day	Fuel Stock
87.71%	20,198,802	609,332	(841,423)
11.26%	2,593,074	92,228	(127,357)
0.92%	211,867	80,218	(110,773)
0.11%	25,332	5,586	(7,714)
100.00%	23,029,075	787,364	(1,087,266)

MidAmerican Energy Company
Prepayments
Test Year Ending December 31, 2001
12 Month Average

Line No.	(a) Month / Year	(b) Electric		(d)	(e) Gas		(g)	(h)
		Insurance (-\$-)	Miscellaneous (-\$-)	Total Electric (-\$-)	Insurance (-\$-)	Rent (-\$-)	Total Gas (-\$-)	Total Prepayments (-\$-)
1	Jan-01	1,586,861.90	642,294.95	2,229,156.85	266,130.63	24,658.36	290,788.99	2,519,945.84
2	Feb-01	1,227,852.79	562,008.08	1,789,860.87	228,312.37	24,658.36	252,970.73	2,042,831.60
3	Mar-01	2,762,753.68	481,721.21	3,244,474.89	190,494.11	24,658.36	215,152.47	3,459,627.36
4	Apr-01	2,428,909.91	401,434.34	2,830,344.25	152,675.85	24,658.36	177,334.21	3,007,678.46
5	May-01	2,285,048.14	321,147.47	2,606,195.61	114,857.59	24,658.36	139,515.95	2,745,711.56
6	Jun-01	1,900,447.85	240,860.60	2,141,308.45	77,039.33	24,658.36	101,697.69	2,243,006.14
7	Jul-01	1,670,568.96	160,573.73	1,831,142.69	72,991.61	24,658.36	97,649.97	1,928,792.66
8	Aug-01	1,327,078.15	80,286.86	1,407,365.01	34,646.99	24,658.36	59,305.35	1,466,670.36
9	Sep-01	4,243,787.50	-	4,243,787.50	381,239.88	24,658.36	405,898.24	4,649,685.74
10	Oct-01	3,772,671.87	907,172.70	4,679,844.57	345,568.77	-	345,568.77	5,025,413.34
11	Nov-01	3,346,959.22	824,702.45	4,171,661.67	309,897.66	-	309,897.66	4,481,559.33
12	Dec-01	2,869,090.74	742,232.20	3,611,322.94	274,226.55	-	274,226.55	3,885,549.49
13								
14	Total	29,422,030.71	5,364,434.59	34,786,465.30	2,448,081.34	221,925.24	2,670,006.58	37,456,471.88
15								
16	12 Month Average	2,451,836.00	447,036.00	2,898,872.00	204,007.00	18,494.00	222,501.00	3,121,373.00

Jurisdictional Allocation ⁽¹⁾

	Electric	Gas
20 Source - MIS 5901 Report		
21 Column (b): Acct 165.001, 003, 004, 009, 011, 058, 059	Iowa 2,576,676	175,583
22 Column (c): Acct 165.073	Illinois 300,338	20,993
23 Column (d): Col (b) + Col (c)	South Dakota 20,404	24,317
24 Column (e): Acct 165.062, 063, 064	FERC/Nebraska 1,454	1,608
25 Column (f): Acct 165.065	2,898,872	222,501

⁽¹⁾ Based on Net Plant

MidAmerican Energy Company
Gas Working Capital - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description of Expense	South Dakota Per Books	Adjustments	Pro Forma Expense	Expense Per Day (Col d / 365)	Days of Lead Time	Expense Dollar Days
1	Cost of Gas Purchased	\$ 78,164	\$ -	\$ 78,164	\$ 214	39.46	\$ 8,450
2							
3	Union Labor	2,254	116	2,370	6	12.00	78
4	Office Labor	3,483	83	3,566	10	7.50	73
5							
6	Pension Expense	243	29	272	1	49.07	37
7							
8	Other Oper and Maint [1]	5,700	(40)	5,660	16	4.68	73
9							
10	Depreciation Expense	3,357	(154)	3,204	9	-	-
11							
12	Taxes Other Than Income:						
13	Property	968	-	968	3	396.29	1,051
14	Gross Receipts	127	2	130	0	335.25	119
15	Payroll - FICA	363	19	383	1	10.27	11
16	Payroll - FUTA	5	-	5	0	46.88	1
17	Payroll - SUTA	7	-	7	0	46.88	1
18	Other	-	-	-	-	-	-
19							
20	Income Taxes:						
21	Federal	(1,307)	755	(552)	(2)	47.99	(73)
22	Deferred Income Taxes	2,811	-	2,811	8	-	-
23							
24	Interest on Long Term Debt			1,569	4	91.29	392
25	Preferred Stock Dividends			29	0	45.54	4
26	Total Working Capital				<u>\$ 270</u>	<u>37.83</u>	<u>10,216</u>
27	Revenue Lag Days	36.21					
28	Expense Lead Days	<u>37.83</u>					
29	Net Days	(1.62)					
30							
31	Cash Working Capital	<u>\$ (438)</u>					

[1] Excludes Uncollectible Accounts Expenses, Injuries & Damages and Prepaid Insurance.

Sources:

Col (b), Ln 1-21: Exhibit__(RRT-1), Schedule 2, Col (b)
Col (b), Ln 27: Workpapers of David M. Blomquist, WPR-1, Pg 1 of 20, Col (D), Ln 11 plus 20 plus 15.21
Col (c), Ln 1-21: Exhibit__(RRT-1), Schedule 2, Col (c)
Col (d), Ln 23: Exhibit__(MJA-1), Schedule 1, Col (d), Ln 20 times Exhibit__(JMB-1), Schedule 1, Pg 1, Col (e), Ln 1
Col (d), Ln 24: Exhibit__(MJA-1), Schedule 1, Col (d), Ln 20 times Exhibit__(JMB-1), Schedule 1, Pg 1, Col (e), Ln 2
Col (f), Ln 1: Workpapers of David M. Blomquist, WPR-2, Pg 24 of 24, Col (e), Ln 1892
Col (f), Ln 3: Workpapers of David M. Blomquist, WPR-3, Pg 1 of 1, Col (b), Ln 2
Col (f), Ln 4: Workpapers of David M. Blomquist, WPR-3, Pg 1 of 1, Col (b), Ln 5
Col (f), Ln 6: Workpapers of David M. Blomquist, WPR-4, Pg 1 of 1, Col (f), Ln 16
Col (f), Ln 8: Workpapers of David M. Blomquist, WPR-5, Pg 207 of 207, Col (i), Ln 12601
Col (f), Ln 13: Workpapers of David M. Blomquist, WPR-6, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 14: Workpapers of David M. Blomquist, WPR-7, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 15: Workpapers of David M. Blomquist, WPR-8, Pg 1 of 7, Col (d), Ln 6
Col (f), Ln 16: Workpapers of David M. Blomquist, WPR-9, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 17: Workpapers of David M. Blomquist, WPR-9, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 20: Workpapers of David M. Blomquist, WPR-10, Pg 1 of 1, Col (f), Ln 17
Col (f), Ln 23: Workpapers of David M. Blomquist, WPR-11, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 24: Workpapers of David M. Blomquist, WPR-12, Pg 1 of 1, Col (f), Ln 13

MidAmerican Energy Company
Gas Tax Collections Available - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.		Test Year Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
1	Employee FICA	\$ 363	\$ 18	\$ 382	\$ 1	10.27	\$ 11
2							
3	Federal Withholding	478	17	495	1	10.27	13
4							
5	Sales Tax	4,245	85	4,330	12	9.40	112
6							
7	Total	\$ 5,087	\$ 120	\$ 5,206			\$ 136

Sources:

Col (b), Ln 1: Exhibit__ (RRT-1), Schedule 2, Col (b)

Col (b), Ln 3: Workpapers of David M. Blomquist, WPR-13, Pg 1 of 3

Col (b), Ln 5: Workpapers of David M. Blomquist, WPR-14, Pg 1 of 6

Col (c), Ln 1-5: Exhibit__ (RRT-1), Schedule 2, Col (c)

Col (f), Ln 1 & 3: Workpapers of David M. Blomquist, WPR-8, Pg 1 of 7, Col (d), Ln 6

Col (f), Ln 5: [(365/12)/2] + 30.4 - 36.21 (revenue lag) reflects South Dakota sales tax remittance statute

MidAmerican Energy Company
12-Month Average Embedded Weighted Average Cost of Capital
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)
<u>Component</u>	<u>Amount</u>	<u>Weight</u>	<u>Cost</u>	<u>Weighted Average Cost</u>
1 Long Term Debt	\$1,125,717,022	45.018%	6.482%	2.918%
2 Preferred Stock	\$28,738,993	1.149%	4.637%	0.053%
3 Common Equity	<u>\$1,346,146,972</u>	<u>53.833%</u>	11.700%	<u>6.298%</u>
4 Total	\$2,500,602,987	100.000%		9.269%

Sources:

Line 1 from Statement G-ROR, Schedule 2, Page 1 of 19.
Line 2 from Statement G-ROR, Schedule 3, Page 1 of 10.
Line 3 from Statement G-ROR, Schedule 4, Page 1 of 2.

MidAmerican Energy Company
Cost of Long Term Debt
January 31, 2003 - December 31, 2003

	(a)	(b)
1 12-point Average Long Term Debt Balance		1,159,386,667
Plus:		
2 Unamortized Long Term Debt Premium		-
3 Unamortized Gain on Reacquired L-T Debt		1,395,726
Less:		
4 Unamortized L-T Debt Discount		5,832,293
5 Unamortized L-T Debt Expense		6,750,680
6 Unamortized Loss on Reacquired L-T Debt		<u>22,482,398</u>
7 12-point Average Long Term Debt		1,125,717,022
8 Interest Expense		67,047,073
Plus:		
9 Amortization of L-T Debt Discount		393,945
10 Amortization of L-T Debt Expense		561,556
11 Amortization of Loss on Reacquired L-T Debt		5,030,920
Less:		
12 Amortization of Premium on L-T Debt		-
13 Amortization of Gain on Reacquired L-T Debt		<u>63,069</u>
		72,970,424
14 12-point Average Cost of Long Term Debt		6.482%

Sources: Line 1: Statement G-ROR, Schedule 2, Page 2 of 19, Column (r), Line 31.
Line 2: Statement G-ROR, Schedule 2, Page 3 of 19, Column (n), Line 32.
Line 3: Statement G-ROR, Schedule 2, Page 4 of 19, Column (o), Line 6.
Line 4: Statement G-ROR, Schedule 2, Page 5 of 19, Column (r), Line 30.
Line 5: Statement G-ROR, Schedule 2, Page 6 of 19, Column (r), Line 27.
Line 6: Statement G-ROR, Schedule 2, Page 7 of 19, Column (r), Line 37.
Line 8: Statement G-ROR, Schedule 2, Page 8 of 19, Column (e), Line 30.
Line 9: Statement G-ROR, Schedule 2, Page 9 of 19, Column (c), Line 31.
Line 10: Statement G-ROR, Schedule 2, Page 10 of 19, Column (c), Line 29.
Line 11: Statement G-ROR, Schedule 2, Page 11 of 19, Column (c), Line 37.
Line 13: Statement G-ROR, Schedule 2, Page 15 of 19, Column (b), Line 5.

MidAmerican Energy Company
12 Month Average Long Term Debt
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
			Issue Date	Maturity Date	Interest Rate	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
1	221005	General Mortgage Bonds	02/15/93	02/15/05	7.00%	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000
2	221006	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	75,000,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000
3		Total General Mortgage Bonds				165,500,000	181,000,000	181,000,000	181,000,000	181,000,000	181,000,000	181,000,000	181,000,000	181,000,000	181,000,000	181,000,000	181,000,000	181,000,000
4	221035	First Mortgage Bonds	05/15/92	05/15/04	7.700%	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000
5	221036	First Mortgage 7.00% due 2004	03/15/93	03/15/23	7.450%	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000
6	221037	First Mortgage 6.95% due 2025	10/15/93	10/15/25	6.950%	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
7		Total First Mortgage Bonds				75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000
8	221009	Pollution Control Bonds	05/01/93	05/01/23	5.950%	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000
9	221010	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000
10	221011	PC Council Bluffs 5.95% due 2023	05/19/93	05/19/23	Adj.	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000
11	221012	PC Chillicothe Adj Rate due 2023	05/19/93	05/19/23	Adj.	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
12	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
13	221015	PC Salix 5.75% due Serially to 2003	06/01/93	Serially	5.750%	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
14	221038	PC IDFA Adj Rate due 2016	03/17/93	03/17/16	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
15	221039	PC Louisa Adj Rate due 2016	03/01/96	03/01/16	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
16	221040	PC Louisa Adj Rate due 2017	04/02/97	03/01/17	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
17	221041	PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	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
18	221042	PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
19	224018	PC Co. Bluffs 3 due 2007	03/01/77	03/01/07	6.100%	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000
20	224019	PC Pleasant Hill due 2003	12/01/78	12/01/03	6.700%	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000
21		Total Pollution Control Bonds				150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000
22	224052	Other Long Term Debt	06/19/98	12/15/06	6.375%	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
23	224053	MTN 6.375% Series due 2006	02/09/02	12/30/31	6.375%	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
24	224055	MTN 6.75% series, due 12/31/31	01/14/03	01/15/13	5.125%	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000
25		Total Other Long Term Debt				835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000
26	221035	Current Maturity L-T Debt	05/15/92	05/15/04	7.700%	-	-	-	-	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000
27	224019	First Mortgage 7.00% due 2004	12/01/78	12/01/03	6.700%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
28	221015	PC - Pleasant Hill due 2003	06/01/73	Serially	6.750%	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000
29	221004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
30		Total Current Maturity L-T Debt				105,320,000	5,320,000	5,320,000	5,320,000	60,950,000	56,630,000	56,630,000	56,630,000	56,630,000	56,630,000	56,630,000	56,630,000	56,630,000
31		Total Long Term Debt				1,331,315,000	1,156,315,000	1,149,375,000	1,149,375,000	1,149,375,000	1,145,055,000	1,145,055,000	1,145,055,000	1,145,055,000	1,132,555,000	1,132,555,000	1,131,555,000	1,159,386,667

Source: General Ledger

MidAmerican Energy Company
12 Month Average Unamortized Debt Premium
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
	<u>General Mortgage Bonds</u>													
1	General Mortgage 7.125% due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
2	General Mortgage 7.00% due 2005	-	-	-	-	-	-	-	-	-	-	-	-	-
3	General Mortgage 7.375% due 2008	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total General Mortgage Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>First Mortgage Bonds</u>													
5	First Mortgage 7.70% due 2004	-	-	-	-	-	-	-	-	-	-	-	-	-
6	First Mortgage 7.45% due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
7	First Mortgage 6.95% due 2025	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total First Mortgage Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Pollution Control Bonds</u>													
9	PC Chillicothe 5.95% due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
10	PC Council Bluffs 5.95% due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
11	PC Salix Adj Rate due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
12	PC Chillicothe Adj Rate due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
13	PC Louisa Adj Rate due 2024	-	-	-	-	-	-	-	-	-	-	-	-	-
14	PC Salix 5.75% due Serially to 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
15	PC IDFA Adj Rate due 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
16	PC Louisa Adj Rate due 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
17	PC Louisa Adj Rate due 2017	-	-	-	-	-	-	-	-	-	-	-	-	-
18	PC Chillicothe Adj Rate due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PC Co. Bluffs Adj Rate due 2025	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PC Co. Bluffs 3 due 2007	-	-	-	-	-	-	-	-	-	-	-	-	-
21	PC Pleasant Hill due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Pollution Control Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Other Long Term Debt</u>													
23	MTN 6.375% Series due 2006	-	-	-	-	-	-	-	-	-	-	-	-	-
24	MTN 6.75% series, due 12/31/31	-	-	-	-	-	-	-	-	-	-	-	-	-
25	MTN 5.125% series, due 1/15/13	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Current Maturity L-T Debt</u>													
27	First Mortgage 7.70% due 2004	-	-	-	-	-	-	-	-	-	-	-	-	-
28	PC - Pleasant Hill due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
29	PC - 5.75% SAL due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
30	General Mortgage 7.125% due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Current Maturity L-T Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Total Unamortized Debt Premium	-	-	-	-	-	-	-	-	-	-	-	-	-

Source: General Ledger

MidAmerican Energy Company
12 Month Average Unamortized Gain on Reacquired Debt
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
1	221036	(38,371)	(38,212)	(38,053)	(37,893)	(37,734)	(37,575)	(37,416)	(37,257)	(37,097)	(36,938)	(36,779)	(36,620)	(37,495)
2	221037	(1,258,667)	(1,254,040)	(1,249,412)	(1,244,785)	(1,240,157)	(1,235,530)	(1,230,902)	(1,226,275)	(1,221,647)	(1,217,020)	(1,212,392)	(1,207,765)	(1,233,216)
3	221037	(122,191)	(121,742)	(121,293)	(120,843)	(120,394)	(119,945)	(119,496)	(119,046)	(118,597)	(118,148)	(117,699)	(117,249)	(119,720)
4	221037	(5,404)	(5,384)	(5,364)	(5,344)	(5,325)	(5,305)	(5,285)	(5,265)	(5,245)	(5,225)	(5,205)	(5,185)	(5,295)
5		(1,424,633)	(1,419,377)	(1,414,121)	(1,408,866)	(1,403,610)	(1,398,354)	(1,393,098)	(1,387,843)	(1,382,587)	(1,377,331)	(1,372,075)	(1,366,820)	(1,395,726)
6	Totals													

Source: Line 1: Statement G-ROR, Schedule 2, Page 16 of 19.
Line 2: Statement G-ROR, Schedule 2, Page 17 of 19.
Line 3: Statement G-ROR, Schedule 2, Page 18 of 19.
Line 4: Statement G-ROR, Schedule 2, Page 19 of 19.

MidAmerican Energy Company
12 Month Average Unamortized Debt Discount
January 31, 2003 - December 31, 2003

(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
					January '03	February '03	March '03	April '03	May '03	June '03	July, '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
<u>General Mortgage Bonds</u>																	
1	226004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	-	-	-	-	-	-	-	-	-	-	-	-
2	226005	General Mortgage 7.00% due 2005	02/15/93	02/15/05	7.000%	80,545	77,189	73,833	70,477	67,121	63,765	60,409	57,053	53,697	50,341	46,985	43,629
3	226006	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	161,000	-	-	-	-	-	-	-	-	-	-	-
4	Total General Mortgage Bonds					241,545	77,189	73,833	70,477	67,121	63,765	60,409	57,053	53,697	50,341	46,985	43,629
<u>First Mortgage Bonds</u>																	
5	226035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	55,619	51,911	48,203	44,495	40,787	37,079	33,371	29,663	25,955	22,248	18,540	14,832
6	226036	First Mortgage 7.45% due 2023	03/15/93	03/15/23	7.450%	22,406	22,313	-	-	-	-	-	-	-	-	-	-
7	Total First Mortgage Bonds					78,025	74,224	48,203	44,495	40,787	37,079	33,371	29,663	25,955	22,248	18,540	14,832
<u>Pollution Control Bonds</u>																	
8	PC Chillicothe 5.95% due 2023		05/01/93	05/01/23	5.950%	-	-	-	-	-	-	-	-	-	-	-	-
9	PC Council Bluffs 5.95% due 2023		05/01/93	05/01/23	5.950%	-	-	-	-	-	-	-	-	-	-	-	-
10	PC Salix Adj Rate due 2023		05/19/93	05/01/23	Adj.	-	-	-	-	-	-	-	-	-	-	-	-
11	PC Chillicothe Adj Rate due 2023		05/19/93	05/01/23	Adj.	-	-	-	-	-	-	-	-	-	-	-	-
12	PC Louisa Adj Rate due 2024		10/01/94	10/01/24	Adj.	-	-	-	-	-	-	-	-	-	-	-	-
13	PC Salix 5.75% due Serially to 2003		06/01/73	Serially	5.750%	-	-	-	-	-	-	-	-	-	-	-	-
14	PC IDFA Adj Rate due 2016		03/17/93	01/01/16	Adj.	-	-	-	-	-	-	-	-	-	-	-	-
15	PC Louisa Adj Rate due 2016		09/01/86	09/01/16	Adj.	-	-	-	-	-	-	-	-	-	-	-	-
16	PC Louisa Adj Rate due 2017		04/02/87	03/01/17	Adj.	-	-	-	-	-	-	-	-	-	-	-	-
17	PC Chillicothe Adj Rate due 2023		03/17/93	01/01/23	Adj.	-	-	-	-	-	-	-	-	-	-	-	-
18	PC Co. Bluffs Adj Rate due 2025		01/01/95	01/01/25	Adj.	-	-	-	-	-	-	-	-	-	-	-	-
19	PC Co. Bluffs 3 due 2007		12/01/78	12/01/03	6.700%	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Pollution Control Bonds					-	-	-	-	-	-	-	-	-	-	-	-
<u>Other Long Term Debt</u>																	
21	226062	MTN 6.375% Series due 2006	06/19/98	12/15/06	6.375%	251,664	245,373	239,081	232,789	226,498	220,206	213,915	207,623	201,331	195,040	188,748	182,457
22	226065	MTN 6.75% series due 2031	02/08/02	12/30/31	6.750%	4,862,724	4,848,711	4,834,697	4,820,683	4,806,670	4,792,656	4,778,643	4,764,629	4,750,615	4,736,602	4,722,588	4,708,575
23	226066	MTN 5.125% series, due 1/15/13	01/14/03	01/15/13	5.125%	2,374,232	589,270	584,276	579,282	574,288	569,294	564,301	559,307	554,313	549,319	544,325	539,332
24	Total Other Long Term Debt					7,488,621	5,683,353	5,658,054	5,632,755	5,607,456	5,582,157	5,556,858	5,531,559	5,506,260	5,480,961	5,455,662	5,430,363
<u>Current Maturity L-T Debt</u>																	
25	221035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	-	-	-	-	-	-	-	-	-	-	-	-
26	224019	PC Pleasant Hill due 2003	12/01/78	12/01/03	6.700%	-	-	-	-	-	-	-	-	-	-	-	-
27	221015	PC - 5.75% SAL due 2003	06/01/73	Serially	5.750%	-	-	-	-	-	-	-	-	-	-	-	-
28	221004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Current Maturity L-T Debt					-	-	-	-	-	-	-	-	-	-	-	-
30	Total Unamortized Debt Discount					7,808,191	5,834,766	5,780,090	5,747,727	5,715,364	5,683,001	5,650,638	5,618,275	5,585,912	5,553,549	5,521,186	5,488,823

Source: General Ledger

MidAmerican Energy Company
12 Month Average Unamortized Debt Expense
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
			Issue Date	Maturity Date	Interest Rate	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
	<u>General Mortgage Bonds</u>																	
1	181004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	181005	General Mortgage 7.00% due 2005	02/15/93	02/15/05	7.000%	98,042	93,957	89,871	85,786	81,701	77,616	73,531	69,446	65,361	61,276	57,191	53,106	75,574
3	181006	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	175,000	(15,130)	-	-	-	-	-	-	-	-	-	-	13,322
4	Total General Mortgage Bonds					273,041	78,826	89,871	85,786	81,701	77,616	73,531	69,446	65,361	61,276	57,191	53,106	88,896
	<u>First Mortgage Bonds</u>																	
5	181035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	15,232	14,217	13,201	12,186	11,170	10,155	9,139	8,124	7,108	6,093	5,077	4,062	9,647
6	181036	First Mortgage 7.45% due 2023	03/15/93	03/15/23	7.450%	55,838	55,607	-	-	-	-	-	-	-	-	-	-	9,287
7	181037	First Mortgage 6.95% due 2025	10/15/93	10/15/25	6.950%	101,574	101,200	100,827	100,454	100,080	99,707	99,333	98,960	98,586	-	-	-	75,060
8	Total First Mortgage Bonds					172,645	171,024	114,028	112,639	111,250	109,862	108,473	107,084	105,695	6,093	5,077	4,062	93,994
	<u>Pollution Control Bonds</u>																	
9	181009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	31,860	31,729	31,598	31,467	31,336	31,205	31,073	30,942	30,811	30,680	30,549	30,418	31,139
10	181010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	124,902	124,388	123,874	123,360	122,846	122,332	121,818	121,304	120,790	120,276	119,762	119,248	122,075
11	181011	PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	41,382	41,211	41,041	40,871	40,701	40,530	40,360	40,190	40,019	39,849	39,679	39,508	40,445
12	181012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	12,096	12,046	11,996	11,946	11,897	11,847	11,797	11,747	11,698	11,648	11,598	11,548	11,822
13	181013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	185,899	185,186	184,474	183,762	183,050	182,337	181,625	180,913	180,201	179,488	178,776	178,064	181,981
14	181015	PC Salix 5.75% due Serially to 2003	06/01/73	Serially	5.750%	1,405	1,053	702	351	-	-	-	-	-	-	-	-	293
15	181038	PC IDFA Adj Rate due 2016	03/17/93	01/01/16	Adj.	61,460	61,063	60,667	60,270	59,874	59,477	59,081	58,684	58,288	57,891	57,495	57,098	59,279
16	181039	PC Louisa Adj Rate due 2016	09/01/86	09/01/16	Adj.	188,822	187,664	186,505	185,347	184,189	183,030	181,872	180,713	179,555	178,397	177,238	176,080	182,451
17	181040	PC Louisa Adj Rate due 2017	04/02/87	03/01/17	Adj.	33,301	33,104	32,907	32,710	32,513	32,316	32,118	31,921	31,724	31,527	31,330	31,133	32,217
18	181041	PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adj.	118,202	117,707	117,212	116,718	116,223	115,729	115,234	114,740	114,245	113,750	113,256	112,761	115,481
19	181042	PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	140,366	139,832	139,298	138,765	138,231	137,697	137,163	136,630	136,096	135,562	135,029	134,495	137,430
20	181018	PC Co. Bluffs 3 due 2007	03/01/77	03/01/07	6.100%	2,314	2,267	2,220	2,172	2,125	2,078	2,031	1,983	1,936	1,889	1,842	1,795	2,054
21	181019	PC Pleasant Hill due 2003	12/01/78	12/01/03	6.700%	731	658	584	511	438	365	292	219	146	73	-	-	335
22	Total Pollution Control Bonds					942,737	937,908	933,079	928,250	923,421	918,943	914,465	909,987	905,509	901,031	896,553	892,148	917,003
	<u>Other Long Term Debt</u>																	
23	181062	MTN 6.375% Series due 2006	06/19/98	12/15/06	6.375%	414,005	403,655	393,305	382,955	372,604	362,254	351,904	341,554	331,204	320,854	310,504	300,154	357,079
24	181065	MTN 6.75% due 2031	02/08/02	12/30/31	6.750%	3,704,596	3,693,920	3,683,244	3,672,568	3,661,892	3,651,216	3,640,540	3,629,864	3,619,188	3,608,511	3,597,835	3,587,159	3,645,878
25	181066	MTN 5.125% series, due 1/15/13	01/14/03	01/15/13	5.125%	590,290	1,800,525	1,791,512	1,786,976	1,771,571	1,757,837	1,751,286	1,735,788	1,720,290	1,704,792	1,689,294	1,673,796	1,647,830
26	Total Other Long Term Debt					4,708,891	5,898,099	5,868,060	5,842,498	5,806,067	5,771,307	5,743,730	5,707,206	5,670,681	5,634,157	5,597,633	5,561,109	5,650,787
	<u>Current Maturity L-T Debt</u>																	
27	Total Unamortized Debt Expense					6,097,314	7,085,858	7,005,039	6,969,174	6,922,440	6,877,727	6,840,199	6,793,722	6,747,246	6,602,557	6,556,454	6,510,424	6,750,680

Source: General Ledger

MidAmerican Energy Company
12 Month Average Unamortized Loss on Reacquired Debt
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
			Issue Date	Maturity Date	Interest Rate	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
General Mortgage Bonds																		
1	189004	General Mortgage 7.125% due 2003	02/01/93	02/01/00	6.750%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	189005	General Mortgage 7.00% due 2005	02/01/93	02/01/03	7.125%	815,469	781,491	747,513	713,535	679,557	645,579	611,601	577,624	543,646	509,668	475,690	441,712	628,590
3	189006	General Mortgage 7.375% due 2008	02/15/93	02/15/05	7.000%	1,528,528	-	-	-	-	-	-	-	-	-	-	-	127,377
4	189016	General Mortgage 9.75% due 2009	-	-	-	420,540	415,216	409,893	404,570	399,246	393,923	388,600	383,277	377,953	372,630	367,307	361,983	391,261
5	189024	General Mortgage 8.15% due 2003	02/01/93	02/01/23	8.125%	154,677	139,209	123,741	108,274	92,806	77,338	61,871	46,403	30,935	15,468	-	-	70,894
6	189025	General Mortgage 8.20% due 2003	-	-	-	147,865	133,079	118,292	103,506	88,719	73,933	59,146	44,360	29,573	14,787	-	-	67,772
7	Total General Mortgage Bonds					3,067,078	1,468,995	1,399,439	1,329,884	1,260,329	1,190,773	1,121,218	1,051,663	982,107	912,552	842,997	803,696	1,285,894
First Mortgage Bonds																		
8	189047	8.75% due 2000	10/15/93	10/15/98	5.050%	65,121	61,051	56,981	52,910	48,840	44,770	40,700	36,630	32,560	28,490	24,420	20,350	42,735
9	189048	7.625% due 2005	03/15/93	03/15/00	6.000%	133,820	133,260	132,700	132,140	131,580	131,020	130,460	129,900	129,340	128,780	128,221	127,661	130,740
10	189049	8.75% due 2006	10/01/91	10/01/01	8.150%	99,891	93,648	87,405	81,162	74,919	68,675	62,432	56,189	49,946	43,703	37,459	31,216	65,554
11	189050	5.80% due 2007	05/15/92	05/15/04	7.700%	114,759	114,322	113,886	113,450	113,013	112,577	112,141	111,704	111,268	110,832	110,395	109,959	112,359
12	189051	8.25% due 2007	03/15/93	03/15/23	7.450%	853,426	849,885	846,343	842,802	839,261	835,720	832,179	828,638	825,096	821,555	818,014	814,473	833,949
13	189052	8.75% due 2008	10/15/93	10/15/25	6.950%	130,193	122,056	113,919	105,782	97,645	89,508	81,371	73,234	65,097	56,960	48,823	40,685	85,439
14	189053	7.75% due 2010	10/01/77	10/01/07	5.800%	81,715	81,188	80,661	80,134	79,606	79,079	78,552	78,025	77,498	76,970	76,443	75,916	78,816
15	189054	FRMD due 2014	-	-	-	146,676	145,781	144,887	143,993	143,098	142,204	141,310	140,415	139,521	138,627	137,732	136,838	141,757
16	189055	FRMD due 2015	-	-	-	109,890	109,220	108,550	107,880	107,210	106,540	105,870	105,199	104,529	103,859	103,189	102,519	106,205
17	189056	8.50% due 2017	-	-	-	2,327,929	2,319,371	2,310,812	2,302,253	2,293,695	2,285,136	2,276,578	2,268,019	2,259,461	2,250,902	2,242,344	2,233,785	2,280,857
18	189059	10% due	-	-	-	193,683	192,485	191,287	190,089	188,891	187,693	186,495	185,297	184,099	182,901	181,703	180,505	187,094
19	189060	11% Note	-	-	-	3,012	2,992	2,972	2,952	2,932	2,913	2,893	2,873	2,853	2,833	2,813	2,793	2,903
20	189061	11.375% due	-	-	-	513,248	510,119	506,989	503,860	500,730	497,601	494,471	491,341	488,212	485,082	481,953	478,823	496,036
21	Total First Mortgage Bonds					4,773,363	4,735,378	4,697,392	4,659,407	4,621,421	4,583,436	4,545,450	4,507,465	4,469,480	4,431,494	4,393,509	4,355,523	4,564,443
Pollution Control Bonds																		
22	189009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	100,304	99,891	99,478	99,065	98,653	98,240	97,827	97,414	97,002	96,589	96,176	95,763	98,034
23	189010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	322,988	321,658	320,329	319,000	317,671	316,342	315,012	313,683	312,354	311,025	309,696	308,367	315,677
24	189011	PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	168,686	167,992	167,298	166,604	165,910	165,216	164,521	163,827	163,133	162,439	161,745	161,050	164,868
25	189012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	164,298	163,622	162,946	162,269	161,593	160,917	160,241	159,565	158,889	158,213	157,537	156,860	160,579
26	189013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	532,917	530,876	528,834	526,792	524,750	522,708	520,666	518,625	516,583	514,541	512,499	510,457	521,687
27	189026	PC Pleasant Hill 6.50% due 2003	03/01/77	03/01/07	6.100%	1,634	1,470	1,307	1,144	980	817	653	490	327	163	-	-	749
28	Total Pollution Control Bonds					1,290,827	1,285,509	1,280,192	1,274,874	1,269,557	1,264,239	1,258,922	1,253,605	1,248,287	1,242,970	1,237,652	1,232,498	1,261,594
Other Long Term Debt																		
29	189062	MTN 6.375% Series due 2006	06/19/98	12/15/06	6.375%	10,556,558	10,292,644	10,028,730	9,764,816	9,500,902	9,236,988	8,973,074	8,709,161	8,445,247	8,181,333	7,917,419	7,653,505	9,105,031
30	189065	MTN 6.75% Series due 2031	02/08/02	12/30/31	6.750%	3,061,824	3,053,000	3,044,176	3,035,353	3,026,529	3,017,705	3,008,882	3,000,058	2,991,234	2,982,410	2,973,587	2,964,763	3,013,293
31	189066	MTN 5.125% series, due 1/15/13	01/14/03	01/15/13	5.125%	-	2,990,766	3,315,686	3,287,347	3,259,008	3,230,669	3,202,330	3,173,990	3,145,651	3,648,517	3,615,348	3,582,180	3,037,624
32	Total Other Long Term Debt					13,618,382	16,336,410	16,388,593	16,087,516	15,786,439	15,485,362	15,184,286	14,883,209	14,582,132	14,812,260	14,506,354	14,200,448	15,155,949
33	7.45% due 2023					185,998	185,226	184,454	183,683	182,911	182,139	181,367	180,596	179,824	179,052	178,280	177,508	181,753
34	7.00% due 2005					11,484	11,006	10,527	10,049	9,570	9,092	8,613	8,135	7,656	7,178	6,699	6,221	8,852
35	7.70% due 2004					37,755	35,238	32,721	30,204	27,687	25,170	22,653	20,136	17,619	15,102	12,585	10,068	23,911
36						235,237	231,470	227,702	223,935	220,168	216,401	212,633	208,866	205,099	201,331	197,564	193,797	214,517
Current Maturity - L T Debt																		
37	Total Unamortized Loss on Reacquired Debt					22,984,887	24,057,762	23,993,319	23,575,617	23,157,914	22,740,212	22,322,509	21,904,807	21,487,105	21,600,607	21,178,076	20,785,962	22,482,398

Source: Lines 1-32: General Ledger
Line 33: Statement G-ROR, Schedule 2, Page 12 of 19.
Line 34: Statement G-ROR, Schedule 2, Page 13 of 19.
Line 35: Statement G-ROR, Schedule 2, Page 14 of 19.

MidAmerican Energy Company
Interest on Long Term Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c) 12 Month Average Balance	(d) Interest Rate	(e) Interest Expense
		<u>General Mortgage Bonds</u>			
1	427005	General Mortgage 7.00% due 2005	90,500,000	7.000%	6,335,000
2	427006	General Mortgage 7.375% due 2008	<u>6,250,000</u>	7.375%	<u>460,938</u>
3		Total General Mortgage Bonds	96,750,000		6,795,938
		<u>First Mortgage Bonds</u>			
4	427035	First Mortgage 7.70% due 2004	18,543,333	7.7000%	1,427,837
5	427036	First Mortgage 7.45% due 2023	1,156,667	7.4500%	86,172
6	427037	First Mortgage 6.95% due 2025	<u>9,375,000</u>	6.9500%	<u>651,563</u>
7		Total First Mortgage Bonds	29,075,000		2,165,571
		<u>Pollution Control Bonds</u>			
8	427009	PC Chillicothe 5.95% due 2023	5,900,000	5.950%	351,050
9	427010	PC Council Bluffs 5.95% due 2023	23,130,000	5.950%	1,376,235
10	427011	PC Salix Adj Rate due 2023	21,895,000	Adj.	250,909
11	427012	PC Chillicothe Adj Rate due 2023	6,400,000	Adj.	73,342
12	427013	PC Louisa Adj Rate due 2024	34,900,000	Adj.	405,267
13	427038	PC IDFA Adj Rate due 2016	4,200,000	Adj.	48,130
14	427039	PC Louisa Adj Rate due 2016	29,500,000	Adj.	341,753
15	427040	PC Louisa Adj Rate due 2017	3,900,000	Adj.	45,181
16	427041	PC Chillicothe Adj Rate due 2023	6,850,000	Adj.	78,499
17	427042	PC Co. Bluffs Adj Rate due 2025	12,750,000	Adj.	146,110
18	427018	PC Co. Bluffs 3 due 2007	1,000,000	6.100%	61,000
19	427019	PC Pleasant Hill due 2003	<u>0</u>	6.700%	<u>0</u>
20		Total Pollution Control Bonds	150,425,000		3,177,475
		<u>Other Long Term Debt</u>			
21	427062	MTN 6.375% Series due 2006	160,000,000	6.375%	10,200,000
22	427065	MTN, 6.75%, due 12/31/2031	400,000,000	6.750%	27,000,000
23	427066	MTN 5.125% series due 1/15/13	<u>275,000,000</u>	5.125%	<u>14,093,750</u>
24		Total Other Long Term Debt	835,000,000		51,293,750
		<u>Current Maturity L-T Debt</u>			
25	427035	First Mortgage 7.70% due 2004	37,086,667	7.700%	2,855,673
26	427019	PC - Pleasant Hill due 2003	916,667	6.700%	61,417
27	427015	PC - 5.75% SAL due Serially to 2003	1,800,000	5.750%	103,500
28	427004	General Mortgage 7.125% due 2003	<u>8,333,333</u>	7.125%	<u>593,750</u>
29		Total Current Maturity L-T Debt	48,136,667		3,614,340
30		Total Long Term Debt Interest	1,159,386,667		67,047,073

Source: Columns (c) and (d) from Statement G-ROR, Schedule 2, Page 2 of 19.

MidAmerican Energy Company
Annual Amortization of Debt Discount
Twelve Months Ending December 31, 2003

(a)	(b)	(c)
	<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. Debt Discount</u>
	<u>General Mortgage Bonds</u>	
1	428004 7.125% due 2003	4,233
2	428005 7.00% due 2005	40,273
3	428006 7.375% due 2008	3,626
4	Total Gen Mort. Bonds	48,132
	<u>First Mortgage Bonds</u>	
5	428035 7.70% due 2004	44,495
6	428036 7.45% due 2023	237
7	6.95% due 2025	-
8	Total First Mort. Bonds	44,732
	<u>Pollution Control Bonds</u>	
9	Chillicothe 5.95% due 2023	
10	Co. Bluffs 5.95% due 2023	
11	Salix Adj. Rate due 2023	
12	Chillicothe Adj Rate due 2023	
13	Louisa Adj Rate due 2024	
14	Pleasant Hill 5.25% due 1997	
15	Salix 5.75% due to 2003	
16	IDFA Adj Rate due 2016	
17	PC Louisa Adj Rate due 2016	
18	PC Louisa Adj Rate due 2017	
19	Chillicothe Adj Rate due 2023	
20	Co. Bluffs Adj Rate due 2025	
21	5.75% due 2003	
22	Co. Bluffs 3 due 2007	
23	Pleasant Hill due 2003	
24	Total Pollution Control Bonds	
	<u>Other Long Term Debt</u>	
25	428037 MTN 6.375% Series due 2006	75,499
26	428039 MTN 6.75% due 2031	168,163
27	428041 MTN 5.125% series due 2013	57,418
28	Total Other Long Term Debt	301,081
	<u>Current Maturities</u>	
29		-
30	Total Current Maturities	-
31	Totals	393,945

Source: Income Statement

MidAmerican Energy Company
Annual Amortization of Debt Expense
Twelve Months Ending December 31, 2003

(a)	(b)	(c)
<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. Debt Expense</u>	
<u>General Mortgage Bonds</u>		
1 428054 7.125% due 2003	5,208	
2 428055 7.00% due 2005	49,021	
3 428056 7.375% due 2008	3,941	
4 Total Gen Mort. Bonds	58,170	
<u>First Mortgage Bonds</u>		
5 428075 7.70% due 2004	12,186	
6 428076 7.45% due 2023	590	
7 428077 6.95% due 2025	3,572	
8 Total First Mort. Bonds	16,349	
<u>Pollution Control Bonds</u>		
9 428059 Chillicothe 5.95% due 2023	1,573	
10 428060 Co. Bluffs 5.95% due 2023	6,168	
11 428061 Salix Adj. Rate due 2023	2,044	
12 428062 Chillicothe Adj Rate due 2023	597	
13 428063 Louisa Adj Rate due 2024	8,547	
14 428065 Salix 5.75% due to 2003	1,756	
15 428078 IDFA Adj Rate due 2016	4,758	
16 428079 PC Louisa Adj Rate due 2016	13,901	
17 428080 PC Louisa Adj Rate due 2017	2,365	
18 428081 Chillicothe Adj Rate due 2023	5,935	
19 428082 Co. Bluffs Adj Rate due 2025	6,405	
20 428068 Co. Bluffs 3 due 2007	567	
21 428069 Pleasant Hill due 2003	804	
22 Total Pollution Control Bonds	55,419	
<u>Other Long Term Debt</u>		
23 428092 MTN 6.375% Series due 2006	124,201	
24 428095 MTN 6.75% due 2031	128,113	
25 428096 MTN 5.125% series due 2013	179,304	
26 Total Other Long Term Debt	431,618	
<u>Current Maturities</u>		
27 Total Current Maturities	-	
28 Total Current Maturities	-	
29 Totals	561,556	

Source: Income Statement

MidAmerican Energy Company
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending December 31, 2003

(a)	(b)	(c)
	<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. of Loss on Reacq Debt</u>
	<u>General Mortgage Bonds</u>	
1	428104 7.125% due 2003	33,989
2	428105 7.00% due 2005	407,734
3	428106 7.375% due 2008	34,425
4	428116 9.75% due 2009	63,879
5	428124 8.15% due 2003	170,144
6	428125 8.20% due 2003	162,652
7	Total Gen Mort. Bonds	872,823
	<u>First Mortgage Bonds</u>	
8	428147 8.75% due 2000	48,840
9	428148 7.625% due 2005	6,719
10	428149 8.75% due 2006	74,919
11	428150 5.80% due 2007	5,236
12	428151 8.25% due 2007	42,494
13	428152 8.75% due 2008	97,645
14	428153 7.75% due 2010	6,326
15	428154 FRMD due 2014	10,732
16	428155 FRMD due 2015	8,041
17	428156 8.50% due 2017	102,703
18	428159 10% due	14,376
19	428160 11% Note	239
20	428161 11.375% due	37,555
21	Total First Mortgage Bonds	455,826
	<u>Pollution Control Bonds</u>	
22	428109 Chillicothe 5.95% due 2023	4,953
23	428110 Co. Bluffs 5.95% due 2023	15,950
24	428111 Salix Adj. Rate due 2023	8,330
25	428112 Chillicothe Adj Rate due 2023	8,113
26	428113 Louisa Adj Rate due 2024	24,502
27	428126 Pleasant Hill 6.5% due 2003	1,797
28	Total Pollution Control Bonds	63,646
	<u>Other Long Term Debt</u>	
29	428192 MTN 6.375%, due 2006	3,166,967
30	428165 MTN 6.75% due 2031	105,884
31	428166 MTN 5.125% series due 2013	320,566
32	Total Other Long Term Debt	3,593,418
	<u>Current Maturities</u>	
	<u>Other</u>	
33	7.45% due 2023	9,261
34	7.00% due 2005	5,742
35	7.70% due 2004	30,204
36	Total	45,207
37	Totals	5,030,920

Source: Lines 1-32: Income Statement

Line 33: Statement G-ROR, Schedule 2, Page 12 of 19, Column (e), Line 10.

Line 34: Statement G-ROR, Schedule 2, Page 13 of 19, Column (e), Line 10.

Line 35: Statement G-ROR, Schedule 2, Page 14 of 19, Column (e), Line 10.

MidAmerican Energy Company
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending December 31, 2003

	(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				44,988	
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		Total		72 Months		\$55,567.73
20	Implied Unamortized Balance @ December 31, 2002				\$186,769	
21	Implied Unamortized After Tax Balance @ December 31, 2002				\$121,400.06	
22	Implied Amortization					
23		1996		0 Months		
24		1997		12 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		12 Months		
31		Total		84 Months		\$64,829.02
32	Implied Unamortized Balance @ December 31, 2003				\$177,508.03	
33	Implied Unamortized After Tax Balance @ December 31, 2003				\$115,380.22	

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

Sources: Lines 1 - 5: Workpaper JMB-1, Page 4
Line 6: Corporate Tax Department
Line 7: General Accounting Department

MidAmerican Energy Company
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)
7.00% Series due 2005						
1	Unamortized Expense				\$40,738	
2	Unamortized Discount				33,468	
3	Reacquisition Premium				-	
4	Reacquisition Discount				28,750	
5	Loss Taken				\$45,456	
6	After tax effect on Retained Earnings of Loss				\$29,546	
7	Remaining life					95 Months
8	Implied Monthly Amortization				\$478.48	
9	Implied Monthly After Tax Amortization				\$311.01	
10	Implied Annual Amortization				\$5,741.76	
11	Implied Amortization					
12		1996		0 Months		
13		1997		10 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		12 Months		
17		2001		12 Months		
18		2002		12 Months		
19		Total		70 Months		\$33,493.58
20	Implied Unamortized Balance @ December 31, 2002				\$11,962	
21	Implied Unamortized After Tax Balance @ December 31, 2002				\$7,775	
22	Implied Amortization					
23		1996		0 Months		
24		1997		10 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		12 Months		
31		Total		82 Months		\$39,235.33
32	Implied Unamortized Balance @ December 31, 2003				\$6,220.24	
33	Implied Unamortized After Tax Balance @ December 31, 2003				\$4,043.15	

Company reacquired \$9,500,000, 7.00% in March 1997.

Sources: Lines 1 - 5: Workpaper JMB-1, Page 6
Line 6: Corporate Tax Department
Line 7: General Accounting Department

MidAmerican Energy Company
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)
7.70% Series due 2004						
1	Unamortized Expense				\$6,701	
2	Unamortized Discount				24,467	
3	Reacquisition Premium				180,263	
4	Reacquisition Discount				-	
5	Loss Taken				\$211,430	
6	After tax effect on Retained Earnings of Loss				\$137,430	
7	Remaining life				84 Months	
8	Implied Monthly Amortization				\$2,517.03	
9	Implied Monthly After Tax Amortization				\$1,636.07	
10	Implied Annual Amortization				\$30,204.34	
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		<u>12</u> Months		
19		Total		68 Months	\$171,157.90	
20	Implied Unamortized Balance @ December 31, 2002				\$40,272	
21	Implied Unamortized After Tax Balance @ December 31, 2002				\$26,177	
22	Implied Amortization					
23		1996		0 Months		
24		1997		8 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		<u>12</u> Months		
31		Total		80 Months	\$201,362.24	
32	Implied Unamortized Balance @ December 31, 2003				\$10,068.11	
33	Implied Unamortized After Tax Balance @ December 31, 2003				\$6,544.27	

Company reacquired \$4,370,000, 7.70% in May 1997.

Sources: Lines 1 - 5: Workpaper JMB-1, Page 8
Line 6: Corporate Tax Department
Line 7: General Accounting Department

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)
	<u>Issue Type and Coupon Rate</u>	<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: Statement G-ROR, Schedule 2, Page 16 of 19, Column (i), Line 10.
Line 2: Statement G-ROR, Schedule 2, Page 17 of 19, Column (i) Line 10.
Line 3: Statement G-ROR, Schedule 2, Page 18 of 19, Column (e) Line 10.
Line 4: Statement G-ROR, Schedule 2, Page 19 of 19, Column (e) Line 10.

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
7.45% Series due 2023									
						Reacq Disc		Exp & Disc	Net
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						Exp & 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	Total	75	Months			72	(\$24,221.21)	\$11,788.96	
20	Implied Unamortized Balance @ December 31, 2002					(\$78,153.79)		\$39,624.01	(\$38,529.78)
21	Implied Unamortized After Tax Balance @ December 31, 2002					(\$50,799.96)		\$25,755.61	(\$25,044.35)
22	Implied Amortization	Reacq Disc						Exp & Disc	
23	1996	3	Months			0			
24	1997	12	Months			12			
25	1998	12	Months			12			
26	1999	12	Months			12			
27	2000	12	Months			12			
28	2001	12	Months			12			
29	2002	12	Months			12			
30	2003	12	Months			12			
31	Total	87	Months			84	(\$28,096.61)	\$13,753.79	(\$14,342.82)
32	Implied Unamortized Balance @ December 31, 2003					(\$74,278.39)		\$37,659.18	(\$36,619.21)
33	Implied Unamortized After Tax Balance @ December 31, 2003					(\$48,280.95)		\$24,478.47	(\$23,802.49)

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

Sources: Lines 1 - 5: Workpaper JMB-1, Page 10
Line 6: Corporate Tax Department
Line 7: General Accounting Department

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
6.95% Series due 2025									
						Reacq Disc		Exp & Disc	Net
1	Unamortized Expense					\$ -		\$293,742	\$ 293,742
2	Unamortized Discount					-		-	-
3	Reacquisition Premium					-		-	-
4	Reacquisition Discount					<u>1,906,650</u>		<u>-</u>	<u>\$ 1,906,650</u>
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			Exp & 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	Total	75 Months			72	(\$410,915.95)		\$61,302.73	
20	Implied Unamortized Balance @ December 31, 2002					(\$1,495,734.05)		\$232,439.50	(\$1,263,295)
21	Implied Unamortized After Tax Balance @ December 31, 2002					(\$972,227.13)		\$151,085.68	(\$821,141)
22	Implied Amortization								
23	1996	3 Months			0				
24	1997	12 Months			12				
25	1998	12 Months			12				
26	1999	12 Months			12				
27	2000	12 Months			12				
28	2001	12 Months			12				
29	2002	12 Months			12				
30	2003	12 Months			12				
31	Total	87 Months			84	(\$476,662.50)		\$71,519.85	(\$405,143)
32	Implied Unamortized Balance @ December 31, 2003					(\$1,429,987.50)		\$222,222.38	(\$1,207,765)
33	Implied Unamortized After Tax Balance @ December 31, 2003					(\$929,491.88)		\$144,444.55	(\$785,047)

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

Sources: Lines 1 - 5: Workpaper JMB-1, Page 13
Line 6: Corporate Tax Department
Line 7: General Accounting Department

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(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				183,750	
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		<u>12</u> Months		
19		Total		68 Months		(\$30,547.81)
20	Implied Unamortized Balance @ December 31, 2002				(\$122,640)	
21	Implied Unamortized After Tax Balance @ December 31, 2002				(\$79,716.30)	
22	Implied Amortization					
23		1996		0 Months		
24		1997		8 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		<u>12</u> Months		
31		Total		80 Months		(\$35,938.59)
32	Implied Unamortized Balance @ December 31, 2003				(\$117,249.67)	
33	Implied Unamortized After Tax Balance @ December 31, 2003				(\$76,212.28)	

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

Sources: Lines 1 - 5: Workpaper JMB-1, Page 19
Line 6: Corporate Tax Department
Line 7: General Accounting Department

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(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		Total	66 Months		(\$1,311.24)	
20	Implied Unamortized Balance @ December 31, 2002				(\$5,424)	
21	Implied Unamortized After Tax Balance @ December 31, 2002				(\$3,525.45)	
22	Implied Amortization					
23		1996	0 Months			
24		1997	6 Months			
25		1998	12 Months			
26		1999	12 Months			
27		2000	12 Months			
28		2001	12 Months			
29		2002	12 Months			
30		2003	12 Months			
31		Total	78 Months		(\$1,549.65)	
32	Implied Unamortized Balance @ December 31, 2003				(\$5,185.36)	
33	Implied Unamortized After Tax Balance @ December 31, 2003				(\$3,370.49)	

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

Sources: Lines 1 - 5: Workpaper JMB-1, Page 21
Line 6: Corporate Tax Department
Line 7: General Accounting Department

MidAmerican Energy Company
12 Month Average Cost of Preferred Stock
January 31, 2003 - December 31, 2003

	(a)	(b)
1 12 Month Average Preferred Stock Balance		31,759,100
Plus:		
2 Unamortized Proceeds Greater Than Par		-
3 Unamortized Gain on Reacquired Preferred		11,030
Less:		
4 Unamortized Proceeds Less Than Par		24,401
5 Unamortized Loss on Reacquired Preferred		3,006,736
6 Total 12 Month Average Preferred Stock		28,738,993
7 Annualized Preferred Dividends		1,332,579
8 12 Month Average Cost of Preferred Stock		4.637%

Source: Line 1: Statement G-ROR, Schedule 3, Page 2 of 10, Column (p), Line 11.
Line 3: Statement G-ROR, Schedule 3, Page 3 of 10, Column (o), Line 30.
Line 4: statement G-ROR, Schedule 3, Page 5 of 10, Column (o), Line 16.
Line 5: Statement G-ROR, Schedule 3, Page 8 of 10, Column (o), Line 16.
Line 7: Statement G-ROR, Schedule 3, Page 10 of 10, Column (d), Line 16.

MidAmerican Energy Company
12 Month Average Preferred Stock
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
	Preferred Stock	Rate	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
<u>Not Subject to Mandatory Retirement</u>															
1	204001 Pfd Stk Series \$3.75	3.75%	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500
2	204002 Pfd Stk Series \$3.90	3.90%	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000
3	204003 Pfd Stk Series \$4.20	4.20%	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200
4	204011 Pfd Stk Series \$3.30	3.30%	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100
5	204012 Pfd Stk Series \$4.35	4.35%	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500
6	204013 Pfd Stk Series \$4.40	4.40%	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
7	204014 Pfd Stk Series \$4.80	4.80%	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800
8	204017 Pfd Stk Series \$1.7375	6.95%	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Subject to Mandatory Retirement</u>															
9	204018 Pfd Stk Series \$7.80	7.80%	-	-	-	-	-	-	-	-	-	-	-	-	-
10	204019 Pfd Stk Series \$5.25	5.25%	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Preferred Stock		31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100

Source: General Ledger

MidAmerican Energy Company
12 Month Average Preferred Stock Balances
Unamortized Gains on Reacquired Preferred Stock
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	Preferred Stock	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
<u>Not Subject to Mandatory Retirement</u>														
1	Pfd Stk Series \$3.30	120	120	120	120	120	120	120	120	120	120	120	120	120
2	Pfd Stk Series \$3.30	285	285	285	285	285	285	285	285	285	285	285	285	285
3	Pfd Stk Series \$3.30	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612
4	Pfd Stk Series \$3.30	686	686	686	686	686	686	686	686	686	686	686	686	686
5	Pfd Stk Series \$3.30	920	920	920	920	920	920	920	920	920	920	920	920	920
6	Pfd Stk Series \$4.35	205	205	205	205	205	205	205	205	205	205	205	205	205
7	Pfd Stk Series \$3.30	280	280	280	280	280	280	280	280	280	280	280	280	280
8	214002 Pfd Stk Series \$3.30	278	278	278	278	278	278	278	278	278	278	278	278	278
9	Pfd Stk Series \$3.30	159	159	159	159	159	159	159	159	159	159	159	159	159
10	Pfd Stk Series \$3.75	476	476	476	476	476	476	476	476	476	476	476	476	476
11	Pfd Stk Series \$3.30	53	53	53	53	53	53	53	53	53	53	53	53	53
12	Pfd Stk Series \$3.30	515	515	515	515	515	515	515	515	515	515	515	515	515
13	Pfd Stk Series \$3.75	219	219	219	219	219	219	219	219	219	219	219	219	219
14	Pfd Stk Series \$4.20	248	248	248	248	248	248	248	248	248	248	248	248	248
15	Pfd Stk Series \$3.30	148	148	148	148	148	148	148	148	148	148	148	148	148
16	Pfd Stk Series \$3.30	50	50	50	50	50	50	50	50	50	50	50	50	50
17	Pfd Stk Series \$3.30	149	149	149	149	149	149	149	149	149	149	149	149	149
18	Pfd Stk Series \$3.30	245	245	245	245	245	245	245	245	245	245	245	245	245
19	Pfd Stk Series \$3.30	49	49	49	49	49	49	49	49	49	49	49	49	49
20	Pfd Stk Series \$3.30	333	333	333	333	333	333	333	333	333	333	333	333	333
21		11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030
<u>Subject to Mandatory Retirement</u>														
22	214018 Pfd Stk Series \$7.80 due 05/01/01	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Pfd Stk Series \$7.80 due 05/01/02	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Pfd Stk Series \$7.80 due 05/01/03	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Pfd Stk Series \$7.80 due 05/01/04	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Pfd Stk Series \$7.80 due 05/01/05	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Pfd Stk Series \$7.80 due 05/01/06	-	-	-	-	-	-	-	-	-	-	-	-	-
28	214019 Pfd Stk Series \$5.25	-	-	-	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total Unamortized Gains on Reacquired Preferred	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030

Source: Statement G-ROR, Schedule 3, Page 4 of 10.

MidAmerican Energy Company
Unamortized Gain on Reacquisition
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)
	<u>Issue</u>	<u>Date</u> <u>Reacquired</u>	<u>Gain on</u> <u>Reacquisition</u>	<u>After tax</u> <u>Effect on</u> <u>Retained</u> <u>Earnings</u> \1
1	Pfd Stk Series \$3.30	Oct 1995	\$ 120	\$ 120
2	Pfd Stk Series \$3.30	Nov 1995	285	285
3	Pfd Stk Series \$3.30	Dec 1995	5,612	5,612
4	Pfd Stk Series \$3.30	Feb 1997	686	686
5	Pfd Stk Series \$3.30	Mar 1997	920	920
6	Pfd Stk Series \$4.35	Mar 1997	205	205
7	Pfd Stk Series \$3.30	Apr 1997	280	280
8	Pfd Stk Series \$3.30	Aug 1997	278	278
9	Pfd Stk Series \$3.30	Nov 1997	159	159
10	Pfd Stk Series \$3.75	Nov 1997	476	476
11	Pfd Stk Series \$3.30	Dec 1997	53	53
12	Pfd Stk Series \$3.30	Jan 1998	515	515
13	Pfd Stk Series \$3.75	Mar 1998	219	219
14	Pfd Stk Series \$4.20	Mar 1998	248	248
15	Pfd Stk Series \$3.30	Mar 1998	148	148
16	Pfd Stk Series \$3.30	Apr 1998	50	50
17	Pfd Stk Series \$3.30	May 1998	149	149
18	Pfd Stk Series \$3.30	June 1998	245	245
19	Pfd Stk Series \$3.30	July 1998	49	49
20	Pfd Stk Series \$3.30	Aug 1998	333	333
21			-	-
22	Total		\$ 11,030	\$ 11,030

\1 Gains on reacquired preferred stock do not enter into the tax calculation.

MidAmerican Energy Company
12 Month Average Preferred Stock Balances
Unamortized Net Preferred Proceeds Less Than Par
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	Preferred Stock	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
	<u>Not Subject to Mandatory Retirement</u>													
1	Pfd Stk Series \$3.75													-
2	Pfd Stk Series \$3.90													-
3	Pfd Stk Series \$4.20													-
4	Pfd Stk Series \$3.30													-
5	Pfd Stk Series \$4.35													-
6	Pfd Stk Series \$4.40													-
7	Pfd Stk Series \$4.80													-
8	214002 Pfd Stk Series \$1.7375	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Subject to Mandatory Retirement</u>													-
9	214018 Pfd Stk Series \$7.80 due 05/01/01	0	0	0	0	0	0	0	0	0	0	0	0	-
10	Pfd Stk Series \$7.80 due 05/01/02	0	0	0	0	0	0	0	0	0	0	0	0	-
11	Pfd Stk Series \$7.80 due 05/01/03	1,171	781	390	0	0	0	0	0	0	0	0	0	195
12	Pfd Stk Series \$7.80 due 05/01/04	5,409	5,048	4,687	4,327	3,966	3,606	3,245	2,885	2,524	2,163	1,803	1,442	3,425
13	Pfd Stk Series \$7.80 due 05/01/05	9,044	8,709	8,374	8,039	7,704	7,369	7,034	6,699	6,364	6,029	5,694	5,360	7,202
14	Pfd Stk Series \$7.80 due 05/01/06	12,271	11,956	11,642	11,327	11,012	10,698	10,383	10,069	9,754	9,439	9,125	8,810	10,540
15	214019 Pfd Stk Series \$5.25	8,101	7,089	6,076	5,063	4,051	3,038	2,025	1,013	0	0	0	0	3,038
16	Total Unamortized Net Preferred Proceeds Less Than Par	35,997	33,583	31,170	28,757	26,734	24,711	22,688	20,665	18,642	17,632	16,622	15,612	24,401

Source: Lines 1-8: General Ledger
Lines 9-14: Statement G-ROR, Schedule 3, Page 6 of 10.
Line 15: Statement G-ROR, Schedule 3, Page 7 of 10.

MidAmerican Energy Company
Implied Unamortized Balance at December 31, 2003
\$7.80 Preferred Shares

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Date	Number of Shares	Percentage of Shares	Allocation of Capital Stock Expense	Amortization Period (Months)	Implied Monthly Amortization	Implied Annual Amortization	Implied Accumulated Amortization 12/31/2002	Implied Unamortized Balance 12/31/2002	Implied Accumulated Amortization 12/31/2003	Implied Unamortized Balance 12/31/2003
1	May 1, 2001	66,600	16.65%	\$56,610.00	121	\$467.85	\$0.00	\$56,610.00	\$0.00	\$56,610.00	\$0.00
2	May 1, 2002	66,600	16.65%	\$56,610.00	133	\$425.64	\$0.00	\$56,610.00	\$0.00	\$56,610.00	\$0.00
3	May 1, 2003	66,600	16.65%	\$56,610.00	145	\$390.41	\$1,561.66	\$55,048.34	\$1,561.66	\$56,610.00	\$0.00
4	May 1, 2004	66,600	16.65%	\$56,610.00	157	\$360.57	\$4,326.88	\$50,840.83	\$5,769.17	\$55,167.71	\$1,442.29
5	May 1, 2005	66,600	16.65%	\$56,610.00	169	\$334.97	\$4,019.64	\$47,230.83	\$9,379.17	\$51,250.47	\$5,359.53
6	May 1, 2006	<u>67,000</u>	<u>16.75%</u>	<u>\$56,950.00</u>	181	\$314.64	<u>\$3,775.69</u>	<u>\$44,364.36</u>	<u>\$12,585.64</u>	<u>\$48,140.06</u>	<u>\$8,809.94</u>
7		400,000	100.00%	\$340,000.00			\$13,683.87	\$310,704.37	\$29,295.63	\$324,388.24	\$15,611.76

Source: Column (d): General Ledger

MidAmerican Energy Company
Implied Unamortized Balance at December 31, 2003
\$5.25 Preferred Shares

	(a)	(b)	(c)	(d)	(e)	(f)
1	Total Discount and Expense				\$121,522.00	
2	Life 10 years					120 Months
3	Implied Monthly Amortization				\$1,012.68	
4	Implied Annual Amortization				\$12,152.20	
5	Implied Amortization					
6		1993		3 Months		
7		1994		12 Months		
8		1995		12 Months		
9		1996		12 Months		
10		1997		12 Months		
11		1998		12 Months		
12		1999		12 Months		
13		2000		12 Months		
14		2001		12 Months		
15		2002		<u>12</u>		
16		Total		111 Months	\$112,407.85	
17	Implied Unamortized Balance @ December 31, 2002				\$9,114.15	
18	Implied Amortization					
19		1993		3 Months		
20		1994		12 Months		
21		1995		12 Months		
22		1996		12 Months		
23		1997		12 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		12 Months		
28		2002		12 Months		
29		2003		<u>9</u>		
30		Total		120 Months	\$121,522.00	
31	Implied Unamortized Balance @ December 31, 2003				\$0.00	

Source: Line 1, General Ledger.

MidAmerican Energy Company
12 Month Average Preferred Stock Balances
Unamortized Losses on Reacquired Preferred Stock
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		Preferred Stock	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
		<u>Not Subject to Mandatory Retirement</u>													
1		Pfd Stk Series \$3.75													-
2		Pfd Stk Series \$3.90													-
3		Pfd Stk Series \$4.20													-
4		Pfd Stk Series \$3.30													-
5		Pfd Stk Series \$4.35													-
6		Pfd Stk Series \$4.40													-
7		Pfd Stk Series \$4.80													-
8	214002	Pfd Stk Series \$1.7375	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988
		Pfd Stk Series \$1.7375	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736
		Pfd Stk Series \$1.7375	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029
		Pfd Stk Series \$1.7375	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>
			3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736
		<u>Subject to Mandatory Retirement</u>													
9	214018	Pfd Stk Series \$7.80 due 05/01/01	-	-	-	-	-	-	-	-	-	-	-	-	-
10		Pfd Stk Series \$7.80 due 05/01/02	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Pfd Stk Series \$7.80 due 05/01/03	-	-	-	-	-	-	-	-	-	-	-	-	-
12		Pfd Stk Series \$7.80 due 05/01/04	-	-	-	-	-	-	-	-	-	-	-	-	-
13		Pfd Stk Series \$7.80 due 05/01/05	-	-	-	-	-	-	-	-	-	-	-	-	-
14		Pfd Stk Series \$7.80 due 05/01/06	-	-	-	-	-	-	-	-	-	-	-	-	-
15	214019	Pfd Stk Series \$5.25	-	-	-	-	-	-	-	-	-	-	-	-	-
16		Total Unamortized Losses on Reacquired Preferred	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736

Source: Statement G-ROR, Schedule 3, Page 9 of 10.

MidAmerican Energy Company
Unamortized Loss on Reacquisition
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)
				After tax
		Date	Loss on	Effect on
	<u>Issue</u>	<u>Reacquired</u>	<u>Reacquisition</u>	<u>Retained</u>
				<u>Earnings \1</u>
1	6.95% Series (\$1.7375)	Mar 1996	195,988	195,988
2	6.95% Series (\$1.7375)	Jun 1996	54,736	54,736
3	6.95% Series (\$1.7375)	Sept 1996	9,029	9,029
4	6.95% Series (\$1.7375)	Jan 1997	2,746,983	2,746,983
5				
6			-	-
7			3,006,736	3,006,736

\1 Losses on the repurchase of equity are not tax deductible.

MidAmerican Energy Company
Annualized Preferred Stock Dividends
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)
		Rate	12 Month Average Balance	Annualized Dividend
1	Pfd Stk Dvd \$3.75	3.75%	3,830,500	143,644
2	Pfd Stk Dvd \$3.90	3.90%	3,263,000	127,257
3	Pfd Stk Dvd \$4.20	4.20%	4,736,200	198,920
4	Pfd Stk Dvd \$3.30	3.30%	4,945,100	163,188
5	Pfd Stk Dvd \$4.35	4.35%	4,994,500	217,261
6	Pfd Stk Dvd \$4.40	4.40%	5,000,000	220,000
7	Pfd Stk Dvd \$4.80	4.80%	4,989,800	239,510
8	Pfd Stk Dvd \$1.7375	6.95%	0	0
9	Pfd Stk Dvd \$7.80	7.80%	0	0
10	Pfd Stk Dvd \$5.25	5.25%	0	0
11	Total Preferred Stock Dividends		31,759,100	1,309,781
12	Amort. of Discount & Expense on			
13	Pref. Stock subject to Mandatory Retirement			
14	Series \$5.25			9,114
15	Series \$7.80			13,684
16	Total Pref. Dividends and Amort. of Disc. & Expense			1,332,579

Source: Lines 1-11: Statement G-ROR, Schedule 3, Page 2 of 10, Column (p) Lines 1-10.
Line 14: Statement G-ROR, Schedule 3, Page 7 of 10, Column (e) Line 17.
Line 15: Statement G-ROR, Schedule 3, Page 6 of 10, Column (g) Line 7.

MidAmerican Energy Company
12 Month Average Common Equity
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
			January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
1	201	Common Stock Issued	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056
2		Premium on Capital Stock	-	-	-	-	-	-	-	-	-	-	-	-	0
3	210-211	Miscellaneous Paid-In Capital	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126
4	214	Capital Stock Expense	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)
5	216	Retained Earnings	784,260,954	798,273,686	815,670,261	826,435,836	831,606,869	762,224,907	788,011,070	814,972,745	739,953,209	734,833,661	741,401,235	757,096,630	782,895,089
6		Adj. For Unamort. Balances	2,222,598	2,223,566	2,224,533	2,225,501	2,226,468	2,227,436	2,228,403	2,229,371	2,230,339	2,231,306	2,232,274	2,233,241	2,227,920
7	217	Treasury Shares	-	-	-	-	-	-	-	-	-	-	-	-	-
8		Common Equity	1,347,507,516	1,361,521,216	1,378,918,758	1,389,685,300	1,394,857,301	1,325,476,306	1,351,263,437	1,378,226,079	1,303,207,511	1,298,088,931	1,304,657,472	1,320,353,835	1,346,146,972

Source: Line 1-5, and 7: General Ledger.

Line 6: Statement G-ROR, Schedule 4, Page 2 of 2.

MidAmerican Energy Company
12 Month Average Unamortized Gains & Losses on Reacquired Securities
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
Preferred Stock														
<u>After Tax Gains</u>														
1	Pfd Stk Series \$3.30	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)
2	Pfd Stk Series \$3.30	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)
3	Pfd Stk Series \$3.30	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)
4	Pfd Stk Series \$3.30	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)
5	Pfd Stk Series \$3.30	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)
6	Pfd Stk Series \$4.35	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)
7	Pfd Stk Series \$3.30	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)
8	Pfd Stk Series \$3.30	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)
9	Pfd Stk Series \$3.30	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)
10	Pfd Stk Series \$3.75	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)
11	Pfd Stk Series \$3.30	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)
12	Pfd Stk Series \$3.30	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)
13	Pfd Stk Series \$3.75	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)
14	Pfd Stk Series \$4.20	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)
15	Pfd Stk Series \$3.30	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)
16	Pfd Stk Series \$3.30	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
17	Pfd Stk Series \$3.30	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)
18	Pfd Stk Series \$3.30	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)
19	Pfd Stk Series \$3.30	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)
20	Pfd Stk Series \$3.30	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)
21		(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)
<u>After Tax Losses</u>														
22	Pfd Stk Series \$1.7375	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988
23	Pfd Stk Series \$1.7375	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736
24	Pfd Stk Series \$1.7375	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029
25	Pfd Stk Series \$1.7375	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983
26		3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736
Long Term Debt														
<u>After Tax Gains</u>														
27	7.45% due 2023	(24,941)	(24,837)	(24,734)	(24,630)	(24,527)	(24,423)	(24,320)	(24,216)	(24,113)	(24,009)	(23,906)	(23,802)	(24,372)
28	6.95% due 2025	(818,134)	(815,126)	(812,118)	(809,110)	(806,102)	(803,094)	(800,087)	(797,079)	(794,071)	(791,063)	(788,055)	(785,047)	(801,590)
29	6.95% due 2025	(79,424)	(79,132)	(78,840)	(78,548)	(78,256)	(77,964)	(77,672)	(77,380)	(77,088)	(76,796)	(76,504)	(76,212)	(77,818)
30	6.95% due 2025	(3,513)	(3,500)	(3,487)	(3,474)	(3,461)	(3,448)	(3,435)	(3,422)	(3,409)	(3,396)	(3,383)	(3,370)	(3,442)
31		(926,011)	(922,595)	(919,179)	(915,763)	(912,346)	(908,930)	(905,514)	(902,098)	(898,681)	(895,265)	(891,849)	(888,433)	(907,222)
<u>After Tax Losses</u>														
32	7.45% due 2023	120,898	120,397	119,895	119,393	118,892	118,390	117,888	117,387	116,885	116,384	115,882	115,380	118,139
33	7.00% due 2005	7,464	7,153	6,842	6,531	6,220	5,909	5,598	5,287	4,976	4,665	4,354	4,043	5,754
34	7.70% due 2004	24,541	22,905	21,269	19,633	17,997	16,361	14,725	13,089	11,452	9,816	8,180	6,544	15,543
35		152,904	150,455	148,006	145,558	143,109	140,660	138,211	135,763	133,314	130,865	128,416	125,968	139,436
36		2,222,598	2,223,566	2,224,533	2,225,501	2,226,468	2,227,436	2,228,403	2,229,371	2,230,339	2,231,306	2,232,274	2,233,241	2,227,920

Source: Lines 1-20 from Statement G-ROR, Schedule 3, Page 3 of 10.
Lines 22-25 from Statement G-ROR, Schedule 3, Page 8 of 10.
Line 27, from Statement G-ROR, Schedule 2, Page 16 of 19.
Line 28, from Statement G-ROR, Schedule 2, Page 17 of 19.
Line 29, from Statement G-ROR, Schedule 2, Page 18 of 19.
Line 30, from Statement G-ROR, Schedule 2, Page 19 of 19.
Line 32, from Statement G-ROR, Schedule 2, Page 12 of 19.
Line 33, from Statement G-ROR, Schedule 2, Page 13 of 19.
Line 34, from Statement G-ROR, Schedule 2, Page 14 of 19.

MHC, Inc.
Debt Capital
December 31, 2003

(a) <u>Issue Type and Coupon Rate</u>	(b) <u>Issue Date</u>	(c) <u>Maturity Date</u>	(d) <u>Interest Rate</u>	(e) <u>Principal Amount</u>	(f) <u>Annualized Interest</u>	(g) <u>Net Proceeds</u>	(h) <u>Net Proceeds per Unit</u>	(i) <u>Amount Outstanding</u>	(j) <u>Cost of Money</u>	(k) <u>Yield to Maturity</u>
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There is no debt capital.

MidAmerican Energy Company
Debt Capital
December 31, 2003

(a) Issue Type and Coupon Rate	(b) Issue Date	(c) Maturity Date	(d) Interest Rate	(e) Principal Amount	(f) Annualized Interest	(g) Net Proceeds	(h) Net Proceeds per Unit	(i) Amount Outstanding	(j) Cost of Money	(k) Yield to Maturity
<u>General Mortgage Bonds</u>										
1 7.00% due 2005	02/15/93	02/15/05	7.000%	\$ 90,500,000	\$ 6,335,000	\$ 79,784,800	\$881.60	\$ 90,397,045	7.94%	8.10%
<u>Pollution Control Bonds</u>										
2 Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	\$ 5,900,000	\$ 351,050	\$5,852,800	\$992.00	\$ 5,773,819	6.00%	6.02%
3 Co. Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	23,130,000	1,376,235	22,944,960	\$992.00	22,702,385	6.00%	6.02%
4 Salix Adj. Rate due 2023	05/19/93	05/01/23	Adjustable	21,895,000	250,909	21,833,694	\$997.20	21,694,441	1.15%	1.20%
5 Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adjustable	6,400,000	73,342	6,382,080	\$997.20	6,231,591	1.15%	1.20%
6 Louisa Adj Rate due 2024	10/01/94	10/01/24	Adjustable	34,900,000	405,267	34,645,012	\$992.69	34,211,479	1.17%	1.30%
7 IDFA Adj Rate due 2016	03/17/93	01/01/16	Adjustable	4,200,000	48,130	4,091,768	\$974.23	4,142,902	1.18%	1.20%
8 Louisa Adj Rate due 2016	09/01/86	09/01/16	Adjustable	29,500,000	341,753	29,084,648	\$985.92	29,323,920	1.18%	1.30%
9 Louisa Adj Rate due 2017	04/02/87	03/01/17	Adjustable	3,900,000	45,181	3,829,607	\$981.95	3,868,867	1.18%	1.30%
10 Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adjustable	6,850,000	78,499	6,673,425	\$974.22	6,737,239	1.18%	1.20%
11 Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adjustable	12,750,000	146,110	12,557,861	\$984.93	12,615,505	1.16%	1.20%
12 Co. Bluffs 3 due 2007	3/1/1977	3/1/2007	6.100%	1,000,000	61,000	983,000	\$983.00	998,205	6.21%	6.65%
13 Total Pollution Control Bonds				\$ 150,425,000	\$ 3,177,475	\$148,878,855		\$ 148,300,354		
<u>Other Long Term Debt</u>										
14 MTN 6.375% Series due 2006	6/19/1998	12/15/2006	6.375%	160,000,000	10,200,000	158,440,000	\$990.25	151,863,885	6.44%	6.74%
15 MTN 6.75% series, due 12/31/31	02/08/02	12/30/31	6.750%	400,000,000	27,000,000	396,172,430	\$990.43	388,739,503	6.82%	6.74%
16 MTN 5.125% series, due 1/15/13	01/14/03	01/15/13	5.125%	275,000,000	14,093,750	273,169,843	\$993.34	269,204,693	5.16%	7.11%
17 Total Other Long Term Debt				\$ 835,000,000	\$ 51,293,750	\$ 827,782,273		\$ 809,808,081		
<u>Current Maturities L-T Debt</u>										
18 First Mortgage 7.70% due 2004	5/15/1992	5/15/2004	7.700%	\$ 55,630,000	\$ 4,283,510	\$ 54,951,512	\$987.80	\$ 55,601,038	7.80%	5.21%
19 TOTALS				\$ 1,131,555,000	\$ 65,089,735	\$ 1,111,397,440		\$ 1,104,106,518	5.857%	

Sources: Columns (a) through (f): Exhibit (JMB-1), Schedule 2, Page 2 of 19.

Column (i): WP JMB-2, Page 1 of 2.

Column (k): Adjustable Rate Pollution Bonds: WP JMB-2, Page 2 of 2. Other Issues: WP JMB-3, pages 1-3 of 3.

Note: MidAmerican Energy Company's existing bond indenture documents do not require minimum interest coverage requirements for existing and new issues.

MHC, Inc.
Preferred Stock Capital
For Year Ending December 31, 2003

There is no preferred stock capital.

MidAmerican Energy Company
Preferred Stock Capital
For Year Ending December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Series	Date of Issuance	Call Price, if Callable	Convertible?	Dividend Rate	Par Value of Issue	Price to Public per Share	Discount/Expense (1) Amount	% of Gross Proceeds	Net Proceeds	Net Proceeds/Share	Cost of Money	Amount Outstanding	How Offered?	Owned by Affiliate?
\$3.30	1946	\$101.500	No	3.30%	\$5,000,000	\$101.500	\$331,146	6.62%	\$4,668,854	\$93.377	3.534%	\$4,945,100	To Public	No
\$3.75	1949	\$102.750	No	3.75%	\$4,250,000	\$101.750	(\$9,157)	-0.22%	\$4,259,157	\$100.215	3.742%	\$3,830,500	To Public	No
\$3.90	1949	\$105.000	No	3.90%	\$3,800,000	\$102.000	(\$44,837)	-1.18%	\$3,844,837	\$101.180	3.855%	\$3,263,000	To Public	No
\$4.20	1950	\$103.439	No	4.20%	\$5,000,000	\$102.439	(\$163,448)	-3.27%	\$5,163,448	\$103.269	4.067%	\$4,736,200	To Public	No
\$4.35	1953	\$102.000	No	4.35%	\$5,000,000	\$100.000	\$135,864	2.72%	\$4,864,136	\$97.283	4.472%	\$4,994,500	To Public	No
\$4.40	1951	\$101.500	No	4.40%	\$5,000,000	\$100.000	\$76,693	1.53%	\$4,923,307	\$98.466	4.469%	\$5,000,000	To Public	No
\$4.80	1958	\$102.700	No	4.80%	\$5,000,000	\$100.000	\$131,140	2.62%	\$4,868,860	\$97.377	4.929%	\$4,989,800	To Public	No
					<u>\$33,050,000</u>							<u>\$31,759,100</u>		

(1) Net of Premium

MHC. Inc.
Common Stock Capital
For Year Ending December 31, 2003

There have been no material sales of common stock since the inception of MHC, Inc.

MidAmerican Energy Company
Common Stock Capital
Common Stock Sales For Five Years Ending December 31, 2003

<u>Date</u>	<u>No. of shares Sold</u>	<u>Gross Proceeds at Offer Price</u>	<u>Underwriters' Disc/Comm.</u>	<u>Proceeds to MidAmerican Energy Co.</u>	<u>Amount of Issue Expense</u>	<u>Net Proceeds</u>	<u>Offering Price per Share</u>	<u>Net Proceeds per Share</u>	<u>Book Value One day prior to Issuance</u>	<u>Closing Mkt Price One day prior to Issuance</u>	<u>Dividend rate at Issuance</u>	<u>Offered through subscription?</u>
-------------	-------------------------------	--	-------------------------------------	---	--	-------------------------	---	---------------------------------------	---	--	--	--

None

MidAmerican Energy Company
Stock Dividends, Stock Splits or Changes in Stated or Par Value
For Year Ending December 31, 2003 and
For Five Years Ending December 31, 2003

MidAmerican Energy Company (MidAmerican) was formed on July 1, 1995, as a result of the merger of Iowa-Illinois Gas and Electric Company, Midwest Resources Inc. and Midwest Power Systems, Inc. On December 1, 1996 MidAmerican became, through a corporate reorganization, a wholly owned subsidiary of MidAmerican Energy Holdings Company.

On March 12, 1999, CalEnergy Company, Inc. acquired MidAmerican Energy Holdings Company. As a part of this transaction, the former CalEnergy, a Delaware corporation, was reincorporated as an Iowa corporation and changed its name to MidAmerican Energy Holdings Company. The former MidAmerican Energy Holdings Company was renamed MHC, Inc. and a new entity, MidAmerican Funding, LLC, was created as a direct subsidiary of the Holding Company. As a result, all direct and indirect subsidiaries of MHC, Inc., including MidAmerican, each became an indirect subsidiary of MidAmerican Energy Holdings.

On March 14, 2000, an investor group including Berkshire Hathaway Inc., Walter Scott, Jr., David Sokol, and Gregory Abel completed an acquisition of MidAmerican Energy Holdings in accordance with a previously disclosed agreement and plan of merger, dated October 24, 1999. With the completion of the transaction, MidAmerican Energy Holdings Company is now a privately owned company with publicly traded fixed-income securities.

During the five years ended December 31, 2003, there were no stock dividends, stock splits, or changes in par or stated value of stock.

The long-term debt of MidAmerican Energy Company is held either publicly or privately. None of the debt is held by an affiliate.

MHC, Inc.
Stock Dividends, Stock Splits or Changes in Stated or Par Value
For Year Ending December 31, 2003 and
For Five Years Ending December 31, 2003

During the five years ended December 31, 2003, there were no stock dividends, stock splits, or changes in par or stated value of stock.

**MHC Inc. and
MidAmerican Energy Company
Common Stock Information**
For Year Ending December 31, 2003 and
For Five Years Ending December 31, 2003

<u>Month/ Year</u>	<u>Average Shares Outstanding</u>	<u>Annual Earnings Per Share</u>	<u>Annual Dividend Rate</u>	<u>Dividend As Percent of Earnings</u>	<u>Average Market Price</u>	<u>Earnings/ Price Ratio</u>	<u>Dividend/ Price Ratio</u>
<i><u>Year Ending December 31, 2003</u></i>							
MidAmerican Energy Company (1)							
Jan-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Feb-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Mar-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Apr-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
May-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Jun-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Jul-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Aug-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Sep-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Oct-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Nov-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A
Dec-03	70,980,203	\$2.64	\$1.00	37.92%	N/A	N/A	N/A

(1) Shares are not publicly-traded and have not been since December 1, 1996.
Shares have been held at MHC Inc. since March 12, 1999.

Five Years Ending December 31, 2002 (2) (3)
MidAmerican Energy Company

2002	70,980,203	\$1.09	\$0.45	40.88%	N/A	N/A	N/A
2001	70,980,203	\$1.27	\$0.61	47.81%	N/A	N/A	N/A
2000	70,980,203	\$0.76	\$0.34	44.22%	N/A	N/A	N/A
1999	70,980,203	\$0.52	\$0.30	58.00%	N/A	N/A	N/A
1998	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(2) For the years 1996-1998 the parent of this entity was known as MidAmerican Energy Holdings Company. It changed its name to MHC Inc. as a result of a merger with CalEnergy Company on March 12, 1999. Shares have not been publicly-traded since December 1, 1996.

(3) Data prior to 1999 represents results of a predecessor company.

MidAmerican Energy Company
Reacquisition of Bonds or Preferred Stock
July 2002 - December 2003

Reacquired Preferred Stock - None

<u>Reacquired Bonds</u>		<u>Principal Amount Reacquired</u>	<u>Reacquisition Cost</u>	<u>Gain or (Loss) on Reacquisition (1)</u>	<u>Incr/(Decr) Income Taxes due to Gain or Loss</u>
	<u>Series</u>				
1	General Mortgage 7.375% due 2008	75,000,000	76,300,781	(1,300,781)	(455,273)
2	First Mortgage 7.45% due 2023	6,940,000	7,215,518	(275,518)	(96,431)
3	First Mortgage 6.95% due 2025	12,500,000	12,935,000	(435,000)	(152,250)

(1) Assumes gain or loss on reacquisition is the difference between the price of the securities reacquired and their par value.

MHC Inc.
Reacquisition of Bonds or Preferred Stock
July 2002 - December 2003

Reacquired Preferred Stock - None

Reacquired Bonds - None

MidAmerican Energy Company
Earnings Per Share for Claimed Rate of Return
Test Year Ending December 31, 2003

	<u>Description</u>	<u>Amount</u>
1	Common Stock Equity at December 31, 2003	\$1,346,146,972
2	Return on Common Equity at 11.700% (To be earned in the future.)	157,499,196
3	Common Shares Outstanding at December 31, 2003	70,980,203
4	Earnings per Share in Future Period	\$2.22

Note: Common equity is for MidAmerican Energy Company. Shares outstanding are held at MHC Inc.

Sources: Line 1: Exhibit__(JMB-1), Schedule 4, Page 1 of 2.
Line 3: December 31, 2003, Form 10-K.

Workpapers

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MidAmerican Energy

Unamortized Issue Expense and Discount Calculation of Loss on Reacquisition

	Activity	Oct-96*	Jan-97
7.45% due '23 Issue	221036	7.45% 2023	7.45% 2023
Amount Retired		3,500,000	19,560,000
Principal Before Retirement		30,000,000	30,000,000
% Retired		11.67%	65.20%
Prior Month Issue Expense	181036	314,489.28 **	314,489.28
Retired Expense		36,690.42	205,047.01
Prior Month Discount	226036	126,193.32 **	126,193.32
Retired Expense		14,722.55	82,278.04
Total Retired Expense	435011	51,412.97	287,325.05
Reacquisition Discount	434011	102,375.00	
Reacquisition Discount	435011		44,988.00
Net Loss (Gain) Taken		(50,962.03)	242,337.05

From Workpapers
WP JMB-1 pg 5

To Sch 2, Page 12, l

To Sch 2, Page 12, l

To Sch 2, Page 12, l

To Sch 2, Page 12, l

* Not written off until January 1997

** Balances are as of 12/31/96


MIS EFF DATE: Year: 97
Month: 01
Day: 31

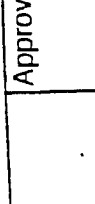
MIS JOURNAL ENTRY DETAIL
January 97

MIS Date Entered: 2/4/97

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit	Credit
8	950	950	435011		6		100		467	348,502.85	36,690.42
8	950	950	181036		6		100		991		14,722.55
8	950	950	226036		6		100		991		293,742.23
8	950	950	181037		6		100		991		2,821.89
8	950	950	181032		6		100		991		525.76
8	950	950	226032		6		100		991		
Record loss on 1996 retirements related to unamortized issue expense and discount											
8	950	950	435011		6		100		467	235,456.28	85,750.32
8	950	950	181034		6		100		991		149,705.96
8	950	950	226034		6		100		991		
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount											
8	950	950	221036		6		100		991	19,560,000.00	
8	950	950	237036		6		100		991	425,022.50	
8	955	955	427036		6		100		467	36,430.50	
8	950	950	221036		6		100		991		19,976,465.00
8	950	950	435011		6		100		467		44,988.00
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt											
8	950	950	435011		6		100		467	287,325.05	205,047.01
8	950	950	181036		6		100		991		82,278.04
8	950	950	226036		6		100		991		
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount											
Journal Description: LTD adjustments											Total:
										20,892,737.18	20,892,737.18

Prepared By: Jean Turner

Verified By: 

Approved By: 

(1) WP JMB-1 page 4

MidAmerican Energy

Unamortized Issue Expense and Discount

Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Mar-97</u>
7% due '05		
Issue	221005	7% 2005
Amount Retired		9,500,000
Principal Before Retirement		100,000,000
% Retired		9.50%
Prior Month Issue Expense	181005	428,819.39
Retired Expense		40,737.85
Prior Month Discount	226005	352,291.82
Retired Expense		33,467.72
Total Retired Expense	435011	74,205.57
Reacquisition Discount	435011	28,750.00
Net Loss (Gain) Taken		45,455.57

From WP JMB-1
page 7

To Sch 2, Page 13, line 1

To Sch 2, Page 13, line 2

To Sch 2, Page 13, line 4

To Sch 2, Page 13, line 5

MIDAMERICAN ENERGY
Company = MEC

Journal Entry No.: 73843A

MIS EFF DATE: Year: 97
Month: 03
Day: 31

MIS JOURNAL ENTRY DETAIL
March 97

MIS Date Entered: 4/3/97

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit	Credit
8	950	950	221005		6		100		991	4,000,000.00	
8	950	950	237005		6		100		991	11,666.66	
8	955	955	427005		6		100		467	15,555.56	
8	950	950	221005		6		100		991		4,012,222.22
8	950	950	435011		6		100		467		15,000.00
Record retirement of \$4,000,000 of 7% MPS 1st Mort. Bonds - LT Debt											
8	950	950	435011		6		100		467	31,244.45	
8	950	950	181005		6		100		991		17,152.78
8	950	950	226005		6		100		991		14,091.67
Record loss on reacquisition of \$4,000,000 of 7% MPS 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount											
8	950	950	221005		6		100		991	5,500,000.00	
8	950	950	237005		6		100		991	16,041.67	
8	955	955	427005		6		100		467	19,250.00	
8	950	950	221005		6		100		991		5,521,541.67
8	950	950	435011		6		100		467		13,750.00
Record retirement of \$5,500,000 of 7% MPS 1st Mort. Bonds - LT Debt											
8	950	950	435011		6		100		467	42,961.12	
8	950	950	181005		6		100		991		23,585.07
8	950	950	226005		6		100		991		19,376.03
Record loss on reacquisition of \$5,500,000 of 7% MPS 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount											

(1) To WP JMB-1
Page 6
(2)
(3)
To WP JMB
Page 6
(1)
(2)
(3)

Journal Description:
LTD adjustments

Total:

9,636,719.46	9,636,719.46
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Prepared By: Jean Turner	Verified By:	Approved By:
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(1) To W.P
(2) To W.P
(3) To W.P

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JMB-1, Page 6
JMB-1, Page 6

MidAmerican Energy
Unamortized Issue Expense and Discount
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>May-97</u>	
7.7% due '04		7.7% 2004	
Issue	221035		
Amount Retired		4,370,000	{ From WP JMB-1 page 9
Principal Before Retirement		60,000,000	
% Retired		7.28%	
Prior Month Issue Expense	181035	92,001.00	
Retired Expense		6,700.74	To Sch 2, Page 14, line 1
Prior Month Discount	226035	335,932.80	
Retired Expense		24,467.11	To Sch 2, Page 14, line 2
Total Retired Expense	435011	31,167.85	
Reacquisition Premium	435011	180,262.50	To Sch 2, Page 14, line 3
Net Loss (Gain) Taken		211,430.35	To Sch 2, Page 14, line 5

MIDAMERICAN ENERGY COMPANY

Company = MEC

Journal Entry No.: 75843A

MIS EFF DATE: Year: 97
Month: 05
Day: 31

MIS JOURNAL ENTRY DETAIL

May 97

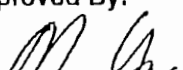
MIS Date Entered: 6/4/97

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit	Credit
8	950	950	221037		6		100		991	3,000,000.00	
8	950	950	237037		6		100		991	8,687.50	
8	955	955	427037		6		100		467	4,054.17	
8	950	950	221037		6		100		991		2,828,991.67
8	950	950	434011		6		100		467		183,750.00
Record retirement of \$3,000,000 of 6.95% IIGE 1st Mort. Bonds - LT Debt											
8	950	950	434011		6		100		467	30,561.74	
8	950	950	181037		6		100		991		30,561.74
Record loss on reacquisition of \$3,000,000 of 6.95% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense											
8	950	950	221035		6		100		991	4,370,000.00	
8	950	950	237035		6		100		991	154,224.58	
8	955	955	427035		6		100		467	12,151.03	
8	950	950	221035		6		100		991		4,716,638.11
8	950	950	435011		6		100		467	180,262.50	
Record retirement of \$4,370,000 of 7.7% IIGE 1st Mort. Bonds - LT Debt											
8	950	950	435011		6		100		467	31,167.85	
8	950	950	181035		6		100		991		6,700.74
8	950	950	226035		6		100		991		24,467.11
Record loss on reacquisition of \$4,370,000 of 7.7% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount											

Journal Description:
LTD adjustments

Total:

7,791,109.37 7,791,109.37

Prepared By: Jean Turner	Verified By:	Approved By: 
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(1) To WP JMB-1
page 8

MidAmerican Energy
Unamortized Issue Expense and Discount
Calculation of Loss on Reacquisition

	Activity	Oct-96*	Jan-97
7.45% due '23			
Issue	221036	7.45% 2023	7.45% 2023
Amount Retired		3,500,000 (1)	19,560,000
Principal Before Retirement		30,000,000	30,000,000
% Retired		11.67%	65.20%
Prior Month Issue Expense	181036	314,489.28 **	314,489.28
Retired Expense		36,690.42 (2)	205,047.01
Prior Month Discount	226036	126,193.32 **	126,193.32
Retired Expense		14,722.55 (3)	82,278.04
Total Retired Expense	435011	51,412.97	287,325.05
Reacquisition Discount	434011	102,375.00 (4)	
Reacquisition Discount	435011		44,988.00
Net Loss (Gain) Taken		(50,962.03) (5)	242,337.05

* Not written off until January 1997

** Balances are as of 12/31/96

- (1) From WP JMB-1, Page 12
(2) To Sch 2, Page 16, line 1
(3) To Sch 2, Page 16, line 2
(4) To Sch 2, Page 16, line 4
(5) To Sch 2, Page 16, line 5

MIS EFF DATE: Year: 97
Month: 01
Day: 31

MIS JOURNAL ENTRY DETAIL
January 97

MIS Date Entered: 2/4/97

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit	Credit
8	950	950	435011		6		100		467	348,502.85	
8	950	950	181036		6		100		991		36,690.42
8	950	950	226036		6		100		991		14,722.55
8	950	950	181037		6		100		991		293,742.23
8	950	950	181032		6		100		991		2,821.89
8	950	950	226032		6		100		991		525.76
Record loss on 1996 retirements related to unamortized issue expense and discount											
8	950	950	435011		6		100		467	235,456.28	
8	950	950	181034		6		100		991		85,750.32
8	950	950	226034		6		100		991		149,705.96
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount											
8	950	950	221036		6		100		991	19,560,000.00	
8	950	950	237036		6		100		991	425,022.50	
8	955	955	427036		6		100		467	36,430.50	
8	950	950	221036		6		100		991		19,976,465.00
8	950	950	435011		6		100		467		44,988.00
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt											
8	950	950	435011		6		100		467	287,325.05	
8	950	950	181036		6		100		991		205,047.01
8	950	950	226036		6		100		991		82,278.04
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount											

Journal Description:

LTD adjustments

Total:

20,892,737.18 20,892,737.18

Prepared By: Jean Turner	Verified By:	Approved By:
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To W/P
JMB-1
Page 10

Journal Entry No: 6X918G
Default Date: 961031

MIS JOURNAL ENTRY DETAIL
October 96

MIS Date Entered:
Entered by:

11/6/98

cuix

(1)
(1)

(1) To WP JMB-1, page 10

MidAmerican Energy
Unamortized Issue Expense and Discount
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Oct-96*</u>	<u>May-97</u>	<u>Jul-97</u>
6.95% due '25				
Issue	221037	6.95% 2025	6.95% 2025	6.95% 2025
Amount Retired		28,500,000 (1)	3,000,000	6,000,000
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
 Prior Month Issue Expense	181037	515,337.24 **	219,025.81	187,358.71
Retired Expense		293,742.23 (2)	30,561.74	60,764.99
 Prior Month Discount				
Retired Expense				
 Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00 (3)	183,750.00	67,500.00
Net Loss (Gain) Taken		(1,612,907.77) (4)	(153,188.26)	(6,735.01)

* Not written off until January 1997

** Balances are as of 12/31/96

- (1) From WP JMB-1, Page 14
(2) To Sch 2, Page 17, line 1
(3) To Sch 2, Page 17, line 4
(4) To Sch 2, Page 17, line 5

Journal Entry No: 0X318C
Default Date: 061031

THIS JOURNAL ENTRY DETAIL

October 96

Month: 10

MIS Date Entered:
Entered by:

11/6/96
CWX

[illegible]

Journal Descrip: Miscellaneous Adjustments

Total:

Prepared by:

Verified by:

Approved by:

Charlie Krueger

(1) To WP JMB-1 page 13

MIS EFF DATE: Year: 97
Month: 01
Day: 31

MIS JOURNAL ENTRY DETAIL
January 97

MIS Date Entered: 2/4/97

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit	Credit
8	950	950	435011		6		100		467	348,502.85	
8	950	950	181036		6		100		991		36,690.42
8	950	950	226036		6		100		991		14,722.55
8	950	950	181037		6		100		991		293,742.23
8	950	950	181032		6		100		991		2,821.89
8	950	950	226032		6		100		991		525.76
Record loss on 1996 retirements related to unamortized issue expense and discount											
8	950	950	435011		6		100		467	235,456.28	
8	950	950	181034		6		100		991		85,750.32
8	950	950	226034		6		100		991		149,705.96
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount											
8	950	950	221036		6		100		991	19,560,000.00	
8	950	950	237036		6		100		991	425,022.50	
8	955	955	427036		6		100		467	36,430.50	
8	950	950	221036		6		100		991		19,976,465.00
8	950	950	435011		6		100		467		44,988.00
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt											
8	950	950	435011		6		100		467	287,325.05	
8	950	950	181036		6		100		991		205,047.01
8	950	950	226036		6		100		991		82,278.04
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount											

Journal Description:

LTD adjustments

Total:

20,892,737.18 20,892,737.18

Prepared By: Jean Turner	Verified By:	Approved By:
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To WP
JMB-1
page
13

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MidAmerican Energy
Unamortized Issue Expense and Discount
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Oct-96*</u>	<u>May-97</u>	<u>Jul-97</u>
6.95% due '25 Issue	221037	6.95% 2025	6.95% 2025	6.95% 2025
Amount Retired		28,500,000	3,000,000 (1)	6,000,000
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
Prior Month Issue Expense	181037	515,337.24 **	219,025.81	187,358.71
Retired Expense		293,742.23	30,561.74 (2)	60,764.99
Prior Month Discount Retired Expense				
Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00	183,750.00 (3)	67,500.00
Net Loss (Gain) Taken		(1,612,907.77)	(153,188.26) (4)	(6,735.01)

* Not written off until January 1997

** Balances are as of 12/31/96

- (1) From WP JMB-1, page 20
(2) To Sch 2, Page 18, line 1
(3) To Sch 2, Page 18, line 4
(4) To Sch 2, Page 18, line 5

MIDAMERIK ENERGY COMPANY

Company = MEC

Journal Entry No.: 75843A

MIS EFF DATE: Year: 97

Month: 05

Day: 31

MIS JOURNAL ENTRY DETAIL

May 97

MIS Date Entered: 6/4/97

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit	Credit
8	950	950	221037		6		100		991	3,000,000.00	
8	950	950	237037		6		100		991	8,687.50	
8	955	955	427037		6		100		467	4,054.17	
8	950	950	221037		6		100		991		2,828,991.67
8	950	950	434011		6		100		467		183,750.00
Record retirement of \$3,000,000 of 6.95% IIGE 1st Mort. Bonds - LT Debt											
8	950	950	434011		6		100		467	30,561.74	
8	950	950	181037		6		100		991		30,561.74
Record loss on reacquisition of \$3,000,000 of 6.95% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense											
8	950	950	221035		6		100		991	4,370,000.00	
8	950	950	237035		6		100		991	154,224.58	
8	955	955	427035		6		100		467	12,151.03	
8	950	950	221035		6		100		991		4,716,638.11
8	950	950	435011		6		100		467	180,262.50	
Record retirement of \$4,370,000 of 7.7% IIGE 1st Mort. Bonds - LT Debt											
8	950	950	435011		6		100		467	31,167.85	
8	950	950	181035		6		100		991		6,700.74
8	950	950	226035		6		100		991		24,467.11
Record loss on reacquisition of \$4,370,000 of 7.7% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount											
Total:											
										7,791,109.37	7,791,109.37

Journal Description:

LTD adjustments

Prepared By:	Verified By:	Approved By:
Jean Turner		<i>M. Gao</i>

MidAmerican Energy

Unamortized Issue Expense and Discount
Calculation of Loss on Reacquisition

	Activity	Oct-96*	May-97	Jul-97
6.95% due '25		6.95% 2025	6.95% 2025	6.95% 2025
Issue	221037			
Amount Retired		28,500,000	3,000,000	6,000,000 (1)
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
Prior Month Issue Expense	181037	515,337.24 **	219,025.81	187,358.71
Retired Expense		293,742.23	30,561.74	60,764.99 (2)
Prior Month Discount				
Retired Expense				
Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00	183,750.00	67,500.00 (3)
Net Loss (Gain) Taken		(1,612,907.77)	(153,188.26)	(6,735.01) (4)

* Not written off until January 1997

** Balances are as of 12/31/96

- (1) From WP JMB-1, page 22
(2) To Sch. 2, Page 19, line 1
(3) To Sch. 2, Page 19, line 4
(4) To Sch. 2, Page 19, line 5

Journal Entry No.: 77843A

MIS JOURNAL ENTRY DETAIL
July 97

MIS Date Entered: 8/4/97

Journal Description:
LTD adjustments

(1) TO WP JMB-1 page 21

6,283,466.66	6,283,466.66
--------------	--------------

Approved By:

Page 1 of 1

10

Vendor No.: _____

Date 10/1/95 19 95

\$ _____

Check stub comments (Optional): _____

Date check required: ASAT

(R/C, Activity, LOC, C/E are required)

[illegible]

1st Approval for Payment

2nd Approval for Payment

(Approvals require full signature and employee number)

(1) To Sch. 3, Page 4, line 1

West Power
Midwest Gas
Midwest Capital Group

MidAmerican Energy Company stock. Market value of '\$43.⁰⁰ per share.

Return check to: PAUL BJORK DMR 28 Date check required: ASAP

[illegible]

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 2

MIDAMERICAN ENERGY COMPANY
DISSENTING SHAREHOLDERS
CALCULATION OF FAIR VALUE PAYMENT

Payment Methodology

The June 30, 1995 closing price of the respective securities was selected as representative of the statutory "fair value." The per share price was multiplied by the number of dissenting shares to arrive at a total fair value. Interest was then added to the fair value total to arrive at the total payment due the dissenting shareholder.

Per Martin Longnecker, the average annual interest rate on MidAmerican's outstanding commercial paper at August 11, 1995 is 5.892%. Dividing this annual rate by 360 gives a daily rate of .016367% or .00016367. Multiplying this daily rate by 46 which is the number of days between July 1, 1995, the merger effective date, and August 16, 1995, the payment date to dissenting shareholders, gives a rate of .007529.

Perry M. Wilson, Jr.

200 shares of Iowa-Illinois Gas and Electric Company common stock

Closing Price on June 30, 1995: \$21.875 per share

Total Value of Stock:	\$4,375
Interest (.007529 x 4,375):	\$32.94
Total Payment:	\$4,407.94

William M. Merrill

62 shares of Midwest Power Systems Inc. \$3.30 Series preferred stock

Closing Price on June 30, 1995: \$39 per share (per Dick Pecaut, stockbroker)

Total Value of Stock:	\$2,418	$\$100 \text{ par} - \$39. = \$61.$ $\times 62$ <hr/> $\$3,782.$
Interest (.007529 x 2,418):	\$18.21	
Total Payment:	\$2,436.21	

Julius A. Seidel, Jr. and Mary S. Seidel, Joint Tenants

30 shares of Midwest Power Systems Inc. \$3.30 Series preferred stock

Closing Price on June 30, 1995: \$39 per share (per Dick Pecaut, stockbroker)

Total Value of Stock:	\$1,170	$\$100 \text{ par} - \$39. = \$61.$ $\times 30$ <hr/> $\$1,830.$
Interest (.007529 x 1,170):	\$8.81	
Total Payment:	\$1,178.81	

TOTAL = $3782 + 1830 = 5612$ (1)

- WP JMB-1
Page 26 of 55

Check to be used for: Purchase of 6 shares of \$3.30 MidAmerican Energy Company preferred stock.
Market value \$43.125 per share.

Return check to: Paul Bjork DMR28 Date check required: A.S.A.P.

Audited & Approved
Acct's Pay Dept.

1st Approval for Payment Paula Bort 30112
Employee #

2nd Approval for Payment Heather A. Osu 6053
Employee #

~~(Approvals require full signature and employee number)~~

(1) To Sch 3, Page 4, line 4

- REQUEST**
(This form to be used in absence of)

Issue check to: Leonard J. Burr
2805 E. Washburn Rd (Payee)

Vendor No.:

Date Feb 13 1997

\$ 43.13

Waterloo IA 50701
(City) (Address)

(Selling)

(Zip Code)

Check to be used for: Purchase of one share of \$3.30 MidAmerican Energy Company preferred stock.
Market value \$43.13 per share.

Check stub comments (Optional):

Return check to: Paul Bjork DMR 28

Date check required: ASAP

(R/C, Activity, LOC, C/E are required)

[illegible]

Audited & Approved
Acct's Pay Dept.

1st Approval for Payment

Paula Birk

30114
Employee Num

2nd Approval for Payment

Charlene A Osier

6053:

Employee No.

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 4

(This form to be used in absence of invoice)

Issue check to: Jane A. O'Brien

Vendor No.: _____

14321 Baker St.

(Page)

Date Feb. 18 19 97

Westminster CA 92683

(ADDRESS)

\$ 212.50

(□γ)

(S) (u)

(Zip Code)

Check to be used for: Purchase of 5 shares of \$3.30 MidAmerican Energy Company preferred stock.

Market value \$42.50 per share.

Check stub comments (Optional): _____

Return check to: Paul Bjork DMR28 Date check required: A.S.A.P.

(R/C, Activity, LOC, C/E are required)

(1)

[illegible]

Audited & Approved
Acct's Pay Dept.

1st Approval for Payment

Paul A Bjork

30114

EMPLOYER NAME

2nd Approval for Payment

Gavin Allen

11. 11. 11.

EMPLOYEE NUMBER

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, Line 4

(This form to be used in absence of invoice)

Issue check to: Ruth M. Johannsen Vendor No.: _____
 5126 A Calle Real (Date) 3/11 1997
 Santa Barbara CA 93111 \$ 212.50
 (City) (State) (Zip Code)
 Check to be used for: Purchase of 5 shares of \$3.30 MidAmerican Energy Company preferred stock.
 Market value \$42.50 per share.

check stub comments (Optional): _____

Return check to: Paul Bjork DMR28 Date check required: A.S.A.P.

(R/C, Activity, LOC, C/E are required)

[illegible]

Audited & Approved
Acct's Pay Dept.

1st Approval for Payment

Santa Rosa

30114

EMPLOYEE NUMBER

2nd Approval for Payment

Charlene A. Quinn

605.33

Employee Number

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 5

(This form to be used in absence of invoice)

Issue check to: Joyce N. Bowman

Vendor No.: _____

605 W 32nd St

Date 3/11/1997

Vancouver WA 98660

§ _____

(City)

(Surre)

(Zip Code)

Check to be used for: Purchase of 11 shares of \$3.30 MidAmerican Energy Company preferred stock
and 5 shares of \$4.35 MidAmerican Energy Company preferred stock for
\$42.50 per \$3.30 preferred share and \$59.00 per \$4.35 preferred share.

Check stub comments (Optional): _____

Return check to: Paul Bjork DMR28

Date check required: ASAP

(R/C, Activity, LOC, C/E are required)

[illegible]

Audited & Approved
Acct's Pay Dept.

1st Approval for Payment

Paul A. Bick

30/14

Employee Number:

2nd Approval for Payment

Charles Allen

102-33

EMPLOYEE NUMBER

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 6

Page 32 of 55

~~INTERCOM~~ ~~INC.~~

- (1) To Sch 3, Page 4, line 7

(1) To Sch 3, Page 4, line 8

REQUEST FOR WIRE TRANSFER

Midwest Resources Inc.
Midwest Power Systems Inc.
Midwest Power
Midwest Gas
Midwest Capital Group
MEC

VENDOR B2032F

WIRE AMOUNT \$141.37

ABA # _____

DATE 11/4/97

DUE DATE

MAIL TO: Bankers Trust Company
 (Bank Name)
Des Moines IA
 (City) (State)

FOR THE CREDIT OF:	MidAmerican Energy Co Preferred Dividend Account
ACCT #:	053341
INVOICE:	Funds to cover payment to Acct 280138 for 3 shares \$3.30 preferred stock @ \$47.125 per share.

(FVC, ACTIVITY, LOC. GE ARE REQUIRED)

[illegible]

Total of Wire	\$141.3
---------------	---------

Audited & Approved
Acct's Pay Dept.

1st Approval for Payment

2nd Approval for Payment

(Approvals require full signature and employee number)

30114

Employee Number

60488

Employee Number

(1) To Sch 3, Page 4, line 9

WP JMB-1
Page 35 of 55

WIRE AMOUNT \$ 523.75

ABA # _____

DATE 10/30 1997

DUE DATE _____ 19____

ACCT #: 053341

ACCT #: 282201
INVOICE #: FUNDS TO COVER PAYMENT TO ACCT 282201 FOR 10 SHARES \$3.75
PREFERRED STOCK @ \$52.375 PER SHARE

(R/C, Activity, LOC, C/E are required)

[illegible]

1st Approval for Payment Fantia Bink

30114
Employee Num

2nd Approval for Payment Charles A. Osier

60533
EMPLOYEE NUM

(Approvals require full signature and employee number)

(1) To Sub 3, Page 4, line 10

REQUEST FOR WIRE TRANSFER

Midwest Resources Inc.
Midwest Power Systems Inc.
Midwest Power
Midwest Gas
Midwest Capital Group
MEC

VENDOR B2032R

WIRE AMOUNT \$47.50

ABA # _____

DATE 12/5/97

DUE DATE _____

WIRE TO: Bankers Trust Company
(Bank Name)
Des Moines IA
(City) (State)

FOR THE CREDIT OF: MidAmerican Energy Co Preferred Dividend Account
ACCT #: 053341
INVOICE: Funds to cover payment to Acct 282589 for 1 shares \$3.30 preferred stock
@ \$47.50 per share.

(R/C, ACTIVITY, LOC, C/E ARE REQUIRED)

[illegible]

Audited & Approved
Acct's Pay Dept.

1st Approval for Payment

Paul A Byrt

30114

2nd Approval for Payment

Regentine Tanager

Employee Num:

335/5

(Approvals require full signature and employee number)

Employee Num.

(1) To Sch 3, Page 4, line 11

DATE 1999-03-27

MANAGEMENT INFORMATION SYSTEM
 QUERY NUMBER 1
 RC / ACTIVITY / CE
 950 / 217002 / 991
 FOR COMPANY MEC

PAGE 1

YYYYMM	R/C	ACT	C/E	SRC	PROJ	P I	REF1	B/C	LOC	JRNL	SUB NO	REF2	U T	DESCRIPTION	QUANTITY	AMOUNT
199801	950	217002	991	JE		6	81847A	950	100	81847A				8 GAIN/LOSS REACQUIRE	0.00	476.25
				AP		6	980137773	950	100	81A295		010898		8 MIDAMERICAN ENERGY A	0.00	-515.00
				JE		6	81847A	950	100	81847A				8 GAIN/LOSS REACQUIRE	0.00	52.50
				JE		6	81847A	950	100	81847A				8 GAIN/LOSS REACQUIRE	0.00	158.63
													*	4	0.00	172.38
													**	4	0.00	172.38
													***	4	0.00	172.38
													****	4	0.00	172.38
199802	950	217002	991	JE		6	82847A	950	100	82847A				8 GAIN ON REACQ PREFER	0.00	-515.00
													*	1	0.00	-515.00
													**	1	0.00	-515.00
													***	1	0.00	-515.00
													****	1	0.00	-515.00
199803	950	217002	991	AP		6	980304888	950	100	83A549		031698		8 MIDAMERICAN ENERGY A	0.00	-247.62
				JE		6	83847A	950	100	83847A				8 LOSS REACQUIRED PREF	0.00	247.62
				JE		6	83847A	950	100	83847A				8 LOSS REACQUIRED PREF	0.00	1,030.00
				AP		6	980313169	950	100	83A622		033198		8 MIDAMERICAN ENERGY A	0.00	-147.75
				AP		6	980304888	950	100	83A549		031698		8 MIDAMERICAN ENERGY A	0.00	-219.37
				JE		6	83847A	950	100	83847A				8 LOSS REACQUIRED PREF	0.00	219.37
				JE		6	83847A	950	100	83847A				8 LOSS REACQUIRED PREF	0.00	147.75
													*	7	0.00	1,030.00
													**	7	0.00	1,030.00
													***	7	0.00	1,030.00
													****	7	0.00	1,030.00

DATE 1999-03-27

MANAGEMENT INFORMATION SYSTEM
QUERY NUMBER 1
RC / ACTIVITY / CE
950 / 217002 / 991
FOR COMPANY MEC

PAGE 2

YYYYMM	R/C	ACT	C/E	SRC	PROJ	P	I	REF1	B/C	LOC	JRNL	SUB	NO	REF2	U	T	DESCRIPTION	QUANTITY	AMOUNT
199804	950	217002	991	JE	AP	6	84847A	950 100 84847A	950	100	84847A			041098	*		8 RECORD LOSS REACQ PR	0.00	49.75
						6	980419565	950 100 84A661	950	100	84A661				**		8 MIDAMERICAN ENERGY A	0.00	-49.75
															***			2	0.00
															****				0.00
199805	950	217002	991	JE	AP	6	85847A	950 100 85847A	950	100	85A852			052998	*		8 LOSS ON MAY REACQ PR	0.00	148.87
						6	980548032	950 100 85A852	950	100	85A852				**		8 MIDAMERICAN ENERGY A	0.00	-148.87
															***			2	0.00
															****				0.00
199806	950	217002	991	JE	AP	6	86847A	950 100 86847A	950	100	86A981			063098	*		8 LOSS ON REACQUIR 6/9	0.00	245.00
						6	980667748	950 100 86A981	950	100	86A981				**		8 MIDAMERICAN ENERGY A	0.00	-245.00
															***			2	0.00
															****				0.00
															**			2	0.00
															***			2	0.00
															****			2	0.00
199807	950	217002	991	JE	AP	6	87847A	950 100 87847A	950	100	87A057			071798	*		8 LOSS REACOR PREFER 7	0.00	48.62
						6	980710201	950 100 87A057	950	100	87A057				**		8 MIDAMERICAN ENERGY A	0.00	-48.62
															***			2	0.00
															****				0.00

DATE 1999-03-27

MANAGEMENT INFORMATION SYSTEM

PAGE 3

QUERY NUMBER 1
RC / ACTIVITY / CE
950 / 217002 / 991
FOR COMPANY MEC

YYYYMM	R/C ACT	C/E SRC PROJ	P I REF1	B/C LOC JRNL	SUB NO	REF2	U T DESCRIPTION	QUANTITY	AMOUNT
							**	2	0.00
							***	2	0.00
							****	2	0.00
199808	950	217002	991 JE	6 88847A	950 100 88847A		8 RECORD LOSS REACQ 20	0.00	332.50
			AP	6 980840024	950 100 88A232	082198	8 MEC PREFERRED	0.00	-332.50
							*	2	0.00
							**	2	0.00
							***	2	0.00
							****	2	0.00
								22	0.00
									687.38

Loss on Reacquired Preferred Stock
\$1.7375 Series
March 1996

WP JMB-1
Page 40 of 55

Principal Amount (350,000 Shares @ \$25)	\$8,750,000
Purchase Price	<u>8,680,000</u>
	\$70,000

Capital Stock Expense:

Shares Purchased	350,000	
Shares Outstanding	<u>2,400,000</u>	
Percent	14.58333%	
Capital Stock Expense	<u>\$1,823,926</u>	
Amount Relative to 350,000 Shares	<u>\$265,988</u>	- 265,988

Loss on Reacquired Preferred Stock

(\$195,988) (1)

(1) To Sch. 3, Page 9, line 1

Company = MEC

Journal Entry No.: 63318

MIS LFF DATE Year: 96
 Month: 03
 Day: 31


MIS JOURNAL ENTRY DETAIL
March 96

MIS Date Entered: 4-5-76 *LD*

[illegible]

Total:

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Prepared By: <i>F. R. Boelens</i>	Verified By:	Approved By: 
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Page 1 of 14

(1) To Workpapers JMB-1, Page 40

Loss on Reacquired Preferred Stock
\$1.7375 Series
June 1996

Principal Amount (119,000 Shares @ \$25)	\$2,975,000
Purchase Price	<u>2,939,300</u>
	\$35,700

Capital Stock Expense:

Shares Purchased	119,000	
Shares Outstanding	<u>2,050,000</u>	
Percent	5.80488%	
Capital Stock Expense	<u>\$1,557,938</u>	
Amount Relative to 119,000 Shares	<u>\$90,436</u>	90,436

Loss on Reacquired Preferred Stock

(\$54,736)

(1)

(1) To Sch. 3, Page 9, line 2

Journal Entry No.: 66318b

MIS JOURNAL ENTRY DETAIL
June 96

MIS Date Entered: _____

$$\left. \begin{array}{l} (1) \\ (1) \\ (1) \end{array} \right\} (1)$$

Total:

3,120,172.00	3,120,172.00
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ed By: <i>J. Boelens</i>	Verified By:	Approved By: <i>Ch. Kueger</i>
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Page 1 of 1

(1) To Workpaper JMB-1, Page 42.

Loss on Reacquired Preferred Stock
\$1.7375 Series
September 1996

Principal Amount (43,000 Shares @ \$25)	\$1,075,000
Purchase Price	<u>1,051,350</u>
	\$23,650

Capital Stock Expense:

Shares Purchased	43,000	
Shares Outstanding	<u>1,931,000</u>	
Percent	2.22683%	
Capital Stock Expense	<u>\$1,467,502</u>	
Amount Relative to 43,000 Shares	<u>\$32,679</u>	32,679

Loss on Reacquired Preferred Stock

(\$9,029) (1)

(1) To Sch 3, Page 9, line 3

DATE Year: 96
Month: 09
Day: 30

MIS JOURNAL ENTRY DETAIL
September 96

MIS Date Entered:

9/16/96

[illegible]

Total:

1,116,708.00	1,116,708.00
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By: <i>Boelens</i>	Verified By:	Approved By: <i>CMKneeger</i>
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Page 1 of 1

(1) To Workpaper-JMB-1 Page 44:

Loss on Reacquired Preferred Stock
\$1.7375 Series
January, 1997

Principal Amount (1,888,000 Shares @ \$25)	\$47,200,000
Purchase Price	<u>48,512,160</u>
	(\$1,312,160)

Capital Stock Expense:

Shares Purchased	1,888,000	
Shares Outstanding	<u>1,888,000</u>	
Percent	100.00000%	
Capital Stock Expense	<u>\$1,434,823</u>	
Amount Relative to 1,888,000 Shares	<u>\$1,434,823</u>	1,434,823

Loss on Reacquired Preferred Stock (\$2,746,983) (1)

(1) To Sch 3, Page 9, line 4

Journal Entry No.: 623181

MIS JOURNAL ENTRY DETAIL
December 96

MIS Date Entered: _____

Page 1 of 1

WP JMB-1
Page 47 of 55

MidAmerican En. Company
Company = MEC

Journal Entry No.: 718470

MIS EFF DATE Year: 97
Month: 01
Day: 31

MIS JOURNAL ENTRY DETAIL
January 97

MIS Date Entered: 2/3/97 RAB

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit	Credit
8	955	955	437017		6		100		991	100,230.34	
8	950	950	238017		6		100		991		100,230.34
Dividend - \$1.7375 Series - 1997 Prorated Portion											
8	950	950	242808		6		100		991	1,312,160.00	
8	950	950	439002		6		100		991	0.03	
8	950	950	217002		6		100		991		1,312,160.03
Correct Payment of Call Premium - \$1.7375 Series											
8	950	950	210002		6		100		991	1,434,823.16	
8	950	950	214002		6		100		991		1,434,823.16
Preferred Stock Expense - \$1.7375 Series											
8	950	950	439002		6		100		991	1,434,823.16	
8	950	950	210002		6		100		991		1,434,823.16
Loss on Call of Preferred Stock - \$1.7375 Series											

Total:

4,282,036.69 4,282,036.69

Prepared By: F. R. Boslens	Verified By:	Approved By: C. K. Meyer
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Page 1 of 1

(1) To Work paper JMB-1, Page 46

MIS JOURNAL ENTRY DETAIL
December 96

MIS Date Entered: 1/16/97 FRB

[illegible]

1,312,160.00	1,312,160.00
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Page 1 of 1

WP JMB-1
Page 49 of 55

REQUEST FOR WIRE TRANSFER

Midwest Resources Inc.
Midwest Power Systems Inc.
Midwest Power
Midwest Gas
Midwest Capital Group
MEC GENERAL FUND

VENDOR		ALBION
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WIRE AMOUNT \$48,894,857.43

ABA 11

DATE JANUARY 9 1977

DUE DATE **JANUARY 13** **1997**

NAME TO: LANDERS TRUST

DE LONG LA

FOR THE CREDIT OF: MIDAMERICAN ENERGY COMPANY PREFERRED DIVIDEND ACCOUNT

ACCT # 063341

INVOICE: FUNDS TO COVER REDEMPTION OF \$1.7375 SERIES

PREFERRED STOCK

[illegible]

Audited & Approve
Accts Pay Dept

1st Approval for Payment Nelli H. H. H. H.

2nd Approval for Payment [Signature]
(Approvals require full signature and employee number)

60533

(1) To Workpaper JMB-1, Page 46

PROSPECTUS SUPPLEMENT

to Prospectus Dated September 29, 1993)

100,000 Shares

Iowa-Illinois Gas and Electric Company
Preference Shares (Cumulative), \$5.25 Series
(without par value)

The \$5.25 Series Preference Shares will not be redeemable prior to November 1, 1998 for any purpose. Thereafter and prior to November 1, 1999 the \$5.25 Series Preference Shares will be redeemable at the option of the Company at \$101.97 per share, such redemption price decreasing by approximately equal amounts on each November 1 thereafter to \$100.00 per share on November 1, 2001, in each case plus accrued dividends. The Company shall on November 1, 2003 retire all of the then outstanding \$5.25 Series Preference Shares at \$100.00 per share, plus accrued dividends. The \$5.25 Series Preference Shares will be subject to certain prior rights of the Preferred Shares. See "Description of \$5.25 Series Preference Shares" in this Prospectus Supplement and "Description of Preference Shares" in the accompanying Prospectus.

	Price to Public(1)	Underwriting Discounts and Commissions(2)	Proceeds to Company(1)(3)
Per Share	\$100.00	\$0.75	\$99.25
Total	\$10,000,000	\$75,000	\$9,925,000

- (1) Plus accrued dividends, if any, from the date of original issue.
- (2) The Company has agreed to indemnify the Underwriter against certain liabilities, including liabilities under the Securities Act of 1933. See "Underwriting" in this Prospectus Supplement.
- (3) Before estimated expenses of \$75,000 payable by the Company.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS SUPPLEMENT OR THE PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The \$5.25 Series Preference Shares are offered by the Underwriter, subject to prior sale, when, as and if issued and accepted by the Underwriter and subject to certain conditions. It is expected that certificates for the \$5.25 Series Preference Shares will be available for delivery at the offices of Smith Barney Shearson Inc., 110 Wall Street, New York, New York 10005, on or about October 6, 1993.

Smith Barney Shearson Inc.

September 29, 1993

Dividend Rights

Subject to certain restrictions (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights"), the holders of the \$5.25 Series Preference Shares are entitled to receive, when and as declared by the Board of Directors, on a parity with the other outstanding series of Preference Shares, quarterly dividends at the annual rate of \$5.25 per share, cumulative from the date of original issue of such share and payable on the first day of February, May, August and November of each year, commencing February 1, 1994.

Optional Redemption

The \$5.25 Series Preference Shares will not be redeemable prior to November 1, 1998 for any purpose. Thereafter, subject to the provisions contained in the Articles (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights") limiting the Company's power to acquire or redeem Preference Shares, the Company may, at its option, at any time or from time to time upon notice mailed not less than 30 days prior thereto, redeem all or any part of the \$5.25 Series Preference Shares (other than as described below under "Retirement") at \$101.97 per share prior to November 1, 1999; at \$101.31 per share thereafter and prior to November 1, 2000; at \$100.66 per share thereafter and prior to November 1, 2001; and at \$100.00 per share thereafter; in each case plus accrued dividends.

Subject to certain conditions, all rights (other than the right to receive the redemption price per share plus accrued dividends) of the holders of \$5.25 Series Preference Shares called for redemption will terminate before the redemption date upon the deposit with a bank or trust company of the funds necessary for redemption and the giving of appropriate notice.

Retirement

On November 1, 2003, the Company shall retire all of the then outstanding \$5.25 Series Preference Shares at \$100.00 per share, plus accrued dividends, subject, however, to the provisions contained in the Articles (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights") limiting the Company's power to acquire or redeem Preference Shares. }

Liquidation Prices

The voluntary liquidation price for the \$5.25 Series Preference Shares will be \$105.25 per share prior to November 1, 1998; \$101.97 per share thereafter and prior to November 1, 1999; \$101.31 per share thereafter and prior to November 1, 2000; \$100.66 per share thereafter and prior to November 1, 2001; and \$100.00 per share thereafter. The involuntary liquidation price for the \$5.25 Series Preference Shares will be \$100.00 per share.

UNDERWRITING

Subject to the terms and conditions set forth in the Underwriting Agreement between the Company and Smith Barney Shearson Inc. (the "Underwriter"), the Underwriter has agreed to purchase from the Company the total number of \$5.25 Series Preference Shares.

The Company has been advised by the Underwriter that it proposes to offer the \$5.25 Series Preference Shares directly to the public at the public offering price set forth on the cover page of this Prospectus Supplement and to certain dealers at such price less a concession not in excess of \$.40 per share below the price to public. The nature of the Underwriter's obligation is such that it is committed to purchase and pay for all of the \$5.25 Series Preference Shares if any are purchased. After the initial public offering, the public offering price and other selling terms may be changed by the Underwriter.

PROSPECTUS SUPPLEMENT
To Prospectus Dated March 12, 1991)

400,000 Shares
Iowa-Illinois Gas and Electric Company
Preference Shares (Cumulative), \$7.80 Series
(without par value)

Redeemable at the option of the Company (other than through the sinking fund described below) at \$107.80 per share prior to May 1, 2001; at \$103.90 per share thereafter and prior to May 1, 2003; and at \$101.95 per share thereafter; in each case plus accrued dividends; provided that no redemption may be made prior to May 1, 1996. The \$7.80 Series Preference Shares are subject to certain prior rights of the Preferred Shares. See "Description of Preference Shares" in the accompanying Prospectus.

The \$7.80 Series Preference Shares will be entitled to a mandatory sinking fund sufficient to retire 66,600 shares on each May 1, beginning May 1, 2001, and 67,000 shares on May 1, 2006, in each case at \$100.00 per share plus accrued dividends. In addition, the Company will have the non-cumulative option to redeem through the sinking fund up to an additional 66,600 shares on the same terms and dates.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES
AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR
HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE
SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY
OF THIS PROSPECTUS SUPPLEMENT OR THE PROSPECTUS. ANY
REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public(1)	Underwriting Discounts and Commissions(2)	Proceeds to Company(1)(3)
Per Share	\$100.00	\$0.85	\$99.15
Total	\$40,000,000	\$340,000	\$39,660,000

(1) Plus accrued dividends, if any, from the date of original issue.

(2) The Company has agreed to indemnify the Underwriters against certain liabilities, including liabilities under the Securities Act of 1933. See "Underwriting."

(3) Before estimated expenses of \$156,000 payable by the Company.

The \$7.80 Series Preference Shares are offered severally by the Underwriters, subject to prior sale, when, as and if accepted by them and subject to certain conditions. It is expected that certificates for the \$7.80 Series Preference Shares will be available for delivery at the offices of Smith Barney, Harris Upham & Co. Incorporated, 110 Wall Street, New York, New York 10005, on or about March 26, 1991.

Smith Barney, Harris Upham & Co.
Incorporated

Goldman, Sachs & Co.

March 19, 1991

DESCRIPTION OF \$7.80 SERIES PREFERENCE SHARES

The following description of the particular terms of the \$7.80 Series Preference Shares (referred to in the Prospectus as the "Offered Shares") supplements, and to the extent (if any) inconsistent therewith replaces, the description of the New Preference Shares set forth in the accompanying Prospectus, to which description reference is hereby made. Capitalized terms defined in the accompanying Prospectus are used in this Prospectus Supplement as so defined.

General

The terms and provisions of the \$7.80 Series Preference Shares are set forth in the Company's Articles of Incorporation, as amended (the "Articles"), and in the resolutions adopted by the Company's Board of Directors and a committee thereof authorizing and establishing the \$7.80 Series Preference Shares. The following statements are brief summaries of certain provisions of the Articles and such resolutions and do not purport to be complete; such statements are subject to the detailed provisions of the Articles and such resolutions.

Dividend Rights

Subject to certain restrictions (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights"), the holders of the \$7.80 Series Preference Shares are entitled to receive, when and as declared by the Board of Directors, on a parity with the other outstanding series of Preference Shares, quarterly dividends at the annual rate of \$7.80 per share, cumulative from the date of original issue of such share and payable on the first day of February, May, August and November of each year, commencing May 1, 1991. The dividends payable on the \$7.80 Series Preference Shares for the period from, and including, the date of original issuance of the \$7.80 Series Preference Shares to and including April 30, 1991 and for any period less than a full quarterly dividend period shall be computed on the basis of twelve 30-day months and the actual number of days elapsed in the period for which the dividends are payable.

Optional Redemption

Subject to the provisions contained in the Articles (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights") limiting the Company's power to acquire or redeem Preference Shares, and subject to the restrictions on redemption of the \$7.80 Series Preference Shares set forth in the immediately following sentence, the Company may, at its option, at any time or from time to time upon notice mailed not less than 30 days prior thereto, redeem all or any part of the \$7.80 Series Preference Shares (other than through the sinking fund described below) at \$107.80 per share prior to May 1, 2001; at \$103.90 per share thereafter and prior to May 1, 2003; and at \$101.95 per share thereafter; in each case plus accrued dividends. Notwithstanding the foregoing, no redemption of \$7.80 Series Preference Shares may be made prior to May 1, 1996.

Provisions have been made whereby, subject to certain conditions, all rights (other than the right to receive the redemption price per share plus accrued and unpaid dividends) of the holders of \$7.80 Series Preference Shares called for redemption, whether at the option of the Company or through the sinking fund, will terminate before the redemption date upon the deposit with a bank or trust company of the funds necessary for redemption and the giving of appropriate notice.

Sinking Fund Redemption

The \$7.80 Series Preference Shares will be entitled to a cumulative sinking fund sufficient to retire a minimum of 66,600 \$7.80 Series Preference Shares (16.65% of the number originally issued) on May 1 of

each year, beginning May 1, 2001, and 67,000 \$7.80 Series Preference Shares (16.75% of the number originally issued) on May 1, 2006 at \$100.00 per share plus accrued dividends, subject, however, to the provisions contained in the Articles (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights") limiting the Company's power to acquire or redeem Preference Shares. If the Company shall be prevented by such provisions or otherwise from redeeming the required number of \$7.80 Series Preference Shares on any sinking fund date, the deficit shall be made good on the first succeeding May 1 on which the Company shall not be under such a disability. The mandatory sinking fund requirement may be satisfied in whole or in part by crediting against such requirement \$7.80 Series Preference Shares redeemed by the Company at its option, purchased by the Company in the open market or acquired otherwise than through sinking fund retirement.

At its option, the Company may retire through the sinking fund on each sinking fund redemption date, upon notice as described above under "Optional Redemption," not more than 66,600 additional shares at the sinking fund redemption price, plus accrued dividends, subject to the limitations stated in the preceding paragraph. Such right of retirement shall not be cumulative and shall not reduce any subsequent mandatory sinking fund payment.

Liquidation Prices

The voluntary liquidation price for the \$7.80 Series Preference Shares will be \$107.80 per share prior to May 1, 2001, \$103.90 per share thereafter and prior to May 1, 2003, and \$101.95 per share thereafter. The involuntary liquidation price for the \$7.80 Series Preference Shares will be \$100.00 per share.

UNDERWRITING

Subject to the terms and conditions set forth in the Underwriting Agreement, Smith Barney, Harris Upham & Co. Incorporated and Goldman, Sachs & Co. (the "Underwriters") have severally agreed to purchase from the Company the number of \$7.80 Series Preference Shares set forth opposite their names below.

<u>Name</u>	<u>Number of Shares</u>
Smith Barney, Harris Upham & Co. Incorporated	200,000
Goldman, Sachs & Co.	200,000
Total	<u>400,000</u>

The Company has been advised by the Underwriters that they propose to offer the \$7.80 Series Preference Shares directly to the public at the public offering price set forth on the cover page of this Prospectus Supplement and to certain dealers at such price less a concession not in excess of \$.45 per share below the price to public. The nature of the Underwriters' obligation is such that they are severally committed to purchase and pay for all of the \$7.80 Series Preference Shares if any are purchased. After the initial public offering, the public offering price and the concessions may be changed.

The Company has agreed to indemnify the Underwriters against certain liabilities, including liabilities under the Securities Act of 1933, and to contribute with respect to payments that the Underwriters may be required to make in respect thereof.

The Company does not intend to apply for the listing of the \$7.80 Series Preference Shares on any national securities exchange. The Underwriters have not determined whether to make a market in the \$7.80 Series Preference Shares and no assurance can be given as to the liquidity of any trading market in the \$7.80 Series Preference Shares.

MIDAMERICAN ENERGY COMPANY
Pollution Control Revenue Bonds

Remarketer	BONY		BANC ONE				TOTAL
	Citibank	BONY	BANC ONE	BANC ONE	BONY	BONY	
Trustee	Banc One	Banc One	Banc One	Banc One	Banc One	Banc One	
Credit Provider	Louisa Co.	Louisa	Council Bluffs	Chill/ILDev	Salix	Chillicothe	
Issue							
Principal (in Millions)	\$ 29.50	\$ 34.90	\$ 12.75	\$ 6.85	\$ 21.895	\$ 6.40	\$ 120.40
	\$ 3.90			\$ 4.20			
11/26/2003	1.25%	1.25%	1.15%	1.15%	1.15%	1.15%	1.21%
12/3/2003	1.20%	1.20%	1.08%	1.08%	1.08%	1.08%	1.15%
12/10/2003	1.20%	1.20%	1.08%	1.08%	1.08%	1.08%	1.15%
12/17/2003	1.25%	1.25%	1.15%	1.15%	1.15%	1.15%	1.21%
12/24/2003	1.40%	1.40%	1.35%	1.35%	1.35%	1.35%	1.38%
12/31/2003	1.30%	1.30%	1.20%	1.20%	1.20%	1.20%	1.26%

MidAmerican Energy Company
Detail of Bonds Outstanding on
December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Issue Type and Coupon Rate</u>						
<u>Line</u>	<u>General Mortgage Bonds</u>	<u>Principal Amount</u>	<u>Unamortized Debt Disc. Or Premium</u>	<u>Unamortized Debt Expense</u>	<u>Unamortized Loss on Reacq'd Debt</u>	<u>Unamortized Gain on Reacq'd Debt</u>	<u>Total Amount Outstanding</u>
1	General Mortgage 7.00% due 2005	90,500,000	43,629	53,106	6,221	-	90,397,045
	<u>Pollution Control Bonds</u>						
2	PC Chillicothe 5.95% due 2023	5,900,000	-	30,418	95,763	-	5,773,819
3	PC Council Bluffs 5.95% due 2023	23,130,000	-	119,248	308,367	-	22,702,385
4	PC Salix Adj Rate due 2023	21,895,000	-	39,508	161,050	-	21,694,441
5	PC Chillicothe Adj Rate due 2023	6,400,000	-	11,548	156,860	-	6,231,591
6	PC Louisa Adj Rate due 2024	34,900,000	-	178,064	510,457	-	34,211,479
7	PC IDFA Adj Rate due 2016	4,200,000	-	57,098	-	-	4,142,902
8	PC Louisa Adj Rate due 2016	29,500,000	-	176,080	-	-	29,323,920
9	PC Louisa Adj Rate due 2017	3,900,000	-	31,133	-	-	3,868,867
10	PC Chillicothe Adj Rate due 2023	6,850,000	-	112,761	-	-	6,737,239
11	PC Co. Bluffs Adj Rate due 2025	12,750,000	-	134,495	-	-	12,615,505
12	PC Co. Bluffs 3, 6.10% due 2007	1,000,000	-	1,795	-	-	998,205
13	Total Pollution Control Bonds	150,425,000	-	892,148	1,232,498	-	148,300,354
	<u>Other Long Term Debt</u>						
14	MTN 6.375% Series due 2006	160,000,000	182,457	300,154	7,653,505	-	151,863,885
15	MTN 6.75% series, due 12/30/31	400,000,000	4,708,575	3,587,159	2,964,763	-	388,739,503
16	MTN 5.125% series, due 1/15/13	275,000,000	539,332	1,673,796	3,582,180	-	269,204,693
17	Total Other Long Term Debt	835,000,000	5,430,363	5,561,109	14,200,448	-	809,808,081
	<u>Current Maturity L-T Debt</u>						
18	First Mortgage 7.70% due 2004	55,630,000	14,832	4,062	10,068	-	55,601,038
19	Total Long Term Debt	1,131,555,000	5,488,823	6,510,424	15,449,235	-	1,104,106,518

Sources: Columns (a) and (b): Exhibit__(JMB-1), Schedule 2, Page 2 of 19.

Column (c): Exhibit__(JMB-1), Schedule 2, Page 5 of 19.

Column (d): Exhibit__(JMB-1), Schedule 2, Page 6 of 19.

Column (e), Exhibit__(JMB-1), Schedule 2, Page 7 of 19.

Column (f): Exhibit__(JMB-1), Schedule 2, Page 4 of 19.

Column (g): Column (b) - (c) - (d) - (e) + (f)

Yield to Maturity (YTM) Calculation

WP JMB-3, p. 1 of 3.

Issue Type and Coupon Rate		End of	Semi-Annual Interest Payment Dates				YTM based on													
		Test Year					Net Proceeds													
		12/31/03	02/15/04	08/15/04	02/15/05															
1	7.00 due 2005	\$(881.60)	\$ 35.00	\$ 35.00	\$ 1,035.00		8.10%													
2	Chillicothe 5.95% due 2023	\$(992.00)	05/01/04 \$ 29.75	11/01/04 \$ 29.75	05/01/05 \$ 29.75	11/01/05 \$ 29.75	05/01/06 \$ 29.75	11/01/06 \$ 29.75	05/01/07 \$ 29.75	11/01/07 \$ 29.75	05/01/08 \$ 29.75	11/01/08 \$ 29.75	05/01/09 \$ 29.75	11/01/09 \$ 29.75	05/01/10 \$ 29.75	11/01/10 \$ 29.75	05/01/11 \$ 29.75			
3	Co. Bluffs 5.95% due 2023	\$(992.00)	05/01/04 \$ 29.75	11/01/04 \$ 29.75	05/01/05 \$ 29.75	11/01/05 \$ 29.75	05/01/06 \$ 29.75	11/01/06 \$ 29.75	05/01/07 \$ 29.75	11/01/07 \$ 29.75	05/01/08 \$ 29.75	11/01/08 \$ 29.75	05/01/09 \$ 29.75	11/01/09 \$ 29.75	05/01/10 \$ 29.75	11/01/10 \$ 29.75	05/01/11 \$ 29.75			
4	Co. Bluffs 3, 6.10% due 2007	\$(983.00)	03/01/04 \$ 30.50	09/01/04 \$ 30.50	03/01/05 \$ 30.50	09/01/05 \$ 30.50	03/01/06 \$ 30.50	09/01/06 \$ 30.50	03/01/07 \$ 1,030.50	6.65%										
5	MTN 6.375% Series due 2006	\$(990.25)	06/15/04 \$ 31.88	12/15/04 \$ 31.88	06/15/05 \$ 31.88	12/15/05 \$ 31.88	06/15/06 \$ 31.88	12/15/06 \$ 1,031.88	6.74%											
6	MTN 6.75% Series, due 12/31/31	\$(990.43)	06/15/04 \$ 33.75	12/15/04 \$ 33.75	06/15/05 \$ 33.75	12/15/05 \$ 33.75	06/15/06 \$ 33.75	12/15/06 \$ 1,033.75	7.11%											
7	MTN 5.125% Series due 01/15/13	\$(993.34)	01/15/04 \$ 25.63	07/15/04 \$ 25.63	01/15/05 \$ 25.63	07/15/05 \$ 25.63	01/15/06 \$ 25.63	07/15/06 \$ 25.63	01/15/07 \$ 25.63	07/15/07 \$ 25.63	01/15/08 \$ 25.63	07/15/08 \$ 25.63	01/15/09 \$ 25.63	07/15/09 \$ 25.63	01/15/10 \$ 25.63	07/15/10 \$ 25.63	01/15/11 \$ 25.63			
8	First Mortgage 7.70% due 2004	\$(987.80)	05/15/04 \$ 1,038.50	5.13%																

Note: For each issue, its related yield to maturity is in bold print.

Yield to Maturity (YTM) Calculation

WP JMB-3, p. 3 of 3.

<u>Issue Type and Coupon Rate</u>		End of Test Year 12/31/03										
1	7.00 due 2005	\$(881.60)										
2	Chillicothe 5.95% due 2023	\$(992.00)	11/01/19	05/01/20	11/01/20	05/01/21	11/01/21	05/01/22	11/01/22	05/01/23		
			\$ 29.75	\$ 29.75	\$ 29.75	\$ 29.75	\$ 29.75	\$ 29.75	\$ 29.75	\$ 1,029.75	6.02%	
3	Co. Bluffs 5.95% due 2023	\$(992.00)	11/01/19	05/01/20	11/01/20	05/01/21	11/01/21	05/01/22	11/01/22	05/01/23		
			\$ 29.75	\$ 29.75	\$ 29.75	\$ 29.75	\$ 29.75	\$ 29.75	\$ 29.75	\$ 1,029.75	6.02%	
4	Co. Bluffs 3, 6.10% due 2007	\$(983.00)										
5	MTN 6.375% Series due 2006	\$(990.25)										
6	MTN 6.75% Series, due 12/31/31	\$(990.43)										
7	MTN 5.125% Series due 01/15/13	\$(993.34)										
8	First Mortgage 7.70% due 2004	\$(987.80)										

Note: For each issue, its related yield to maturity is in bold print.

MidAmerican Energy Company
Gas Operations and Maintenance Expenses
South Dakota
Year Ended 12/31/03

<u>Account Number</u>	<u>Description</u>	<u>Total</u>	<u>Pro Forma Adjustments</u>	<u>As Adjusted</u>
Production Expenses:				
Manufactured Gas - Operation				
710	Supervision/Engineering	0	0	0
712	Other Power Expense	562	0	562
714	Producer Gas Expense	0	0	0
728	LP Gas	35,720	378	36,098
735	Misc. Production Expense	12,295	236	12,531
	Total Operation	48,577	614	49,191
Manufactured Gas - Maintenance				
740	Supervision/Engineering	0	0	0
741	Structures & Improvements	9,345	29	9,374
742	Production Equipment	959	0	959
	Total Maintenance	10,304	29	10,333
	Total Manufactured Gas	58,881	643	59,524
Other Gas Supplies				
804	Natural Gas Purchases	56,993,095	0	56,993,095
805	Other Gas Purchases	(2,428,331)	0	(2,428,331)
807	Purchased Gas Expenses	23,367,648	0	23,367,648
808	Gas From Storage	195,478	0	195,478
	Total Other Gas Supplies	78,127,890	0	78,127,890
812	Gas - Other Utility Operations	0	0	0
	Total Gas Eliminations	0	0	0
813	Other Gas Supply Expenses	200,821	4,539	205,360
	Total Other Gas Supply Expenses	78,328,711	4,539	78,333,250
Storage Expense - Operation				
840	Supervision/Engineering	102,318	1,857	104,175
841	Labor & Expense	27,101	898	27,999
842	Rent	6,061	0	6,061
842.1	Fuel	0	0	0
842.2	Power	0	0	0
842.3	Gas Loses	0	0	0
	Total Operation	135,480	2,755	138,235

MidAmerican Energy Company
Gas Operations and Maintenance Expenses
South Dakota
Year Ended 12/31/03

<u>Account Number</u>	<u>Description</u>	<u>Total</u>	<u>Pro Forma Adjustments</u>	<u>As Adjusted</u>
Storage Expense - Maintenance				
843.1	Supervision/Engineering	0	0	0
843.2	Structures & Improvements	6,910	2,300	9,210
843.3	Gas Holder	52,308	0	52,308
843.4	Purification Equipment	0	0	0
843.5	Liquefaction Equipment	25,391	0	25,391
843.6	Vaporizing Equipment	2,140	0	2,140
843.7	Compressor Equipment	0	0	0
843.8	Measuring/Regulating Equip	0	0	0
843.9	Other Equipment	0	0	0
	Total Maintenance	86,749	2,300	89,049
	Total Storage Expense	222,229	5,055	227,284
	TOTAL PRODUCTION EXPENSE	78,609,821	10,237	78,620,058
Distribution Expenses				
Operation				
870	Supervision/Engineering	593,415	12,528	605,943
871	Load Dispatching	112,823	3,186	116,009
874	Mains & Services	1,173,700	27,738	1,201,438
875	Measuring/Regulating Equip-Gen	0	0	0
876	Measuring/Regulating Equip-Ind	0	0	0
877	Measuring/Regulating Equip-City	0	0	0
878	Meter/House Regulator	(51,358)	8,014	(43,344)
879	Customer Installation	386,548	11,354	397,902
880	Other Expense	672,407	22,221	694,628
881	Rents	0	0	0
	Total Operation	2,887,535	85,041	2,972,576
Maintenance				
885	Supervision/Engineering	0	0	0
886	Structures & Improvements	0	0	0
887	Mains	663,111	18,316	681,427
889	Measuring/Regulating Equip-Gen	76,113	2,544	78,657
890	Measuring/Regulating Equip-Ind	0	0	0
891	Measuring/Regulating Equip-City	0	0	0
892	Services	375,639	9,606	385,245
893	Meter/House Regulator	197,549	5,567	203,116
894	Other Expense	0	0	0
	Total Maintenance	1,312,412	36,033	1,348,445

MidAmerican Energy Company
Gas Operations and Maintenance Expenses
South Dakota
Year Ended 12/31/03

<u>Account Number</u>	<u>Description</u>	<u>Total</u>	<u>Pro Forma Adjustments</u>	<u>As Adjusted</u>
	TOTAL DISTRIBUTION EXPENSES	4,199,947	121,074	4,321,021
	Customer Accounts Expenses			
901	Supervision	165,317	3,728	169,045
902	Meter Reading Expenses	495,428	18,728	514,156
903	Customer Records & Collection	1,119,308	19,692	1,139,000
904	Uncollectible Accounts	400,562	7,062	407,624
905	Misc. Customer Accts Expenses	61,307	0	61,307
	TOTAL CUSTOMER ACCOUNTS EXPENSES	2,241,922	49,210	2,291,132
	Customer Service & Informational Expense			
907	Supervision	0	0	0
908	Customer Assistance Expense	20,304	70	20,374
909	Informational & Instructional	30,134	0	30,134
910	Misc.Cust Service & Informational	0	0	0
	TOTAL CUST.SERVICE & INFORMATIONAL	50,438	70	50,508
	Sales Expense			
911	Supervision	5	0	5
912	Demonstration & Selling	141,778	(31,857)	109,921
913	Advertising	0	0	0
916	Misc. Sales Expense	13,638	27	13,665
	TOTAL SALES EXPENSE	155,421	(31,830)	123,591
	Administrative & General Operation			
920	Administrative & General Salaries	745,093	17,843	762,936
921	Office Supplies & Expenses	361,488	0	361,488
922	Admin. Expenses Transferree -CR	(35,320)	89	(35,231)
923	Outside Services	271,142	355	271,497
924	Property Insurance	34,938	659	35,597
925	Injuries and Damages	244,219	432	244,651
926	Employee Pensions & Benefits	2,114,796	29,428	2,144,224
928	Regulatory Commission Expenses	167,199	1,454	168,653
929	Duplicate Charges - CR	(14,061)	445	(13,616)
930	Misc. A & G Expense	64,915	(6,170)	58,745
931	Rents	1,021,509	0	1,021,509
	Total Operation	4,975,918	44,535	5,020,453
	Maintenance			
935	Maintenance - General Plant	371,453	0	371,453

MidAmerican Energy Company
Gas Operations and Maintenance Expenses
South Dakota
Year Ended 12/31/03

Account <u>Number</u>	<u>Description</u>	<u>Total</u>	Pro Forma <u>Adjustments</u>	As <u>Adjusted</u>
	Total Maintenance	371,453	0	371,453
	TOTAL ADMINISTRATIVE & GENERAL	5,347,371	44,535	5,391,906
	TOTAL GAS OPERATIONS & MAINTENANCE EXP	90,604,920	193,296	90,798,216

MidAmerican Energy Company

Operations and Maintenance Expenses By Month

Labor and Non-Labor

Year Ended 12/31/2003

Line No.	(a) FERC	(b) Account Description	(c) Cost Type	(d) January	(e) February	(f) March	(g) April	(h) May	(i) June	(j) July	(k) August	(l) September	(m) October	(n) November	(o) December	(p) Total Year
OPERATIONS																
1	712	MGP - Other power expense	Other	\$ 81	\$ 29	\$ 86	\$ 347	\$ 61	\$ 2	\$ 1	\$ 4	\$ (51)	\$ 1	\$ -	\$ 1	\$ 562
2	728	Liquefied petroleum gas	Other	-	5,039	28,854	1,827	-	-	-	-	-	-	-	-	35,720
3	735	Miscellaneous production gas	Labor	776	1,173	3,590	588	952	714	612	380	242	720	840	556	11,143
4	735	Miscellaneous production gas	Other	371	179	98	108	294	18	3	3	14	19	8	37	1,152
5	804	Natural gas city gate purchases	Other	6,588,983	6,567,116	8,507,179	4,274,457	3,160,051	3,744,000	2,676,307	2,254,336	3,358,883	4,033,335	4,931,537	6,896,911	56,993,095
6	805	Other gas purchases	Other	(201,753)	(475,319)	(1,895,185)	(174,244)	(117,041)	(33,112)	(204,962)	(119,293)	(45,147)	(69,194)	300,124	606,795	(2,428,331)
7	807	Purchased gas expenses	Other	3,197,971	3,493,425	2,695,942	2,279,053	1,219,225	1,071,329	1,451,686	1,929,195	663,549	1,390,425	1,788,739	2,187,109	23,367,648
8	808	Gas from/to storage	Other	2,481,438	2,750,890	1,934,981	152,360	(922,428)	(2,020,427)	(1,205,326)	(1,050,520)	(1,808,704)	(1,887,906)	446,653	1,324,467	195,478
9	813	Other gas supply expenses	Labor	12,060	14,704	14,393	30,480	25,810	20,603	24,967	14,711	21,876	(4,190)	19,275	(3,526)	191,163
10	813	Other gas supply expenses	Other	634	967	559	1,709	1,653	(10,281)	1,448	1,170	778	2,788	648	7,585	9,658
11	840	Operation supervsn/engineering	Labor	5,136	6,177	5,812	4,643	4,406	4,785	4,920	4,038	4,977	3,724	5,022	3,901	57,541
12	840	Operation supervsn/engineering	Other	3,455	4,405	1,376	3,433	5,278	3,364	2,922	5,451	5,334	3,681	2,316	3,762	44,777
13	841	Operation labor & expense	Labor	1,357	899	2,334	1,068	1,666	1,274	1,020	408	1,349	1,668	4,127	3,382	20,552
14	841	Operation labor & expense	Other	(17)	347	506	403	732	260	(285)	451	2,192	1,113	576	271	6,549
15	842	Rents	Other	552	580	737	1,158	424	490	19	1,058	18	817	41	167	6,061
16	870	Distribution sprvision/engineering	Labor	43,654	48,724	45,125	47,268	41,119	35,468	33,231	37,812	41,082	41,413	41,543	47,994	504,433
17	870	Distribution sprvision/engineering	Other	4,941	8,021	7,216	12,003	13,882	4,860	4,868	3,629	7,385	10,412	4,579	7,186	88,982
18	871	Distribution load dispatching	Labor	7,204	8,999	7,028	6,376	6,450	6,047	6,609	6,548	5,717	7,597	10,457	10,268	89,300
19	871	Distribution load dispatching	Other	1,060	1,327	1,109	1,069	559	426	825	934	651	776	1,477	13,310	23,523
20	874	Mains and services expenses	Labor	39,359	35,348	43,105	69,098	63,848	54,998	55,180	52,558	42,778	48,866	52,305	49,269	606,712
21	874	Mains and services expenses	Other	36,179	44,771	42,201	48,558	43,206	61,359	42,891	49,976	50,690	45,715	51,333	50,109	566,988
22	878	Meter and house regulator exp.	Labor	15,916	12,792	11,621	30,311	68,647	57,270	45,431	45,158	33,094	48,844	(190,007)	4,329	183,406
23	878	Meter and house regulator exp.	Other	(59,626)	(4,571)	(7,934)	(3,875)	2,651	(3,346)	39	(16,720)	8,591	16,526	(8,646)	(157,853)	(234,764)
24	879	Customer installations expense	Labor	27,871	21,177	24,072	22,526	20,273	23,129	20,639	19,171	26,316	22,259	30,866	21,986	280,285
25	879	Customer installations expense	Other	4,462	3,628	6,904	9,812	5,334	14,765	3,695	4,031	19,774	14,228	5,743	13,887	106,263
26	880	Other distribution expenses	Labor	62,954	76,930	70,768	48,268	43,959	33,177	35,457	31,770	53,504	61,063	24,859	42,142	584,851
27	880	Other distribution expenses	Other	6,266	13,929	13,272	6,158	5,736	5,506	4,676	6,019	6,318	9,423	5,478	4,775	87,556
28	901	Customer accounts supervision	Labor	11,188	13,590	13,702	14,034	13,726	12,280	12,990	13,680	13,361	13,500	13,588	11,372	157,011
29	901	Customer accounts supervision	Other	533	484	639	474	1,479	554	543	574	880	789	503	854	8,306
30	902	Meter reading expenses	Labor	23,301	23,338	27,416	32,465	39,783	35,157	37,149	40,354	39,557	47,488	38,568	32,119	416,695
31	902	Meter reading expenses	Other	5,142	4,770	4,604	5,343	6,225	6,361	7,560	6,687	7,062	8,001	8,881	8,097	78,733
32	903	Customer records/collection	Labor	62,360	65,365	64,717	65,629	63,598	60,018	65,121	64,795	65,006	70,764	70,906	59,631	777,910
33	903	Customer records/collection	Other	29,893	23,229	26,065	23,129	35,460	30,513	28,720	26,901	23,131	29,249	29,829	35,279	341,398
34	904	Uncollectible accounts	Other	72,804	45,397	67,169	27,613	17,068	14,492	12,952	11,439	13,830	18,076	39,159	60,563	400,562
35	905	Misc. customer accounts exp.	Labor	2,192	3,044	3,889	3,373	2,362	2,223	3,936	2,571	2,464	3,315	3,420	1,991	34,780
36	905	Misc. customer accounts exp.	Other	392	1,489	1,459	2,585	2,587	2,110	2,671	2,878	2,966	2,580	1,514	3,296	26,527
37	908	Customer assistance	Labor	247	267	293	311	306	227	256	124	275	197	237	226	2,966
38	908	Customer assistance	Other	198	331	1,410	433	1,241	3,900	225	228	129	4,317	4,101	825	17,338
39	909	Info & instruct advertising exp.	Other	1,213	1,078	2,575	3,085	289	-	89	26	1,079	5,759	2,445	12,496	30,134
40	911	Sales supervision expense	Other	-	-	-	-	26	(26)	-	-	-	5	-	-	5
41	912	Demonstrating and selling exp	Labor	7,767	9,741	10,468	8,583	12,595	8,901	7,938	7,232	5,384	7,722	8,802	8,113	103,246
42	912	Demonstrating and selling exp	Other	3,088	3,153	1,295	6,150	795	576	1,881	670	380	1,152	2,388	17,004	38,532
43	916	Miscellaneous sales expense	Labor	68	120	77	93	69	107	104	92	95	105	113	94	1,137
44	916	Miscellaneous sales expense	Other	2,182	(9)	26	125	-	4,711	-	2,954	379	-	42	2,091	12,501
45	920	Admin & general expense	Labor	56,086	71,329	58,015	60,217	60,163	56,414	57,999	61,763	63,240	67,222	71,990	60,655	745,093
46	921	Office supplies and expenses	Other	18,205	28,680	28,347	19,531	28,665	21,768	24,883	23,134	28,075	41,074	29,059	70,067	361,488

Line No.	(a) FERC Account Description	(b)	(c) Cost Type	(d) January	(e) February	(f) March	(g) April	(h) May	(i) June	(j) July	(k) August	(l) September	(m) October	(n) November	(o) December	Total Year
47	922 Admin. exp. transferred - cred.		Labor	(770)	(1,043)	(992)	(977)	(1,061)	(829)	(805)	(880)	(906)	(1,044)	(1,095)	(810)	(11,212)
48	922 Admin. exp. transferred - cred.		Other	(1,832)	(1,853)	(1,835)	(1,962)	(1,747)	(2,005)	(1,817)	(1,676)	(1,670)	(1,770)	(3,371)	(2,570)	(24,108)
49	923 Outside services employeeed		Other	22,808	19,070	19,837	22,518	23,466	19,820	25,149	19,259	23,432	20,773	20,683	34,327	271,142
50	924 Property insurance exp		Labor	592	311	603	646	1,654	1,862	1,160	1,737	1,952	1,380	1,159	651	13,065
51	924 Property insurance exp		Other	1,837	1,860	2,294	2,017	1,937	1,973	2,468	1,965	3,036	1,355	1,339	1,391	21,873
52	925 Injuries and damages exp.		Labor	1,618	3,627	2,300	2,513	3,041	2,277	2,668	2,748	3,036	3,500	2,929	1,772	31,829
53	925 Injuries and damages exp.		Other	12,876	11,954	11,206	16,016	13,276	16,612	60,485	16,241	18,213	17,768	5,245	12,498	212,390
54	926 Employee pensions & benefits		Labor	1,612	1,745	1,524	1,506	1,691	1,490	1,458	1,436	1,655	1,760	1,004	1,303	18,184
55	926 Employee pensions & benefits		Other	169,911	161,821	186,069	208,470	189,706	186,305	186,386	161,932	171,151	167,723	113,929	193,209	2,096,612
56	928 Regulatory commission exp.		Other	21,075	21,060	23,413	16,282	95,779	(67,640)	6,996	6,342	6,423	8,160	10,927	18,382	167,199
57	929 Duplicate charges - credit		Other	(2,694)	(2,560)	(2,696)	(1,181)	(328)	(304)	(148)	(113)	(452)	(295)	(820)	(2,470)	(14,061)
58	930.1 General advertising expense		Labor	120	73	(11)	115	133	148	142	160	153	153	138	137	1,461
59	930.1 General advertising expense		Other	445	332	31	596	505	85	74	182	189	150	602	1,518	4,709
60	930.2 Miscellaneous general expense		Labor	1,407	2,027	862	937	1,063	818	828	894	852	837	3,475	825	14,825
61	930.2 Miscellaneous general expense		Other	2,132	2,460	2,205	4,560	3,793	3,848	2,709	3,768	1,615	5,879	2,937	8,014	43,920
62	931 Rents		Labor	16	6	18	3	4	6	9	3	10	7	5	7	94
63	931 Rents		Other	85,778	82,817	97,826	83,049	84,540	84,719	84,721	83,851	84,195	90,324	83,224	76,371	1,021,415
64				12,895,074	13,240,789	12,220,569	7,503,243	4,400,636	3,586,149	3,643,658	3,846,229	3,079,661	4,442,098	8,097,748	11,868,148	88,824,002
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741	Maint. of structure / improvements		Labor	745	1,204	120	667	388	405	9	237	(47)	307	413	585	5,033
741	Maint. of structure / improvements		Other	1,205	409	483	401	475	218	123	28	13	6	703	248	4,312
742	Maint. of production equipment		Labor	-	-	-	-	-	57	-	-	-	583	(156)	155	639
742	Maint. of production equipment		Other	-	-	-	-	-	268	-	2	-	50	-	-	320
743	Maint. - other storage expense		Labor	3,174	2,822	3,164	3,536	3,939	3,569	5,417	6,325	5,831	6,193	2,298	2,678	48,946
743	Maint. - other storage expense		Other	1,054	3,152	1,894	2,407	1,234	7,656	1,492	2,364	3,511	3,390	5,123	4,526	37,803
743	Maint. - other storage expense		Labor	27,004	33,908	39,451	30,890	47,927	38,469	41,874	42,684	33,671	25,431	32,494	24,974	418,777
743	Maint. - other storage expense		Other	12,475	14,712	14,421	14,945	8,271	28,486	14,198	17,923	58,181	33,807	6,271	20,644	244,334
743	Maint. - other storage expense		Labor	5,425	3,680	5,445	8,815	6,284	2,852	4,423	7,632	1,364	3,066	2,085	2,423	53,494
743	Maint. - other storage expense		Other	2,883	1,557	2,192	1,575	2,244	884	4,602	1,636	2,748	559	373	1,366	22,619
743	Maint. - other storage expense		Labor	18,757	9,000	13,161	14,551	15,288	24,021	17,699	17,366	22,531	13,830	23,397	18,584	208,185
743	Maint. - other storage expense		Other	5,966	3,640	4,227	7,995	7,039	28,241	30,568	11,759	44,110	7,415	6,018	10,476	167,454
743	Maint. - other storage expense		Labor	7,429	9,442	12,924	11,968	13,056	10,370	8,396	7,902	9,920	5,878	10,971	9,987	118,243
743	Maint. - other storage expense		Other	2,119	2,461	2,479	4,369	4,397	4,358	3,177	12,553	5,915	16,783	2,907	17,788	79,306
743	Maint. - other storage expense		Labor	4,269	10,026	2,852	3,638	3,021	1,696	1,347	1,575	1,330	1,703	5,217	10,303	46,977
743	Maint. - other storage expense		Other	25,394	20,071	26,790	26,458	32,980	22,416	27,124	29,677	22,295	35,703	11,109	44,459	324,476
743	Maint. - other storage expense		Labor	117,899	116,084	129,603	132,215	146,543	173,966	160,449	159,663	211,373	154,704	109,223	169,196	1,780,918
743	Maint. - other storage expense		Other	13,012,973	13,356,873	12,350,172	7,635,458	4,547,179	3,760,115	3,804,107	4,005,892	3,291,034	4,596,802	8,206,971	12,037,344	90,604,920
743	Maint. - other storage expense		Labor													
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743	Maint. - other storage expense															

Name of Respondent MidAmerican Energy Company				Year of Report December 31, 2003	
COST OF GAS (ACCOUNTS 728, 804, 805, and 808)					
Line No.	Name of Seller (a)	Gas Purchased - MMBtu (b)	Cost of Gas		
			South Dakota Operations (c)	South Dakota Adjustments (d)	South Dakota Adjust Operations (e)
1	<u>Account 728 - Liquefied Petroleum Gas</u>				
2	Total South Dakota LP Gas Mixed with Natural Gas	11,167	\$35,720		\$35,720
3					
4					
5	<u>Account 804 - Natural Gas City Gate Purchases</u>				
6	Northern Natural Gas Pipeline		\$3,386,643		\$3,386,643
7	Natural Gas Pipeline Company		1,527,153		1,527,153
8	ANR Pipeline Company		79,628		79,628
9	Northern Border Pipeline Company		108,967		108,967
10	Nonpipeline Purchases	9,115,248	51,890,704		51,890,704
11					
12	Total South Dakota Purchases	9,115,248	\$56,993,095		\$56,993,095
13					
14	<u>Account 805 - Other Gas Purchases</u>				
15	City of Sioux City -				
16	Methane Gas	3,493	\$7,219		\$7,219
17	PGA Credits: Capacity Releases, Other Sharing, Hedging,				
18	and Sales for Resale Margins		(2,435,549)		(2,435,549)
19					
20	Total South Dakota Purchases	3,493	(\$2,428,330)		(\$2,428,330)
21					
22	<u>Account 808 - Gas from Storage</u>				
23	Gas Delivered to Storage	(1,804,776)	(\$9,273,160)		(\$9,273,160)
24	Gas Withdrawn from Storage	1,830,491	9,468,638		9,468,638
25					
26					
27	Total South Dakota Gas from Storage	25,715	\$195,478		\$195,478
28					
29	Total South Dakota Cost of Gas	9,155,623	\$54,795,963		\$54,795,963

MidAmerican Energy Company
Working Papers for Listed Expense Accounts
South Dakota Gas
Year Ending 12/31/03

<u>Account</u>	<u>Description</u>	<u>SD Gas Amount</u>
<u>Account 909</u>		
689102	Perform Energy Efficiency/Safety Advertising	\$ 30,134
<u>Account 913</u>		
None		
<u>Account 922</u>		
922011	Admin-Transfer Cr	\$ (13,686)
922031	BU-Nonutility Transfer Cr	(21,634)
	Total Account 922	<u>\$ (35,320)</u>
<u>Account 926</u>		
681302	Coordinate Employee Benefits	\$ 18,365
681501	Counsel Employee Families	6,785
926101	Retirement Plan	242,756
926112	DCP Earnings	43,406
926117	Deferred Compensation-Enhanced Benefit	129,692
926121	401K Contributions	268,310
926211	Healthcare Benefits	816,768
926215	Health-FAS106 OPEB	697,275
926221	LT Disability Plan	9,766
926222	Family Medical Leave Act Administration	2,494
926224	Supplemental Pension (SERP)	199,834
926226	DCP-II GE	22,237
926227	DCP 2ND Tier-II GE	4,657
926231	Life Insurance	12,521
926241	General Benefits	26,105
926251	Tuition Reimbursement	16,850
926271	Flex Benefits Residual	3,146
926281	Dental Care	33,990
926291	Vision Care	3,067
926901	Benefits Loading	1,348,117
926902	Benefits Loading-FAS 106	565,755
926911	Benefits Loading CR	(1,660,849)
926914	Benefits Loading-CR-FAS106	(696,251)
	Total Account 926	<u>\$ 2,114,796</u>

Account 928

928311	Formal Filing-Retail	\$ 39,862
928312	Direct/Remainder Assessment	127,337
	Total Account 928	<u>\$ 167,199</u>

Account 929

929011	Duplicate Charge-Cr.	\$ (14,061)
	Total Account 929	<u>\$ (14,061)</u>

Account 930

685203	Manage Bank Relations	\$ 35
685204	Manage External Investments	8,388
689001	Maintain Shareholder Records	908
689002	Provide Shareholder Communications	45
689003	Provide Board of Director Support	17,303
689004	Manage Investor/Broker Relations	22
689105	Manage/Provide Media Relations	6,170
689301	Support Community Relations/Educational Svc.	11,058
689401	Support Industry/Professional Associations	8,707
930221	Ins-Officer/Director	5,962
930264	Commercial Club Dues	3,296
930291	Misc General Expense	3,021
	Total 930	<u>\$ 64,915</u>

EXHIBIT 2
MidAmerican Energy
2003 Safety Campaign
Newspaper

State	City	County	Newspaper
IA	Sheldon	O'Brien	Sheldon NW Iowa Review
IA	Shenandoah	Page	Shenandoah Valley News Today
IA	Sioux City	Woodbury	Sioux City Journal
IA	Solon	Johnson	Solon Economist
IA	Stuart	Guthrie	Stuart Herald
IA	Sutherland	O'Brien	Sutherland Courier
IA	Walnut	Pottawattamie	Walnut Bureau
IA	Waterloo	Black Hawk	Waterloo/Cedar Falls Courier
IA	Waverly	Bremer	Waverly Democrat
IA	West Des Moines	Polk	West Des Moines Western Express Citizen
IA	West Liberty	Muscatine	West Liberty Index
IA	West Point	Lee	West Point Bee
IA	Wilton	Muscatine	Wilton Durant Advocate News
IA	Winterset	Madison	Winterset Madisonian
IL	Erie	Whiteside	Erie Review (covers Port Byron)
IL	Orion	Henry	Orion Gazette
IL	Moline/Rock Island	Henry	The Moline Dispatch/Rock Island Argus
NE	South Sioux City		South Sioux City Star
SD	Alcester	Union	Alcester Union
SD	Beresford	Union	Beresford Republic
SD	Brandon	Minnehaha	Brandon Valley Challenger
SD	Canton	Lincoln	Canton Sioux Valley News
SD	Dell Rapids		Dell Rapids Tribune
SD	Point	Union	Elk Point Leader-Courier
SD	Flandreau	Moody	Flandreau Moody County Enterprise
SD	Hartford	Minnehah	Hartford Area News
SD	North Sioux City	Union	North Sioux City Times
SD	Salem	McCook	Salem Special
SD	Sioux Falls	Minnehah	Sioux Falls Argus Leader
SD	Vermillion	Clay	Vermillion Plain Talk
SD	Yankton	Yankton	Yankton Press & Dakotan



**HAROLD SMELLED GAS AND
IMMEDIATELY
LEFT
THROUGH THE FRONT DOOR.**

Then he went to a neighbor's house
and dialed 1-800-595-5325. If you
ever smell gas, let MidAmerican
Energy know immediately. To
learn more about gas safety, call
1-888-427-5632.



Ad Caption: "Harold Smelled Gas and immediately left..."
Job #: MEC2286
Client: MidAmerican Energy
Description: 2003 Gas Safety print ad
Ad Size: 5.75" x 6"
Date: 09.18.03
Prepared by Bozell&Jacobs

WHAT ARE YOU DOING
TO PROTECT YOURSELF
AND YOUR LOVED ONES?



Outlet Covers



Dead Bolt Lock



Smoke Detector



CO Detector



You can't see, smell or taste carbon monoxide, which is why it claims hundreds of lives every year. Those lives could have been saved with a UL-listed carbon monoxide detector. If you don't already own a carbon monoxide detector for your home, get one today. This poisonous gas is produced by burning fuels such as heating oil, natural gas and fireplace wood. With the onset

of winter, all it would take for tragedy to strike your family is a blocked vent, flue or chimney. So have the proper maintenance done on your furnace before heating season begins. Check your fireplace and vents for blockages and corrosion. And, most importantly, install a carbon monoxide detector. It could easily save the lives of you and your family.



For More Information Call 1-888-427-5632 or log on to www.MIDAMERICANENERGY.com

Ad Caption: "Protect Your Loved Ones"
Job #: MEC2180
Job title: 2003 CO Gas Safety Print
Client: MEC
Ad Size: 6" x 6"
Date: 09.24.02
Prepared by Bozell & Jacobs

Bozell&Jacobs

13801 FNB Parkway ✓
Suite 400
Omaha, NE 68154-5297

Tim Grabinski
MidAmerican Energy
PO Box 657
666 Grand Ave, 7th Floor
Des Moines IA 50309

Description: 2003 Gas Safety Print Media
Job Number: MEC2181

Media Invoice

Number
Date
Job Number
PO#
Charge#

7726
10/31/03

Statement H
Schedule H-3
pg. 6 of 7

0312
068601

B-255489-207

Publication	IO#:	Issue Date	Size	Ad#/caption	Amount
Customized Newspaper	1683	10/06/03	3 Col x 6"	Harold Smelled Gas--	\$ 15,644.25
Customized Newspaper	1683	10/28/03	3 Col x 6"	Harold Smelled Gas	\$ 2,321.01
Customized Newspaper	1684	10/14/03	3 Col x 6"	How to Protect	\$ 2,321.01
Customized Newspaper	1684	10/20/03	3 Col x 6"	How to Protect	\$ 15,644.25
Robin's Review	1689	10/16/03	3 Col x 6"	How to Protect	\$ 99.00
Robin's Review	1690	10/30/03	3 Col x 6"	Harold Smelled Gas	\$ 99.00

Media Subtotal: \$ 36,128.52

TOTAL: \$ 36,128.52

PAYMENT TERMS: 10 Days

290 042 689102 66211 100 457

RECEIVED

DEC 01 2003

ACCOUNTS PAYABLE
DEPARTMENT

12010
H0012
(1)

Remit

Bozell & Jacobs

statement H
schedule H-3

pg. 7 of 7

Media Invoice

13801 FNB Parkway
Suite 400
Omaha, NE 68154-5297

Tim Grabinski
MidAmerican Energy
PO Box 657
666 Grand Ave, 7th Floor
Des Moines IA 50309

Number
Date
Job Number
PO#
Charge#

7942
11/25/03

Description: 2003 Gas Safety Print Media Cost
Job Number: MEC2181

Publication	IO#:	Issue Date	Size	Ad#/caption	Amount
Customized Newspaper	1683	09/30/03	3 Col x 6"	Harold Smelled Gas	\$ 2,321.01
Customized Newspaper	1683	11/03/03	3 Col x 6"	Harold Smelled Gas	\$ 15,644.25
Customized Newspaper	1684	11/17/03	3 Col x 6"	How to Protect	\$ 15,644.25
Customized Newspaper	1684	11/11/03	3 Col x 6"	How to Protect	\$ 2,321.01
Robin's Review	1689	11/13/03	3 Col x 6"	How to Protect	\$ 99.00
Robin's Review	1690	11/28/03	3 Col x 6"	Harold Smelled Gas	\$ 99.00

Media Subtotal: \$ 36,128.52

TOTAL: \$ 36,128.52

PAIDMENT TERMS: 10 Days

290 0412 689102 662112-100-451

Remit

MidAmerican Energy Company

Affiliate Company Expenses Allocated to South Dakota Gas Utility Operations

MidAmerican Energy Holdings Company Allocated Charges Originating at MidAmerican Energy Holdings Company

Schedule H-4 for the Year 2003

ABM	Description	2003 MEHC Amount	Allocation Method (1)	MEC Allocated Amount	Allocation Method	South Dakota Gas Operations Percent	South Dakota Gas Operations Amount	South Dakota Gas Operations by FERC Account				
								921	925	926	930.2	Total
680001	Manage Procurement Contracts	\$ 8,787	B	\$ 79,140	Two Factor	1.8266%	\$ 1,446	\$ 1,446	\$ -	\$ -	\$ -	\$ 1,446
680101	Manage Materials and Supply Processes	10,739	B	96,714	Two Factor	1.8266%	1,767	1,767	-	-	-	1,767
681203	Provide Employee Relocation Services	33,662	A,B	10,223	Two Factor	1.8266%	187	187	-	-	-	187
681502	Develop and Admin. Health & Safety Prgms	66,286	A,B	20,146	Labor \$s	3.0923%	623	-	623	-	-	623
681601	Communicate/Meet With Employees	476,453	A,B	144,765	Two Factor	1.8266%	2,644	2,644	-	-	-	2,644
683101	Strategic Planning and Analysis	8,834,299	B	1,701,647	Two Factor	1.8266%	31,082	31,082	-	-	-	31,082
683201	Develop Business and Operation Plans	2,218,990	A,B	849,857	Two Factor	1.8266%	15,523	15,523	-	-	-	15,523
683401	Establish Policies and Procedures	52,704	A,B	20,145	Two Factor	1.8266%	368	368	-	-	-	368
684004	Manage/Support Legal Issues	7,216,292	B	140,230	Two Factor	1.8266%	2,561	2,561	-	-	-	2,561
684301	Perform Internal Audits	52,423	A,B	20,144	Two Factor	1.8266%	368	368	-	-	-	368
685202	Manage Financing	1,719,547	B	183,817	Two Factor	1.8266%	3,358	3,358	-	-	-	3,358
685302	Monitor and Ensure Tax Compliance	226,226	A	46,030	Two Factor	1.8266%	841	841	-	-	-	841
687001	Manage and Monitor Regulatory Affairs	1,587	A	119	Two Factor	1.8266%	2	2	-	-	-	2
687102	Ensure Conformance With Environ. Reg.	401,775	B	60,459	Two Factor	1.8266%	1,104	1,104	-	-	-	1,104
689003	Provide Board of Directors Support	158,781	A	55,092	Two Factor	1.8266%	1,006	-	-	-	1,006	1,006
689301	Support Comm. Relations/Educational Svcs	34,577	A	8,677	Two Factor	1.8266%	158	-	-	-	158	158
925501	Liability Insurance Exp.	155,253	B	3,051	Labor \$s	3.0923%	94	-	94	-	-	94
926117	Deferred Compensation Costs	15,377,709	B	4,182,485	Labor \$s	3.0923%	129,335	-	-	129,335	-	129,335
		<u>37,046,090</u>		<u>7,622,741</u>			<u>192,467</u>	<u>61,251</u>	<u>717</u>	<u>129,335</u>	<u>1,164</u>	<u>192,467</u>

Note: (1) MEHC allocation method codes are: A = Two Factor; B = Direct Assignment

MidAmerican Energy Company

Affiliate Company Expenses Allocated to South Dakota Gas Utility Operations

MHC, Inc. and MidAmerican Energy Holdings Company Allocated Charges Originating at MidAmerican Energy Company or MHC, Inc.

Schedule H-4 for the Year 2003

ABM	Description	Cost Type	2003 MHC	MEC	Allocation Method	South Dakota		South Dakota Gas Operations Amount by FERC Account										Total
			and MEHC Amount	Allocated Amount		Gas Operations Percent	Amount	920	921	923	924	925	926	930.2	931	935		
		(1)	(2)	(2)														
680301	Manage Lease Property	N	\$ 158,448	\$ 53,017	Two Factor	1.8266%	\$ 968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 968	\$ -	\$ 968
680302	Operate Building	B	2,088	668	Two Factor	1.8266%	12	-	-	-	-	-	-	-	-	-	12	12
681001	Recruit Staff	N	67	21	Two Factor	1.8266%	-	-	-	-	-	-	-	-	-	-	-	-
681101	Develop Training	N	45,995	17,231	Labor \$s	3.0923%	533	-	533	-	-	-	-	-	-	-	-	533
	Develop Training	L	32,060	11,952	Labor \$s	3.0923%	370	370	-	-	-	-	-	-	-	-	-	370
	Develop Training	OS	15,815	6,388	Labor \$s	3.0923%	198	-	-	198	-	-	-	-	-	-	-	198
681102	Deliver Training	N	13,135	5,098	Labor \$s	3.0923%	158	-	158	-	-	-	-	-	-	-	-	158
	Deliver Training	L	7,121	2,651	Labor \$s	3.0923%	82	82	-	-	-	-	-	-	-	-	-	82
	Deliver Training	OS	23,442	10,427	Labor \$s	3.0923%	322	-	-	322	-	-	-	-	-	-	-	322
681103	Attend Training	N	27,592	9,772	Two Factor	1.8266%	178	-	178	-	-	-	-	-	-	-	-	178
	Attend Training	L	31,100	12,080	Two Factor	1.8266%	221	221	-	-	-	-	-	-	-	-	-	221
	Attend Training	OS	295	131	Two Factor	1.8266%	2	-	-	2	-	-	-	-	-	-	-	2
681201	Develop/Manage Staff	L	573	217	Labor \$s	3.0923%	7	7	-	-	-	-	-	-	-	-	-	7
	Develop/Manage Staff	N	904	318	Labor \$s	3.0923%	10	-	10	-	-	-	-	-	-	-	-	10
681207	Provide Employee Coaching/Develop	L	873	304	Two Factor	1.8266%	6	6	-	-	-	-	-	-	-	-	-	6
	Provide Employee Coaching/Develop	N	13,534	6,454	Two Factor	1.8266%	118	-	118	-	-	-	-	-	-	-	-	118
	Provide Employee Coaching/Develop	OS	36,651	13,296	Two Factor	1.8266%	243	-	-	243	-	-	-	-	-	-	-	243
681208	Provide Awards and Recognition	N	5,193	1,665	Labor \$s	3.0923%	51	-	51	-	-	-	-	-	-	-	-	51
681302	Coordinate Employee Benefits	B	123,880	44,681	Labor \$s	3.0923%	1,382	-	-	-	-	-	1,382	-	-	-	-	1,382
681502	Develop/Admin. Health/Safety Programs	B	74,125	23,781	Labor \$s	3.0923%	735	-	-	-	-	735	-	-	-	-	-	735
681601	Communicate with Employees	L	166,913	53,392	Two Factor	1.8266%	975	975	-	-	-	-	-	-	-	-	-	975
	Communicate with Employees	N	147,357	47,136	Two Factor	1.8266%	861	-	861	-	-	-	-	-	-	-	-	861
682002	Develop Systems/Applications	L	32,444	10,378	Two Factor	1.8266%	190	190	-	-	-	-	-	-	-	-	-	190
682005	Maintain Systems/Applications	L	34,127	11,591	Two Factor	1.8266%	212	212	-	-	-	-	-	-	-	-	-	212
	Maintain Systems/Applications	N	(225,730)	(72,083)	Two Factor	1.8266%	(1,317)	-	(1,317)	-	-	-	-	-	-	-	-	(1,317)
	Maintain Systems/Applications	OS	275,682	93,324	Two Factor	1.8266%	1,705	-	-	1,705	-	-	-	-	-	-	-	1,705
682105	Operate/Maintain Communication Systems	N	19,760	6,321	Two Factor	1.8266%	115	-	115	-	-	-	-	-	-	-	-	115
	Operate/Maintain Communication Systems	L	21,435	6,857	Two Factor	1.8266%	125	125	-	-	-	-	-	-	-	-	-	125
683101	Strategic Planning and Analysis	N	61,449	37,105	Two Factor	1.8266%	678	-	678	-	-	-	-	-	-	-	-	678
683201	Develop Business and Operation Plans	L	128,524	47,797	Two Factor	1.8266%	873	873	-	-	-	-	-	-	-	-	-	873
	Develop Business and Operation Plans	N	3,522	1,836	Two Factor	1.8266%	34	-	34	-	-	-	-	-	-	-	-	34
683202	Develop Budgets	L	6,948	2,993	Two Factor	1.8266%	55	55	-	-	-	-	-	-	-	-	-	55
683203	Prepare Financial Forecast	L	165,306	57,528	Two Factor	1.8266%	1,051	1,051	-	-	-	-	-	-	-	-	-	1,051
	Prepare Financial Forecast	N	1,190	381	Two Factor	1.8266%	7	-	7	-	-	-	-	-	-	-	-	7
683301	Devel. Measures/Analyze Performance	L	3,796	3,699	Two Factor	1.8266%	68	68	-	-	-	-	-	-	-	-	-	68
683401	Establish Policies and Procedures	N	5	2	Two Factor	1.8266%	-	-	-	-	-	-	-	-	-	-	-	-
	Establish Policies and Procedures	L	452	178	Two Factor	1.8266%	3	3	-	-	-	-	-	-	-	-	-	3
684004	Manage/Support Legal Issues	L	8,982	2,873	Two Factor	1.8266%	52	52	-	-	-	-	-	-	-	-	-	52
	Manage/Support Legal Issues	N	4,064	3,902	Two Factor	1.8266%	71	-	71	-	-	-	-	-	-	-	-	71
684103	Manage/Admin. Insurance Programs	B	125,235	40,060	Two Factor	1.8266%	732	-	-	-	732	-	-	-	-	-	-	732
684302	Manage Security Investigations	OS	6,920	6,743	Two Factor	1.8266%	123	-	-	123	-	-	-	-	-	-	-	123
	Manage Security Investigations	N	132	47	Two Factor	1.8266%	1	-	1	-	-	-	-	-	-	-	-	1
	Manage Security Investigations	L	68,214	29,748	Two Factor	1.8266%	543	543	-	-	-	-	-	-	-	-	-	543
685201	Manage Cash	L	84,822	32,713	Two Factor	1.8266%	598	598	-	-	-	-	-	-	-	-	-	598
	Manage Cash	N	380	150	Two Factor	1.8266%	3	-	3	-	-	-	-	-	-	-	-	3

MidAmerican Energy Company
Affiliate Company Expenses Allocated to South Dakota Gas Utility Operations
MHC, Inc. and MidAmerican Energy Holdings Company Allocated Charges Originating at MidAmerican Energy Company or MHC, Inc.
Schedule H-4 for the Year 2003

ABM	Description	Cost Type	2003 MHC	MEC	Allocation Method	South Dakota		South Dakota Gas Operations Amount by FERC Account										Total
			and MEHC	Allocated		Gas Operations												
			Amount	Amount		Percent	Amount	920	921	923	924	925	926	930.2	931	935		
(1)	(2)																	
685202	Manage Financing	N	10,739	6,134	Two Factor	1.8266%	112	-	112	-	-	-	-	-	-	-	112	
685203	Manage Bank Relations	N	1,960	1,910	Two Factor	1.8266%	35	-	-	-	-	-	-	35	-	-	35	
685302	Monitor Tax Compliance	L	161,659	64,320	Two Factor	1.8266%	1,175	1,175	-	-	-	-	-	-	-	-	1,175	
	Monitor Tax Compliance	N	52,804	21,878	Two Factor	1.8266%	400	-	400	-	-	-	-	-	-	-	400	
	Monitor Tax Compliance	OS	13,278	4,953	Two Factor	1.8266%	90	-	-	90	-	-	-	-	-	-	90	
686001	Manage General Ledger and Subledgers	L	32,876	22,758	Two Factor	1.8266%	416	416	-	-	-	-	-	-	-	-	416	
	Manage General Ledger and Subledgers	N	690	548	Two Factor	1.8266%	10	-	10	-	-	-	-	-	-	-	10	
686002	Perform Regulatory Reporting	L	41,810	13,374	Two Factor	1.8266%	244	244	-	-	-	-	-	-	-	-	244	
688001	Mail Service	L	10,677	3,416	Two Factor	1.8266%	62	62	-	-	-	-	-	-	-	-	62	
688101	Document Production	L	27,544	8,811	Two Factor	1.8266%	161	161	-	-	-	-	-	-	-	-	161	
	Document Production	N	109	35	Two Factor	1.8266%	1	-	1	-	-	-	-	-	-	-	1	
688102	Graphics and Forms Services	L	21,896	7,004	Two Factor	1.8266%	128	128	-	-	-	-	-	-	-	-	128	
688103	Records Management Services	L	53	17	Two Factor	1.8266%	-	-	-	-	-	-	-	-	-	-	-	
688104	Offices Services	L	193,279	61,957	Two Factor	1.8266%	1,132	1,132	-	-	-	-	-	-	-	-	1,132	
	Offices Services	N	1,701	547	Two Factor	1.8266%	10	-	10	-	-	-	-	-	-	-	10	
689002	Provide Shareholder Communications	B	1,520	486	Two Factor	1.8266%	9	-	-	-	-	-	-	9	-	-	9	
689003	Provide Board of Directors Support	B	201,056	182,421	Two Factor	1.8266%	3,332	-	-	-	-	-	-	3,332	-	-	3,332	
689004	Manage Investor/Broker Relations	B	54	17	Two Factor	1.8266%	-	-	-	-	-	-	-	-	-	-	-	
689104	Provide Internal Communications Services	L	1,096	351	Two Factor	1.8266%	6	6	-	-	-	-	-	-	-	-	6	
	Provide Internal Communications Services	N	12,762	4,082	Two Factor	1.8266%	75	-	75	-	-	-	-	-	-	-	75	
689201	Manage Governmental and Legis. Affairs	L	131,770	58,405	Two Factor	1.8266%	1,067	1,067	-	-	-	-	-	-	-	-	1,067	
	Manage Governmental and Legis. Affairs	N	3,899	1,728	Two Factor	1.8266%	32	-	32	-	-	-	-	-	-	-	32	
689301	Support Community Relation/Educ Svcs	N	1,055	338	Two Factor	1.8266%	6	-	-	-	-	-	-	6	-	-	6	
689401	Support Industry, Trade, Prof. Associatns	N	3,455	1,105	Two Factor	1.8266%	20	-	-	-	-	-	-	20	-	-	20	
921407	Membership Fees and Dues	N	3,335	1,067	Two Factor	1.8266%	19	-	19	-	-	-	-	-	-	-	19	
926231	Life Insurance	N	4,800	1,540	Labor \$s	3.0923%	48	-	-	-	-	-	48	-	-	-	48	
926241	General Benefits	N	842	374	Labor \$s	3.0923%	12	-	-	-	-	-	12	-	-	-	12	
930291	Miscellaneous General Expense	N	169,080	164,743	Two Factor	1.8266%	3,009	-	-	-	-	-	-	3,009	-	-	3,009	
931999	Rents - Operating Agreement	N	-	20,956	Two Factor	1.8266%	383	-	-	-	-	-	-	-	383	-	383	
			2,860,616	1,300,099			25,348	9,822	2,160	2,683	732	735	1,442	6,411	1,351	12	25,348	

NOTES:
(1) Cost Type affects some translations to FERC accounts. Codes are: N = Non-Labor, L = Labor, B = Both Non-Labor and Labor, OS = Outside Services.
(2) Allocations of MEHC and MHC, Inc. charges originating at MEC or MHC, Inc. are via the 2-Factor allocator.

MidAmerican Energy Company
Gas Revenues, Sales, and Average Customers by Activity, Rate Code, and Jurisdiction
For the Year Ended December 31, 2003
Statement I - South Dakota

Statement I

Activ. No.	Loc	Activity Description	Rate Code	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sales:																
480061	400	G-RES-UNBILLD THERMS	SVF	860,192	971,374	(604,494)	(1,805,518)	(1,243,429)	(587,198)	(228,102)	(105,539)	119,044	275,832	524,868	2,815,611	727,743
480081	400	G-RESID-THERMS	SVF	55,063,972	10,556,319	9,225,753	9,045,532	5,106,794	2,538,129	1,604,033	1,237,980	997,282	1,135,501	2,049,356	3,787,075	7,780,218
481061	400	G-COM-UNBILLD THERMS		359,408	209,749	-236,618	-1,203,676	-793,587	-353,577	-132,424	-72,131	116,864	169,034	359,646	1,695,960	380,368
481081	400	G-COMM-THERMS	LVI	696,749	84,851	90,500	86,109	55,668	42,515	33,385	31,379	27,122	31,937	45,512	166,753	166,753
481081	400	G-COMM-THERMS	MVF	5,307,983	680,169	642,067	632,576	427,574	317,919	241,506	215,754	205,942	222,486	337,517	405,775	977,702
481081	400	G-COMM-THERMS	SVF	25,809,996	4,986,183	4,602,682	4,435,786	2,380,159	1,077,223	711,446	537,548	447,351	488,132	878,678	1,843,638	3,421,170
481081	400	G-COMM-THERMS	SVI	4,455,077	799,590	677,108	647,229	425,374	274,579	103,556	86,610	101,507	216,946	361,209	606,692	606,692
481261	400	G-IND-UNBILLD THERMS		-149,556	-162,571	14,136	-32,097	-6,713	-2,757	316	2,782	3,572	21,360	115,758	-94,557	94,557
481281	400	G-IND-THERMS	LVI	229,450	14,371	18,467	7,698	16,068	4,151	1,744	3,698	2,963	5,495	34,438	21,675	21,675
481281	400	G-IND-THERMS	MVF	186,666	21,828	36,326	26,435	12,192	7,372	3,322	3,418	5,713	5,201	6,763	15,910	42,186
481281	400	G-IND-THERMS	SVF	255,607	49,143	59,245	44,205	23,468	11,570	7,657	5,686	4,225	3,999	6,670	18,795	20,944
489081	400	G-TRANS-THERMS		45,347	166,236	537,945	-346,906	-283,150	-670,842	-267,503	-213,923	7,945	-14,985	176,507	403,011	551,012
489081	400	G-TRANS-THERMS	CPS	5,305,570	390,656	529,193	461,813	496,120	404,491	438,046	412,125	461,339	410,686	429,022	471,907	471,907
489081	400	G-TRANS-THERMS	LT	12,364,167	1,212,763	1,389,789	1,264,098	1,150,796	926,583	842,316	771,993	809,909	800,037	894,143	1,070,491	1,231,269
489081	400	G-TRANS-THERMS	MT	5,949,753	766,393	921,395	815,482	670,784	447,464	329,126	226,838	224,562	278,070	395,423	623,450	623,450
489081	400	G-TRANS-THERMS	ST	858,328	136,911	173,482	147,256	115,524	61,736	29,141	14,305	10,048	8,815	15,470	41,819	103,821
Total Sales				117,598,709	20,883,965	18,076,976	14,225,822	8,552,660	4,495,310	3,765,609	3,196,931	3,481,977	3,891,811	6,274,966	13,741,064	17,011,618

Revenues:

480011	400	G-RESID-BILLED REV		S	(828.32)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													</
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Actv. No.	Log	Activity Description	Rate Code	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Customers:																
480091		400 G-RESID-CUSTOMERS	SVF	779,260	64,826	64,907	64,854	64,826	64,447	64,400	64,176	64,248	64,676	65,504	66,105	66,491
481091		400 G-COMM-CUSTOMERS	LVI	1,958	120	124	124	142	153	155	159	162	161	160	206	292
481091		400 G-COMM-CUSTOMERS	SVF	92,824	7,781	7,797	7,782	7,736	7,692	7,661	7,645	7,661	7,670	7,789	7,825	7,776
481091		400 G-COMM-CUSTOMERS	SVF	1,359	116	116	115	114	113	112	111	111	111	113	113	113
481091		400 G-COMM-CUSTOMERS	LVI	44	4	4	4	4	4	3	3	3	4	3	4	4
481091		400 G-IND-CUSTOMERS	SVF	74	5	5	5	5	5	5	6	6	6	7	7	11
481091		400 G-IND-CUSTOMERS	SVF	210	18	19	19	19	19	19	18	17	17	17	16	12
489091		400 G-TRANS-CUSTOMER	CPS	-7	0	0	-1	-1	-1	0	0	0	-3	0	-1	0
489091		400 G-TRANS-CUSTOMER	LT	24	2	2	2	2	2	2	2	2	2	2	2	2
489091		400 G-TRANS-CUSTOMER	MT	264	22	22	22	22	22	22	22	22	22	22	22	22
489091		400 G-TRANS-CUSTOMER	ST	944	81	81	80	79	79	80	80	77	77	77	77	76
489091		400 G-TRANS-CUSTOMER	ST	389	35	34	34	34	34	33	33	33	32	32	32	32
Total Customers				877,363	73,021	73,112	73,041	72,783	72,570	72,483	72,256	72,343	72,776	73,727	74,410	74,831

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA DEPRECIATION EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2003

Line No.	Functional Classification (a)	01/01/03 - 12/31/03 Per Books (b)	Adjustments (c)	Adjusted Expense (d)
1	<u>Depreciation & Amortization on Original Cost</u>			
2				
3				
4	Intangibles	203,641	38,076	241,717
5				
6	Production	16,024	-	16,024
7				
8	Storage	61,558	-	61,558
9				
10	Distribution	2,239,070	-	2,239,070
11				
12	General Plant	453,665	-	453,665
13				
14	Amortization of Acquisition Adjustment	<u>383,256</u>	<u>(191,628)</u>	<u>191,628</u>
15				
16		<u><u>3,357,215</u></u>	<u><u>(153,552)</u></u>	<u><u>3,203,663</u></u>

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA EXPENSES OTHER THAN PRESCRIBED DEPRECIATION
TWELVE MONTHS ENDED DECEMBER 31, 2003

Line No.	Account No.	Account Description	12/31/02 - 11/30/03 Average Depreciable Plant Balance (c)	Depreciation Rate (d)	Total Depreciation Expense (e)	Depreciation Capitalized (f)	Allocated to Other States (g)	South Dakota Jurisdiction Expense (h)
1	301.0	ORGANIZATION	-	0.00%	-			-
2	302.0	FRANCHISES	293	0.00%	-			-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,816,852	7.23%	203,641			203,641
4								
5		SUBTOTAL INTANGIBLE	2,817,145		203,641	-	-	203,641
6								
7	304.0	LAND	2,403	0.00%	-			-
8	304.1	LAND RIGHTS	-	0.00%	-			-
9	305.0	STRUCTURES & IMPROVEMENTS	49,094	3.83%	1,881			1,881
10	307.0	OTHER POWER EQUIPMENT	26,931	4.07%	1,096			1,096
11	311.0	LP EQUIPMENT	378,039	3.21%	12,134			12,134
12	320.0	OTHER EQUIPMENT	9,211	9.92%	914			914
13								
14		SUBTOTAL PRODUCTION	465,679		16,024	-	-	16,024
15								
16	360.0	LAND	19,713	0.00%	-			-
17	361.0	STRUCTURES & IMPROVEMENTS	249,366	2.94%	7,339			7,339
18	362.0	GAS HOLDERS	783,205	2.01%	15,753			15,753
19	363.0	PURIFICATION EQUIPMENT	140,880	2.62%	3,688			3,688
20	363.1	LIQUEFACTION EQUIPMENT	405,134	2.78%	11,246			11,246
21	363.2	VAPORIZING EQUIPMENT	96,405	3.87%	3,735			3,735
22	363.3	COMPRESSION EQUIPMENT	73,551	2.44%	1,793			1,793
23	363.5	OTHER EQUIPMENT	500,531	3.60%	18,004			18,004
24								
25		SUBTOTAL STORAGE	2,268,785		61,558	-	-	61,558

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA EXPENSES OTHER THAN PRESCRIBED DEPRECIATION
TWELVE MONTHS ENDED DECEMBER 31, 2003

Line No.	Account No.	Account Description	12/31/02 - 11/30/03 Average Depreciable Plant Balance (c)	Depreciation Rate (d)	Total Depreciation Expense (e)	Depreciation Capitalized (f)	Allocated to Other States (g)	South Dakota Jurisdiction Expense (h)
26								
27	374.0	LAND	8,220	0.00%	-			-
28	374.1	LAND RIGHTS	221,283	1.90%	4,209			4,209
29	375.0	STRUCTURES & IMPROVEMENTS	16,970	1.27%	216			216
30	376.0	MAINS	37,235,351	2.42%	899,686			899,686
31	378.0	DISTRICT REGULATOR STATIONS	1,013,345	3.53%	35,780			35,780
32	379.0	TOWN BORDER STATIONS	338,530	3.91%	13,241			13,241
33	380.0	SERVICES	25,951,254	3.80%	985,181			985,181
34	381.0	METERS	9,250,324	2.77%	255,880			255,880
35	383.0	REGULATORS	1,884,607	1.91%	36,057			36,057
36	385.0	INDUSTRIAL METER SETS	226,369	3.90%	8,821			8,821
37								
38		SUBTOTAL DISTRIBUTION	76,146,253		2,239,070	-	-	2,239,070
39								
40	389.0	LAND	89,893	0.00%	-			-
41	389.1	LAND RIGHTS	-	0.00%	-			-
42	390.0	STRUCTURES & IMPROVEMENTS	4,110,556	2.22%	91,254			91,254
43	391.0	OFFICE FURNITURE & EQUIPMENT	1,613,630	14.19%	228,913			228,913
44	392.0	TRANSPORTATION EQUIPMENT	2,953,259	8.54%	252,274	(252,274)		-
45	393.0	STORES EQUIPMENT	22,513	5.76%	1,298			1,298
46	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	925,502	3.54%	32,794			32,794
47	395.0	LABORATORY EQUIPMENT	135,118	3.91%	5,289			5,289
48	396.0	POWER OPERATED EQUIPMENT	549,533	9.58%	52,619	(52,619)		-
49	397.0	COMMUNICATION EQUIPMENT	1,178,346	7.22%	85,068			85,068
50	398.0	MISCELLANEOUS EQUIPMENT	95,559	9.47%	9,048			9,048
51								
52		SUBTOTAL GENERAL	11,673,908		758,558	(304,894)	-	453,665
53								
54		TOTAL GAS PLANT	93,371,770		3,278,852	(304,894)	-	2,973,959

MidAmerican Energy Company
Income Tax
Test Year Ended December 31, 2003

	Total System	Claimed Adjustments	Adjusted Total
<u>South Dakota Gas</u>			
Income Tax Payable			0
Federal	(1,306,651)	211,532	(1,095,119)
State	0	0	0
Deferred Income Tax			
Federal	2,811,169	0	2,811,169
State	0	0	0
Investment Tax Credit - Net	(8,001)	0	(8,001)
Total South Dakota Gas	1,496,517	211,532	1,708,049
<u>Other Utility Departments & Nonutility Operations</u>			
Income Tax Payable			
Federal	98,420,990	0	98,420,990
State	33,351,035	0	33,351,035
Deferred Income Tax			
Federal	7,105,359	0	7,105,359
State	(5,100,244)	0	(5,100,244)
Investment Tax Credit - Net	(4,368,488)	0	(4,368,488)
Total Other Operations	129,408,652	0	129,408,652
Total Income Tax Expense	130,905,169	211,532	131,116,701

Src: RDS Report MI5951

MidAmerican Energy Company
Reconciliation of Income per Books with Income

Reconciliations of Book Net Income to Tax Net Income for MidAmerican Energy Company (MEC) are attached for the tax years of 2002, 2001, 2000, and 1999. Due to the acquisition of MidAmerican Energy Holdings Company (MHC) by Cal Energy (which later reorganized as MidAmerican Energy Holding Company (MEHC)) in 1999, a short period tax return by MHC, including MEC, was filed for the period prior to the acquisition. MEC was then part of the return filed by MEHC for the period after the acquisition.

MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 2002

 * SCHEDULE M-1 *

1 NET INCOME PER BOOKS.	175,820,811
2 FEDERAL INCOME TAX.	86,809,197
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS.	0

INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS

TX GAIN-SALE OF ASSETS	55,447
CUSTOMER CIAC - NONREFUNDABLE	3,029,002
TAX RENTAL INCOME	743,872
DIVIDEND INCOME PER TAX	281,477
BOOK INCOME FROM EQUITY INVESTMENT	3,552,768
INTEREST INCOME PER TAX	885,086
REVERSAL OF UNBILLED REV WRITEOFF	10,648,182
TAX GAIN ON SALE OF ASSETS	1,348,740
COOPER CONTRACT SETTLEMENT	31,883,983
CAPITAL LOSSES-NTQ NUC DECOM	910,127

TOTAL	53,338,684
-------	------------

4 TOTAL INCOME SUBJ TO TAX NOT RECORDED ON BOOKS	53,338,684
--	------------

5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN

A DEPRECIATION.	216,466,626
B CONTRIBUTIONS CARRYOVER	0
C TRAVEL AND ENTERTAINMENT.	767,230

OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN

BOOK LOSS-SALE OF ASSETS	381
BOOK AMORTIZATION	3,146,187
AMORT OF NUCLEAR FUEL PER BOOKS	15,432,084
CUSTOMER ADVANCES - REFUNDABLE	1,008,645
INTEREST CAPITALIZED - SEC 263A	6,881,653
BOOK EXPENSE-LEV LEASES	2,072,154
COOPERS AFC	723,828
SUPPLEMENTAL EXEC RETIREMENT PLAN	9,857,817
PENSION FUNDING-TAX EXPENSE	10,195,148
BAD DEBT EXPENSE	937,526
COOPER TRACKER OVER/UNDER	1,142,544
GAIN-DISPO OF EMISSIONS ALLOWANCES	10,849
MAINTENANCE COSTS (AIRPLANE)	18,661
NONDEDUCTIBLE OFFICERS LIFE INS	7,824,692
DEFERRED RATE CASE EXPENSE	35,358
WORKERS COMPENSATION	470,931
VACATION/PTO CARRYOVER	323,366
ACCRUED LIABILITIES	14,140,347
DEFERRED COSTS	2,552,455
OTHER EXPENSE - UNCLASS LABOR COST	697,683
SPOUSAL / DEPENDENT TRAVEL	36
BOOK LOSS ON SALE OF ASSETS	1,426,194
REVENUE SHARING	56,465,401

MIDAMERICAN ENERGY COMPANY
Year: 2002

42-1425214

NUCLEAR DECOMMISSIONING EXPENSE	8,299,012
NUCLEAR SITE REMEDIATION FEE	996,323
AMORTIZ OF LOSS ON REAQUIRED DEBT	2,064,945
CLUB DUES - NONDEDUCTIBLE	20,041
GOLDEN PARACHUTE PAYMENTS	206,210
CREDIT FOR MOTOR FUEL TAX FEDERAL	102,546
LOBBYING EXPENSES	1,205,772
PENALTIES	27,823
TOTAL STATE TAX EXPENSE PER BOOKS	33,072,511
MINORITY INTEREST	66,191

TOTAL	181,425,314
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TOTAL LINE 5.	398,659,170
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6 TOTAL OF LINES 1 THROUGH 5.	714,627,862
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7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN

A TAX-EXEMPT INTEREST	885,086
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OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN

BOOK GAIN-SALE OF ASSETS	1,163,693
NUCLEAR DECOM-RECONCILIATION	6,183,181
EQUITY INCOME IN SUBSIDIARY	814,120

TOTAL	8,160,994
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TOTAL LINE 7.	9,046,080
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8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS

A DEPRECIATION.	212,082,761
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B CONTRIBUTIONS CARRYOVER	0
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OTHER DED IN THIS RETURN NOT ON BOOKS

TAX LOSS-SALE OF ASSETS	2,108,251
COST OF REMOVAL	10,574,717
COMPUTER SOFTWARE DEVEL COSTS	1,733,121
TAX AMORTIZATION-ORG COSTS	8,681,803
AMORT OF NUCLEAR FUEL PER TAX	3,811,850
AMORTIZATION	6,347,180
AFUDC-DEBT/EQUITY	11,956,347
TAX EXPENSE-LEV LEASES	2,128,071
PROV'N FOR DEFERRED COMP-EXECS	7,917,267
DEFERRED SEVERANCE	147,352
COOPER TRACKER OVER/UNDER	8,400,000
MFD GAS PLANT SITE CLEANUP COSTS	25,665
INTEREST EXPENSE PER TAX	1,851,872
GAS INVENTORY-(TAX O/Hs)	1,472,261
CASH SURRENDER VALUE OF LIFE INSUR	8,724,425
PREPAID INSURANCE	303,847
REPAIR ALLOWANCE	3,081,903
RESERVE FOR PUBLIC LIABILITY	75,000
BILLED PGA/EAC	66,018,344
ACCRUED LIABILITIES	124,665
NUCLEAR DECOM-TAX QUAL FUNDING	8,294,000
NUCLR DECOM-NONQUAL TRUST EXPENSE	26,931
NUCLEAR SITE REMEDIATION FEE	760,974
TOTAL STATE TAX EXPENSE PER TAX	33,442,295

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Schedule K-1
Page 4 of 13

MIDAMERICAN ENERGY COMPANY
Year: 2002

FEDERAL 1120, SCHEDULE M1

42-1425214

TOTAL	188,008,141
TOTAL LINE 8	400,090,902
9 TOTAL OF LINES 7 AND 8	409,136,982
10 TAXABLE INCOME (LINE 28, PAGE 1) - LINE 6 LESS 9	<u>305,490,880</u>

FEDERAL 1120, SCHEDULE M1

MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 2001

 * SCHEDULE M-1 *

1 NET INCOME PER BOOKS.	152,777,883
2 FEDERAL INCOME TAX.	83,333,370
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS.	0
INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	
TX GAIN-SALE OF FIXED ASSETS	2,221,276
CUSTOMER CIAC - NONREFUNDABLE	4,140,351
TAX RENTAL INCOME	746,030
COOPER TRACKER OVER/UNDER	7,600,000
DIVIDEND INCOME PER TAX	354,108
TAX GAIN-SALE OF EMISSION ALLOW	3,296,000
INTEREST INCOME PER TAX	993,512
DEFERRED INCOME	11,265,041
TOTAL	30,616,318
4 TOTAL INCOME SUBJ TO TAX NOT RECORDED ON BOOKS	30,616,318
5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	
A DEPRECIATION.	181,356,439
B CONTRIBUTIONS CARRYOVER	0
C TRAVEL AND ENTERTAINMENT.	825,200
OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK LOSS-SALE OF FIXED ASSETS	34,733
BOOK AMORTIZATION	36,390,269
AMORT OF NUCLEAR FUEL PER BOOKS	17,311,529
INTEREST CAPITALIZED - SEC 263A	2,128,528
BOOK EXPENSE-LEV LEASES	2,091,467
COOPERS AFC	723,828
SUPPLEMENTAL EXEC RETIREMENT PLAN	9,968,378
BAD DEBT EXPENSE	700,495
NONDEDUCTIBLE OFFICERS LIFE INS	8,401,595
DEFERRED RATE CASE EXPENSE	9,149
WORKERS COMPENSATION	20,964
BILLED PGA/EAC	156,437,234
VACATION ACCRUAL	605,067
ACCRUED LIABILITIES	60,347,077
DEFERRED COSTS	6,082,414
OTHER EXPENSE - UNCLASS LABOR COST	532,519
BOOK LOSS ON SALE OF ASSETS	1,821,256
NUCLEAR DECOMMISSIONING EXPENSE	8,299,404
NUCLEAR DECOM-RECONCILIATION	101,844
QC STATION OUTAGE RESERVE	6,000,000
NUCLEAR SITE REMEDIATION FEE	969,993
AMORTIZ OF LOSS ON REAQUIRED DEBT	6,583,388
CLUB DUES - NONDEDUCTIBLE	20,053
GOLDEN PARACHUTE PAYMENTS	146,749
CREDIT FOR MOTOR FUEL TAX FEDERAL	92,654

MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 2001

LOBBYING EXPENSES	1,060,191
PENALTIES	529
TOTAL STATE TAX EXPENSE PER BOOKS	28,815,012
MINORITY INTEREST	62,456
TOTAL	355,758,775
TOTAL LINE 5.	537,940,414
6 TOTAL OF LINES 1 THROUGH 5.	804,667,985
7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN	
A TAX-EXEMPT INTEREST	991,867
OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK GAIN-SALE OF FIXED ASSETS	1,387,116
BOOK INCOME FROM EQUITY INVESTMENT	3,552,768
MFD GAS PLANT SITE CLEANUP COSTS	57,140
GAIN-DISPO OF EMISSIONS ALLOWANCES	3,247,765
LIFE INSURANCE PROCEEDS	213,553
EQUITY INCOME IN SUBSIDIARY	773,440
TOTAL	9,231,782
TOTAL LINE 7.	10,223,649
8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS	
A DEPRECIATION.	169,022,341
B CONTRIBUTIONS CARRYOVER	0
OTHER DED IN THIS RETURN NOT ON BOOKS	
TAX LOSS-SALE OF FIXED ASSETS	3,068,414
COST OF REMOVAL	8,191,743
COMPUTER SOFTWARE DEVEL COSTS	1,394,732
TAX AMORTIZATION-ORG COSTS	14,285,141
AMORT OF NUCLEAR FUEL PER TAX AMORTIZATION	4,128,647
AFUDC-DEBT/EQUITY	5,496,361
CUSTOMER ADVANCES - REFUNDABLE	3,231,576
TAX EXPENSE-LEV LEASES	(859,533)
PROV'N FOR DEFERRED COMP-EXECS	2,188,915
DEFERRED SEVERANCE	7,351,225
PENSION FUNDING-TAX EXPENSE	175,708
COOPER TRACKER OVER/UNDER	(1,391,324)
GAS INVENTORY-(TAX O/Hs)	68,014
CASH SURRENDER VALUE OF LIFE INSUR	(1,153,631)
PREPAID INSURANCE	9,321,346
REPAIR ALLOWANCE	518,913
RESERVE FOR PUBLIC LIABILITY	2,986,790
UNBILLED REVENUE-DEDUCTED FOR TAX	365,100
ACCRUED LIABILITIES	83,307,363
TAX LOSS ON SALE OF ASSETS	357,698
NUCLEAR DECOM-TAX QUAL FUNDING	983,390
NUCLR DECOM-NONQUAL TRUST EXPENSE	8,294,000
CAPITAL LOSSES-NTQ NUC DECOM	32,194
NUCLEAR SITE REMEDIATION FEE	1,557,088
TOTAL STATE TAX EXPENSE PER TAX	743,130
	34,814,360

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MIDAMERICAN ENERGY COMPANY
Year: 2001

FEDERAL 1120, SCHEDULE M1

42-1425214

TOTAL	189,457,360
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TOTAL LINE 8.	358,479,701
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9 TOTAL OF LINES 7 AND 8.	368,703,350
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10 TAXABLE INCOME (LINE 28, PAGE 1) - LINE 6 LESS 9	<u>435,964,635</u>
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FEDERAL 1120, SCHEDULE M1 (SPEC CALC

MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 2000

SCHEDULE M-1

1 NET INCOME PER BOOKS.	165,455,946
2 FEDERAL INCOME TAX.	81,749,635
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS.	0
4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	
TX GAIN-SALE OF FIXED ASSETS	3,297,596
CUSTOMER CIAC - NONREFUNDABLE	4,425,608
TAX RENTAL INCOME	711,826
INTEREST INCOME PER TAX	1,402,479
K-1 PARTNERSHIP INCOME	(11,561)
REVERSAL OF UNBILLED REV WRITEOFF	84,088,677
	<hr/>
TOTAL	93,914,625

5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	
A DEPRECIATION.	172,720,667
B CONTRIBUTIONS CARRYOVER.	0
C TRAVEL AND ENTERTAINMENT.	493,213

OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN

BOOK LOSS-SALE OF FIXED ASSETS	336,728
BOOK AMORTIZATION	44,741,428
AMORT OF NUCLEAR FUEL PER BOOKS	15,504,635
INTEREST CAPITALIZED - SEC 263A	931,122
BOOK EXPENSE-LEV LEASES	2,125,671
COOPERS AFC	767,949
SUPPLEMENTAL EXEC RETIREMENT PLAN	8,794,738
DEFERRED SEVERANCE	126,911
BAD DEBT EXPENSE	700,495
MFD GAS PLANT SITE CLEANUP COSTS	54,190
NONDEDUCTIBLE OFFICERS LIFE INS	8,700,023
PREPAID INSURANCE	93,582
DEFERRED RATE CASE EXPENSE	137,792
WORKERS COMPENSATION	856,434
VACATION ACCRUAL	1,777,955
ACCRUED LIABILITIES	1,611,039
OTHER EXPENSE - UNCLASS LABOR COST	414,891
SPOUSAL / DEPENDENT TRAVEL	30,394
NUCLEAR DECOMMISSIONING EXPENSE	8,301,852
NUCLEAR DECOM-RECONCILIATION	89,644
AMORTIZ OF LOSS ON REAQUIRED DEBT	6,392,237
CLUB DUES - NONDEDUCTIBLE	15,558
CREDIT FOR MOTOR FUEL TAX FEDERAL	15,979
LOBBYING EXPENSES	1,560,930
PENALTIES	80,985
TOTAL STATE TAX EXPENSE PER BOOKS	28,340,103
MINORITY INTEREST	67,312
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TOTAL	132,570,577
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TOTAL LINE 5.	305,784,457
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6 TOTAL OF LINES 1 THROUGH 5.	646,904,663
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Schedule K-1

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FEDERAL 1120, SCHEDULE M1 (SPEC CALC

MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 2000

7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN

A TAX-EXEMPT INTEREST 966,946

OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN

BOOK GAIN-SALE OF FIXED ASSETS 618,501
GAIN-DISPO OF EMISSIONS ALLOWANCES (155,740)
LIFE INSURANCE PROCEEDS 7,482,507
QC STATION OUTAGE RESERVE 6,644,000
EQUITY INCOME IN SUBSIDIARY (11,868)

TOTAL 14,577,400

TOTAL LINE 7. 15,544,346

8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS

A DEPRECIATION. 156,030.243

B CONTRIBUTIONS CARRYOVER 0

OTHER DED IN THIS RETURN NOT ON BOOKS

TAX LOSS-SALE OF FIXED ASSETS 5,079,118
COST OF REMOVAL 5,376,669
COMPUTER SOFTWARE DEVEL COSTS 3,547,310
TAX AMORTIZATION-ORG COSTS 14,511,535
AMORT OF NUCLEAR FUEL PER TAX 3,062,857
AMORTIZATION 504,367
AFUDC-DEBT 1,273,359
CUSTOMER ADVANCES - REFUNDABLE 784,510
TAX EXPENSE-LEV LEASES 2,230,705
PROV'N FOR DEFERRED COMP-EXECS 6,489,602
PENSION FUNDING-TAX EXPENSE 9,696,783
COOPER TRACKER OVER/UNDER 953,745
GAS INVENTORY-(TAX O/Hs) 1,271,041
CASH SURRENDER VALUE OF LIFE INSUR 10,454,061
K-1 PARTNERSHIP EXPENSE/LOSS 334
REPAIR ALLOWANCE 3,682,844
RESERVE FOR PUBLIC LIABILITY 760,800
BILLED PGA/EAC 97,810,826
ACCRUED LIABILITIES 19,337
NUCLEAR DECOM-TAX QUAL FUNDING 8,294,000
NUCLR DECOM-NONQUAL TRUST EXPENSE 37,276
CAPITAL LOSSES-NTQ NUC DECOM 542,989
NUCLEAR SITE REMEDIATION FEE 575,870
TOTAL STATE TAX EXPENSE PER TAX 29,394,503
ESPP DISQUALIFYING DISCOUNTS 178,001

TOTAL 206,532,442

TOTAL LINE 8. 362,562,685

9 TOTAL OF LINES 7 AND 8. 378,107,031

10 TAXABLE INCOME (LINE 23, PAGE 1: - LINE 6 LESS 9 268,797,632

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FEDERAL 1120, SCHEDULE M1

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MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 1999 *Long Period*

SCHEDULE M-1

1 NET INCOME PER BOOKS.	104,647,870
2 FEDERAL INCOME TAX.	46,110,257
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS.	0
4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	
TX GAIN-SALE OF FIXED ASSETS	1,117,404
CUSTOMER CIAC - NONREFUNDABLE	5,924,843
TAX RENTAL INCOME	746,418
COOPER TRACKER OVER/UNDER	1,238,867
INTEREST INCOME PER TAX	1,083,255
CASH SURRENDER VALUE OF LIFE INSUR	(8,431,345)
K-1 PARTNERSHIP INCOME	3,156
CAPITAL GAINS-NTQ NUC DECOM	(338,980)
	<hr/>
TOTAL	1,343,618
5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	
A DEPRECIATION.	138,257,543
B CONTRIBUTIONS CARRYOVER	0
C TRAVEL AND ENTERTAINMENT.	637,400
OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK LOSS-SALE OF FIXED ASSETS	120,153
BOOK AMORTIZATION	15,362,259
AMORT OF NUCLEAR FUEL PER BOOKS	10,313,801
AFUDC-DEBT	(1,060,555)
INTEREST CAPITALIZED - SEC 263A	1,067,929
BOOK EXPENSE-LEV LEASES	2,091,079
COOPERS AFC	650,420
SUPPLEMENTAL EXEC RETIREMENT PLAN	16,047,915
PROV'N FOR DEFERRED COMP-EXECS	(6,954,362)
DEFERRED SEVERANCE	151,361
PENSION COSTS PER BOOKS	(11,817,461)
BOOK BAD DEBT EXPENSE	583,746
MFD GAS PLANT SITE CLEANUP COSTS	(164,067)
GAS INVENTORY-COMMODITY COST	2,046,161
NONDEDUCTIBLE OFFICERS LIFE INS	7,784,475
OPEB-BOOK EXPENSE	(1,983,334)
PREPAID INSURANCE	(1,520,645)
DEFERRED RATE CASE EXPENSE	112,726
WORKERS COMPENSATION	2,774,258
OTHER EXPENSE - UNCLASS LABOR COST	191,311
SPOUSAL / DEPENDENT TRAVEL	83,203
NUCLEAR DECOMMISSIONING EXPENSE	8,525,295
QC STATION OUTAGE RESERVE	5,400,000
NUCLEAR SITE REMEDIATION FEE	(474,033)
AMORTIZ OF LOSS ON REACQUIRED DEBT	5,636,008
CLUB DUES - NONDEDUCTIBLE	20,244
LOBBYING EXPENSES	768,783
POLITICAL ACTION COMMITTEE EXPENSE	412
PENALTIES	281,490
TOTAL STATE TAX EXPENSE PER BOOKS	25,019,148
NONDEDUCTIBLE OFFICER COMPENSATION	514,183

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FEDERAL 1120, SCHEDULE M1

MIDAMERICAN ENERGY COMPANY
Year: 1999

42-1425214

TOTAL	81,551,000
TOTAL LINE 5.	220,495,943
6 TOTAL OF LINES 1 THROUGH 5.	372,597,688
7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN	
A TAX-EXEMPT INTEREST	660,814
OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK GAIN-SALE OF FIXED ASSETS	5,602,835
BOOK INCOME FROM EQUITY INVESTMENT	659,153
GAIN-DISPO OF EMISSIONS ALLOWANCES	174,949
NUCLEAR DECOM-RECONCILIATION	(504,890)
TOTAL	5,932,047
TOTAL LINE 7.	6,592,861
8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS	
A DEPRECIATION.	128,489,736
B CONTRIBUTIONS CARRYOVER	0
OTHER DED IN THIS RETURN NOT ON BOOKS	
TAX LOSS-SALE OF FIXED ASSETS	3,719,416
COST OF REMOVAL	5,573,175
COMPUTER SOFTWARE DEVEL COSTS	817,622
AMORTIZATION	10,314,801
CUSTOMER ADVANCES - REFUNDABLE	94,509
TAX EXPENSE-LEV LEASES	2,269,802
MAINTENANCE COSTS(AIRPLANE)	(611,111)
INTEREST EXPENSE PER TAX	481,597
REPAIR ALLOWANCE	1,395,600
RESERVE FOR PUBLIC LIABILITY	(609,825)
RESERVE FOR VEHICLE LIABILITY	100,000
PAYROLL TAXES	(261,080)
BILLED PGA/EAC	28,701,280
VACATION EXPENSE PER TAX	714,580
NUCLEAR DECOM-TAX QUAL FUNDING	6,033,295
NUCLR DECOM-NONQUAL TRUST EXPENSE	41,240
DEMAND SIDE MANAGEMENT COSTS	(22,406,962)
TOTAL STATE TAX EXPENSE PER TAX	19,856,461
ESPP DISQUALIFYING DISCOUNTS	773,917
TOTAL	56,998,317
TOTAL LINE 8.	185,488,053
9 TOTAL OF LINES 7 AND 8.	192,080,914
10 TAXABLE INCOME (LINE 28, PAGE 1) - LINE 6 LESS 9	190,516,774

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FEDERAL 1120, SCHEDULE M1

42-1425214

MIDAMERICAN ENERGY COMPANY

Year: 1999

Short Period

SCHEDULE M-1

1 NET INCOME PER BOOKS.	22,683,301
2 FEDERAL INCOME TAX.	17,049,393
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS.	0
4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	
COOPER TRACKER OVER/UNDER	(584,800)
CASH SURRENDER VALUE OF LIFE INSUR	(1,179,716)
TOTAL	(1,764,516)
5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	
A DEPRECIATION.	27,613,613
B CONTRIBUTIONS CARRYOVER	0
C TRAVEL AND ENTERTAINMENT.	149,169
OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK AMORTIZATION	8,297,175
AMORT OF NUCLEAR FUEL PER BOOKS	2,507,717
AFUDC-DEBT	(196,335)
INTEREST CAPITALIZED - SEC 263A	233,904
COOPERS AFC	130,084
SUPPLEMENTAL EXEC RETIREMENT PLAN	2,747,501
PROV'N FOR DEFERRED COMP-EXECS	(3,989,388)
DEFERRED SEVERANCE	(1,239,232)
PENSION COSTS PER BOOKS	(866,666)
MFD GAS PLANT SITE CLEANUP COSTS	(22,551)
GAS INVENTORY-COMMODITY COST	(6,803,103)
NONDEDUCTIBLE OFFICERS LIFE INS	1,514,032
OPEB-BOOK EXPENSE	1,983,334
PREPAID INSURANCE	842,818
DEFERRED RATE CASE EXPENSE	1,753
WORKERS COMPENSATION	77,958
OTHER EXPENSE - UNCLASS LABOR COST	22,355
SPOUSAL / DEPENDENT TRAVEL	20,912
NUCLEAR DECOMMISSIONING EXPENSE	1,844,220
QC STATION OUTAGE RESERVE	880,000
NUCLEAR SITE REMEDIATION FEE	61,158
AMORTIZ OF LOSS ON REAQUIRED DEBT	1,141,469
CLUB DUES - NONDEDUCTIBLE	13,521
LOBBYING EXPENSES	302,031
POLITICAL ACTION COMMITTEE EXPENSE	536
TOTAL	9,505,203
TOTAL LINE 5.	37,267,985
6 TOTAL OF LINES 1 THROUGH 5.	75,236,163
7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN	

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FEDERAL 1120, SCHEDULE M1

MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 1999 *Short Period*

A TAX-EXEMPT INTEREST	0
OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK INCOME FROM EQUITY INVESTMENT	558,480
NUCLEAR DECOM-RECONCILIATION	215,603
	<hr/>
TOTAL	774,083
TOTAL LINE 7.	774,083
8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS	
A DEPRECIATION.	22,273,871
B CONTRIBUTIONS CARRYOVER	0
OTHER DED IN THIS RETURN NOT ON BOOKS	
TAX LOSS-SALE OF FIXED ASSETS	303,391
COST OF REMOVAL	566,837
COMPUTER SOFTWARE DEVEL COSTS	78,746
TAX AMORTIZATION-ORG COSTS	1,798,584
TAX BAD DEBT EXPENSE	(116,749)
MAINTENANCE COSTS(AIRPLANE)	(55,556)
GAS INVENTORY-(TAX O/Hs)	24,360
REPAIR ALLOWANCE	666,000
BILLED PGA/EAC	(16,602,394)
NUCLEAR DECOM-TAX QUAL FUNDING	1,843,386
NUCLR DECOM-NONQUAL TRUST EXPENSE	90,681
DEMAND SIDE MANAGEMENT COSTS	(6,673,022)
	<hr/>
TOTAL	(18,075,736)
TOTAL LINE 8.	4,198,135
9 TOTAL OF LINES 7 AND 8.	4,972,218
10 TAXABLE INCOME (LINE 28, PAGE 1) - LINE 6 LESS 9	<hr/> <hr/> 70,263,945

MidAmerican Energy Company
Difference Between Book and Tax Depreciation
Year Ended December 31, 2003

	Total Company	South Dakota Gas only
Tax Depreciation on a straight-line basis	190,176,562	3,080,409
Book Depreciation(includes Nuclear fuel amortization)	<u>235,107,098</u>	<u>3,726,478</u>
Difference between Tax Depreciation on a straight-line basis and Book Depreciation	<u>(44,930,536)</u>	<u>(646,069)</u>
Tax Depreciation	264,637,241	6,242,588
Tax Depreciation on a straight-line basis	<u>190,176,562</u>	<u>3,080,409</u>
Excess of Tax Depreciation over Tax Depreciation on a straight-line basis	<u>74,460,679</u>	<u>3,162,179</u>

These amounts are per the 2003 tax accrual for Above-the Line activity

Source for book and tax depreciation is effective tax rate calculations for 2003

MidAmerican Energy Holdings Company
Consolidated Federal Income Tax
Year Ended December 31, 2003
ESTIMATE BASED ON EXTENSION

Company Name	Taxable Income (Loss)	Allocation of Consolidated Taxes
MidAmerican Energy Holdings Company- Parent	(409,524,401)	(92,664,153)
MidAmerican Energy Company	313,580,751	109,753,263
CE Geothermal Inc.	181,314	63,460
Western State Geothermal	0	0
Intermountain Geothermal Company	660,790	231,277
CBE Engineering Co.	0	0
California Energy Retail Company, Inc.	0	0
Cal Energy Holdings, Inc.	0	0
Salton Sea Minerals Corp.	(10,571,218)	(3,699,926)
CalEnergy Minerals LLC	(83,465,908)	(29,213,068)
CE Electric NY	87,000	30,450
CalEnergy Generation Operating Company	0	0
Cal Energy International Services, Inc.	167,089	58,481
Cal Energy Pacific Holdings Corp.	0	0
CE International Investments, Inc.	41,896,000	14,663,600
CE Power, Inc.	91,000	31,850
CE Electric, Inc.	91,000	31,850
Cal Energy U.K. Inc.	78,000	27,300
Cordova Energy Company	(10,086,418)	(3,530,246)
Kern River Gas Transmission	(320,857,923)	0
KR Holding, LLC	(2,973,000)	(1,040,550)
Northern Natural Gas	(161,344,194)	(26,454,595)
MidAmerican Energy Maching Services, LLC	122,285	42,800
MEHC Investment Inc	19,407,471	6,792,615
MidAmerican Funding LLC	(47,158,596)	(16,505,509)
MHC Inc.	(713,403)	(249,691)
MidAmerican Security	0	0
A/C Security Systems, Inc.	0	0
MidAmerican Capital Company	(1,604,142)	(561,450)
Cimmred Leasing Company	3,042,943	1,065,030
Diversified Electronics, Ltd.	0	0
InterCoast Capital Company	0	0
MHC Investment Company	(1,400,762)	(490,267)
InterCoast Energy Company	(2,550,866)	(892,803)
InterCoast Power Company	731,125	255,894
InterCoast Power Marketing Company	(22,346)	(7,821)
MWR Capital, Inc.	4,093,247	1,432,636
TTP, Inc. of South Dakota	1,770,362	619,627
DCCO, Inc.	17,437	6,103
InterCoast Global Management, Inc.	(6,417,488)	(2,246,121)
InterCoast Sierra Power Company	669,792	234,427
InterCoast Trade & Resources, Inc.	0	0
IWG Co. 8	26,151	9,153
Amgas, Inc.	0	0
CHRS, Inc.	0	0
MidAmerican Rail, Inc.	0	0
Midwest Capital Group	(228,486)	(79,970)
Dakota Dunes Development Company	(1,302,232)	(455,781)
Two Rivers Inc.	66,332	23,216
CBEC Railway, Inc.	576,980	201,943
MidAmerican Energy Financing Corporation	0	0
MidAmerican Services Company	(183,480)	(64,218)
MEC Construction Company	433,722	151,803
Eliminations	0	0
HomeServices of America, Inc.	(16,183,844)	(5,664,345)
HMSV Financial Services, Inc.	16,116,981	5,640,943
HMSV Technologies, Inc.	0	0
Iowa Realty Company, Inc.	12,351,273	4,322,946
Iowa Realty Insurance Agency, Inc.	292,226	102,279
First Realty, Ltd.	836,457	292,760
IMO Company, Inc.	1,330,632	465,721
Iowa Title Company, Inc.	4,053,549	1,418,742
Real Estate Links	142,961	50,036
Midland Escrow Services, Inc.	291,337	101,968
The Referral Company	(163)	(57)
Edina Financial Services, Inc.	237,046	82,966
Edina Realty Insurance Agency, Inc. (inactive)	0	0
Edina Realty Title, Inc.	9,026,999	3,159,450
Edina Realty, Inc.	22,364,589	7,827,606
Edina Realty of Wisconsin, Inc. (inactive)	0	0
Edina Realty Relocation, Inc.	0	0
Edina Realty Franchise Associates, Inc.	0	0

MidAmerican Energy Holdings Company
Consolidated Federal Income Tax
Year Ended December 31, 2003
ESTIMATE BASED ON EXTENSION

Company Name	Taxable Income (Loss)	Allocation of Consolidated Taxes
MidAmerican Commercial Real Estate Services, Inc.	0	0
Kansas City Title, Inc.	265,123	92,793
J.D. Reece Mortgage Company	(6,278)	(2,197)
Reece & Nichols Realtors, Inc.	8,026,862	2,809,402
Reece & Nichols Alliance, Inc.	304,624	106,618
CBS Home Real Estate Company	4,555,785	1,594,525
Nebraska Land Title & Abstract Co	1,052,238	368,283
Select Relocation Services, Inc.	320,633	112,222
Real Estate Referral Network, Inc.	(2,359)	(826)
Leasing Associates, Inc. (inactive)	0	0
HomeServices of Kentucky, Inc. fka Paul Semonin Company	2,855,866	999,553
Semonin Mortgage Services, Inc.	0	0
MRSCT, Inc. (inactive)	0	0
Rector-Hayden Realtors, Inc.	153,361	53,676
Semonin Realtors, Inc.	0	0
Roy H. Long Realty Company, Inc.	6,230,605	2,180,712
For Rent, Inc.	(137,892)	(48,262)
Champion Realty, Inc.	1,720,132	602,046
Chancellor Mortgage Services, Inc.	(5,650)	(1,978)
Chancellor Title Services, Inc.	942,900	330,015
Professional Referral Organization, Inc.	16,306	5,707
Jenny Pruitt & Associates	2,023,074	708,076
Trinity Mortgage Partners, Inc.	502,975	176,041
JP & A, Inc.	0	0
HomeServices of California, Inc.	27,608,445	9,662,956
Pickford Real Estate, Inc.	0	0
Pickford Services Company, Inc.	1,064,618	372,616
Pickford Escrow Company, Inc.	4,009,619	1,403,367
The Escrow Firm	421,137	147,398
JRHBW Realty, Inc.	5,932,108	2,076,238
Woods Bros. Real Estate Group, Inc.	(12,065)	(4,223)
Woods Bros. Realty, Inc.	1,188,931	416,126
Woods Bros. Insurance Co.	(33,593)	(11,758)
Woods Lots, Inc.	5,992	2,097
Capital Title Company	473,550	165,743
Capital Land Exchange, Inc.	0	0
Capital Intermediary Company	0	0
Community Mortgage Company	(29,009)	(10,153)
HOME Real Estate, Inc. (Lincoln Corporate)	617,781	216,223
HOME Real Estate, Inc. (Lincoln South)	0	0
HOME Real Estate, Inc. (Lincoln Central)	0	0
HOME Real Estate, Inc. (Lincoln North)	0	0
HOME Real Estate, Inc. (Lincoln Holmes Lake)	0	0
HOME Real Estate, Inc. (Lincoln Corner)	0	0
HOME Real Estate, Inc. (Pine Lake)	0	0
HomeServices of Florida, Inc.	0	0
EWM Merger Corp	(18,366)	(6,428)
Esslinger-Wooten-Maxwell, Inc.	0	0
Columbia Title of Florida, Inc.	177,110	61,989
Embassy Financial Services, Inc.	120,867	42,303
First Reserve	21,362	7,477
Total	(551,387,237)	(0)
Income Tax @ 35%	0	
Alternative Minimum Tax	0	
Total Consolidated Tax	0	

MidAmerican Energy Company
Working Papers for an Allowance for Current Tax Greater than Tax
Calculated at Consolidated Rate
For Year Ended December 31, 2003

The "stand-alone" method is used to compute the income tax expense or benefit to MidAmerican Energy Company. MidAmerican Energy Company pays to its Parent the amount of tax which equals but not exceeds the amount of tax the subsidiary would have paid were separate tax returns filed by MidAmerican Energy Company. The computations include all benefits from tax deductions stemming from costs borne by utility customers.

MidAmerican Energy Company
Claimed Allowance for State Income Taxes
Year Ended December 31, 2003

This schedule is not applicable, as no state income taxes are claimed for South Dakota cost of service.

MidAmerican Energy Company
Other Taxes
Test Year Ending December 31, 2003

<u>Item</u>	<u>Total</u>	<u>Total Gas</u>	<u>SD Gas</u>	<u>Adjustment</u>	<u>Claimed</u>
Federal Taxes:					
FICA	\$ 11,025,171	\$ 3,310,675	\$ 363,437	\$ 17,890	\$ 381,327
FUTA	140,116	43,918	5,041	258	5,299
Total Federal Taxes	<u>\$ 11,165,287</u>	<u>\$ 3,354,593</u>	<u>\$ 368,478</u>	<u>\$ 18,148</u>	<u>\$ 386,626</u>
State & Local Taxes:					
State Unemployment	\$ 193,376	\$ 59,658	\$ 6,873	\$ 317	\$ 7,190
Real & Personal Taxes	78,116,079	14,137,024	967,827	-	967,827
Occupation	-	-	-	-	-
ICC Fund	122,894	42,673	-	-	-
Public Utility	2,178,547	2,178,547	-	-	-
Miscellaneous	37,674	5,778	40	-	40
Total State & Local Taxes	<u>\$ 80,648,570</u>	<u>\$ 16,423,680</u>	<u>\$ 974,740</u>	<u>\$ 317</u>	<u>\$ 975,057</u>
Total Other Taxes	<u>\$ 91,813,857</u>	<u>\$ 19,778,273</u>	<u>\$ 1,343,218</u>	<u>\$ 18,465</u>	<u>\$ 1,361,683</u>

MidAmerican Energy Company
Workpapers for Adjusted Taxes
For year ended December 31, 2003

This schedule is not applicable, as no adjustments have been made to taxes.

MidAmerican Energy Company
South Dakota Jurisdiction - Gas Utility
Overall Cost of Service - Per Books and Based on Claimed Adjustments
Test Year Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)
Line No.	Description	Reference	Test Period Per Books	Reference	Test Period Including Claimed Adjmts.
1	Operating Revenue	Statement N, Page 3	\$ 100,479,732	Statement N, Page 3	\$ 101,041,491
2					
3	Operating Expenses				
4	Natural Gas Purchased	Statement H, Page 1	\$ 78,163,609	Statement H, Page 1	\$ 78,163,609
5	Other Operating & Maintenance Exp	Statement H, Page 4	12,313,974	Statement H, Page 4	12,501,080
6	Depreciation and Amortization	Statement J, Page 1	3,357,215	Statement J, Page 1	3,203,663
7	Other Taxes	Statement L, Page 1	1,470,555	Statement L, Page 1	1,489,019
8	Federal Income Taxes - Current	Statement K, Page 1	(1,306,651)	Statement K, Page 1	(1,095,119)
9	Federal Income Taxes- Deferred	Statement K, Page 1	2,811,169	Statement K, Page 1	2,811,169
10	Investment Tax Credit	Statement K, Page 1	(8,001)	Statement K, Page 1	(8,001)
11	Total Operating Expenses		\$ 96,801,870		\$ 97,065,420
12					
13	So Dakota Utility Oper Inc - Per Books		\$ 3,677,862		\$ 3,976,071
14					
15	Net Rate Base - Per Books	Statement N, Page 8	\$ 55,729,281	Statement N, Page 8	\$ 53,776,081
16					
17	Return - As % of Net Rate Base		6.60%		7.39%
18					
19	Return at 9.269%		\$ 5,165,547		\$ 4,984,505
20					
21	Incremental Return		\$ 1,487,685		\$ 1,008,434
22	Incremental Fed Inc Taxes @ 35%		801,061		543,003
23	Incremental Revenue Increase		\$ 2,288,746		\$ 1,551,437
24	Uncollectible Accounts @ 0.399%		9,132	Statement N, Page 1	6,190
25	Total Revenue Increase		\$ 2,297,878		\$ 1,557,627
26	Gross Receipts Tax @ \$.0015		3,447	Statement N, Page 1	2,336
27	Total Revenue Increase		\$ 2,301,325		\$ 1,559,963

MidAmerican Energy Company
Gas Revenue Requirements Summary - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

(a)	(b)
Line No.	Revenue Requirement Component
1	Rate Base
2	
3	Rate of Return
4	
5	Allowed Return
6	
7	Adjusted Test Year Operating Income
8	
9	Change in Operating Income
10	
11	Federal Income Taxes @ 35.00%
12	
13	State Income Taxes @ 0.00%
14	
15	Revenue (Excess) Deficiency
16	Uncollectible Accounts @ 0.399%
17	Revenue (Excess) Deficiency
18	Gross Receipts Tax @ \$ 0.0015
19	Total Revenue (Excess) Deficiency
20	
21	Test Year Pro Forma Revenue
22	
23	Revenue Requirement
24	

Sources:

Line 1 - Exhibit__(MJA-1), Sch. 1, Col.(d), Line 20

Line 3 - Exhibit__(JMB-1), Sch. 1, Line 4, col. (e)

Line 5 - Line 1 multiplied by Line 2

Line 7 - Exhibit__(RRT-1), Sch. 2, col. (d), Line 14

Line 9 - Line 3 minus Line 4

Line 11 - One divided by the quantity of one less 35.00%, then subtract one, and multiply that quantity by Line 9

Line 13 - One divided by the quantity of one less 00.00%, then subtract one, and multiply that quantity by Line 9

Line 15 - Line 9 plus Line 11 plus Line 13

Line 16 - Line 15 multiplied by 0.399%

Line 17 - Line 15 plus Line 16

Line 18 - Line 17 multiplied by \$0.0015

Line 19 - Line 17 plus Line 18

Line 21 - Exhibit__(RRT-1) Sch 2, Col (d), Line 4

Line 23 - Line 19 plus Line 21

MidAmerican Energy Company
12 Month Average Embedded Weighted Average Cost of Capital
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)
Line No.	Component	Capitalization	Ratio	Cost	Weighted Avg Cost
1	Long Term Debt	\$ 1,125,717	45.018%	6.482%	2.918%
2	Preferred Stock	28,739	1.149%	4.637%	0.053%
3	Common Stock	1,346,147	53.833%	11.700%	6.298%
4	Total	<u>\$ 2,500,603</u>	<u>100.000%</u>		<u>9.269%</u>

Sources:

Line 1 - Exhibit___(JMB-1), Schedule 2, Page 1 of 19

Line 2 - Exhibit___(JMB-1), Schedule 3, Page 1 of 10

Line 3 - Exhibit___(JMB-1), Schedule 4, Page 1 of 2

Cost of Common Equity from Company Witness Dr. James Vander Weide's
Testimony

MidAmerican Energy Company
Gas Income Statement - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

Line No.	(a) Component	(b) South Dakota Per Books	(c) Total Pro Forma Adjustments	(d) Before Revenue Adjustment	(e) Revenue Adjustment	(f) Adjusted Income Statement
1	Gas Operating Revenues	\$ 100,479.732	\$ 561.759	\$ 101,041.491	\$ 1,559.963	\$ 102,601.454
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	\$ 78,163.609	\$ -	\$ 78,163.609	\$ -	\$ 78,163.609
5	Union Labor	2,253.934	115.851	2,369.785	-	2,369.785
6	Office Labor	3,482.830	82.692	3,565.522	-	3,565.522
7	Pension Expense	242.756	29.041	271.797	-	271.797
8	Other Operation & Maint	6,334.454	(40.478)	6,293.976	6.190	6,300.166
9	Depreciation Expense	3,357.215	(153.552)	3,203.663	-	3,203.663
10	Taxes Other Than Income:					
11	Property	967.827	-	967.827	-	967.827
12	Gross Receipts	127.337	-	127.337	2.336	129.673
13	Payroll - FICA	363.437	17.889	381.326	-	381.326
14	Payroll - FUTA	5.041	0.258	5.299	-	5.299
15	Payroll - SUTA	6.873	0.317	7.190	-	7.190
16	Regulatory Commission	-	-	-	-	-
17	Other	0.040	-	0.040	-	0.040
18	Federal Current @ 35%	(1,306.651)	211.532	(1,095.119)	543.000	(552.119)
19	Deferred Income Taxes	2,811.169	-	2,811.169	-	2,811.169
20	Investment Tax Credit	(8.001)	-	(8.001)	-	(8.001)
21	Gas Oper Expenses	\$ 96,801.870	\$ 263.550	\$ 97,065.420	\$ 551.526	\$ 97,616.946
22						
23	Net Gas Oper Income	\$ 3,677.862	\$ 298.209	\$ 3,976.071	\$ 1,008.437	\$ 4,984.508

24

25 Source:

26 Column (b) - Company Books and Records; WP RRT/A

27 Column (c) - Exhibit__(RRT-1), Schedule 3, Col. (b)

28 Column (d) - Column (b) plus Column (c)

29 Column (e), Line 1 - Exhibit__(RRT-1), Schedule 1, Line 11

30 Column (e), Line 8 - Exhibit__(RRT-1), Schedule 1, Line 8

31 Column (e), Line 12 - Exhibit__(RRT-1), Schedule 1, Line 10

32 Column (e), Line 18 - Exhibit__(RRT-1), Schedule 1, Line 7

33 Column (f) - Column (d) plus Column (e)

MidAmerican Energy Company
Gas Income Statement - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Interest Synchron	2003 Union Payroll Adjustment	2004 Union Payroll Adjustment	2004 Salaried Labor Adjustment	Page Total
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	\$ -	\$ -	\$ -	\$ -	\$ -
5	Union Labor	-	49.003	66.848	-	115.851
6	Office Labor	-	-	-	82.692	82.692
7	Pension Expense	-	-	-	-	-
8	Other Operation & Maint	-	-	-	-	-
9	Depreciation Expense	-	-	-	-	-
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	4.415	6.023	7.451	17.889
14	Payroll - FUTA	-	0.064	0.087	0.107	0.258
15	Payroll - SUTA	-	0.078	0.107	0.132	0.317
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	2.086	(18.746)	(25.573)	(31.634)	(73.867)
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	\$ 2.086	\$ 34.814	\$ 47.492	\$ 58.748	\$ 143.140
22						
23	Net Gas Oper Income	\$ (2.086)	\$ (34.814)	\$ (47.492)	\$ (58.748)	\$ (143.140)
24						
25		Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	
26		Schedule 4	Schedule 5	Schedule 6	Schedule 7	

MidAmerican Energy Company
Gas Income Statement - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Weather Normalization	Capital Projects	Acquisition Adjustment Reversal	Acquisition Adjustment 50%	Page Total
1	Gas Operating Revenues	\$ 481.744	\$ -	\$ -		\$ 481.744
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	\$ -	\$ -	\$ -	\$ -	\$ -
5	Union Labor	-	-	-	-	-
6	Office Labor	-	-	-	-	-
7	Pension Expense	-	-	-	-	-
8	Other Operation & Maint	-	-	-	-	-
9	Depreciation Expense	-	38.076	(383.256)	191.628	(153.552)
10	Taxes Other Than Income:					-
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	-	-
14	Payroll - FUTA	-	-	-	-	-
15	Payroll - SUTA	-	-	-	-	-
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	168.610	(13.327)	134.140	-	289.423
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	\$ 168.610	\$ 24.749	\$ (249.116)	\$ 191.628	\$ 135.871
22						
23	Net Gas Oper Income	\$ 313.134	\$ (24.749)	\$ 249.116	\$ (191.628)	\$ 345.873
24						
25		Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	
26		Schedule 8	Schedule 9	Schedule 10	Schedule 11	

MidAmerican Energy Company
Gas Income Statement - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Late Payment Charge	Pension Costs	Weather Derivative	2002 Book to Tax Adjustments	Page Total
1	Gas Operating Revenues	\$ (145.670)	\$ -	\$ 196.907	\$ -	\$ 51.237
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	\$ -	\$ -	\$ -	\$ -	\$ -
5	Union Labor	-	-	-	-	-
6	Office Labor	-	-	-	-	-
7	Pension Expense	-	29.041	-	-	29.041
8	Other Operation & Maint	-	-	-	-	-
9	Depreciation Expense	-	-	-	-	-
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	-	-
14	Payroll - FUTA	-	-	-	-	-
15	Payroll - SUTA	-	-	-	-	-
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	(50.985)	(10.164)	68.917	(36.032)	(28.264)
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	<u>\$ (50.985)</u>	<u>\$ 18.877</u>	<u>\$ 68.917</u>	<u>\$ (36.032)</u>	<u>\$ 0.777</u>
22						
23	Net Gas Oper Income	<u>\$ (94.685)</u>	<u>\$ (18.877)</u>	<u>\$ 127.990</u>	<u>\$ 36.032</u>	<u>\$ 50.460</u>
24						
25		<i>Exh__(RRT-1)</i>	<i>Exh__(RRT-1)</i>	<i>Exh__(RRT-1)</i>	<i>Exh__(RRT-1)</i>	
26		<i>Schedule 12</i>	<i>Schedule 13</i>	<i>Schedule 14</i>	<i>Schedule 15</i>	

MidAmerican Energy Company
Gas Income Statement - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Advertising Expense	Economic Development Expenditures	Reconnect Fees	Page Total	Total Pro Forma Adjustments
1	Gas Operating Revenues	\$ -	\$ -	\$ 28.778	\$ 28.778	\$ 561.759
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	\$ -	\$ -	\$ -	\$ -	\$ -
5	Union Labor	-	-	-	-	115.851
6	Office Labor	-	-	-	-	82.692
7	Pension Expense	-	-	-	-	29.041
8	Other Operation & Maint	(6.170)	(34.308)	-	(40.478)	(40.478)
9	Depreciation Expense	-	-	-	-	(153.552)
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	-	17.889
14	Payroll - FUTA	-	-	-	-	0.258
15	Payroll - SUTA	-	-	-	-	0.317
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	2.160	12.008	10.072	24.240	211.532
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	\$ (4.010)	\$ (22.300)	\$ 10.072	\$ (16.238)	\$ 263.550
22						
23	Net Gas Oper Income	\$ 4.010	\$ 22.300	\$ 18.706	\$ 45.016	\$ 298.209
24						
25		Exh____(RRT-1)	Exh____(RRT-1)	Exh____(RRT-1)		
26		Schedule 16	Schedule 17	Schedule 18		

MidAmerican Energy Company
Gas Rate Base - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

Line No.	(a) Rate Base Component	(b) South Dakota Per Books	(c) Total Pro Forma Adjustments	(d) Pro-Forma Rate Base	(e) Working Capital	(f) Adjusted Gas Rate Base
1	Plant in Service:					
2	Production	\$ 468.709	\$ -	\$ 468.709	\$ -	\$ 468.709
3	Other Storage	2,273.795	-	2,273.795	-	2,273.795
4	Distribution	76,403.778	-	76,403.778	-	76,403.778
5	General & Intangible	14,531.304	190.379	14,721.683	-	14,721.683
6	Common (Gas)	-	-	-	-	-
7	Acquisition Adjustment	8,918.381	(4,459.191)	4,459.190	-	4,459.190
8	Total Gas Plant in Service	\$ 102,595.967	\$ (4,268.812)	\$ 98,327.155	\$ -	\$ 98,327.155
9						
10	Accumulated Depreciation					
11	Production	\$ 283.543	\$ -	\$ 283.543	\$ -	\$ 283.543
12	Other Storage	1,497.016	-	1,497.016	-	1,497.016
13	Distribution	28,177.925	-	28,177.925	-	28,177.925
14	General & Intangible	5,571.804	20.624	5,592.428	-	5,592.428
15	Common (Gas)	-	-	-	-	-
16	Acquisition Adjustment	3,784.653	(1,892.327)	1,892.326	-	1,892.326
17	Total Gas Accum Depreciation	\$ 39,314.941	\$ (1,871.703)	\$ 37,443.238	\$ -	\$ 37,443.238
18						
19	Net Gas Plant	\$ 63,281.026	\$ (2,397.109)	\$ 60,883.917	\$ -	\$ 60,883.917
20						
21	Subtractive Adjustments:					
22	Deferred Income Taxes - Acct 282	\$ 6,279.744	\$ -	\$ 6,279.744	\$ -	\$ 6,279.744
23	Investment Tax Credit - 3%	0.077	-	0.077	-	0.077
24	Customer Advances for Constr	294.040	-	294.040	-	294.040
25	Customer Deposits	74.700	-	74.700	-	74.700
26	Accum Prov - Uncollect	394.435	-	394.435	-	394.435
27	Accum Prov - Inj & Damages	218.349	-	218.349	-	218.349
28	Misc Operating Prov	25.548	-	25.548	-	25.548
29						
30	Working Capital:					
31	Fuel Stocks	\$ 264.174	\$ -	\$ 264.174	\$ -	\$ 264.174
32	Materials and Supplies	479.646	-	479.646	-	479.646
33	Prepayments	9.394	-	9.394	-	9.394
34	Unamortized Rate Case Expense	-	-	-	-	-
35	Advance Tax Collections	-	-	-	(136.161)	(136.161)
36	Cash Working Capital	(1,018.066)	-	(1,018.066)	580.070	(437.996)
37	Interest on Long Term Debt	-	-	-	-	-
38	Preferred Stock Dividends	-	-	-	-	-
39						
40	Total Gas Rate Base	\$ 55,729.281	\$ (2,397.109)	\$ 53,332.172	\$ 443.909	\$ 53,776.081
41						

Sources:

Column (b) - Workpaper MJA/A,

Column (c), Line 8 - Exhibit__(MJA-1), Sch. 2, Col. (b), Line 6

Column (c), Line 17 - Exhibit__(MJA-1), Sch. 2, Col. (b), Line 12

Column (f), Line 35 - Exhibit__(DMB-1), Sch. 1, pg 2, Col. (g), Line 7

Column (f), Line 36 - Exhibit__(DMB-1), Sch. 1, pg 1, Col. (b), Line 31

Column (d) - Col. (b) plus Col. (c)

MidAmerican Energy Company
Gas Rate Base - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

Line No.	(a) Rate Base Component	(b) Acquisition Adjustment @ 50%	(c) Capital Projects	(d)	(e) Page Total	(f) Total Pro Forma Adjustments
1	Plant in Service:					
2	Production	\$ -	\$ -	\$ -	\$ -	\$ -
3	Other Storage	-	-	-	-	-
4	Distribution	-	-	-	-	-
5	General & Intangible	-	190.379	-	190.379	190.379
6	Common (Gas)	-	-	-	-	-
7	Acquisition Adjustment	(4,459.191)	-	-	(4,459.191)	(4,459.191)
8	Total Gas Plant in Service	<u>\$ (4,459.191)</u>	<u>\$ 190.379</u>	<u>\$ -</u>	<u>\$ (4,268.812)</u>	<u>\$ (4,268.812)</u>
9						
10	Accumulated Depreciation					
11	Production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Other Storage	-	-	-	-	-
13	Distribution	-	-	-	-	-
14	General & Intangible	-	20.624	-	20.624	20.624
15	Common (Gas)	-	-	-	-	-
16	Acquisition Adjustment	(1,892.327)	-	-	(1,892.327)	(1,892.327)
17	Total Gas Accum Depreciation	<u>\$ (1,892.327)</u>	<u>\$ 20.624</u>	<u>\$ -</u>	<u>\$ (1,871.703)</u>	<u>\$ (1,871.703)</u>
18						
19	Net Gas Plant	\$ (2,566.864)	\$ 169.755	\$ -	\$ (2,397.109)	\$ (2,397.109)
20						
21	Subtractive Adjustments:					
22	Deferred Income Taxes - Acct 282	\$ -	\$ -	\$ -	\$ -	\$ -
23	Investment Tax Credit - 3%	-	-	-	-	-
24	Customer Advances for Constr	-	-	-	-	-
25	Customer Deposits	-	-	-	-	-
26	Accum Prov - Uncollect	-	-	-	-	-
27	Accum Prov - Inj & Damages	-	-	-	-	-
28	Misc Operating Prov	-	-	-	-	-
29						
30	Working Capital:					
31	Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -
32	Materials and Supplies	-	-	-	-	-
33	Prepayments	-	-	-	-	-
34	Unamortized Rate Case Expense	-	-	-	-	-
35	Advance Tax Collections	-	-	-	-	-
36	Cash Working Capital	-	-	-	-	-
37	Interest on Long Term Debt	-	-	-	-	-
38	Preferred Stock Dividends	-	-	-	-	-
39						
40	Total Gas Rate Base	<u>\$ (2,566.864)</u>	<u>\$ 169.755</u>	<u>\$ -</u>	<u>\$ (2,397.109)</u>	<u>\$ (2,397.109)</u>
41						

Exh__(MJA-1) Exh__(MJA-1)
Schedule 3 Schedule 4

MidAmerican Energy Company
Gas Working Capital - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description of Expense	South Dakota Per Books	Adjustments	Pro Forma Expense	Expense Per Day (Col d / 365)	Days of Lead Time	Expense Dollar Days
1	Cost of Gas Purchased	78,163.609	\$ -	\$ 78,163.609	\$ 214.147	39.46	8,450.241
2							
3	Union Labor	2,253.934	\$ 115.851	\$ 2,369.785	\$ 6.493	12.00	77.916
4	Office Labor	3,482.830	\$ 82.692	\$ 3,565.522	\$ 9.769	7.50	73.268
5							
6	Pension Expense	242.756	\$ 29.041	\$ 271.797	\$ 0.745	49.07	36.557
7							
8	Other Oper and Maint [1]	5,700.297	\$ (40.478)	\$ 5,659.819	\$ 15.506	4.68	72.568
9							
10	Depreciation Expense	3,357.215	\$ (153.552)	\$ 3,203.663	\$ 8.777	-	-
11							
12	Taxes Other Than Income:						
13	Property	967.827	\$ -	\$ 967.827	\$ 2.652	396.29	1,050.961
14	Gross Receipts	127.337	\$ 2.336	\$ 129.673	\$ 0.355	335.25	119.014
15	Payroll - FICA	363.437	\$ 17.889	\$ 381.326	\$ 1.045	10.27	10.732
16	Payroll - FUTA	5.041	\$ 0.258	\$ 5.299	\$ 0.015	46.88	0.703
17	Payroll - SUTA	6.873	\$ 0.317	\$ 7.190	\$ 0.020	46.88	0.938
18	Other	-	\$ -	\$ -	\$ -	-	-
19							
20	Income Taxes:						
21	Federal	(1,306.651)	\$ 754.535	\$ (552.116)	\$ (1.513)	47.99	(72.609)
22	Deferred Income Taxes	2,811.169	\$ -	\$ 2,811.169	\$ 7.702	-	-
23							
24	Interest on Long Term Deb			\$ 1,569.186	\$ 4.299	91.29	392.456
25	Preferred Stock Dividends			\$ 28.501	\$ 0.078	45.54	3.552
26	Total Working Capital				<u>\$ 270.090</u>	<u>37.83</u>	<u>10,216.296</u>
27	Revenue Lag Days	36.21					
28	Expense Lead Days	<u>37.83</u>					
29	Net Days	(1.62)					
30							
31	Cash Working Capital	<u>\$ (437.996)</u>					

[1] Excludes Uncollectible Accounts Expenses, Injuries & Damages and Prepaid Insurance.

Sources:

Col (b), Ln 1-21: Exhibit__(RRT-1), Schedule 2, Col (b)
Col (b), Ln 27: Workpapers of David M. Blomquist, WPR-1, Pg 1 of 20, Col (D), Ln 11 plus 20 plus 15.21
Col (c), Ln 1-21: Exhibit__(RRT-1), Schedule 2, Col (c)
Col (d), Ln 23: Exhibit__(MJA-1), Schedule 1, Col (d), Ln 20 times Exhibit__(JMB-1), Schedule 1, Pg 1, Col (e), Ln 1
Col (d), Ln 24: Exhibit__(MJA-1), Schedule 1, Col (d), Ln 20 times Exhibit__(JMB-1), Schedule 1, Pg 1, Col (e), Ln 2
Col (f), Ln 1: Workpapers of David M. Blomquist, WPR-2, Pg 24 of 24, Col (e), Ln 1892
Col (f), Ln 3: Workpapers of David M. Blomquist, WPR-3, Pg 1 of 1, Col (b), Ln 2
Col (f), Ln 4: Workpapers of David M. Blomquist, WPR-3, Pg 1 of 1, Col (b), Ln 5
Col (f), Ln 6: Workpapers of David M. Blomquist, WPR-4, Pg 1 of 1, Col (f), Ln 16
Col (f), Ln 8: Workpapers of David M. Blomquist, WPR-5, Pg 207 of 207, Col (i), Ln 12601
Col (f), Ln 13: Workpapers of David M. Blomquist, WPR-6, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 14: Workpapers of David M. Blomquist, WPR-7, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 15: Workpapers of David M. Blomquist, WPR-8, Pg 1 of 7, Col (d), Ln 6
Col (f), Ln 16: Workpapers of David M. Blomquist, WPR-9, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 17: Workpapers of David M. Blomquist, WPR-9, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 20: Workpapers of David M. Blomquist, WPR-10, Pg 1 of 1, Col (f), Ln 17
Col (f), Ln 23: Workpapers of David M. Blomquist, WPR-11, Pg 1 of 1, Col (f), Ln 13
Col (f), Ln 24: Workpapers of David M. Blomquist, WPR-12, Pg 1 of 1, Col (f), Ln 13

MidAmerican Energy Company
Gas Tax Collections Available - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.		Test Year Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
1	Employee FICA	\$ 363.437	\$ 17.889	\$ 381.326	\$ 1.045	10.27	\$ 10.732
2							
3	Federal Withholding	478.337	16.555	494.892	1.356	10.27	13.926
4							
5	Sales Tax	4,245.004	84.528	4,329.532	11.862	9.40	111.503
6							
7	Total	<u>\$ 5,086.778</u>	<u>\$ 118.972</u>	<u>\$ 5,205.750</u>			<u>\$ 136.161</u>

Sources:

Col (b), Ln 1: Exhibit___(RRT-1), Schedule 2, Col (b)

Col (b), Ln 3: Workpapers of David M. Blomquist, WPR-13, Pg 1 of 3

Col (b), Ln 5: Workpapers of David M. Blomquist, WPR-14, Pg 1 of 6

Col (c), Ln 1-5: Exhibit___(RRT-1), Schedule 2, Col (c)

Col (f), Ln 1 & 3: Workpapers of David M. Blomquist, WPR-8, Pg 1 of 7, Col (d), Ln 6

Col (f), Ln 5: $[(365/12)/2] + 30.4 - 36.21$ (revenue lag) reflects South Dakota sales tax remittance statute

Class COS

Functional Revenue Requirements

	<u>Net COS</u>	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Allocation Method</u>
Peak Facilities	\$ 784,429	\$ 721,370	\$ 60,362	\$ 2,696	Peak Demand (Sales Service Only)
Mains (Throughput)	\$ 1,044,591	\$ 777,415	\$ 147,616	\$ 119,560	Throughput (Weather Normalized)
Mains (Peaking)	\$ 5,552,363	\$ 4,614,408	\$ 591,469	\$ 346,486	Peak Demand (Total Throughput)
Mains (Customers)	\$ 2,680,405	\$ 2,666,180	\$ 13,235	\$ 990	Customers
Services	\$ 6,760,490	\$ 6,705,581	\$ 49,930	\$ 4,979	Weighted Customers - Services
Meters	\$ 3,174,271	\$ 3,024,272	\$ 105,087	\$ 44,912	Weighted Customers - Meters
Regulators	\$ 355,521	\$ 334,769	\$ 13,294	\$ 7,457	Weighted Customers - Regulators
Industrial Meters	\$ 34,966	\$ 963	\$ 11,463	\$ 22,540	Weighted Customers - Industrial Meters
Customer Accounts	\$ 3,346,527	\$ 3,132,856	\$ 155,514	\$ 58,156	Weighted Customers - Cust Service
Transportation Administration	\$ 264,742	\$ 65,198	\$ 156,079	\$ 43,465	Transport Customers
<u>COG</u>	<u>\$ 78,392,532</u>	<u>\$ 69,684,862</u>	<u>\$ 8,142,781</u>	<u>\$ 564,881</u>	Cost of Gas (Direct Assigned)
Total	\$ 102,390,836	\$ 91,727,875	\$ 9,446,830	\$ 1,216,123	
Test Year Revenue	\$ 100,830,866	\$ 90,096,843	\$ 9,584,905	\$ 1,149,119	
<u>Net Cost of Service</u>	<u>\$ 102,390,828</u>	<u>\$ 91,727,875</u>	<u>\$ 9,446,830</u>	<u>\$ 1,216,123</u>	
Difference	\$ (1,559,961)	\$ (1,631,032)	\$ 138,075	\$ (67,004)	

Prices

	<u>Net COS</u>	<u>Volume</u>	<u>Volume</u>	<u>Volume</u>
Delivery Revenue Requirements	\$ 22,949,133	\$ 21,256,445	\$ 1,087,607	\$ 605,080
Production Revenue Requirements	\$ 1,012,965	\$ 924,528	\$ 84,102	\$ 4,343
Transport Revenue Requirements	\$ 264,742	\$ 65,198	\$ 156,079	\$ 43,465
PGA Cost of Gas	\$ 78,163,988	\$ 69,481,704	\$ 8,119,042	\$ 563,234
	\$ 102,390,828	\$ 91,727,875	\$ 9,446,830	\$ 1,216,123

Customers		72,724	361	27
Mains - Customer Acct \$/Cust	\$	15.12	\$ 77.40	\$ 426.06

Throughput Volumes		85,853,800	16,301,945	13,203,584
Other Delivery Cost Per Therm	\$	0.0628	\$ 0.0453	\$ 0.0353

Sales Volumes		85,008,484	10,339,783	829,358
Production Cost Per Therm	\$	0.0109	\$ 0.0081	\$ 0.0052

Allocators

	<u>Net COS</u>	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>
Throughput (Weather Normalized)	1.0000000	0.7442294	0.1413145	0.1144561
Peak Demand (Sales Service Only)	1.0000000	0.9196123	0.0769506	0.0034371
Peak Demand (Total Throughput)	1.0000000	0.8310710	0.1065257	0.0624033
Customers	1.0000000	0.9946931	0.0049376	0.0003693

Class COS

Functional Revenue Requirements

	<u>Net COS</u>	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Allocation Method</u>
Weighted Customers - Services	1.0000000	0.9918780	0.0073855	0.0007365	
Weighted Customers - Meters	1.0000000	0.9527453	0.0331058	0.0141489	
Weighted Customers - Regulators	1.0000000	0.9416304	0.0373938	0.0209758	
Weighted Customers - Industrial Meters	1.0000000	0.0275482	0.3278237	0.6446281	
Weighted Customers - Cust Service	1.0000000	0.9361516	0.0464703	0.0173781	
Manufactured Gas Cleanup	0.9999999	0.8216365	0.1129440	0.0654194	
Transport Customers	1.0000000	0.2462687	0.5895522	0.1641791	
Cost of Gas (Direct Assigned)	0.9999999	0.8889222	0.1038719	0.0072058	
A&E					

Summary of Results

<u>Alloc</u>	<u>Description</u>	<u>South Dakota</u> <u>Jurisdictional</u>	<u>Peak Facilities</u>	<u>Mains</u> <u>(Throughput)</u>	<u>Mains</u> <u>(Peaking)</u>	<u>Mains</u> <u>(Customers)</u>	<u>Services</u>	<u>Meters</u>
	Total Operating Revenues	\$ 101,041,491	\$ 744,205	\$ 965,660	\$ 5,140,006	\$ 2,483,701	\$ 6,292,604	\$ 2,999,201
	Total Operating Expenses							
	O&M Expense	\$ 90,792,028	\$ 430,276	\$ 423,307	\$ 2,301,598	\$ 1,128,046	\$ 3,048,149	\$ 1,742,130
	Income Taxes	\$ 1,708,049	\$ 49,425	\$ 93,454	\$ 488,192	\$ 232,867	\$ 553,765	\$ 207,270
	Other Expense	\$ 4,565,347	\$ 154,526	\$ 231,723	\$ 1,215,599	\$ 581,543	\$ 1,403,189	\$ 568,219
		\$ 97,065,424	\$ 634,228	\$ 748,484	\$ 4,005,389	\$ 1,942,455	\$ 5,005,103	\$ 2,517,619
	Net Operating Income	\$ 3,976,067	\$ 109,977	\$ 217,176	\$ 1,134,617	\$ 541,246	\$ 1,287,502	\$ 481,582
	Total Rate Base	\$ 53,776,081	\$ 1,487,429	\$ 2,937,298	\$ 15,345,624	\$ 7,320,317	\$ 17,413,388	\$ 6,513,374
	Return on Rate Base	7.394%	7.394%	7.394%	7.394%	7.394%	7.394%	7.394%
	Retail Revenue Requirements							
	Total Expenses	\$ 97,065,424	\$ 634,228	\$ 748,484	\$ 4,005,389	\$ 1,942,455	\$ 5,005,103	\$ 2,517,619
	Net Operating Income	\$ 3,976,067	\$ 109,977	\$ 217,176	\$ 1,134,617	\$ 541,246	\$ 1,287,502	\$ 481,582
	Other Operating Revenues	\$ (210,624)	\$ (2,924)	\$ (6,276)	\$ (32,798)	\$ (15,648)	\$ (37,253)	\$ (13,874)
	Total Retail Revenue Requirement	\$ 100,830,867	\$ 741,280	\$ 959,384	\$ 5,107,208	\$ 2,468,053	\$ 6,255,352	\$ 2,985,327
	Desired Return on Rate Base	9.269%	9.269%	9.269%	9.269%	9.269%	9.269%	9.269%
	Total Desired Operating Income	\$ 4,984,505	\$ 137,870	\$ 272,258	\$ 1,422,386	\$ 678,520	\$ 1,614,047	\$ 603,725
	Desired Total Revenue Requirement	\$ 102,382,309	\$ 784,193	\$ 1,044,125	\$ 5,549,930	\$ 2,679,244	\$ 6,757,729	\$ 3,173,238
	Percentage of Total	1.0000	0.0077	0.0102	0.0542	0.0262	0.0660	0.0310
	Uncollectibles @ 0.399%	\$ 6,190	\$ 171	\$ 338	\$ 1,766	\$ 843	\$ 2,004	\$ 750
	Gross Receipts Tax @ .0015	\$ 2,336	\$ 65	\$ 128	\$ 667	\$ 318	\$ 757	\$ 283
	Total Desired Retail Revenue	\$ 102,390,836	\$ 784,429	\$ 1,044,591	\$ 5,552,363	\$ 2,680,405	\$ 6,760,490	\$ 3,174,271
	Other Operating Revenues	\$ 210,624	\$ 2,924	\$ 6,276	\$ 32,798	\$ 15,648	\$ 37,253	\$ 13,874
	Total	\$ 102,601,460	\$ 787,353	\$ 1,050,867	\$ 5,585,161	\$ 2,696,053	\$ 6,797,743	\$ 3,188,145

Summary of Results

<u>Alloc</u>	<u>Description</u>	<u>Regulators</u>	<u>Industrial Meters</u>	<u>Customer Service</u>	<u>Transportation Administration</u>	<u>COG</u>
	Total Operating Revenues	\$ 323,569	\$ 31,184	\$ 3,410,189	\$ 261,087	\$ 78,390,084
	Total Operating Expenses					
	O&M Expense	\$ 106,309	\$ 6,018	\$ 3,025,495	\$ 223,613	\$ 78,357,087
	Income Taxes	\$ 37,900	\$ 4,487	\$ 33,570	\$ 4,264	\$ 2,855
	Other Expense	\$ 91,505	\$ 10,282	\$ 262,255	\$ 23,124	\$ 23,381
		\$ 235,715	\$ 20,787	\$ 3,321,320	\$ 251,001	\$ 78,383,323
	Net Operating Income	\$ 87,855	\$ 10,397	\$ 88,869	\$ 10,086	\$ 6,761
	Total Rate Base	\$ 1,188,229	\$ 140,617	\$ 1,201,953	\$ 136,414	\$ 91,437
	Return on Rate Base	7.394%	7.394%	7.394%	7.394%	7.394%
	Retail Revenue Requirements					
	Total Expenses	\$ 235,715	\$ 20,787	\$ 3,321,320	\$ 251,001	\$ 78,383,323
	Net Operating Income	\$ 87,855	\$ 10,397	\$ 88,869	\$ 10,086	\$ 6,761
	Other Operating Revenues	\$ (2,517)	\$ (298)	\$ (98,530)	\$ (303)	\$ (204)
	Total Retail Revenue Requirement	\$ 321,052	\$ 30,887	\$ 3,311,660	\$ 260,785	\$ 78,389,880
	Desired Return on Rate Base	9.269%	9.269%	9.269%	9.269%	9.269%
	Total Desired Operating Income	\$ 110,137	\$ 13,034	\$ 111,409	\$ 12,644	\$ 8,475
	Desired Total Revenue Requirement	\$ 355,332	\$ 34,943	\$ 3,346,336	\$ 264,720	\$ 78,392,518
	Percentage of Total	0.0035	0.0003	0.0327	0.0026	0.7657
	Uncollectibles @ 0.399%	\$ 137	\$ 16	\$ 138	\$ 16	\$ 11
	Gross Receipts Tax @.0015	\$ 52	\$ 6	\$ 52	\$ 6	\$ 4
	Total Desired Retail Revenue	\$ 355,521	\$ 34,966	\$ 3,346,527	\$ 264,742	\$ 78,392,532
	Other Operating Revenues	\$ 2,517	\$ 298	\$ 98,530	\$ 303	\$ 204
	Total	\$ 358,038	\$ 35,263	\$ 3,445,056	\$ 265,044	\$ 78,392,736

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>South Dakota</u> <u>Jurisdictional</u>	<u>Peak Facilities</u>	<u>Mains</u> <u>(Throughput)</u>	<u>Mains</u> <u>(Peaking)</u>	<u>Mains</u> <u>(Customer)</u>
Rate Base							
		Manufactured Gas Plant					
1	304	Land and Land Rights	\$ 2,403	\$ 2,403	\$ -	\$ -	\$ -
1	305	Structures and Improvements	\$ 51,588	\$ 51,588	\$ -	\$ -	\$ -
1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -
1	307	Other Power Equipment	\$ 26,931	\$ 26,931	\$ -	\$ -	\$ -
1	311	LPG Equipment	\$ 378,056	\$ 378,056	\$ -	\$ -	\$ -
1	320	Other Equipment	\$ 9,730	\$ 9,730	\$ -	\$ -	\$ -
			\$ 468,709	\$ 468,709	\$ -	\$ -	\$ -
		Other Storage Plant					
1	360	Land and Land Rights	\$ 19,713	\$ 19,713	\$ -	\$ -	\$ -
1	361	Structures and Improvements	\$ 250,061	\$ 250,061	\$ -	\$ -	\$ -
1	362	Gas Holders	\$ 783,205	\$ 783,205	\$ -	\$ -	\$ -
1	363	Purification Equipment	\$ 142,710	\$ 142,710	\$ -	\$ -	\$ -
1	363.1	Liquification Equipment	\$ 405,124	\$ 405,124	\$ -	\$ -	\$ -
1	363.2	Vaporizing Equipment	\$ 96,405	\$ 96,405	\$ -	\$ -	\$ -
1	363.3	Compressor Equipment	\$ 73,551	\$ 73,551	\$ -	\$ -	\$ -
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.5	Other Equipment	\$ 503,026	\$ 503,026	\$ -	\$ -	\$ -
			\$ 2,273,795	\$ 2,273,795	\$ -	\$ -	\$ -
		Distribution Plant					
26	374	Land and Land Rights	\$ 229,613	\$ -	\$ 26,453	\$ 137,667	\$ 65,493
25	375	Structures and Station Equipment	\$ 16,059	\$ -	\$ 2,636	\$ 9,952	\$ 3,471
2.1	376	Mains	\$ 37,434,927	\$ -	\$ 4,246,524	\$ 22,417,244	\$ 10,771,159
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	378	Meas & Reg Sta Equipment - Gen.	\$ 1,016,861	\$ -	\$ 115,350	\$ 608,929	\$ 292,582
2.2	379	Meas & Reg Sta Equipment - CG	\$ 336,963	\$ -	\$ 106,876	\$ 230,087	\$ -
3	380	Services	\$ 26,093,626	\$ -	\$ -	\$ -	\$ -
4	381	Meters	\$ 9,155,134	\$ -	\$ -	\$ -	\$ -
4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -
5	383	House Regulators	\$ 1,891,333	\$ -	\$ -	\$ -	\$ -
5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$ 229,264	\$ -	\$ -	\$ -	\$ -
			\$ 76,403,780	\$ -	\$ 4,497,839	\$ 23,403,881	\$ 11,132,703
		General Plant					
19	389-398	General Plant	\$ 11,713,977	\$ 418,746	\$ 408,494	\$ 2,223,145	\$ 1,090,266
			\$ 11,713,977	\$ 418,746	\$ 408,494	\$ 2,223,145	\$ 1,090,266
		Intangible Plant					
19	301-303	Intangible Plant	\$ 3,007,706	\$ 107,518	\$ 104,886	\$ 570,819	\$ 279,939
20	301-303	Acquisition Adjustment	\$ 4,459,190	\$ 154,516	\$ 253,413	\$ 1,318,601	\$ 627,229
			\$ 7,466,895	\$ 262,034	\$ 358,299	\$ 1,889,420	\$ 907,168

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>South Dakota</u> <u>Jurisdictional</u>	<u>Peak Facilities</u>	<u>Mains</u> <u>(Throughput)</u>	<u>Mains</u> <u>(Peaking)</u>	<u>Mains</u> <u>(Customer)</u>
		Gross Gas Plant in Service	\$ 98,327,155	\$ 3,423,283	\$ 5,264,631	\$ 27,516,445	\$ 13,130,138
		Additions to Rate Base					
		Requirements for Iowa Working Capital					
29		Total Materials and Supplies	\$ 479,646	\$ 16,688	\$ 25,900	\$ 135,284	\$ 64,524
1		Fuel Stocks	\$ 264,174	\$ 264,174	\$ -	\$ -	\$ -
21		Prepayments	\$ (126,767)	\$ (4,413)	\$ (6,787)	\$ (35,475)	\$ (16,928)
33		Other Working Capital	\$ (437,996)	\$ (15,485)	\$ (16,198)	\$ (87,546)	\$ (42,738)
			\$ 179,057	\$ 260,964	\$ 2,914	\$ 12,262	\$ 4,858
		Total Additions to Rate Base	\$ 179,057	\$ 260,964	\$ 2,914	\$ 12,262	\$ 4,858
		Deductions from Rate Base					
		Accumulated Provision for Deprec and Amort					
1	108-111	Production	\$ (283,543)	\$ (283,543)	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ (1,497,016)	\$ (1,497,016)	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ (28,177,925)	\$ -	\$ (1,658,815)	\$ (8,631,416)	\$ (4,105,772)
19	108-111	Intangible	\$ (1,292,497)	\$ (46,204)	\$ (45,072)	\$ (245,297)	\$ (120,298)
19	108-111	General	\$ (4,299,931)	\$ (153,712)	\$ (149,949)	\$ (816,065)	\$ (400,212)
20	115201-115202	Acquisition Adjustment	\$ (1,892,326)	\$ (65,571)	\$ (107,540)	\$ (559,569)	\$ (266,174)
			\$ (37,443,238)	\$ (2,046,046)	\$ (1,961,376)	\$ (10,252,347)	\$ (4,892,456)
22	282	Accum Deferred Income Taxes	\$ (6,279,744)	\$ (142,052)	\$ (340,707)	\$ (1,780,669)	\$ (849,659)
22	255201	Accum Deferred Invest Tax Credit	\$ (77)	\$ (2)	\$ (4)	\$ (22)	\$ (10)
27	252	Customer Advances	\$ (294,040)	\$ -	\$ (19,655)	\$ (103,757)	\$ (49,854)
7	255	Customer Deposits	\$ (74,700)	\$ -	\$ -	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ (394,435)	\$ -	\$ -	\$ -	\$ -
19	228	Reserves	\$ (243,898)	\$ (8,719)	\$ (8,505)	\$ (46,288)	\$ (22,701)
			\$ (7,286,893)	\$ (150,773)	\$ (368,872)	\$ (1,930,737)	\$ (922,223)
		Total Deductions from Rate Base	\$ (44,730,131)	\$ (2,196,818)	\$ (2,330,248)	\$ (12,183,084)	\$ (5,814,679)
		Total Rate Base	\$ 53,776,081	\$ 1,487,429	\$ 2,937,298	\$ 15,345,624	\$ 7,320,317

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>South Dakota</u> <u>Jurisdictional</u>	<u>Peak Facilities</u>	<u>Mains</u> <u>(Throughput)</u>	<u>Mains</u> <u>(Peaking)</u>	<u>Mains</u> <u>(Customer)</u>
Expenses							
		Production Expense					
		MGP Plant					
		Operation					
1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	712	Other Power Expenses	\$ 562	\$ 562	\$ -	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -
8	728	Liquified Petroleum Gas	\$ 36,098	\$ -	\$ -	\$ -	\$ -
1	735	Miscellaneous	\$ 12,531	\$ 12,531	\$ -	\$ -	\$ -
		Maintenance					
1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	741	Structures & Improvements	\$ 9,374	\$ 9,374	\$ -	\$ -	\$ -
1	742	Production Equipment	\$ 959	\$ 959	\$ -	\$ -	\$ -
			\$ 59,524	\$ 23,426	\$ -	\$ -	\$ -
		Other Gas Supply Expenses					
8	800-807	Purchased Gas	\$ 77,932,412	\$ -	\$ -	\$ -	\$ -
8	808	Net Storage	\$ 195,478	\$ -	\$ -	\$ -	\$ -
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -	\$ -
8	813	Other Expenses	\$ 82,636	\$ -	\$ -	\$ -	\$ -
			\$ 78,210,526	\$ -	\$ -	\$ -	\$ -
		Total Production Expenses	\$ 78,270,050	\$ 23,426	\$ -	\$ -	\$ -
		Other Storage Expenses					
		Operation					
1	840	Supervision and Engineering	\$ 104,175	\$ 104,175	\$ -	\$ -	\$ -
1	841	Labor and Expenses	\$ 27,999	\$ 27,999	\$ -	\$ -	\$ -
1	842	Rents	\$ 6,061	\$ 6,061	\$ -	\$ -	\$ -
		Maintenance					
1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.2	Structures and Improvements	\$ 9,210	\$ 9,210	\$ -	\$ -	\$ -
1	843.3	Gas Holders	\$ 52,308	\$ 52,308	\$ -	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.5	Liquification Equipment	\$ 25,391	\$ 25,391	\$ -	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ 2,140	\$ 2,140	\$ -	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 227,284	\$ 227,284	\$ -	\$ -	\$ -
		Distribution Expense					
		Operation					
30	870	Supervision and Engineering	\$ 605,943	\$ -	\$ 32,781	\$ 172,123	\$ 82,397
23	871	Load Dispatching	\$ 116,009	\$ -	\$ 6,829	\$ 35,536	\$ 16,904
27	874	Mains and Services	\$ 1,201,438	\$ -	\$ 80,309	\$ 423,950	\$ 203,702
2.3	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -

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Alloc	Acct	Description	South Dakota Jurisdictional	Peak Facilities	Mains (Throughput)	Mains (Peaking)	Mains (Customer)
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -
28	878	Meters and House Regulators	\$ (43,344)	\$ -	\$ -	\$ -	\$ -
24	879	Customer Installation Expenses	\$ 397,902	\$ -	\$ -	\$ -	\$ -
23	880	Other Expenses	\$ 694,629	\$ -	\$ 40,892	\$ 212,778	\$ 101,214
23	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance					
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ 681,427	\$ -	\$ 77,299	\$ 408,061	\$ 196,067
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ 78,657	\$ -	\$ -	\$ 43,424	\$ 35,233
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -
3	892	Services	\$ 385,245	\$ -	\$ -	\$ -	\$ -
28	893	Meters and House Regulators	\$ 203,117	\$ -	\$ -	\$ -	\$ -
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 4,321,023	\$ -	\$ 238,111	\$ 1,295,871	\$ 635,516
		Customer Accounting Expense					
32	901	Supervision	\$ 169,045	\$ -	\$ -	\$ -	\$ -
4	902	Meter Reading	\$ 514,156	\$ -	\$ -	\$ -	\$ -
7	903	Customer Records and Collection	\$ 1,139,000	\$ -	\$ -	\$ -	\$ -
7	904	Uncollectible Accounts	\$ 401,434	\$ -	\$ -	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ 61,307	\$ -	\$ -	\$ -	\$ -
10	N/A	Transportation Administration	\$ 122,724	\$ -	\$ -	\$ -	\$ -
			\$ 2,407,666	\$ -	\$ -	\$ -	\$ -
			\$ 555,233				
		Customer Service and Information Expense					
7	907	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -
7	908-910	All Other	\$ 50,508	\$ -	\$ -	\$ -	\$ -
			\$ 50,508	\$ -	\$ -	\$ -	\$ -
		Sales Expense					
7	911	Supervision	\$ 5	\$ -	\$ -	\$ -	\$ -
7	912-916	All Other	\$ 123,586	\$ -	\$ -	\$ -	\$ -
			\$ 123,591	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense					
		Operation					
19	920	Admin and General Salaries	\$ 762,936	\$ 27,273	\$ 26,605	\$ 144,794	\$ 71,009
19	921	Office Supplies and Expense	\$ 361,488	\$ 12,922	\$ 12,606	\$ 68,605	\$ 33,645
19	922	Admin Exp Transfer	\$ (35,231)	\$ (1,259)	\$ (1,229)	\$ (6,686)	\$ (3,279)
19	923	Outside Services	\$ 271,497	\$ 9,705	\$ 9,468	\$ 51,526	\$ 25,269
22	924	Property Insurance	\$ 35,597	\$ 805	\$ 1,931	\$ 10,094	\$ 4,816
19	925	Injuries and Damages	\$ 244,651	\$ 8,746	\$ 8,532	\$ 46,431	\$ 22,771
34	926	Pensions and Benefits	\$ 2,144,224	\$ 64,094	\$ 68,103	\$ 370,837	\$ 181,928
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -	\$ -
21	928	Regulatory Commission Expense	\$ 168,653	\$ 5,872	\$ 9,030	\$ 47,197	\$ 22,521

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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>South Dakota</u> <u>Jurisdictional</u>	<u>Peak Facilities</u>	<u>Mains</u> <u>(Throughput)</u>	<u>Mains</u> <u>(Peaking)</u>	<u>Mains</u> <u>(Customer)</u>
19	929	Duplicate Charges Credit	\$ (13,616)	\$ (487)	\$ (475)	\$ (2,584)	\$ (1,267)
19	930	Miscellaneous General Expense	\$ 58,745	\$ 2,100	\$ 2,049	\$ 11,149	\$ 5,468
19	931	Rents	\$ 1,021,509	\$ 36,516	\$ 35,622	\$ 193,868	\$ 95,076
		Maintenance					
19	935	Total A&G Maintenance	\$ 371,453	\$ 13,279	\$ 12,953	\$ 70,496	\$ 34,573
			\$ 5,391,906	\$ 179,566	\$ 185,196	\$ 1,005,727	\$ 492,529
		Total O&M Expense	\$ 90,792,028	\$ 430,276	\$ 423,307	\$ 2,301,598	\$ 1,128,046
		Total O&M Expense Less COG	\$ 12,628,040	\$ 430,276	\$ 423,307	\$ 2,301,598	\$ 1,128,046
		Total O&M Supervised	\$ 6,828,077	\$ 244,087	\$ 238,111	\$ 1,295,871	\$ 635,516
		Depreciation and Amortization Expense					
19	403-404	Intangible	\$ 241,717	\$ 8,641	\$ 8,429	\$ 45,874	\$ 22,498
1	403-404	Production and Manufactured Gas	\$ 16,024	\$ 16,024	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ 61,558	\$ 61,558	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ 2,239,073	\$ -	\$ 131,813	\$ 685,869	\$ 326,253
19	403-404	General	\$ 453,665	\$ 16,217	\$ 15,820	\$ 86,099	\$ 42,224
22	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ 191,628	\$ 6,640	\$ 10,890	\$ 56,665	\$ 26,954
			\$ 3,203,665	\$ 109,080	\$ 166,952	\$ 874,508	\$ 417,929
		Taxes Other Than Income Taxes					
34	408111-408131	Payroll Taxes	\$ 393,815	\$ 11,772	\$ 12,508	\$ 68,109	\$ 33,413
29	408141-408143	Total Property Taxes	\$ 967,827	\$ 33,673	\$ 52,261	\$ 272,974	\$ 130,197
19	408451	Other	\$ 40	\$ 1	\$ 1	\$ 8	\$ 4
			\$ 1,361,682	\$ 45,446	\$ 64,771	\$ 341,091	\$ 163,614
		Other Expenses	\$ 4,565,347	\$ 154,526	\$ 231,723	\$ 1,215,599	\$ 581,543

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>South Dakota</u> <u>Jurisdictional</u>	<u>Peak Facilities</u>	<u>Mains</u> <u>(Throughput)</u>	<u>Mains</u> <u>(Peaking)</u>	<u>Mains</u> <u>(Customer)</u>
Operating Revenues and Income Taxes							
-	480-481	Retail Rate Revenues	\$ 100,830,867	\$ 741,280	\$ 959,384	\$ 5,107,208	\$ 2,468,053
		Other Operating Revenues					
7	487011	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ 94,825	\$ -	\$ -	\$ -	\$ -
22	489	Transportation Revenue	\$ 90,758	\$ 2,053	\$ 4,924	\$ 25,735	\$ 12,280
29	493	Rent from Gas Property	\$ 25,041	\$ 871	\$ 1,352	\$ 7,063	\$ 3,369
19	495	Other Gas Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 210,624	\$ 2,924	\$ 6,276	\$ 32,798	\$ 15,648
		Total Operating Revenues	\$ 101,041,491	\$ 744,205	\$ 965,660	\$ 5,140,006	\$ 2,483,701
		Total Expenses					
		O&M Expense	\$ 90,792,028	\$ 430,276	\$ 423,307	\$ 2,301,598	\$ 1,128,046
		Other Expense	\$ 4,565,347	\$ 154,526	\$ 231,723	\$ 1,215,599	\$ 581,543
			\$ 95,357,375	\$ 584,802	\$ 655,030	\$ 3,517,197	\$ 1,709,589
		Operating Income Before Taxes	\$ 5,684,116	\$ 159,402	\$ 310,630	\$ 1,622,809	\$ 774,112
		Adjustments to Taxable Income					
22		Interest on LTD	\$ (1,575,145)	\$ (35,631)	\$ (85,459)	\$ (446,644)	\$ (213,119)
22		Other Adjustments	\$ (3,039,752)	\$ (68,761)	\$ (164,922)	\$ (861,945)	\$ (411,283)
			\$ (4,614,897)	\$ (104,392)	\$ (250,381)	\$ (1,308,589)	\$ (624,402)
		Net Taxable Income	\$ 1,069,219	\$ 55,010	\$ 60,249	\$ 314,220	\$ 149,710
		Income Taxes					
N/A		State and Federal Income Taxes	\$ 374,227	\$ 19,253	\$ 21,087	\$ 109,977	\$ 52,399
22		Tax Adjustment	\$ (1,469,346)	\$ (33,238)	\$ (79,719)	\$ (416,644)	\$ (198,805)
22		Deferred Income Tax - Net	\$ 2,811,169	\$ 63,591	\$ 152,520	\$ 797,128	\$ 380,355
22		Amortization of Invest Tax Credit	\$ (8,001)	\$ (181)	\$ (434)	\$ (2,269)	\$ (1,083)
		Total Income Taxes	\$ 1,708,049	\$ 49,425	\$ 93,454	\$ 488,192	\$ 232,867
		Combined State and Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%

Alloc	Acct	Description	Services		Meters		Regulators		Industrial Meters	Customer Service
Rate Base										
		Manufactured Gas Plant								
1	304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	311	LPG Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	320	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Storage Plant								
1	360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	361	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	362	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.1	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.2	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.3	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Plant								
26	374	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	375	Structures and Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	376	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	378	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	379	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	380	Services	\$ 26,093,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	381	Meters	\$ -	\$ 9,155,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	383	House Regulators	\$ -	\$ -	\$ -	\$ 1,891,333	\$ -	\$ -	\$ -	\$ -
5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$ -	\$ -	\$ -	\$ -	\$ 229,264	\$ -	\$ -	\$ -
			\$ 26,093,626	\$ 9,155,134	\$ 1,891,333	\$ 229,264	\$ -	\$ -	\$ -	\$ -
		General Plant								
19	389-398	General Plant	\$ 2,955,527	\$ 1,595,927	\$ 86,911	\$ 5,241	\$ 2,577,412	\$ -	\$ -	\$ -
			\$ 2,955,527	\$ 1,595,927	\$ 86,911	\$ 5,241	\$ 2,577,412	\$ -	\$ -	\$ -
		Intangible Plant								
19	301-303	Intangible Plant	\$ 758,867	\$ 409,774	\$ 22,315	\$ 1,346	\$ 661,782	\$ -	\$ -	\$ -
20	301-303	Acquisition Adjustment	\$ 1,470,144	\$ 515,810	\$ 106,560	\$ 12,917	\$ -	\$ -	\$ -	\$ -
			\$ 2,229,011	\$ 925,584	\$ 128,875	\$ 14,263	\$ 661,782	\$ -	\$ -	\$ -

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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>	<u>Industrial Meters</u>	<u>Customer Service</u>
		Gross Gas Plant in Service	\$ 31,278,164	\$ 11,676,645	\$ 2,107,119	\$ 248,768	\$ 3,239,194
		Additions to Rate Base					
		Requirements for Iowa Working Capital					
29		Total Materials and Supplies	\$ 153,349	\$ 56,754	\$ 10,443	\$ 1,238	\$ 13,606
1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -
21		Prepayments	\$ (40,325)	\$ (15,054)	\$ (2,717)	\$ (321)	\$ (4,176)
33		Other Working Capital	\$ (113,521)	\$ (59,539)	\$ (4,118)	\$ (308)	\$ (86,191)
			\$ (497)	\$ (17,839)	\$ 3,608	\$ 610	\$ (76,761)
		Total Additions to Rate Base	\$ (497)	\$ (17,839)	\$ 3,608	\$ 610	\$ (76,761)
		Deductions from Rate Base					
		Accumulated Provision for Deprec and Amort					
1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ (9,623,401)	\$ (3,376,439)	\$ (697,529)	\$ (84,553)	\$ -
19	108-111	Intangible	\$ (326,107)	\$ (176,091)	\$ (9,590)	\$ (578)	\$ (284,387)
19	108-111	General	\$ (1,084,906)	\$ (585,828)	\$ (31,903)	\$ (1,924)	\$ (946,109)
20	115201-115202	Acquisition Adjustment	\$ (623,878)	\$ (218,892)	\$ (45,220)	\$ (5,482)	\$ -
			\$ (11,658,293)	\$ (4,357,250)	\$ (784,242)	\$ (92,537)	\$ (1,230,495)
22	282	Accum Deferred Income Taxes	\$ (2,023,651)	\$ (754,944)	\$ (136,445)	\$ (16,114)	\$ (207,183)
22	255201	Accum Deferred Invest Tax Credit	\$ (25)	\$ (9)	\$ (2)	\$ (0)	\$ (3)
27	252	Customer Advances	\$ (120,773)	\$ -	\$ -	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ (74,700)
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -	\$ -	\$ (394,435)
19	228	Reserves	\$ (61,537)	\$ (33,229)	\$ (1,810)	\$ (109)	\$ (53,665)
			\$ (2,205,986)	\$ (788,182)	\$ (138,257)	\$ (16,223)	\$ (729,985)
		Total Deductions from Rate Base	\$ (13,864,279)	\$ (5,145,432)	\$ (922,498)	\$ (108,760)	\$ (1,960,480)
		Total Rate Base	\$ 17,413,388	\$ 6,513,374	\$ 1,188,229	\$ 140,617	\$ 1,201,953

Alloc	Acct	Description	Services		Meters		Regulators		Industrial	Customer
									Meters	Service
Expenses										
Production Expense										
MGP Plant										
Operation										
1	710	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-
1	712	Other Power Expenses	\$	-	\$	-	\$	-	\$	-
9	714	Manufactured Gas Site Cleanup	\$	-	\$	-	\$	-	\$	-
1	717	LPG Expense	\$	-	\$	-	\$	-	\$	-
8	728	Liquified Petroleum Gas	\$	-	\$	-	\$	-	\$	-
1	735	Miscellaneous	\$	-	\$	-	\$	-	\$	-
Maintenance										
1	740	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-
1	741	Structures & Improvements	\$	-	\$	-	\$	-	\$	-
1	742	Production Equipment	\$	-	\$	-	\$	-	\$	-
			\$	-	\$	-	\$	-	\$	-
Other Gas Supply Expenses										
8	800-807	Purchased Gas	\$	-	\$	-	\$	-	\$	-
8	808	Net Storage	\$	-	\$	-	\$	-	\$	-
8	812	Gas Used for Other Utility Oper	\$	-	\$	-	\$	-	\$	-
8	813	Other Expenses	\$	-	\$	-	\$	-	\$	-
			\$	-	\$	-	\$	-	\$	-
Total Production Expenses			\$	-	\$	-	\$	-	\$	-
Other Storage Expenses										
Operation										
1	840	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-
1	841	Labor and Expenses	\$	-	\$	-	\$	-	\$	-
1	842	Rents	\$	-	\$	-	\$	-	\$	-
Maintenance										
1	843.1	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-
1	843.2	Structures and Improvements	\$	-	\$	-	\$	-	\$	-
1	843.3	Gas Holders	\$	-	\$	-	\$	-	\$	-
1	843.4	Purification Equipment	\$	-	\$	-	\$	-	\$	-
1	843.5	Liquification Equipment	\$	-	\$	-	\$	-	\$	-
1	843.6	Vaporizing Equipment	\$	-	\$	-	\$	-	\$	-
1	843.7	Compressor Equipment	\$	-	\$	-	\$	-	\$	-
1	843.8	Measuring and Regulating Equip	\$	-	\$	-	\$	-	\$	-
1	843.9	Other Equipment	\$	-	\$	-	\$	-	\$	-
			\$	-	\$	-	\$	-	\$	-
Distribution Expense										
Operation										
30	870	Supervision and Engineering	\$	272,648	\$	42,133	\$	3,238	\$	623
23	871	Load Dispatching	\$	39,620	\$	13,901	\$	2,872	\$	348
27	874	Mains and Services	\$	493,477	\$	-	\$	-	\$	-
2.3	875	Meas & Reg Sta Equipment - Gen.	\$	-	\$	-	\$	-	\$	-

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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Services</u>		<u>Meters</u>		<u>Regulators</u>		<u>Industrial</u> <u>Meters</u>	<u>Customer</u> <u>Service</u>
6	876	Meas & Reg Sta Equipment - Ind	\$	-	\$	-	\$	-	\$	-
2.2	877	Meas & Reg Sta Equipment - CG	\$	-	\$	-	\$	-	\$	-
28	878	Meters and House Regulators	\$	-	\$	(35,923)	\$	(7,421)	\$	-
24	879	Customer Installation Expenses	\$	294,555	\$	103,347	\$	-	\$	-
23	880	Other Expenses	\$	237,232	\$	83,234	\$	17,195	\$	2,084
23	881	Rents	\$	-	\$	-	\$	-	\$	-
		Maintenance								
31	885	Supervision and Engineering	\$	-	\$	-	\$	-	\$	-
25	886	Structures & Improvements	\$	-	\$	-	\$	-	\$	-
2.1	887	Mains	\$	-	\$	-	\$	-	\$	-
2.3	889	Meas & Reg Sta Equipment - Gen.	\$	-	\$	-	\$	-	\$	-
6	890	Meas & Reg Sta Equipment - Ind	\$	-	\$	-	\$	-	\$	-
2.2	891	Meas & Reg Sta Equipment - CG	\$	-	\$	-	\$	-	\$	-
3	892	Services	\$	385,245	\$	-	\$	-	\$	-
28	893	Meters and House Regulators	\$	-	\$	168,340	\$	34,777	\$	-
23	894	Other Equipment	\$	-	\$	-	\$	-	\$	-
			\$	1,722,777	\$	375,032	\$	50,660	\$	3,055
		Customer Accounting Expense								
32	901	Supervision	\$	-	\$	41,077	\$	-	\$	127,968
4	902	Meter Reading	\$	-	\$	514,156	\$	-	\$	-
7	903	Customer Records and Collection	\$	-	\$	-	\$	-	\$	1,139,000
7	904	Uncollectible Accounts	\$	-	\$	-	\$	-	\$	401,434
7	905	Misc Customer Accounts Expense	\$	-	\$	-	\$	-	\$	61,307
10	N/A	Transportation Administration	\$	-	\$	-	\$	-	\$	-
			\$	-	\$	555,233	\$	-	\$	1,729,709
		Customer Service and Information Expense								
7	907	Supervision	\$	-	\$	-	\$	-	\$	-
7	908-910	All Other	\$	-	\$	-	\$	-	\$	50,508
			\$	-	\$	-	\$	-	\$	50,508
		Sales Expense								
7	911	Supervision	\$	-	\$	-	\$	-	\$	5
7	912-916	All Other	\$	-	\$	-	\$	-	\$	123,586
			\$	-	\$	-	\$	-	\$	123,591
		Administration and General Expense								
		Operation								
19	920	Admin and General Salaries	\$	192,495	\$	103,943	\$	5,661	\$	167,868
19	921	Office Supplies and Expense	\$	91,206	\$	49,250	\$	2,682	\$	79,538
19	922	Admin Exp Transfer	\$	(8,889)	\$	(4,800)	\$	(261)	\$	(7,752)
19	923	Outside Services	\$	68,501	\$	36,989	\$	2,014	\$	59,737
22	924	Property Insurance	\$	11,471	\$	4,279	\$	773	\$	1,174
19	925	Injuries and Damages	\$	61,727	\$	33,332	\$	1,815	\$	53,830
34	926	Pensions and Benefits	\$	492,371	\$	372,916	\$	28,681	\$	445,314
21	927	Franchise Requirements	\$	-	\$	-	\$	-	\$	-
21	928	Regulatory Commission Expense	\$	53,649	\$	20,028	\$	3,614	\$	5,556

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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>	<u>Industrial Meters</u>	<u>Customer Service</u>
19	929	Duplicate Charges Credit	\$ (3,435)	\$ (1,855)	\$ (101)	\$ (6)	\$ (2,996)
19	930	Miscellaneous General Expense	\$ 14,822	\$ 8,003	\$ 436	\$ 26	\$ 12,926
19	931	Rents	\$ 257,735	\$ 139,172	\$ 7,579	\$ 457	\$ 224,761
		Maintenance					
19	935	Total A&G Maintenance	\$ 93,720	\$ 50,607	\$ 2,756	\$ 166	\$ 81,730
			\$ 1,325,372	\$ 811,864	\$ 55,649	\$ 2,963	\$ 1,121,687
		Total O&M Expense	\$ 3,048,149	\$ 1,742,130	\$ 106,309	\$ 6,018	\$ 3,025,495
		Total O&M Expense Less COG	\$ 3,048,149	\$ 1,742,130	\$ 106,309	\$ 6,018	\$ 3,025,495
		Total O&M Supervised	\$ 1,722,777	\$ 930,266	\$ 50,660	\$ 3,055	\$ 1,502,374
		Depreciation and Amortization Expense					
19	403-404	Intangible	\$ 60,987	\$ 32,932	\$ 1,793	\$ 108	\$ 53,185
1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ 764,694	\$ 268,298	\$ 55,427	\$ 6,719	\$ -
19	403-404	General	\$ 114,463	\$ 61,808	\$ 3,366	\$ 203	\$ 99,819
22	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ 63,178	\$ 22,166	\$ 4,579	\$ 555	\$ -
			\$ 1,003,322	\$ 385,204	\$ 65,166	\$ 7,585	\$ 153,004
		Taxes Other Than Income Taxes					
34	408111-408131	Payroll Taxes	\$ 90,430	\$ 68,491	\$ 5,268	\$ 199	\$ 81,788
29	408141-408143	Total Property Taxes	\$ 309,426	\$ 114,518	\$ 21,072	\$ 2,498	\$ 27,454
19	408451	Other	\$ 10	\$ 5	\$ 0	\$ 0	\$ 9
			\$ 399,867	\$ 183,015	\$ 26,340	\$ 2,697	\$ 109,251
		Other Expenses	\$ 1,403,189	\$ 568,219	\$ 91,505	\$ 10,282	\$ 262,255

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>	<u>Industrial Meters</u>	<u>Customer Service</u>
Operating Revenues and Income Taxes							
-	480-481	Retail Rate Revenues	\$ 6,255,352	\$ 2,985,327	\$ 321,052	\$ 30,887	\$ 3,311,660
		Other Operating Revenues					
7	487011	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ 94,825
22	489	Transportation Revenue	\$ 29,247	\$ 10,911	\$ 1,972	\$ 233	\$ 2,994
29	493	Rent from Gas Property	\$ 8,006	\$ 2,963	\$ 545	\$ 65	\$ 710
19	495	Other Gas Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 37,253	\$ 13,874	\$ 2,517	\$ 298	\$ 98,530
		Total Operating Revenues	\$ 6,292,604	\$ 2,999,201	\$ 323,569	\$ 31,184	\$ 3,410,189
		Total Expenses					
		O&M Expense	\$ 3,048,149	\$ 1,742,130	\$ 106,309	\$ 6,018	\$ 3,025,495
		Other Expense	\$ 1,403,189	\$ 568,219	\$ 91,505	\$ 10,282	\$ 262,255
			\$ 4,451,338	\$ 2,310,349	\$ 197,814	\$ 16,300	\$ 3,287,750
		Operating Income Before Taxes	\$ 1,841,266	\$ 688,852	\$ 125,755	\$ 14,884	\$ 122,439
		Adjustments to Taxable Income					
22		Interest on LTD	\$ (507,591)	\$ (189,362)	\$ (34,225)	\$ (4,042)	\$ (51,968)
22		Other Adjustments	\$ (979,562)	\$ (365,435)	\$ (66,047)	\$ (7,800)	\$ (100,288)
			\$ (1,487,153)	\$ (554,798)	\$ (100,272)	\$ (11,842)	\$ (152,256)
		Net Taxable Income	\$ 354,114	\$ 134,054	\$ 25,483	\$ 3,042	\$ (29,817)
		Income Taxes					
N/A		State and Federal Income Taxes	\$ 123,940	\$ 46,919	\$ 8,919	\$ 1,065	\$ (10,436)
22		Tax Adjustment	\$ (473,497)	\$ (176,643)	\$ (31,926)	\$ (3,770)	\$ (48,477)
22		Deferred Income Tax - Net	\$ 905,901	\$ 337,956	\$ 61,081	\$ 7,214	\$ 92,747
22		Amortization of Invest Tax Credit	\$ (2,578)	\$ (962)	\$ (174)	\$ (21)	\$ (264)
		Total Income Taxes	\$ 553,765	\$ 207,270	\$ 37,900	\$ 4,487	\$ 33,570
		Combined State and Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Transportation</u>		<u>COG</u>
			<u>Administration</u>		
Rate Base					
		Manufactured Gas Plant			
1	304	Land and Land Rights	\$	-	\$ -
1	305	Structures and Improvements	\$	-	\$ -
1	306	Boilers	\$	-	\$ -
1	307	Other Power Equipment	\$	-	\$ -
1	311	LPG Equipment	\$	-	\$ -
1	320	Other Equipment	\$	-	\$ -
			\$	-	\$ -
		Other Storage Plant			
1	360	Land and Land Rights	\$	-	\$ -
1	361	Structures and Improvements	\$	-	\$ -
1	362	Gas Holders	\$	-	\$ -
1	363	Purification Equipment	\$	-	\$ -
1	363.1	Liquification Equipment	\$	-	\$ -
1	363.2	Vaporizing Equipment	\$	-	\$ -
1	363.3	Compressor Equipment	\$	-	\$ -
1	363.4	Measuring and Regulating Equipment	\$	-	\$ -
1	363.5	Other Equipment	\$	-	\$ -
			\$	-	\$ -
		Distribution Plant			
26	374	Land and Land Rights	\$	-	\$ -
25	375	Structures and Station Equipment	\$	-	\$ -
2.1	376	Mains	\$	-	\$ -
25	377	Compressor Station Equipment	\$	-	\$ -
2.1	378	Meas & Reg Sta Equipment - Gen.	\$	-	\$ -
2.2	379	Meas & Reg Sta Equipment - CG	\$	-	\$ -
3	380	Services	\$	-	\$ -
4	381	Meters	\$	-	\$ -
4	382	Meter Installations	\$	-	\$ -
5	383	House Regulators	\$	-	\$ -
5	384	House Regulator Installations	\$	-	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$	-	\$ -
			\$	-	\$ -
		General Plant			
19	389-398	General Plant	\$	210,540	\$ 141,767
			\$	210,540	\$ 141,767
		Intangible Plant			
19	301-303	Intangible Plant	\$	54,059	\$ 36,400
20	301-303	Acquisition Adjustment	\$	-	\$ -
			\$	54,059	\$ 36,400

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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Transportation</u> <u>Administration</u>	<u>COG</u>
		Gross Gas Plant in Service	\$ 264,599	\$ 178,168
		Additions to Rate Base		
		Requirements for Iowa Working Capital		
29		Total Materials and Supplies	\$ 1,111	\$ 748
1		Fuel Stocks	\$ -	\$ -
21		Prepayments	\$ (341)	\$ (230)
33		Other Working Capital	\$ (7,132)	\$ (5,220)
			\$ (6,361)	\$ (4,701)
		Total Additions to Rate Base	\$ (6,361)	\$ (4,701)
		Deductions from Rate Base		
		Accumulated Provision for Deprec and Amort		
1	108-111	Production	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -
23	108-111	Distribution	\$ -	\$ -
19	108-111	Intangible	\$ (23,231)	\$ (15,642)
19	108-111	General	\$ (77,284)	\$ (52,040)
20	115201-115202	Acquisition Adjustment	\$ -	\$ -
			\$ (100,515)	\$ (67,682)
22	282	Accum Deferred Income Taxes	\$ (16,924)	\$ (11,396)
22	255201	Accum Deferred Invest Tax Credit	\$ (0)	\$ (0)
27	252	Customer Advances	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -
19	228	Reserves	\$ (4,384)	\$ (2,952)
			\$ (21,308)	\$ (14,348)
		Total Deductions from Rate Base	\$ (121,823)	\$ (82,030)
		Total Rate Base	\$ 136,414	\$ 91,437

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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Transportation</u>	<u>COG</u>
			<u>Administration</u>	
Expenses				
		Production Expense		
		MGP Plant		
		Operation		
1	710	Supervision and Engineering	\$ -	\$ -
1	712	Other Power Expenses	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -
8	728	Liquified Petroleum Gas	\$ -	\$ 36,098
1	735	Miscellaneous	\$ -	\$ -
		Maintenance		
1	740	Supervision and Engineering	\$ -	\$ -
1	741	Structures & Improvements	\$ -	\$ -
1	742	Production Equipment	\$ -	\$ -
			\$ -	\$ 36,098
		Other Gas Supply Expenses		
8	800-807	Purchased Gas	\$ -	\$ 77,932,412
8	808	Net Storage	\$ -	\$ 195,478
8	812	Gas Used for Other Utility Oper	\$ -	\$ -
8	813	Other Expenses	\$ -	\$ 82,636
			\$ -	\$ 78,210,526
		Total Production Expenses	\$ -	\$ 78,246,624
		Other Storage Expenses		
		Operation		
1	840	Supervision and Engineering	\$ -	\$ -
1	841	Labor and Expenses	\$ -	\$ -
1	842	Rents	\$ -	\$ -
		Maintenance		
1	843.1	Supervision and Engineering	\$ -	\$ -
1	843.2	Structures and Improvements	\$ -	\$ -
1	843.3	Gas Holders	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -
1	843.5	Liquification Equipment	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -
			\$ -	\$ -
		Distribution Expense		
		Operation		
30	870	Supervision and Engineering	\$ -	\$ -
23	871	Load Dispatching	\$ -	\$ -
27	874	Mains and Services	\$ -	\$ -
2.3	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -

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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Transportation Administration</u>		<u>COG</u>
6	876	Meas & Reg Sta Equipment - Ind	\$	-	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$	-	\$ -
28	878	Meters and House Regulators	\$	-	\$ -
24	879	Customer Installation Expenses	\$	-	\$ -
23	880	Other Expenses	\$	-	\$ -
23	881	Rents	\$	-	\$ -
		Maintenance			
31	885	Supervision and Engineering	\$	-	\$ -
25	886	Structures & Improvements	\$	-	\$ -
2.1	887	Mains	\$	-	\$ -
2.3	889	Meas & Reg Sta Equipment - Gen.	\$	-	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$	-	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$	-	\$ -
3	892	Services	\$	-	\$ -
28	893	Meters and House Regulators	\$	-	\$ -
23	894	Other Equipment	\$	-	\$ -
			\$	-	\$ -
		Customer Accounting Expense			
32	901	Supervision	\$	-	\$ -
4	902	Meter Reading	\$	-	\$ -
7	903	Customer Records and Collection	\$	-	\$ -
7	904	Uncollectible Accounts	\$	-	\$ -
7	905	Misc Customer Accounts Expense	\$	-	\$ -
10	N/A	Transportation Administration	\$	122,724	\$ -
			\$	122,724	\$ -
		Customer Service and Information Expense			
7	907	Supervision	\$	-	\$ -
7	908-910	All Other	\$	-	\$ -
			\$	-	\$ -
		Sales Expense			
7	911	Supervision	\$	-	\$ -
7	912-916	All Other	\$	-	\$ -
			\$	-	\$ -
		Administration and General Expense			
		Operation			
19	920	Admin and General Salaries	\$	13,713	\$ 9,233
19	921	Office Supplies and Expense	\$	6,497	\$ 4,375
19	922	Admin Exp Transfer	\$	(633)	\$ (426)
19	923	Outside Services	\$	4,880	\$ 3,286
22	924	Property Insurance	\$	96	\$ 65
19	925	Injuries and Damages	\$	4,397	\$ 2,961
34	926	Pensions and Benefits	\$	45,638	\$ 73,259
21	927	Franchise Requirements	\$	-	\$ -
21	928	Regulatory Commission Expense	\$	454	\$ 306

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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Transportation</u>		<u>COG</u>
			<u>Administration</u>		
19	929	Duplicate Charges Credit	\$	(245)	\$ (165)
19	930	Miscellaneous General Expense	\$	1,056	\$ 711
19	931	Rents	\$	18,360	\$ 12,363
		Maintenance			
19	935	Total A&G Maintenance	\$	6,676	\$ 4,495
			\$	100,889	\$ 110,463
		Total O&M Expense	\$	223,613	\$ 78,357,087
		Total O&M Expense Less COG	\$	223,613	\$ 193,099
		Total O&M Supervised	\$	122,724	\$ 82,636
		Depreciation and Amortization Expense			
19	403-404	Intangible	\$	4,344	\$ 2,925
1	403-404	Production and Manufactured Gas	\$	-	\$ -
1	403-404	Other Storage Plant	\$	-	\$ -
23	403-404	Distribution	\$	-	\$ -
19	403-404	General	\$	8,154	\$ 5,490
22	403-404	Other	\$	-	\$ -
20	407	Acquisition Adjustment	\$	-	\$ -
			\$	12,498	\$ 8,416
		Taxes Other Than Income Taxes			
34	408111-408131	Payroll Taxes	\$	8,382	\$ 13,455
29	408141-408143	Total Property Taxes	\$	2,243	\$ 1,510
19	408451	Other	\$	1	\$ 0
			\$	10,625	\$ 14,966
		Other Expenses	\$	23,124	\$ 23,381

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Transportation Administration</u>	<u>COG</u>
Operating Revenues and Income Taxes				
-	480-481	Retail Rate Revenues	\$ 260,785	\$ 78,389,880
		Other Operating Revenues		
7	487011	Forfeited Discounts	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -
22	489	Transportation Revenue	\$ 245	\$ 165
29	493	Rent from Gas Property	\$ 58	\$ 39
19	495	Other Gas Revenues	\$ -	\$ -
			\$ 303	\$ 204
		Total Operating Revenues	\$ 261,087	\$ 78,390,084
		Total Expenses		
		O&M Expense	\$ 223,613	\$ 78,357,087
		Other Expense	\$ 23,124	\$ 23,381
			\$ 246,737	\$ 78,380,468
		Operating Income Before Taxes	\$ 14,350	\$ 9,615
		Adjustments to Taxable Income		
22		Interest on LTD	\$ (4,245)	\$ (2,858)
22		Other Adjustments	\$ (8,192)	\$ (5,516)
			\$ (12,437)	\$ (8,375)
		Net Taxable Income	\$ 1,913	\$ 1,241
		Income Taxes		
N/A		State and Federal Income Taxes	\$ 670	\$ 434
22		Tax Adjustment	\$ (3,960)	\$ (2,666)
22		Deferred Income Tax - Net	\$ 7,576	\$ 5,101
22		Amortization of Invest Tax Credit	\$ (22)	\$ (15)
		Total Income Taxes	\$ 4,264	\$ 2,855
		Combined State and Federal Tax Rate	35.00%	35.00%

Allocators

	<u>Peak Facilities</u>	<u>Mains (Throughput)</u>	<u>Mains (Peaking)</u>	<u>Mains (Customer)</u>	<u>Services</u>	<u>Meters</u>
1 Peaking Facilities	1.0000000	-	-	-	-	-
2.1 Mains	-	0.1134375	0.5988323	0.2877302	-	-
2.2 Meas and Reg Station Equip - CG	-	0.3171736	0.6828264	-	-	-
2.3 Meas and Reg Station Equip - Gen	-	-	0.5520656	0.4479344	-	-
3 Services	-	-	-	-	1.0000000	-
4 Meters	-	-	-	-	-	1.0000000
5 Regulators	-	-	-	-	-	-
6 Direct Assign - Non Residential Customers	-	-	-	-	-	-
7 Customer Accounts	-	-	-	-	-	-
8 COG	-	-	-	-	-	-
10 Transportation Administration	-	-	-	-	-	-
19 Supervised O&M	0.0357475	0.0348723	0.1897857	0.0930740	0.2523077	0.1362413
20 Gross Production, Distribution Plant	0.0346511	0.0568294	0.2957041	0.1406598	0.3296886	0.1156736
21 Gross Plant	0.0348152	0.0535420	0.2798458	0.1335352	0.3181030	0.1187530
22 Net Plant	0.0226207	0.0542550	0.2835576	0.1353015	0.3222505	0.1202189
23 Gross Distribution Plant	-	0.0588693	0.3063184	0.1457088	0.3415227	0.1198257
24 Meters & Services Plant	-	-	-	-	0.7402707	0.2597293
25 Structures & Station Equipment	-	0.1641468	0.6197382	0.2161150	-	-
26 Land & Land Rights	-	0.1152074	0.5995620	0.2852306	-	-
27 Gross Mains and Services Plant	-	0.0668443	0.3528688	0.1695483	0.4107386	-
28 Gross Meters and Regulators Plant	-	-	-	-	-	0.8287839
29 Gross Plant Excluding Intangible	0.0347924	0.0539987	0.2820488	0.1345249	0.3197124	0.1183252
30 Distribution Operation Expense Less Supervision	-	0.0540984	0.2840588	0.1359817	0.4499569	0.0695330
31 Distribution Maintenance Expense Less Supervision	-	0.0573248	0.3348183	0.1715310	0.2856955	0.1248401
32 Cust Acct Expense Less Supervision	-	-	-	-	-	0.2429967
33 Supervised O&M Plus Other Taxes	0.0353531	0.0369830	0.1998792	0.0975768	0.2591827	0.1359357
34 Payroll Allocator	0.0298914	0.0317613	0.1729468	0.0848454	0.2296266	0.1739164

Allocators

	<u>Regulators</u>	<u>Industrial Meters</u>	<u>Customer Service</u>	<u>Transport Admin</u>	<u>COG</u>
1 Peaking Facilities	-	-	-	-	-
2.1 Mains	-	-	-	-	-
2.2 Meas and Reg Station Equip - CG	-	-	-	-	-
2.3 Meas and Reg Station Equip - Gen	-	-	-	-	-
3 Services	-	-	-	-	-
4 Meters	-	-	-	-	-
5 Regulators	1.0000000	-	-	-	-
6 Direct Assign - Non Residential Customers	-	1.0000000	-	-	-
7 Customer Accounts	-	-	1.0000000	-	-
8 COG	-	-	-	-	1.0000000
10 Transportation Administration	-	-	-	1.0000000	-
19 Supervised O&M	0.0074194	0.0004475	0.2200288	0.0179734	0.0121024
20 Gross Production, Distribution Plant	0.0238967	0.0028967	-	-	-
21 Gross Plant	0.0214297	0.0025300	0.0329430	0.0026910	0.0018120
22 Net Plant	0.0217279	0.0025660	0.0329923	0.0026950	0.0018147
23 Gross Distribution Plant	0.0247544	0.0030007	-	-	-
24 Meters & Services Plant	-	-	-	-	-
25 Structures & Station Equipment	-	-	-	-	-
26 Land & Land Rights	-	-	-	-	-
27 Gross Mains and Services Plant	-	-	-	-	-
28 Gross Meters and Regulators Plant	0.1712161	-	-	-	-
29 Gross Plant Excluding Intangible	0.0217724	0.0025809	0.0283668	0.0023172	0.0015603
30 Distribution Operation Expense Less Supervision	0.0053433	0.0010278	-	-	-
31 Distribution Maintenance Expense Less Supervision	0.0257904	-	-	-	-
32 Cust Acct Expense Less Supervision	-	-	0.7570033	-	-
33 Supervised O&M Plus Other Taxes	0.0094020	0.0007024	0.1967853	0.0162824	0.0119175
34 Payroll Allocator	0.0133757	0.0005050	0.2076809	0.0212844	0.0341660

Allocators

	<u>Description</u>
1 Peaking Facilities	User Defined
2.1 Mains	User Defined
2.2 Meas and Reg Station Equip - CG	User Defined
2.3 Meas and Reg Station Equip - Gen	
3 Services	User Defined
4 Meters	User Defined
5 Regulators	User Defined
6 Direct Assign - Non Residential Customers	User Defined
7 Customer Accounts	User Defined
8 COG	User Defined
10 Transportation Administration	User Defined
19 Supervised O&M	Total Supervised O&M
20 Gross Production, Distribution Plant	Plant Accounts 304-385
21 Gross Plant	Total Gross Plant
22 Net Plant	Total Gross Plant
23 Gross Distribution Plant	Total Gross Distribution Plant
24 Meters & Services Plant	Total Gross Meters and Services Plant
25 Structures & Station Equipment	Total Meas & Reg Sta Equipment (Gen & CG)
26 Land & Land Rights	Total Mains and Reg Sta Equip (Gen & CG)
27 Gross Mains and Services Plant	Total Gross Mains and Services Plant
28 Gross Meters and Regulators Plant	Total Gross Meters and Regulators Plant
29 Gross Plant Excluding Intangible	Total Gross Plant Less Intangible
30 Distribution Operation Expense Less Supervision	Distr. Op. Exp. Less Supervision
31 Distribution Maintenance Expense Less Supervision	Distr. Maint. Exp. Less Supervision
32 Cust Acct Expense Less Supervision	Cust. Acct. Exp. Less Supervision
33 Supervised O&M Plus Other Taxes	Total Supervised O&M and Other Taxes
34 Payroll Allocator	Total Gas Payroll

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Book</u> <u>Value</u>	<u>Total</u> <u>Pro Forma</u>	<u>Final</u>	<u>Interest</u> <u>Synchronization</u>	<u>Weather</u> <u>Hedge</u>
Rate Base							
		Manufactured Gas Plant					
1	304	Land and Land Rights	\$ 2,403	\$ -	\$ 2,403	\$ -	\$ -
1	305	Structures and Improvements	\$ 51,588	\$ -	\$ 51,588	\$ -	\$ -
1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -
1	307	Other Power Equipment	\$ 26,931	\$ -	\$ 26,931	\$ -	\$ -
1	311	LPG Equipment	\$ 378,056	\$ -	\$ 378,056	\$ -	\$ -
1	320	Other Equipment	\$ 9,730	\$ -	\$ 9,730	\$ -	\$ -
			\$ 468,709	\$ -	\$ 468,709	\$ -	\$ -
		Other Storage Plant					
1	360	Land and Land Rights	\$ 19,713	\$ -	\$ 19,713	\$ -	\$ -
1	361	Structures and Improvements	\$ 250,061	\$ -	\$ 250,061	\$ -	\$ -
1	362	Gas Holders	\$ 783,205	\$ -	\$ 783,205	\$ -	\$ -
1	363	Purification Equipment	\$ 142,710	\$ -	\$ 142,710	\$ -	\$ -
1	363.1	Liquification Equipment	\$ 405,124	\$ -	\$ 405,124	\$ -	\$ -
1	363.2	Vaporizing Equipment	\$ 96,405	\$ -	\$ 96,405	\$ -	\$ -
1	363.3	Compressor Equipment	\$ 73,551	\$ -	\$ 73,551	\$ -	\$ -
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.5	Other Equipment	\$ 503,026	\$ -	\$ 503,026	\$ -	\$ -
			\$ 2,273,795	\$ -	\$ 2,273,795	\$ -	\$ -
		Distribution Plant					
26	374	Land and Land Rights	\$ 229,613	\$ -	\$ 229,613	\$ -	\$ -
25	375	Structures and Station Equipment	\$ 16,059	\$ -	\$ 16,059	\$ -	\$ -
2.1	376	Mains	\$ 37,434,927	\$ -	\$ 37,434,927	\$ -	\$ -
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	378	Meas & Reg Sta Equipment - Gen.	\$ 1,016,861	\$ -	\$ 1,016,861	\$ -	\$ -
2.2	379	Meas & Reg Sta Equipment - CG	\$ 336,963	\$ -	\$ 336,963	\$ -	\$ -
3	380	Services	\$ 26,093,626	\$ -	\$ 26,093,626	\$ -	\$ -
4	381	Meters	\$ 9,155,134	\$ -	\$ 9,155,134	\$ -	\$ -
4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -
5	383	House Regulators	\$ 1,891,333	\$ -	\$ 1,891,333	\$ -	\$ -
5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$ 229,264	\$ -	\$ 229,264	\$ -	\$ -
			\$ 76,403,780	\$ -	\$ 76,403,780	\$ -	\$ -
		General Plant					
19	389-398	General Plant	\$ 11,713,977	\$ -	\$ 11,713,977	\$ -	\$ -
			\$ 11,713,977	\$ -	\$ 11,713,977	\$ -	\$ -
		Intangible Plant					
19	301-303	Intangible Plant	\$ 2,817,327	\$ 190,379	\$ 3,007,706	\$ -	\$ -
20	301-303	Acquisition Adjustment	\$ 8,918,381	\$ (4,459,191)	\$ 4,459,190	\$ -	\$ -
			\$ 11,735,707	\$ (4,268,812)	\$ 7,466,895	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Book Value</u>	<u>Total Pro Forma</u>	<u>Final</u>	<u>Interest Synchronization</u>	<u>Weather Hedge</u>
		Gross Gas Plant in Service	\$ 102,595,967	\$ (4,268,812)	\$ 98,327,155	\$ -	\$ -
		Additions to Rate Base					
		Requirements for Iowa Working Capital					
29		Total Materials and Supplies	\$ 479,646	\$ -	\$ 479,646	\$ -	\$ -
1		Fuel Stocks	\$ 264,174	\$ -	\$ 264,174	\$ -	\$ -
21		Prepayments	\$ 9,394	\$ (136,161)	\$ (126,767)	\$ -	\$ -
33		Other Working Capital	\$ (1,018,066)	\$ 580,070	\$ (437,996)	\$ -	\$ -
			\$ (264,852)	\$ 443,909	\$ 179,057	\$ -	\$ -
		Total Additions to Rate Base	\$ (264,852)	\$ 443,909	\$ 179,057	\$ -	\$ -
		Deductions from Rate Base					
		Accumulated Provision for Deprec and Amort					
1	108-111	Production	\$ (283,543)	\$ -	\$ (283,543)	\$ -	\$ -
1	108-111	Other Storage Plant	\$ (1,497,016)	\$ -	\$ (1,497,016)	\$ -	\$ -
23	108-111	Distribution	\$ (28,177,925)	\$ -	\$ (28,177,925)	\$ -	\$ -
19	108-111	Intangible	\$ (1,271,873)	\$ (20,624)	\$ (1,292,497)	\$ -	\$ -
19	108-111	General	\$ (4,299,931)	\$ -	\$ (4,299,931)	\$ -	\$ -
20	115201-115202	Acquisition Adjustment	\$ (3,784,653)	\$ 1,892,327	\$ (1,892,326)	\$ -	\$ -
			\$ (39,314,941)	\$ 1,871,703	\$ (37,443,238)	\$ -	\$ -
22	282	Accum Deferred Income Taxes	\$ (6,279,744)	\$ -	\$ (6,279,744)	\$ -	\$ -
22	255201	Accum Deferred Invest Tax Credit	\$ (77)	\$ -	\$ (77)	\$ -	\$ -
27	252	Customer Advances	\$ (294,040)	\$ -	\$ (294,040)	\$ -	\$ -
7	255	Customer Deposits	\$ (74,700)	\$ -	\$ (74,700)	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ (394,435)	\$ -	\$ (394,435)	\$ -	\$ -
19	228	Reserves	\$ (243,898)	\$ -	\$ (243,898)	\$ -	\$ -
			\$ (7,286,893)	\$ -	\$ (7,286,893)	\$ -	\$ -
		Total Deductions from Rate Base	\$ (46,601,834)	\$ 1,871,703	\$ (44,730,131)	\$ -	\$ -
		Total Rate Base	\$ 55,729,281	\$ (1,953,200)	\$ 53,776,081	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Book</u> <u>Value</u>	<u>Total</u> <u>Pro Forma</u>	<u>Final</u>	<u>Interest</u> <u>Synchronization</u>	<u>Weather</u> <u>Hedge</u>
Expenses							
Production Expense							
MGP Plant							
Operation							
1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	712	Other Power Expenses	\$ 562	\$ -	\$ 562	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -
8	728	Liquified Petroleum Gas	\$ 35,720	\$ 378	\$ 36,098	\$ -	\$ -
1	735	Miscellaneous	\$ 12,295	\$ 236	\$ 12,531	\$ -	\$ -
Maintenance							
1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	741	Structures & Improvements	\$ 9,345	\$ 29	\$ 9,374	\$ -	\$ -
1	742	Production Equipment	\$ 959	\$ -	\$ 959	\$ -	\$ -
			\$ 58,881	\$ 643	\$ 59,524	\$ -	\$ -
Other Gas Supply Expenses							
8	800-807	Purchased Gas	\$ 77,932,412	\$ -	\$ 77,932,412	\$ -	\$ -
8	808	Net Storage	\$ 195,478	\$ -	\$ 195,478	\$ -	\$ -
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -	\$ -
8	813	Other Expenses	\$ 200,821	\$ (118,185)	\$ 82,636	\$ -	\$ -
			\$ 78,328,711	\$ (118,185)	\$ 78,210,526	\$ -	\$ -
Total Production Expenses			\$ 78,387,592	\$ (117,542)	\$ 78,270,050	\$ -	\$ -
Other Storage Expenses							
Operation							
1	840	Supervision and Engineering	\$ 102,318	\$ 1,857	\$ 104,175	\$ -	\$ -
1	841	Labor and Expenses	\$ 27,101	\$ 898	\$ 27,999	\$ -	\$ -
1	842	Rents	\$ 6,061	\$ -	\$ 6,061	\$ -	\$ -
Maintenance							
1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.2	Structures and Improvements	\$ 6,910	\$ 2,300	\$ 9,210	\$ -	\$ -
1	843.3	Gas Holders	\$ 52,308	\$ -	\$ 52,308	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.5	Liquification Equipment	\$ 25,391	\$ -	\$ 25,391	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ 2,140	\$ -	\$ 2,140	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 222,229	\$ 5,055	\$ 227,284	\$ -	\$ -
Distribution Expense							
Operation							
30	870	Supervision and Engineering	\$ 593,415	\$ 12,528	\$ 605,943	\$ -	\$ -
23	871	Load Dispatching	\$ 112,823	\$ 3,186	\$ 116,009	\$ -	\$ -
27	874	Mains and Services	\$ 1,173,700	\$ 27,738	\$ 1,201,438	\$ -	\$ -

Alloc	Acct	Description	Book Value	Total Pro Forma	Final	Interest Synchronization	Weather Hedge
2.3	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -
28	878	Meters and House Regulators	\$ (51,358)	\$ 8,014	\$ (43,344)	\$ -	\$ -
24	879	Customer Installation Expenses	\$ 386,548	\$ 11,354	\$ 397,902	\$ -	\$ -
23	880	Other Expenses	\$ 672,407	\$ 22,222	\$ 694,629	\$ -	\$ -
23	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance							
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ 663,111	\$ 18,316	\$ 681,427	\$ -	\$ -
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ 76,113	\$ 2,544	\$ 78,657	\$ -	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -
3	892	Services	\$ 375,639	\$ 9,606	\$ 385,245	\$ -	\$ -
28	893	Meters and House Regulators	\$ 197,549	\$ 5,568	\$ 203,117	\$ -	\$ -
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 4,199,947	\$ 121,076	\$ 4,321,023	\$ -	\$ -
Customer Accounting Expense							
32	901	Supervision	\$ 165,317	\$ 3,728	\$ 169,045	\$ -	\$ -
4	902	Meter Reading	\$ 495,428	\$ 18,728	\$ 514,156	\$ -	\$ -
7	903	Customer Records and Collection	\$ 1,119,308	\$ 19,692	\$ 1,139,000	\$ -	\$ -
7	904	Uncollectible Accounts	\$ 400,562	\$ 872	\$ 401,434	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ 61,307	\$ -	\$ 61,307	\$ -	\$ -
10	N/A	Transportation Administration	\$ -	\$ 122,724	\$ 122,724	\$ -	\$ -
			\$ 2,241,922	\$ 165,744	\$ 2,407,666	\$ -	\$ -
Customer Service and Information Expense							
7	907	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -
7	908-910	All Other	\$ 50,438	\$ 70	\$ 50,508	\$ -	\$ -
			\$ 50,438	\$ 70	\$ 50,508	\$ -	\$ -
Sales Expense							
7	911	Supervision	\$ 5	\$ -	\$ 5	\$ -	\$ -
7	912-916	All Other	\$ 155,416	\$ (31,830)	\$ 123,586	\$ -	\$ -
			\$ 155,421	\$ (31,830)	\$ 123,591	\$ -	\$ -
Administration and General Expense							
Operation							
19	920	Admin and General Salaries	\$ 745,093	\$ 17,843	\$ 762,936	\$ -	\$ -
19	921	Office Supplies and Expense	\$ 361,488	\$ -	\$ 361,488	\$ -	\$ -
19	922	Admin Exp Transfer	\$ (35,320)	\$ 89	\$ (35,231)	\$ -	\$ -
19	923	Outside Services	\$ 271,142	\$ 355	\$ 271,497	\$ -	\$ -
22	924	Property Insurance	\$ 34,938	\$ 659	\$ 35,597	\$ -	\$ -
19	925	Injuries and Damages	\$ 244,219	\$ 432	\$ 244,651	\$ -	\$ -
34	926	Pensions and Benefits	\$ 2,114,796	\$ 29,428	\$ 2,144,224	\$ -	\$ -
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Book</u> <u>Value</u>	<u>Total</u> <u>Pro Forma</u>	<u>Final</u>	<u>Interest</u> <u>Synchronization</u>	<u>Weather</u> <u>Hedge</u>
21	928	Regulatory Commission Expense	\$ 167,199	\$ 1,454	\$ 168,653	\$ -	\$ -
19	929	Duplicate Charges Credit	\$ (14,061)	\$ 445	\$ (13,616)	\$ -	\$ -
19	930	Miscellaneous General Expense	\$ 64,915	\$ (6,170)	\$ 58,745	\$ -	\$ -
19	931	Rents	\$ 1,021,509	\$ -	\$ 1,021,509	\$ -	\$ -
		Maintenance					
19	935	Total A&G Maintenance	\$ 371,453	\$ -	\$ 371,453	\$ -	\$ -
			\$ 5,347,371	\$ 44,535	\$ 5,391,906	\$ -	\$ -
		Total O&M Expense	\$ 90,604,920	\$ 187,108	\$ 90,792,028	\$ -	\$ -
		Total O&M Expense Less COG	\$ 12,441,310	\$ 187,108	\$ 12,664,138	\$ -	\$ -
		Total O&M Supervised	\$ 6,722,474	\$ 141,701	\$ 6,864,175	\$ -	\$ -
		Depreciation and Amortization Expense					
19	403-404	Intangible	\$ 203,641	\$ 38,076	\$ 241,717	\$ -	\$ -
1	403-404	Production and Manufactured Gas	\$ 16,024	\$ -	\$ 16,024	\$ -	\$ -
1	403-404	Other Storage Plant	\$ 61,558	\$ -	\$ 61,558	\$ -	\$ -
23	403-404	Distribution	\$ 2,239,073	\$ -	\$ 2,239,073	\$ -	\$ -
19	403-404	General	\$ 453,665	\$ -	\$ 453,665	\$ -	\$ -
22	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ 383,256	\$ (191,628)	\$ 191,628	\$ -	\$ -
			\$ 3,357,217	\$ (153,552)	\$ 3,203,665	\$ -	\$ -
		Taxes Other Than Income Taxes					
34	408111-408131	Payroll Taxes	\$ 375,351	\$ 18,464	\$ 393,815	\$ -	\$ -
29	408141-408143	Total Property Taxes	\$ 967,827	\$ -	\$ 967,827	\$ -	\$ -
19	408451	Other	\$ 40	\$ -	\$ 40	\$ -	\$ -
			\$ 1,343,218	\$ 18,464	\$ 1,361,682	\$ -	\$ -
		Other Expenses	\$ 4,700,435	\$ (135,088)	\$ 4,565,347	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Book</u> <u>Value</u>	<u>Total</u> <u>Pro Forma</u>	<u>Final</u>	<u>Interest</u> <u>Synchronization</u>	<u>Weather</u> <u>Hedge</u>
Operating Revenues and Income Taxes							
	480-481	Retail Rate Revenues	\$ 75,796,420	\$ 25,034,447	\$ 100,830,867	\$ -	\$ -
		Other Operating Revenues					
7	487011	Forfeited Discounts	\$ 145,670	\$ (145,670)	\$ -	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ 66,047	\$ 28,778	\$ 94,825	\$ -	\$ -
22	489	Transportation Revenue	\$ 1,275,813	\$ (1,185,055)	\$ 90,758	\$ -	\$ -
29	493	Rent from Gas Property	\$ 25,041	\$ -	\$ 25,041	\$ -	\$ -
19	495	Other Gas Revenues	\$ 23,170,741	\$ (23,170,741)	\$ -	\$ -	\$ 196,907
			\$ 24,683,312	\$ (24,472,688)	\$ 210,624	\$ -	\$ 196,907
		Total Operating Revenues	\$ 100,479,732	\$ 561,759	\$ 101,041,491	\$ -	\$ 196,907
		Total Expenses					
		O&M Expense	\$ 90,604,920	\$ 187,108	\$ 90,792,028	\$ -	\$ -
		Other Expense	\$ 4,700,435	\$ (135,088)	\$ 4,565,347	\$ -	\$ -
			\$ 95,305,355	\$ 52,020	\$ 95,357,375	\$ -	\$ -
		Operating Income Before Taxes	\$ 5,174,377	\$ 509,739	\$ 5,684,116	\$ -	\$ 196,907
		Adjustments to Taxable Income					
22		Interest on LTD	\$ (1,575,145)	\$ -	\$ (1,575,145)	\$ -	\$ -
22		Other Adjustments	\$ (3,039,752)	\$ -	\$ (3,039,752)	\$ -	\$ -
			\$ (4,614,897)	\$ -	\$ (4,614,897)	\$ -	\$ -
		Net Taxable Income	\$ 559,480	\$ 509,739	\$ 1,069,219	\$ -	\$ 196,907
		Income Taxes					
N/A		State and Federal Income Taxes	\$ 195,818	\$ 178,409	\$ 374,227	\$ -	\$ 68,917
22		Tax Adjustment	\$ (1,502,470)	\$ 33,124	\$ (1,469,346)	\$ 2,086	\$ -
22		Deferred Income Tax - Net	\$ 2,811,169	\$ -	\$ 2,811,169	\$ -	\$ -
22	411401	Amortization of Invest Tax Credit	\$ (8,001)	\$ -	\$ (8,001)	\$ -	\$ -
		Total Income Taxes	\$ 1,496,516	\$ 211,533	\$ 1,708,049	\$ 2,086	\$ 68,917
		Combined State and Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Sales for Resale, Interdepartmental</u>	<u>Promotional Goodwill Adv</u>	<u>Reconnect Fees</u>	<u>Capital Projects</u>	<u>Advance Tax Collections</u>	<u>2003 Union Payroll Adj.</u>	<u>2004 Union Payroll Adj.</u>
Rate Base									
		Manufactured Gas Plant							
1	304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	311	LPG Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	320	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Storage Plant							
1	360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	361	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	362	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.1	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.2	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.3	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Plant							
26	374	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	375	Structures and Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	376	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	378	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	379	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	380	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	381	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	383	House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		General Plant							
19	389-398	General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Intangible Plant							
19	301-303	Intangible Plant	\$ -	\$ -	\$ -	\$ 190,379	\$ -	\$ -	\$ -
20	301-303	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ 190,379	\$ -	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Sales for Resale, Interdepartmental</u>	<u>Promotional Goodwill Adv</u>	<u>Reconnect Fees</u>	<u>Capital Projects</u>	<u>Advance Tax Collections</u>	<u>2003 Union Payroll Adj.</u>	<u>2004 Union Payroll Adj.</u>
		Gross Gas Plant in Service	\$ -	\$ -	\$ -	\$ 190,379	\$ -	\$ -	\$ -
		Additions to Rate Base							
		Requirements for Iowa Working Capital							
29		Total Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Prepayments					(136,161)		
33		Other Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	(136,161)	\$ -	\$ -
		Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	(136,161)	\$ -	\$ -
		Deductions from Rate Base							
		Accumulated Provision for Deprec and Amort							
1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	Intangible	\$ -	\$ -	\$ -	(20,624)	\$ -	\$ -	\$ -
19	108-111	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	115201-115202	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	(20,624)	\$ -	\$ -	\$ -
22	282	Accum Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	255201	Accum Deferred Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	252	Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	228	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Deductions from Rate Base	\$ -	\$ -	\$ -	(20,624)	\$ -	\$ -	\$ -
		Total Rate Base	\$ -	\$ -	\$ -	169,755	(136,161)	\$ -	\$ -

Alloc	Acct	Description	Sales for Resale, Interdepartmental	Promotional Goodwill Adv	Reconnect Fees	Capital Projects	Advance Tax Collections	2003 Union Payroll Adj.	2004 Union Payroll Adj.
Production Expense									
MGP Plant									
Operation									
1	710	Supervision and Engineering	\$ -	\$ -	-	\$ -	-	\$ -	-
1	712	Other Power Expenses	\$ -	\$ -	-	\$ -	-	\$ -	-
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	-	\$ -	-	\$ -	-
1	717	LPG Expense	\$ -	\$ -	-	\$ -	-	\$ -	-
8	728	Liquidified Petroleum Gas	\$ -	\$ -	-	\$ -	-	\$ 89	\$ 121
1	735	Miscellaneous	\$ -	\$ -	-	\$ -	-	\$ 216	\$ -
Maintenance									
1	740	Supervision and Engineering	\$ -	\$ -	-	\$ -	-	\$ -	-
1	741	Structures & Improvements	\$ -	\$ -	-	\$ -	-	\$ 25	-
1	742	Production Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-
			\$ -	\$ -	-	\$ -	-	\$ 330	\$ 121
Other Gas Supply Expenses									
8	800-807	Purchased Gas	\$ -	\$ -	-	\$ -	-	\$ -	-
8	808	Net Storage	\$ -	\$ -	-	\$ -	-	\$ -	-
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	-	\$ -	-	\$ -	-
8	813	Other Expenses	\$ -	\$ -	-	\$ -	-	\$ -	-
			\$ -	\$ -	-	\$ -	-	\$ -	-
		Total Production Expenses	\$ -	\$ -	-	\$ -	-	\$ 330	\$ 121
Other Storage Expenses									
Operation									
1	840	Supervision and Engineering	\$ -	\$ -	-	\$ -	-	\$ 386	\$ 526
1	841	Labor and Expenses	\$ -	\$ -	-	\$ -	-	\$ 322	\$ 440
1	842	Rents	\$ -	\$ -	-	\$ -	-	\$ -	-
Maintenance									
1	843.1	Supervision and Engineering	\$ -	\$ -	-	\$ -	-	\$ -	-
1	843.2	Structures and Improvements	\$ -	\$ -	-	\$ -	-	\$ 895	\$ 1,220
1	843.3	Gas Holders	\$ -	\$ -	-	\$ -	-	\$ -	-
1	843.4	Purification Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-
1	843.5	Liquidification Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-
1	843.6	Vaporizing Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-
1	843.7	Compressor Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	-	\$ -	-	\$ -	-
1	843.9	Other Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-
			\$ -	\$ -	-	\$ -	-	\$ 1,603	\$ 2,166
Distribution Expense									
Operation									
30	870	Supervision and Engineering	\$ -	\$ -	-	\$ -	-	\$ 433	\$ 591
23	871	Load Dispatching	\$ -	\$ -	-	\$ -	-	\$ 838	\$ 1,143
27	874	Mains and Services	\$ -	\$ -	-	\$ -	-	\$ 10,481	\$ 14,298

2003 Cost of Service
South Dakota Jurisdiction
Pro Formas

MidAmerican Energy Company
Schedule O
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<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Sales for Resale, Interdepartmental</u>	<u>Promotional Goodwill Adv</u>	<u>Reconnect Fees</u>	<u>Capital Projects</u>	<u>Advance Tax Collections</u>	<u>2003 Union Payroll Adj.</u>	<u>2004 Union Payroll Adj.</u>
2.3	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	878	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,877	\$ 3,924
24	879	Customer Installation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,694	\$ 5,040
23	880	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,553	\$ 8,939
23	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,582	\$ 8,979
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,002	\$ 1,366
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	892	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,666	\$ 5,001
28	893	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,170	\$ 2,960
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,296	\$ 52,241
		Customer Accounting Expense							
32	901	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	902	Meter Reading	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,945	\$ 9,474
7	903	Customer Records and Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 961	\$ 1,310
7	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86	\$ -
7	905	Misc Customer Accounts Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	N/A	Transportation Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,992	\$ 10,784
		Customer Service and Information Expense							
7	907	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	908-910	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sales Expense							
7	911	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	912-916	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense							
		Operation							
19	920	Admin and General Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 163
19	921	Office Supplies and Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	922	Admin Exp Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355	\$ -
19	923	Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209	\$ -
22	924	Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	925	Injuries and Damages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	926	Pensions and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Alloc	Acct	Description	Sales for Resale, Interdepartmental	Promotional Goodwill Adv	Reconnect Fees	Capital Projects	Advance Tax Collections	2003 Union Payroll Adj.	2004 Union Payroll Adj.
21	928	Regulatory Commission Expense	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 1,452
19	929	Duplicate Charges Credit	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
19	930	Miscellaneous General Expense	\$ -	\$ (6,170)	-	\$ -	\$ -	\$ -	\$ -
19	931	Rents	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
		Maintenance	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
19	935	Total A&G Maintenance	\$ -	\$ (6,170)	-	\$ -	\$ -	\$ 684	\$ 1,615
		Total O&M Expense	\$ -	\$ (6,170)	-	\$ -	\$ -	\$ 48,905	\$ 66,947
		Total O&M Expense Less COG	\$ -	\$ (6,170)	-	\$ -	\$ -	\$ 48,905	\$ 66,947
		Total O&M Supervised	\$ -	\$ -	-	\$ -	\$ -	\$ 48,046	\$ 65,211
		Depreciation and Amortization Expense							
19	403-404	Intangible	\$ -	\$ -	-	\$ 38,076	\$ -	\$ -	\$ -
1	403-404	Production and Manufactured Gas	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
19	403-404	General	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
22	403-404	Other	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ -	\$ -	-	\$ 38,076	\$ -	\$ -	\$ -
		Taxes Other Than Income Taxes							
34	408111-408131	Payroll Taxes	\$ -	\$ -	-	\$ -	\$ -	\$ 4,557	\$ 6,217
29	408141-408143	Total Property Taxes	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
19	408451	Other	\$ -	\$ -	-	\$ -	\$ -	\$ 4,557	\$ 6,217
		Other Expenses	\$ -	\$ -	-	\$ 38,076	\$ -	\$ 4,557	\$ 6,217

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Sales for Resale, Interdepartmental</u>	<u>Promotional Goodwill Adv</u>	<u>Reconnect Fees</u>	<u>Capital Projects</u>	<u>Advance Tax Collections</u>	<u>2003 Union Payroll Adj.</u>	<u>2004 Union Payroll Adj.</u>
Operating Revenues and Income Taxes									
	480-481	Retail Rate Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Operating Revenues							
7	487011	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -	\$ 28,778	\$ -	\$ -	\$ -	\$ -
22	489	Transportation Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	493	Rent from Gas Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	495	Other Gas Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ 28,778	\$ -	\$ -	\$ -	\$ -
		Total Operating Revenues	\$ -	\$ -	\$ 28,778	\$ -	\$ -	\$ -	\$ -
		Total Expenses							
		O&M Expense	\$ -	\$ (6,170)	\$ -	\$ -	\$ -	\$ 48,905	\$ 66,947
		Other Expense	\$ -	\$ -	\$ -	\$ 38,076	\$ -	\$ 4,557	\$ 6,217
			\$ -	\$ (6,170)	\$ -	\$ 38,076	\$ -	\$ 53,462	\$ 73,164
		Operating Income Before Taxes	\$ -	\$ 6,170	\$ 28,778	\$ (38,076)	\$ -	\$ (53,462)	\$ (73,164)
		Adjustments to Taxable Income							
22		Interest on LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Net Taxable Income	\$ -	\$ 6,170	\$ 28,778	\$ (38,076)	\$ -	\$ (53,462)	\$ (73,164)
		Income Taxes							
N/A		State and Federal Income Taxes	\$ -	\$ 2,160	\$ 10,072	\$ (13,327)	\$ -	\$ (18,712)	\$ (25,607)
22		Tax Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		Deferred Income Tax - Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	411401	Amortization of Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Income Taxes	\$ -	\$ 2,160	\$ 10,072	\$ (13,327)	\$ -	\$ (18,712)	\$ (25,607)
		Combined State and Federal Tax Rate	135.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Salaried Labor Adjustment</u>	<u>Weather Normalization</u>	<u>Economic Development Adj</u>	<u>2002 Book to Tax Adjustment</u>	<u>Working Capital</u>	<u>Acquisition Adj Reversal</u>	<u>Acquisition Adj @ 50%</u>
Rate Base									
		Manufactured Gas Plant							
1	304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	311	LPG Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	320	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Storage Plant							
1	360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	361	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	362	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.1	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.2	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.3	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Plant							
26	374	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	375	Structures and Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	376	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	378	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	379	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	380	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	381	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	383	House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		General Plant							
19	389-398	General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Intangible Plant							
19	301-303	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	301-303	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,459,191)
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,459,191)

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Salaried Labor Adjustment</u>	<u>Weather Normalization</u>	<u>Economic Development Adj</u>	<u>2002 Book to Tax Adjustment</u>	<u>Working Capital</u>	<u>Acquisition Adj Reversal</u>	<u>Acquisition Adj @ 50%</u>
		Gross Gas Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,459,191)
		Additions to Rate Base							
		Requirements for Iowa Working Capital							
29		Total Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Prepayments							
33		Other Working Capital	\$ -	\$ -	\$ -	\$ -	\$ 580,070	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ 580,070	\$ -	\$ -
		Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ 580,070	\$ -	\$ -
		Deductions from Rate Base							
		Accumulated Provision for Deprec and Amort							
1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	115201-115202	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,892,327
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,892,327
22	282	Accum Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	255201	Accum Deferred Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	252	Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	228	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,892,327
		Total Rate Base	\$ -	\$ -	\$ -	\$ -	\$ 580,070	\$ -	\$ (2,566,864)

Alloc	Acct	Description	Salaried Labor Adjustment	Weather Normalization	Economic Development Adj	2002 Book to Tax Adjustment	Working Capital	Acquisition Adj Reversal	Acquisition Adj @ 50%
Expenses									
		Production Expense							
		MGP Plant							
		Operation							
1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	728	Liquified Petroleum Gas	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	735	Miscellaneous	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	741	Structures & Improvements	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Gas Supply Expenses							
8	800-807	Purchased Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	808	Net Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	813	Other Expenses	\$ 4,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 4,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Production Expenses	\$ 4,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Storage Expenses							
		Operation							
1	840	Supervision and Engineering	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	841	Labor and Expenses	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	842	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.2	Structures and Improvements	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.3	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.5	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 1,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Expense							
		Operation							
30	870	Supervision and Engineering	\$ 11,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	871	Load Dispatching	\$ 1,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	874	Mains and Services	\$ 2,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Salaried Labor Adjustment</u>	<u>Weather Normalization</u>	<u>Economic Development Adj</u>	<u>2002 Book to Tax Adjustment</u>	<u>Working Capital</u>	<u>Acquisition Adj Reversal</u>	<u>Acquisition Adj @ 50%</u>
2.3	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	878	Meters and House Regulators	\$ 1,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	879	Customer Installation Expenses	\$ 2,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	880	Other Expenses	\$ 6,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ 2,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	892	Services	\$ 939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	893	Meters and House Regulators	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 30,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Accounting Expense							
32	901	Supervision	\$ 3,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	902	Meter Reading	\$ 2,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	903	Customer Records and Collection	\$ 17,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	904	Uncollectible Accounts	\$ 786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	N/A	Transportation Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 24,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Service and Information Expense							
7	907	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	908-910	All Other	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sales Expense							
7	911	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	912-916	All Other	\$ 2,478	\$ -	\$ (34,308)	\$ -	\$ -	\$ -	\$ -
			\$ 2,478	\$ -	\$ (34,308)	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense							
		Operation							
19	920	Admin and General Salaries	\$ 17,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	921	Office Supplies and Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	922	Admin Exp Transfer	\$ (266)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	923	Outside Services	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	924	Property Insurance	\$ 659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	925	Injuries and Damages	\$ 432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	926	Pensions and Benefits	\$ 387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Salaried Labor Adjustment</u>	<u>Weather Normalization</u>	<u>Economic Development Adj</u>	<u>2002 Book to Tax Adjustment</u>	<u>Working Capital</u>	<u>Acquisition Adj Reversal</u>	<u>Acquisition Adj @ 50%</u>
21	928	Regulatory Commission Expense	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	929	Duplicate Charges Credit	\$ 445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	930	Miscellaneous General Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	931	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
19	935	Total A&G Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 19,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total O&M Expense	\$ 82,693	\$ -	\$ (34,308)	\$ -	\$ -	\$ -	\$ -
		Total O&M Expense Less COG	\$ 82,693	\$ -	\$ (34,308)	\$ -	\$ -	\$ -	\$ -
		Total O&M Supervised	\$ 62,542	\$ -	\$ (34,308)	\$ -	\$ -	\$ -	\$ -
		Depreciation and Amortization Expense							
19	403-404	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	403-404	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (383,256)	\$ 191,628
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ (383,256)	\$ 191,628
		Taxes Other Than Income Taxes							
34	408111-408131	Payroll Taxes	\$ 7,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	408141-408143	Total Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	408451	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 7,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Expenses	\$ 7,690	\$ -	\$ -	\$ -	\$ -	\$ (383,256)	\$ 191,628

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Salaried Labor Adjustment</u>	<u>Weather Normalization</u>	<u>Economic Development Adj</u>	<u>2002 Book to Tax Adjustment</u>	<u>Working Capital</u>	<u>Acquisition Adj Reversal</u>	<u>Acquisition Adj @ 50%</u>
Operating Revenues and Income Taxes									
	480-481	Retail Rate Revenues	\$ -	\$ 481,744	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Operating Revenues							
7	487011	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	489	Transportation Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	493	Rent from Gas Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	495	Other Gas Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Operating Revenues	\$ -	\$ 481,744	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Expenses							
		O&M Expense	\$ 82,693	\$ -	\$ (34,308)	\$ -	\$ -	\$ -	\$ -
		Other Expense	\$ 7,690	\$ -	\$ -	\$ -	\$ -	\$ (383,256)	\$ 191,628
			\$ 90,383	\$ -	\$ (34,308)	\$ -	\$ -	\$ (383,256)	\$ 191,628
		Operating Income Before Taxes	\$ (90,383)	\$ 481,744	\$ 34,308	\$ -	\$ -	\$ 383,256	\$ (191,628)
		Adjustments to Taxable Income							
22		Interest on LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Net Taxable Income	\$ (90,383)	\$ 481,744	\$ 34,308	\$ -	\$ -	\$ 383,256	\$ (191,628)
		Income Taxes							
N/A		State and Federal Income Taxes	\$ (31,634)	\$ 168,610	\$ 12,008	\$ -	\$ -	\$ 134,140	\$ (67,070)
22		Tax Adjustment	\$ -	\$ -	\$ -	\$ (36,032)	\$ -	\$ -	\$ 67,070
22		Deferred Income Tax - Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	411401	Amortization of Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Income Taxes	\$ (31,634)	\$ 168,610	\$ 12,008	\$ (36,032)	\$ -	\$ 134,140	\$ 0
		Combined State and Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Late Payment</u> <u>Charges</u>	<u>PGA Interest</u> <u>Income</u>	<u>Pension</u> <u>Costs</u>	<u>Gas Sales</u> <u>for Resale</u>	<u>Interdept</u> <u>Non-Reg.</u>	<u>Transfer of</u> <u>Transport Rev</u>	<u>Transportation</u> <u>Administration</u>
Rate Base									
		Manufactured Gas Plant							
1	304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	311	LPG Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	320	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Storage Plant							
1	360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	361	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	362	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.1	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.2	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.3	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Plant							
26	374	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	375	Structures and Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	376	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	378	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	379	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	380	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	381	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	383	House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		General Plant							
19	389-398	General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Intangible Plant							
19	301-303	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	301-303	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Late Payment</u> <u>Charges</u>	<u>PGA Interest</u> <u>Income</u>	<u>Pension</u> <u>Costs</u>	<u>Gas Sales</u> <u>for Resale</u>	<u>Interdept</u> <u>Non-Reg.</u>	<u>Transfer of</u> <u>Transport Rev</u>	<u>Transportation</u> <u>Administration</u>
		Gross Gas Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Additions to Rate Base							
		Requirements for Iowa Working Capital							
29		Total Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Prepayments							
33		Other Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Deductions from Rate Base							
		Accumulated Provision for Deprec and Amort							
1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	115201-115202	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	282	Accum Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	255201	Accum Deferred Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	252	Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	228	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Late Payment</u> <u>Charges</u>	<u>PGA Interest</u> <u>Income</u>	<u>Pension</u> <u>Costs</u>	<u>Gas Sales</u> <u>for Resale</u>	<u>Interdept</u> <u>Non-Req.</u>	<u>Transfer of</u> <u>Transport Rev</u>	<u>Transportation</u> <u>Administration</u>
Expenses									
		Production Expense							
		MGP Plant							
		Operation							
1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	728	Liquified Petroleum Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	735	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	741	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Gas Supply Expenses							
8	800-807	Purchased Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	808	Net Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	813	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (122,724)
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (122,724)
		Total Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (122,724)
		Other Storage Expenses							
		Operation							
1	840	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	841	Labor and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	842	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.2	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.3	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.5	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Distribution Expense							
		Operation							
30	870	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	871	Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	874	Mains and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Late Payment Charges</u>	<u>PGA Interest Income</u>	<u>Pension Costs</u>	<u>Gas Sales for Resale</u>	<u>Interdept Non-Reg.</u>	<u>Transfer of Transport Rev</u>	<u>Transportation Administration</u>
2.3	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	878	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	879	Customer Installation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	880	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	892	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	893	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Accounting Expense							
32	901	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	902	Meter Reading	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	903	Customer Records and Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	N/A	Transportation Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	122,724
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	122,724
		Customer Service and Information Expense							
7	907	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	908-910	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sales Expense							
7	911	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	912-916	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense							
		Operation							
19	920	Admin and General Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	921	Office Supplies and Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	922	Admin Exp Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	923	Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	924	Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	925	Injuries and Damages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	926	Pensions and Benefits	\$ -	\$ -	29,041	\$ -	\$ -	\$ -	\$ -
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Late Payment Charges</u>	<u>PGA Interest Income</u>	<u>Pension Costs</u>	<u>Gas Sales for Resale</u>	<u>Interdept Non-Req.</u>	<u>Transfer of Transport Rev</u>	<u>Transportation Administration</u>
21	928	Regulatory Commission Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	929	Duplicate Charges Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	930	Miscellaneous General Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	931	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance							
19	935	Total A&G Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ 29,041	\$ -	\$ -	\$ -	\$ -
		Total O&M Expense	\$ -	\$ -	\$ 29,041	\$ -	\$ -	\$ -	\$ -
		Total O&M Expense Less COG	\$ -	\$ -	\$ 29,041	\$ -	\$ -	\$ -	\$ -
		Total O&M Supervised	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Depreciation and Amortization Expense							
19	403-404	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	403-404	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Taxes Other Than Income Taxes							
34	408111-408131	Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	408141-408143	Total Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	408451	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Alloc Acct Description

Operating Revenues and Income Taxes

480-481		Retail Rate Revenues	\$ -	\$ -	\$ -	\$ 20,178,296	\$ 3,189,352	\$ 1,185,055	-
		Other Operating Revenues							
7	487011	Forfeited Discounts	\$ (145,670)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	489	Transportation Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,185,055)	\$ -
29	493	Rent from Gas Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	495	Other Gas Revenues	\$ -	\$ -	\$ -	\$ (20,178,296)	\$ (3,189,352)	\$ -	\$ -
			\$ (145,670)	\$ -	\$ -	\$ (20,178,296)	\$ (3,189,352)	\$ (1,185,055)	\$ -
		Total Operating Revenues	\$ (145,670)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Expenses							
		O&M Expense	\$ -	\$ -	\$ 29,041	\$ -	\$ -	\$ -	\$ -
		Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ 29,041	\$ -	\$ -	\$ -	\$ -
		Operating Income Before Taxes	\$ (145,670)	\$ -	\$ (29,041)	\$ -	\$ -	\$ -	\$ -
		Adjustments to Taxable Income							
22		Interest on LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Net Taxable Income	\$ (145,670)	\$ -	\$ (29,041)	\$ -	\$ -	\$ -	\$ -
		Income Taxes							
N/A		State and Federal Income Taxes	\$ (50,985)	\$ -	\$ (10,164)	\$ -	\$ -	\$ -	\$ -
22		Tax Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		Deferred Income Tax - Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	411401	Amortization of Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Income Taxes	\$ (50,985)	\$ -	\$ (10,164)	\$ -	\$ -	\$ -	\$ -
		Combined State and Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%

2003 Cost of Service
South Dakota Jurisdiction
Payroll Alloc

<u>Alloc</u>	<u>Per Books</u>	<u>Pro Forma Adjustments</u>	<u>As Adjusted</u>	<u>Peak Facilities</u>	<u>Mains (Throughput)</u>	<u>Mains (Peaking)</u>
Gas Operation and Maintenance Direct Payroll Distribution -						
Total Gas						
Manufactured Gas						
9	Acct 714	\$0	\$0	\$0	\$0	\$0
1	Acct 735	11,143	378	\$11,521	\$11,521	\$0
1	Acct 741	5,033	236	\$5,269	\$5,269	\$0
1	Acct 742	639	29	\$668	\$668	\$0
	Total	16,815	643	17,458	0	0
Other Gas Supply Expense						
8	Acct 813	191,163	4,539	\$195,702	\$0	\$0
Other Storage Expenses						
1	Acct 840	57,541	1,857	\$59,398	\$59,398	\$0
1	Acct 841	20,552	898	\$21,450	\$21,450	\$0
1	Acct 843	48,946	2,300	\$51,246	\$51,246	\$0
	Total	127,039	5,055	132,094	0	0
Distribution Expenses						
30	Acct 870	504,433	12,528	\$516,961	\$0	\$27,967
23	Acct 871	89,300	3,186	\$92,486	\$0	\$5,445
27	Acct 874	606,712	27,738	\$634,450	\$0	\$42,409
28	Acct 878	183,406	8,014	\$191,420	\$0	\$0
24	Acct 879	280,285	11,354	\$291,639	\$0	\$0
23	Acct 880	584,851	22,221	\$607,072	\$0	\$35,738
2.1	Acct 887	418,777	18,316	\$437,093	\$0	\$49,583
2.3	Acct 889	53,493	2,544	\$56,037	\$0	\$0
3	Acct 892	208,185	9,606	\$217,791	\$0	\$0
28	Acct 893	118,244	5,567	\$123,811	\$0	\$0
	Total	3,047,686	121,074	3,168,760	0	161,141
						877,694

2003 Cost of Service
South Dakota Jurisdiction
Payroll Alloc

MidAmerican Energy Company
Schedule O
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<u>Alloc</u>		<u>Per Books</u>	<u>Pro Forma Adjustments</u>	<u>As Adjusted</u>	<u>Peak Facilities</u>	<u>Mains (Throughput)</u>	<u>Mains (Peaking)</u>
Customer Accounts Expenses							
32	Acct 901	\$157,010	\$3,728	\$160,738	\$0	\$0	\$0
4	Acct 902	416,695	18,728	\$435,423	\$0	\$0	\$0
7	Acct 903	777,910	19,692	\$797,602	\$0	\$0	\$0
7	Acct 905	34,780	872	\$35,652	\$0	\$0	\$0
10	Transport Admin	0	113,029	\$113,029	\$0	\$0	\$0
	Total	1,386,395	156,049	1,542,444	0	0	0
Customer Service and Informational Expenses							
7	Acct 908	2,966	70	\$3,036	\$0	\$0	\$0
Sales Expenses							
7	Acct 911	0	0	\$0	\$0	\$0	\$0
7	Acct 912	103,246	2,451	\$105,697	\$0	\$0	\$0
7	Acct 916	1,137	27	\$1,164	\$0	\$0	\$0
	Total	104,383	2,478	106,861	0	0	0
Administrative and General Expenses							
19	Acct 920	745,093	17,843	\$762,936	\$27,273	\$26,605	\$144,794
19	Acct 922	-11,212	-266	-\$11,478	-\$410	-\$400	-\$2,178
22	Acct 924	13,065	502	\$13,567	\$307	\$736	\$3,847
19	Acct 925	31,829	868	\$32,697	\$1,169	\$1,140	\$6,205
*	Acct 926	18,184	432	\$18,616	\$556	\$591	\$3,220
19	Acct 930	16,286	387	\$16,673	\$596	\$581	\$3,164
19	Acct 931	94	2	\$96	\$3	\$3	\$18
19	Acct 935	46,977	1,896	\$48,873	\$1,747	\$1,704	\$9,275
	Total	860,316	21,664	881,980	31,241	30,961	168,346
*	Total Excl Acct 926	5,718,579	311,140	6,029,719	180,237	191,512	1,042,820
	Total Gas Payroll	\$5,736,763	\$311,572	\$6,048,335	\$180,793	\$192,103	\$1,046,040

2003 Cost of Service
South Dakota Jurisdiction
Payroll Alloc

<u>Alloc</u>		<u>Mains</u> <u>(Customers)</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>	<u>Industrial</u> <u>Meters</u>	<u>Customer</u> <u>Service</u>	<u>Transport</u> <u>Admin</u>	<u>COG</u>
Gas Operation and Maintenance									
Total Gas									
Manufactured Gas									
9	Acct 714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Acct 735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Acct 741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Acct 742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	0	0	0	0	0	0	0	0
Other Gas Supply Expense									
8	Acct 813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195,702
Other Storage Expenses									
1	Acct 840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Acct 841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Acct 843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	0	0	0	0	0	0	0	0
Distribution Expenses									
30	Acct 870	\$70,297	\$232,610	\$35,946	\$2,762	\$531	\$0	\$0	\$0
23	Acct 871	\$13,476	\$31,586	\$11,082	\$2,289	\$278	\$0	\$0	\$0
27	Acct 874	\$107,570	\$260,593	\$0	\$0	\$0	\$0	\$0	\$0
28	Acct 878	\$0	\$0	\$158,646	\$32,774	\$0	\$0	\$0	\$0
24	Acct 879	\$0	\$215,892	\$75,747	\$0	\$0	\$0	\$0	\$0
23	Acct 880	\$88,456	\$207,329	\$72,743	\$15,028	\$1,822	\$0	\$0	\$0
2.1	Acct 887	\$125,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.3	Acct 889	\$25,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Acct 892	\$0	\$217,791	\$0	\$0	\$0	\$0	\$0	\$0
28	Acct 893	\$0	\$0	\$102,613	\$21,198	\$0	\$0	\$0	\$0
	Total	430,665	1,165,801	456,776	74,052	2,630	0	0	0

2003 Cost of Service
South Dakota Jurisdiction
Payroll Alloc

MidAmerican Energy Company
Schedule O
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<u>Alloc</u>		<u>Mains (Customers)</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>	<u>Industrial Meters</u>	<u>Customer Service</u>	<u>Transport Admin</u>	<u>COG</u>
Customer Accounts Expenses									
32	Acct 901	\$0	\$0	\$39,059	\$0	\$0	\$121,679	\$0	\$0
4	Acct 902	\$0	\$0	\$435,423	\$0	\$0	\$0	\$0	\$0
7	Acct 903	\$0	\$0	\$0	\$0	\$0	\$797,602	\$0	\$0
7	Acct 905	\$0	\$0	\$0	\$0	\$0	\$35,652	\$0	\$0
10	Transport Admin	\$0	\$0	\$0	\$0	\$0	\$0	\$113,029	\$0
	Total	0	0	474,482	0	0	954,933	113,029	0
Customer Service and Informa									
7	Acct 908	\$0	\$0	\$0	\$0	\$0	\$3,036	\$0	\$0
Sales Expenses									
7	Acct 911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Acct 912	\$0	\$0	\$0	\$0	\$0	\$105,697	\$0	\$0
7	Acct 916	\$0	\$0	\$0	\$0	\$0	\$1,164	\$0	\$0
	Total	0	0	0	0	0	106,861	0	0
Administrative and General Ex									
19	Acct 920	\$71,009	\$192,495	\$103,943	\$5,661	\$341	\$167,868	\$13,713	\$9,233
19	Acct 922	-\$1,068	-\$2,896	-\$1,564	-\$85	-\$5	-\$2,525	-\$206	-\$139
22	Acct 924	\$1,836	\$4,372	\$1,631	\$295	\$35	\$448	\$37	\$25
19	Acct 925	\$3,043	\$8,250	\$4,455	\$243	\$15	\$7,194	\$588	\$396
*	Acct 926	\$1,579	\$4,275	\$3,238	\$249	\$9	\$3,866	\$396	\$636
19	Acct 930	\$1,552	\$4,207	\$2,272	\$124	\$7	\$3,669	\$300	\$202
19	Acct 931	\$9	\$24	\$13	\$1	\$0	\$21	\$2	\$1
19	Acct 935	\$4,549	\$12,331	\$6,659	\$363	\$22	\$10,753	\$878	\$591
	Total	82,509	223,057	120,646	6,849	424	191,293	15,706	10,945
*	Total Excl Acct 926	511,594	1,384,583	1,048,667	80,652	3,046	1,252,258	128,339	206,011
	Total Gas Payroll	\$513,173	\$1,388,858	\$1,051,905	\$80,901	\$3,055	\$1,256,124	\$128,735	\$206,647

Breakdown of Account 813 Expenses - Transport v. PGA

Major Activities \$ 200,820.60

Activity	Description	Amount	Function
625101	MGE G-SUPPLY PORTFOLIO	\$ 1,010.04	PGA
625101	MGE G-SUPPLY PORTFOLIO	\$ 65,153.66	Transport
625102	MGE PIPELINE/STRG CNT	\$ 22,515.60	PGA
625102	MGE PIPELINE/STRG CNT	\$ 11,130.10	Transport
625103	EXC SPOT GAS TRANS	\$ 13,025.80	Transport
661101	MGE G-DIST TRANS SVC - IJUMP	\$ 3,346.94	PGA
661101	MGE G-DIST TRANS SVC	\$ 31,235.41	PGA
671002	SPECIAL BILLS	\$ 7,339.75	PGA
681001	RECRUIT STAFF	\$ 18.23	Transport
681101	DEVELOP TRAINING	\$ 13.35	PGA
681102	DEVELOP TRAINING	\$ 5.39	PGA
681103	ATTEND TRAINING	\$ 735.18	PGA
681103	ATTEND TRAINING	\$ 36.96	Transport
681201	DEVELOP & COORD STAFF LEVELS	\$ 516.50	PGA
681207	EMPLOYEE COACH & DEVELOPMEI	\$ 1,479.85	PGA
681208	PROVIDE EMPLOYEE RECOG	\$ 130.75	PGA
681208	PROVIDE EMPLOYEE RECOG	\$ 19,317.39	Transport
681601	EMPLOYEE COMMUNICATION	\$ 2,052.84	PGA
683201	DEVELOP & ADMIN BUSINESS/OPEI	\$ 425.15	PGA
683202	DEVELOP BUDGETS	\$ 1,167.30	PGA
684001	MGE MKT/LIQUID RISK	\$ 115.80	PGA
684001	MGE MKT/LIQUID RISK	\$ 12,776.55	Transport
684004	MANAGE & SUPPORT LEGAL	\$ 2,418.14	PGA
684004	MANAGE & SUPPORT LEGAL	\$ 615.52	Transport
685002	EMPLOYEE TIME MANAGEMENT	\$ 100.10	PGA
687001	MANAGE REG AFFAIRS	\$ 277.41	Transport
687002	RESPOND STATE REG. COMMISSIC	\$ 1,588.10	PGA
688104	PROVIDE OFFICE SERVICES	\$ 1,900.62	PGA
688104	PROVIDE OFFICE SERVICES	\$ 372.17	Transport
		\$ 200,821	

Percent of Major Activities to Transport: 61.11%
Total Account Balance: \$ 200,821 South Dakota Jurisdictional
Transport Related \$ 122,724
PGA Related \$ 78,097

Calculation of Customer Service Weighting Factor

Category of Expense	Amount	Small	Medium	Large	
Direct Customer Accounting Expenses	\$ 1,601,741	69,901	213	24	
Accounts 903-905		1.00	1.00	1.00	
		69,901	213	24	70,138 Original Weighted Customers
		0.99662	0.00304	0.00034	1.00000
	\$ 1,596,329	\$ 4,864	\$ 548	\$ 1,601,741	
Direct Customer Information Expenses	\$ 50,508	69,901	213	24	
Accounts 908-910		1.00	1.00	1.00	
		69,901	213	24	70,138 Number of Customers
		0.99662	0.00304	0.00034	1.00000
	\$ 50,337	\$ 153	\$ 17	\$ 50,508	
Economic Development Expenses	\$ 110,500	\$ 17,127,469	\$ 863,604	\$ 473,559	
Activity 689302		1.00	1.00	1.00	
		17,127,469	863,604	473,559	\$ 18,464,631 Margins
		0.92758	0.04677	0.02565	1.00000
	\$ 102,498	\$ 5,168	\$ 2,834	\$ 110,500	
Marketing/EC Expenses	\$ 13,086	-	863,604	473,559	1,337,162 Margins
Accounts 912-916 Less Activity 689302		-	0.64585	0.35415	1.00000
	\$ -	\$ 8,452	\$ 4,634	\$ 13,086	
Totals	\$ 1,749,164	\$ 18,637	\$ 8,034		
		69,901	213	24	
	\$ 25.02	\$ 87.50	\$ 334.74		
Customer Account Weights		1.000	3.497	13.377	
Rounded Weights		1.000	10.000	50.000	

MidAmerican Energy Company
Cost of Gas Adjustment Clause
Test Year Ending December 31, 2003

Statement P
Page 1 of 1

The Purchased Gas Adjustment filed for the month of March 2004 is also filed confidentially as part of this rate case. MidAmerican Energy Company ("MidAmerican") is not requesting any changes in the calculation methodology of the Purchased Gas Adjustment. The filing of the March Purchased Gas Adjustment is to comply with the procedural rule in Chapter 20:10:13:100

Currently there are no customers taking service under MidAmerican's Large Volume Firm rate code (LVF). MidAmerican, in this filing, is proposing to eliminate its Purchased Gas Adjustment Clause No. 2, which was assigned to those customers receiving service under rate code LVF, and proposing that rate code LVF be subject to Cost of Gas Purchased Adjustment Clause No. 1. This change is supported in the testimony of MidAmerican witness Sorensen.

CONFIDENTIAL

/

MIDAMERICAN ENERGY COMPANY
South Dakota Rate Case
Description of Utility Operations
Test Year Ending December 31, 2003

MidAmerican Energy Company (MidAmerican) is a wholly owned subsidiary of MidAmerican Energy Holdings Company, which is a utility holding company headquartered in Des Moines, Iowa. MidAmerican was formed on July 1, 1995, as a result of the merger of Iowa-Illinois Gas and Electric Company, Midwest Resources Inc. and its utility subsidiary, Midwest Power Systems, Inc.

MidAmerican provides electric and natural gas service to 689,000 electric customers and 669,000 natural gas customers in Iowa, Illinois, Nebraska and South Dakota. Total retail electric sales were 18.4 billion KWH in 2003 and total natural gas throughput was 147,536,174 MMBtu for the year 2003. For its South Dakota jurisdiction, MidAmerican served over 73,000 gas customers in and around 30 communities, with natural gas throughput totaling approximately 11,760,000 MMBTU.

MidAmerican has 1,266 miles of mains and 67,087 service lines in South Dakota.

All South Dakota gas revenues are under the jurisdiction of the South Dakota Public Utilities Commission. MidAmerican has not filed a general rate increase in South Dakota since September 21, 2001.

A map of MidAmerican's Gas Service Territory can be found in Section II of the proposed South Dakota Gas Tariff.

MidAmerican Energy Company
South Dakota Rate Case
Purchases from Affiliated Companies
Test Year Ending 12/31/03

Line No.	(A) Description	(B) G/L Month	(C)	(D)
			All MidAmerican Customers Dollars	South Dakota Only Customers Dollars
1	System Purchases from MEC Unreg	January	\$ 981,804.64	\$ 110,038.70
2				
3	System Purchases from MEC Unreg	February	701,959.67	76,222.29
4				
5	System Purchases from MEC Unreg	March	926,163.30	102,352.42
6				
7	System Purchases from MEC Unreg	April	1,153,097.33	126,683.88
8				
9	System Purchases from MEC Unreg	May	1,103,225.09	115,721.69
10				
11	System Purchases from MEC Unreg	June	507,824.39	60,746.46
12				
13	System Purchases from MEC Unreg	July	1,563,742.00	164,066.25
14				
15	System Purchases from MEC Unreg	August	454,514.61	47,177.25
16				
17	System Purchases from MEC Unreg	September	1,420,657.80	153,023.31
18				
19	System Purchases from MEC Unreg	October	266,224.40	30,119.30
20				
21	System Purchases from MEC Unreg	November	445,693.97	50,889.78
22				
23	System Purchases from MEC Unreg	December	135,602.14	15,836.30
24				
25	Total		<u>\$ 9,660,509.34</u>	<u>\$ 1,052,877.63</u>

Note: "MEC Unreg" is not a separately organized affiliate. It is a separate operating unit of MidAmerican Energy Company that engages in the retail sale of natural gas and other products.

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)	
	)	DOCKET NO. NG04- _____
MIDAMERICAN ENERGY COMPANY)	
)	

**DIRECT TESTIMONY
OF
TODD M. RABA**

1 **Q. Please state your name and business address.**

2 A. My name is Todd M. Raba. My business address is 666 Grand Avenue, Des
3 Moines, Iowa 50309.

4 **Q. By whom are you employed and in what position?**

5 A. I am employed by MidAmerican Energy Company ("MidAmerican" or
6 "Company") as Senior Vice President, Energy Delivery.

7 **Q. Please describe your educational and employment background.**

8 A. I am a graduate of the University of Vermont School of Natural Resources where
9 I received a Bachelor of Science degree in 1979.

10 In 1997, I joined MidAmerican as Sales Vice President, responsible for
11 sales to major accounts. In April 1999, my responsibilities were expanded to
12 include all sales and marketing functions with primary focus on positioning
13 MidAmerican's retail business to expand into restructuring energy markets
14 throughout the United States. In July 2001, I was appointed to my present

15 position as Senior Vice President, Energy Delivery, where I have overall
16 management responsibility for the distribution, transmission and customer service
17 aspects of the Company.

18 Prior to joining MidAmerican, I was employed in the environmental
19 services industry in the northeastern United States, the last 13 years of which
20 were with Rollins Environmental Services of Wilmington, Delaware. The
21 positions I held with Rollins Environmental Services included Account Executive
22 (1984-1986), Senior Account Executive (1986-1988), Regional Sales Manager
23 (1988-1992), National Director of Sales (1992-1995), and Regional Vice
24 President (1995-1997).

25 Prior to my employment by Rollins Environmental Services, I held a
26 variety of positions in the environmental industry.

27 **Purpose of Direct Testimony**

28 **Q. What is the purpose of your direct testimony?**

29 A. In my prepared direct testimony, I will describe MidAmerican, the rate filing, and
30 the reasons why MidAmerican is proposing to increase its natural gas distribution
31 rates at this time.

32 **Description of MidAmerican**

33 **Q. Please describe the organization and operation of MidAmerican.**

34 A. MidAmerican is an electric and gas distribution utility serving customers in the
35 states of South Dakota, Iowa, Illinois and Nebraska. In South Dakota,
36 MidAmerican serves 30 communities in the southeast part of the state. In 2003,
37 MidAmerican delivered over 73,000 South Dakota customers approximately

11,760,000 MMBtu of natural gas. These customers are served by approximately 1,266 miles of gas distribution piping and 1,135 miles of service pipe.

MidAmerican's service territory is shown on Exhibit ____ (TMR-1).

Purpose of Filing

Q. What is the purpose of this filing?

A. With this filing, MidAmerican is requesting the Commission to provide it with rate relief so that its natural gas distribution rates may reflect the current costs of providing natural gas distribution service to its customers, including an appropriate return on common equity. It has been approximately two and one-half years since MidAmerican requested a general increase in its natural gas distribution rates in Docket No. NG01-010. The 4.7% increase in rates became effective in February 2002. Since that time, the cost of providing natural gas distribution service has increased as a result of inflation, especially in the area of employee medical and pension benefits. In addition, MidAmerican has continued to upgrade and expand its natural gas distribution system in its South Dakota service territory.

Q. Please describe the rate increase request.

A. MidAmerican proposes a final increase in natural gas distribution rates of approximately \$1.6 million, or approximately 1.5% of test year pro forma revenue. Details of the proposed changes in rates and charges are shown in the direct testimony that is included with this filing.

Q. How will MidAmerican's natural gas customers be notified of this filing?

60 A. In compliance with Commission rules, MidAmerican has placed, in its business
61 offices that provide service to South Dakota customers, a notice of the filing of
62 this rate increase request. Additionally, we have placed copies of the filing,
63 including proposed tariffs, at these offices. At the conclusion of the case, we will
64 notify our customers by mail of the finally-approved increase.

65 **Q. Please describe the major increased costs that are reflected in this filing.**

66 A. MidAmerican's costs of providing service to customers in South Dakota have
67 increased in the last two years since MidAmerican received a gas rate increase.
68 In addition to changes in costs resulting from general inflation, MidAmerican has
69 experienced 150% increase in the employee medical and pension benefits from
70 the 2000 to 2003 test period. MidAmerican's filing also reflects the construction
71 of gas distribution system improvements, relocations and extensions that provide
72 substantial benefits to fast-growing southeastern South Dakota. MidAmerican's
73 South Dakota gas service territory is growing at a faster pace than the rest of
74 MidAmerican's gas service territory. A few of the more significant capital
75 projects that have been undertaken since the filing of MidAmerican's last request
76 for natural gas rate relief are related to main reconstruction and relocations
77 required by government road projects in the Sioux Falls Sycamore Avenue,
78 Canton Highway 18, and Yankton Broadway street areas; main extensions and
79 the removal of services from a high pressure main for system reliability in Sioux
80 Falls; and the construction of gas mains and services for new residences and
81 businesses in the rapidly-growing areas of southeastern South Dakota.

82 **Q. Please describe the class cost of service study used to develop rates and the**
83 **proposed design of rates.**

84 A. MidAmerican's class cost of service study generally follows the approach used in
85 developing MidAmerican's current rates but contains more detailed analysis of
86 certain categories of costs as further described in the direct testimony of
87 MidAmerican witness Melanie A. Acord. The design of current rates is generally
88 proposed to be retained. The direct testimony of MidAmerican witness Acord
89 regarding rate design additionally proposes changes to the customer charge
90 portion of certain rates in order to more closely track costs that do not vary with
91 usage.

92 **Q. Does this conclude your direct testimony?**

93 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA)
) ss
COUNTY OF POLK)

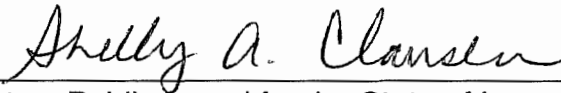
I, Todd Raba, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

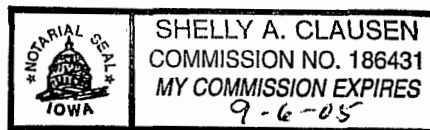


Todd Raba
Senior V.P. Delivery Services

Subscribed and sworn to before me this 19th day of March 2004.

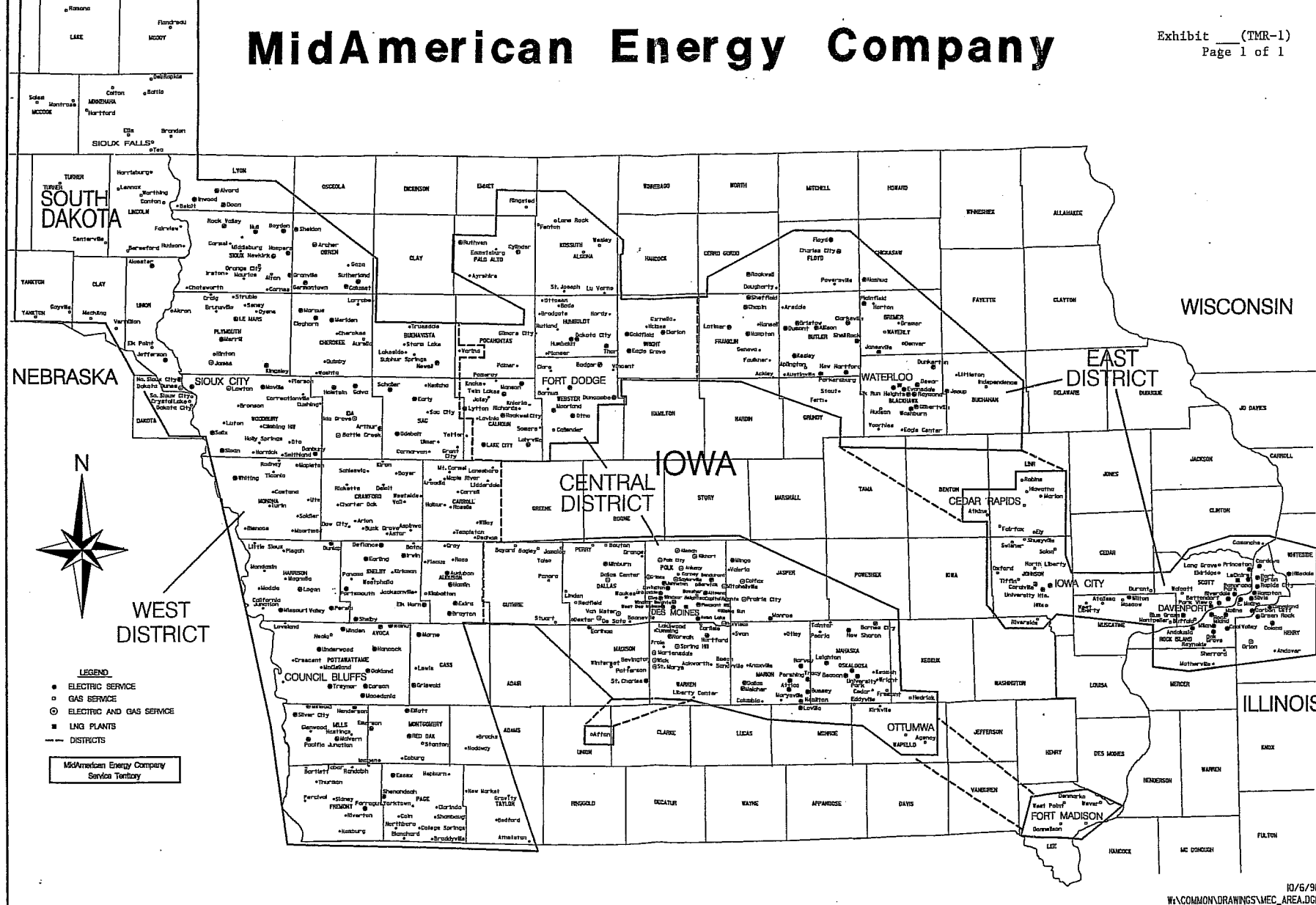


Notary Public in and for the State of Iowa



MidAmerican Energy Company

Exhibit (TMR-1)
Page 1 of 1



**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:

MIDAMERICAN ENERGY COMPANY

DOCKET NO. _____

**DIRECT TESTIMONY
OF
JAMES M. BEHRENS**

1 **Q. Please state your name and business address for the record.**

2 A. My name is James M. Behrens. My business address is 666 Grand Avenue, Des
3 Moines, Iowa 50303.

4 **Q. By whom are you employed and in what position?**

5 A. I am employed MidAmerican Energy Company ("MidAmerican" or "Company").
6 My title is Regulatory Finance Manager.

7 **Q. Please describe your education and business experience.**

8 A. I hold a Bachelor of Arts degree with majors in Accounting and Business
9 Administration from Augustana College, Rock Island, Illinois, and a Master of
10 Business Administration degree from the University of Iowa. I joined the
11 Company (then Iowa-Illinois Gas and Electric Company), in 1971 and have
12 previously been employed in General Accounting, Property Accounting, and the
13 Corporate Tax Departments in several positions, before joining the Financial
14 Services Staff in 1998. My duties in Financial Services include responsibility for

the Company's cost of capital studies. In addition, I perform analyses of several qualified and non-qualified trusts, including performance monitoring, asset allocation monitoring and providing recommendations for changes in investments. I am an affiliate member of the Association for Investment Management and Research and the Iowa Society of Financial Analysts.

Q. Have you provided testimony in previous dockets?

A. Yes. In addition to testifying before this Commission in the prior Gas Rate Case Docket No. NG01-010, I have testified before the Iowa Utilities Board and the Illinois Commerce Commission in rate proceedings. In addition, I have been responsible for several state and Federal Energy Regulatory Commission proceedings, as well as providing support for several Nuclear Regulatory Commission filings. I have also provided assistance to witnesses for responses to numerous data requests.

PURPOSE OF TESTIMONY

Q. What is the purpose of your prepared direct testimony?

A. The purpose of my testimony is to present:

- (1) the Company's capital structure for the 12 months-ended December 31, 2003, and
- (2) the calculation of the weighted average cost of capital to apply to the Company's rate base.

Average 12-Months Ending December 31, 2003 Capital Structure

37 **Q. Have you prepared an exhibit containing the Company's proposed capital**
38 **structure and its weighted average cost of capital?**

39 A. Yes. Exhibit ____(JMB-1) contains 4 schedules that develop the required
40 information. Schedules 2, 3 and 4 develop the average capital structure for the 12
41 months ending December 31, 2003 and the embedded costs for the long-term
42 debt and preferred stock components of the capital structure. A list of the
43 schedules within Exhibit ____(JMB-1) and their content is as follows:

44	Schedule 1	Weighted Average Cost of Capital
45	Schedule 2	Cost of Long-Term Debt
46	Schedule 3	Cost of Preferred Stock
47	Schedule 4	Common Equity

48 **Q. Please describe your calculation of the long-term debt component.**

49 A. This component was determined by calculating the average balance during the
50 12-month period ending December 31, 2003 for:

- 51 (1) each issue of long-term debt;
52 (2) unamortized long term debt premium;
53 (3) unamortized gain on reacquired long term debt;
54 (4) unamortized debt discount;
55 (5) unamortized issuance expense; and
56 (6) unamortized loss on reacquired debt.

57 These calculations are summarized on Exhibit ____(JMB-1), Schedule 2, page 1 of
58 19.

59 **Q. How did you calculate the cost to apply to the long-term debt component?**

60 A. I calculated the annual test year interest cost for each outstanding long term debt
61 issue by multiplying the principal amount of each debt issue by the stated coupon
62 rate of the issue and summing these products. In the case of a debt issue that does
63 not have a fixed coupon rate, I have included the actual interest expense incurred
64 on that issue during the test period. The interest expense is then combined with
65 the annual amortization of the unamortized debt premium, gain on reacquisition,
66 debt discount, issuance expense, and loss on reacquired debt to arrive at the
67 annual cost of long term debt. By dividing the annual long-term debt expenses by
68 the long-term debt balance I determine a cost of long term debt of 6.482%. These
69 calculations are also summarized on Exhibit ____ (JMB-1), Schedule 2, page 1 of
70 19.

71 **Q. Please describe your calculation of the preferred stock component.**

72 A. This component was determined by calculating the average balance for the 12-
73 month period ending December 31, 2003 for:

- 74 (1) each issue of preferred stock outstanding;
- 75 (2) unamortized preferred stock premium;
- 76 (3) unamortized gain on reacquired preferred stock;
- 77 (4) unamortized preferred stock discount and issuance expense; and
- 78 (5) unamortized loss on reacquired preferred stock.

79 These calculations are summarized on Exhibit ____ (JMB-1), Schedule 3, page 1 of
80 10.

81 **Q. How did you calculate the cost to apply to the preferred stock component?**

82 A. I calculated the annual test year dividend cost for each outstanding preferred
83 stock issue by multiplying the principal amount of each issue by the stated
84 dividend rate of the issue and summing these products. This amount is then
85 combined with the annual amortization of the unamortized premium, gain on
86 reacquisition, discount, issuance expense, and loss on reacquisition to arrive at
87 the annual cost of preferred stock. By dividing the annual preferred stock
88 expenses by the preferred stock balance I determined a cost of preferred stock of
89 4.637%. These calculations are also summarized on Exhibit ____ (JMB-1),
90 Schedule 3, page 1 of 10.

91 **Q. Please describe your calculation of the common equity component.**

92 A. This component was determined by calculating the average balance for the 12-
93 month period ending December 31, 2003 for the appropriate common equity
94 accounts. These are shown on Exhibit ____ (JMB-1), Schedule 4, page 1 of 2.

95 **Q. What cost did you apply to the common equity component?**

96 A. I applied a cost of 11.70%. The testimony and exhibits of Dr. James H. Vander
97 Weide support this cost.

98 **Weighted Average Cost of Capital**

99 Q. How did you determine the overall cost of capital to apply to the Company's rate
100 base?

101 A. The calculation of the weighted average cost of capital is shown on
102 Exhibit ____ (JMB-1), Schedule 1, page 1 of 1. This schedule shows each of the
103 balances for each of the components of the Company's capital structure. The
104 proportion that each component represents of the total capitalization is then

105 calculated. These proportions are then multiplied times the component costs to
106 arrive at the weighted average cost. As indicated on the schedule, the weighted
107 average cost of capital is 9.269%.

108 **Q. Does this conclude your direct testimony?**

109 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA)
COUNTY OF Polk) ss

I, James M. Behrens, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

James M. Behrens

Subscribed and sworn to before me this 17th day of March 2004.

Sheila L. Johnson
Notary Public in and for the State of Iowa



MidAmerican Energy Company
12-Month Average Embedded Weighted Average Cost of Capital
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)
<u>Component</u>	<u>Amount</u>	<u>Weight</u>	<u>Cost</u>	<u>Weighted Average Cost</u>
1 Long Term Debt	\$1,125,717,022	45.018%	6.482%	2.918%
2 Preferred Stock	\$28,738,993	1.149%	4.637%	0.053%
3 Common Equity	<u>\$1,346,146,972</u>	<u>53.833%</u>	11.700%	<u>6.298%</u>
4 Total	\$2,500,602,987	100.000%		9.269%

Sources: Line 1 from Exhibit JMB-1, Schedule 2, Page 1 of 19.
 Line 2 from Exhibit JMB-1, Schedule 3, Page 1 of 10.
 Line 3 from Exhibit JMB-1, Schedule 4, Page 1 of 2.

MidAmerican Energy Company
Cost of Long Term Debt
January 31, 2003 - December 31, 2003

(a)	(b)
1 12-point Average Long Term Debt Balance	1,159,386,667
Plus:	
2 Unamortized Long Term Debt Premium	-
3 Unamortized Gain on Reacquired L-T Debt	1,395,726
Less:	
4 Unamortized L-T Debt Discount	5,832,293
5 Unamortized L-T Debt Expense	6,750,680
6 Unamortized Loss on Reacquired L-T Debt	<u>22,482,398</u>
7 12-point Average Long Term Debt	1,125,717,022
8 Interest Expense	67,047,073
Plus:	
9 Amortization of L-T Debt Discount	393,945
10 Amortization of L-T Debt Expense	561,556
11 Amortization of Loss on Reacquired L-T Debt	5,030,920
Less:	
12 Amortization of Premium on L-T Debt	-
13 Amortization of Gain on Reacquired L-T Debt	<u>63,069</u>
	72,970,424
14 12-point Average Cost of Long Term Debt	6.482%

Sources: Line 1: Exhibit JMB-1, Schedule 2, Page 2 of 19, Column (r), Line 31.
Line 2: Exhibit JMB-1, Schedule 2, Page 3 of 19, Column (n), Line 32.
Line 3: Exhibit JMB-1, Schedule 2, Page 4 of 19, Column (o), Line 6.
Line 4: Exhibit JMB-1, Schedule 2, Page 5 of 19, Column (r), Line 30.
Line 5: Exhibit JMB-1, Schedule 2, Page 6 of 19, Column (r), Line 27.
Line 6: Exhibit JMB-1, Schedule 2, Page 7 of 19, Column (r), Line 37.
Line 8: Exhibit JMB-1, Schedule 2, Page 8 of 19, Column (e), Line 30.
Line 9: Exhibit JMB-1, Schedule 2, Page 9 of 19, Column (c), Line 31.
Line 10: Exhibit JMB-1, Schedule 2, Page 10 of 19, Column (c), Line 29.
Line 11: Exhibit JMB-1, Schedule 2, Page 11 of 19, Column (c), Line 37.
Line 13: Exhibit JMB-1, Schedule 2, Page 15 of 19, Column (b), Line 5.

MidAmerican Energy Company
12 Month Average Long Term Debt
January 31, 2003 - December 31, 2003

	(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '03	(g) February '03	(h) March '03	(i) April '03	(j) May '03	(k) June '03	(l) July '03	(m) August '03	(n) September '03	(o) October '03	(p) November '03	(q) December '03	(r) 12 Month Average
		<u>General Mortgage Bonds</u>																
1	221005	General Mortgage 7.00% due 2005	02/15/93	02/15/05	7.000%	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000
2	221006	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	75,000,000	-	-	-	-	-	-	-	-	-	-	-	6,250,000
3		Total General Mortgage Bonds				165,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	96,750,000
		<u>First Mortgage Bonds</u>																
4	221035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	55,630,000	55,630,000	55,630,000	55,630,000	-	-	-	-	-	-	-	-	18,543,333
5	221036	First Mortgage 7.45% due 2023	03/15/93	03/15/23	7.450%	6,940,000	6,940,000	-	-	-	-	-	-	-	-	-	-	1,156,667
6	221037	First Mortgage 6.95% due 2025	10/15/93	10/15/25	6.950%	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	-	-	-	9,375,000
7		Total First Mortgage Bonds				75,070,000	75,070,000	68,130,000	68,130,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	-	-	-	29,075,000
		<u>Pollution Control Bonds</u>																
8	221009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000
9	221010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000
10	221011	PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000
11	221012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
12	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
13	221015	PC Salix 5.75% due Serially to 2003	06/01/73	Serially	5.750%	-	-	-	-	-	-	-	-	-	-	-	-	-
14	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
15	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
16	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
17	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
18	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
19	224018	PC Co. Bluffs 3 due 2007	03/01/77	03/01/07	6.100%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
20	224019	PC Pleasant Hill due 2003	12/01/78	12/01/03	6.700%	-	-	-	-	-	-	-	-	-	-	-	-	-
21		Total Pollution Control Bonds				150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000	150,425,000
		<u>Other Long Term Debt</u>																
22	224062	MTN 6.375% Series due 2006	06/19/98	12/15/06	6.375%	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
23	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
24	224066	MTN 5.125% series, due 1/15/13	01/14/03	01/15/13	5.125%	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000	275,000,000
25		Total Other Long Term Debt				835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000	835,000,000
		<u>Current Maturity L-T Debt</u>																
26	221035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	-	-	-	-	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	37,086,667
27	224019	PC - Pleasant Hill due 2003	12/01/78	12/01/03	6.700%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	916,667
28	221015	PC - 5.75% SAL due 2003	06/01/73	Serially	5.750%	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	-	-	-	-	-	-	-	1,800,000
29	221004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	100,000,000	-	-	-	-	-	-	-	-	-	-	-	8,333,333
30		Total Current Maturity L-T Debt				105,320,000	5,320,000	5,320,000	5,320,000	60,950,000	56,630,000	56,630,000	56,630,000	56,630,000	56,630,000	56,630,000	55,630,000	48,136,667
31		Total Long Term Debt				1,331,315,000	1,156,315,000	1,149,375,000	1,149,375,000	1,149,375,000	1,145,055,000	1,145,055,000	1,145,055,000	1,145,055,000	1,132,555,000	1,132,555,000	1,131,555,000	1,159,386,667

Source: General Ledger

MidAmerican Energy Company
12 Month Average Unamortized Debt Premium
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
	<u>General Mortgage Bonds</u>													
1	General Mortgage 7.125% due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
2	General Mortgage 7.00% due 2005	-	-	-	-	-	-	-	-	-	-	-	-	-
3	General Mortgage 7.375% due 2008	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total General Mortgage Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>First Mortgage Bonds</u>													
5	First Mortgage 7.70% due 2004	-	-	-	-	-	-	-	-	-	-	-	-	-
6	First Mortgage 7.45% due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
7	First Mortgage 6.95% due 2025	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total First Mortgage Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Pollution Control Bonds</u>													
9	PC Chillicothe 5.95% due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
10	PC Council Bluffs 5.95% due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
11	PC Salix Adj Rate due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
12	PC Chillicothe Adj Rate due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
13	PC Louisa Adj Rate due 2024	-	-	-	-	-	-	-	-	-	-	-	-	-
14	PC Salix 5.75% due Serially to 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
15	PC IDFA Adj Rate due 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
16	PC Louisa Adj Rate due 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
17	PC Louisa Adj Rate due 2017	-	-	-	-	-	-	-	-	-	-	-	-	-
18	PC Chillicothe Adj Rate due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PC Co. Bluffs Adj Rate due 2025	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PC Co. Bluffs 3 due 2007	-	-	-	-	-	-	-	-	-	-	-	-	-
21	PC Pleasant Hill due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Pollution Control Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Other Long Term Debt</u>													
23	MTN 6.375% Series due 2006	-	-	-	-	-	-	-	-	-	-	-	-	-
24	MTN 6.75% series, due 12/31/31	-	-	-	-	-	-	-	-	-	-	-	-	-
25	MTN 5.125% series, due 1/15/13	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Current Maturity L-T Debt</u>													
27	First Mortgage 7.70% due 2004	-	-	-	-	-	-	-	-	-	-	-	-	-
28	PC - Pleasant Hill due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
29	PC - 5.75% SAL due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
30	General Mortgage 7.125% due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Current Maturity L-T Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Total Unamortized Debt Premium	-	-	-	-	-	-	-	-	-	-	-	-	-

Source: General Ledger

MidAmerican Energy Company
12 Month Average Unamortized Gain on Recquired Debt
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
1	221036	(38,371)	(38,212)	(38,053)	(37,893)	(37,734)	(37,575)	(37,416)	(37,257)	(37,097)	(36,938)	(36,779)	(36,620)	(37,495)
2	221037	(1,258,667)	(1,254,040)	(1,249,412)	(1,244,785)	(1,240,157)	(1,235,530)	(1,230,902)	(1,226,275)	(1,221,647)	(1,217,020)	(1,212,392)	(1,207,765)	(1,233,216)
3	221037	(122,191)	(121,742)	(121,293)	(120,843)	(120,394)	(119,945)	(119,496)	(119,046)	(118,597)	(118,148)	(117,699)	(117,249)	(119,720)
4	221037	(5,404)	(5,384)	(5,364)	(5,344)	(5,325)	(5,305)	(5,285)	(5,265)	(5,245)	(5,225)	(5,205)	(5,185)	(5,295)
5		(1,424,533)	(1,419,377)	(1,414,121)	(1,408,866)	(1,403,610)	(1,398,354)	(1,393,098)	(1,387,843)	(1,382,587)	(1,377,331)	(1,372,075)	(1,366,820)	(1,395,726)
6	Totals													

Source: Line 1: Exhibit JMB-1, Schedule 2, Page 16 of 19.
Line 2: Exhibit JMB-1, Schedule 2, Page 17 of 19.
Line 3: Exhibit JMB-1, Schedule 2, Page 18 of 19.
Line 4: Exhibit JMB-1, Schedule 2, Page 19 of 19.

MidAmerican Energy Company
12 Month Average Unamortized Debt Discount
January 31, 2003 - December 31, 2003

(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '03	(g) February '03	(h) March '03	(i) April '03	(j) May '03	(k) June '03	(l) July, '03	(m) August '03	(n) September '03	(o) October '03	(p) November '03	(q) December '03	(r) 12 Month Average
General Mortgage Bonds																	
1	226004	02/01/93	02/01/03	7.125%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	226005	02/15/93	02/15/05	7.000%	80,545	77,189	73,833	70,477	67,121	63,765	60,409	57,053	53,697	50,341	46,985	43,629	62,087
3	226006	02/01/93	02/01/08	7.375%	161,000	-	-	-	-	-	-	-	-	-	-	-	13,417
4	Total				241,545	77,189	73,833	70,477	67,121	63,765	60,409	57,053	53,697	50,341	46,985	43,629	75,504
First Mortgage Bonds																	
5	226035	05/15/92	05/15/04	7.700%	55,619	51,911	48,203	44,495	40,787	37,079	33,371	29,663	25,955	22,248	18,540	14,832	35,225
6	226036	03/15/93	03/15/23	7.450%	22,406	22,313	-	-	-	-	-	-	-	-	-	-	3,727
7	Total				78,025	74,224	48,203	44,495	40,787	37,079	33,371	29,663	25,955	22,248	18,540	14,832	38,952
Pollution Control Bonds																	
8	PC Chillicothe	05/01/93	05/01/23	5.950%	-	-	-	-	-	-	-	-	-	-	-	-	-
9	PC Council Bluffs	05/01/93	05/01/23	5.950%	-	-	-	-	-	-	-	-	-	-	-	-	-
10	PC Salix	05/19/93	05/19/93	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
11	PC Chillicothe	05/19/93	05/01/23	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
12	PC Louisa	10/01/94	10/01/24	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
13	PC Salix	06/01/73	Serially	5.750%	-	-	-	-	-	-	-	-	-	-	-	-	-
14	PC IDFA	03/17/93	01/01/16	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
15	PC Louisa	09/01/86	09/01/16	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
16	PC Louisa	04/02/87	03/01/17	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
17	PC Chillicothe	03/17/93	01/01/23	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
18	PC Co. Bluffs	01/01/95	01/01/25	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PC Co. Bluffs	12/01/78	12/01/03	6.700%	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total				-	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt																	
21	226062	06/19/98	12/15/06	6.375%	251,664	245,373	239,081	232,789	226,498	220,206	213,915	207,623	201,331	195,040	188,748	182,457	217,060
22	226065	02/08/02	12/30/31	6.750%	4,862,724	4,848,711	4,834,697	4,820,683	4,806,670	4,792,656	4,778,643	4,764,629	4,750,615	4,736,602	4,722,588	4,708,575	4,785,649
23	226066	01/14/03	01/15/13	5.125%	2,374,232	589,270	584,276	579,282	574,288	569,294	564,301	559,307	554,313	549,319	544,325	539,332	715,128
24	Total				7,488,621	5,663,353	5,658,054	5,632,755	5,607,456	5,582,157	5,556,858	5,531,559	5,506,260	5,480,961	5,455,662	5,430,363	5,717,838
Current Maturity L-T Debt																	
25	221035	05/15/92	05/15/04	7.700%	-	-	-	-	-	-	-	-	-	-	-	-	-
26	224019	12/01/78	12/01/03	6.700%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	221015	06/01/73	Serially	5.750%	-	-	-	-	-	-	-	-	-	-	-	-	-
28	221004	02/01/93	02/01/03	7.125%	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Total				-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total				7,808,191	5,834,766	5,780,090	5,747,727	5,715,364	5,683,001	5,650,638	5,618,275	5,585,912	5,553,549	5,521,186	5,488,823	5,832,293

Source: General Ledger

Source: General Ledger

MidAmerican Energy Company
12 Month Average Unamortized Loss on Reacquired Debt
January 31, 2003 - December 31, 2003

	(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '03	(g) February '03	(h) March '03	(i) April '03	(j) May '03	(k) June '03	(l) July '03	(m) August '03	(n) September '03	(o) October '03	(p) November '03	(q) December '03	(r) 12 Month Average
	<u>General Mortgage Bonds</u>																	
1	189004	General Mortgage 7.125% due 2003	02/01/93	02/01/00	6.750%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	189005	General Mortgage 7.00% due 2005	02/01/93	02/01/03	7.125%	815,469	781,491	747,513	713,535	679,557	645,579	611,601	577,624	543,646	509,668	475,690	441,712	628,590
3	189006	General Mortgage 7.375% due 2008	02/15/93	02/15/05	7.000%	1,528,528	-	-	-	-	-	-	-	-	-	-	-	127,377
4	189016	General Mortgage 9.75% due 2009	-	-	-	420,540	415,216	409,893	404,570	399,246	393,923	388,600	383,277	377,953	372,630	367,307	361,983	391,261
5	189024	General Mortgage 8.15% due 2003	02/01/93	02/01/23	8.125%	154,677	139,209	123,741	108,274	92,806	77,338	61,871	46,403	30,935	15,468	-	-	70,894
6	189025	General Mortgage 8.20% due 2003	-	-	-	147,865	133,079	118,292	103,506	88,719	73,933	59,146	44,360	29,573	14,787	-	-	67,772
7		Total General Mortgage Bonds	-	-	-	3,067,078	1,468,995	1,399,439	1,329,884	1,260,329	1,190,773	1,121,218	1,051,663	982,107	912,552	842,997	803,696	1,285,894
	<u>First Mortgage Bonds</u>																	
8	189047	8.75% due 2000	10/15/93	10/15/98	5.050%	65,121	61,051	56,981	52,910	48,840	44,770	40,700	36,630	32,560	28,490	24,420	20,350	42,735
9	189048	7.625% due 2005	03/15/93	03/15/00	6.000%	133,820	133,260	132,700	132,140	131,580	131,020	130,460	129,900	129,340	128,780	128,221	127,661	130,740
10	189049	8.75% due 2006	10/01/91	10/01/01	8.150%	99,891	93,648	87,405	81,162	74,919	68,675	62,432	56,189	49,946	43,703	37,459	31,216	65,554
11	189050	5.80% due 2007	05/15/92	05/15/04	7.700%	114,759	114,322	113,886	113,450	113,013	112,577	112,141	111,704	111,268	110,832	110,395	109,959	112,359
12	189051	8.25% due 2007	03/15/93	03/15/23	7.450%	853,426	849,885	846,343	842,802	839,261	835,720	832,179	828,638	825,096	821,555	818,014	814,473	833,949
13	189052	8.75% due 2008	10/15/93	10/15/25	6.950%	130,193	122,056	113,919	105,782	97,645	89,508	81,371	73,234	65,097	56,960	48,823	40,685	85,439
14	189053	7.75% due 2010	10/01/77	10/01/07	5.800%	81,715	81,188	80,661	80,134	79,606	79,079	78,552	78,025	77,498	76,970	76,443	75,916	78,816
15	189054	FRMD due 2014	-	-	-	146,676	145,781	144,887	143,993	143,098	142,204	141,310	140,415	139,521	138,627	137,732	136,838	141,757
16	189055	FRMD due 2015	-	-	-	109,890	109,220	108,550	107,880	107,210	106,540	105,870	105,199	104,529	103,859	103,189	102,519	106,205
17	189056	8.50% due 2017	-	-	-	2,327,929	2,319,371	2,310,812	2,302,253	2,293,695	2,285,136	2,276,578	2,268,019	2,259,461	2,250,902	2,242,344	2,233,785	2,280,857
18	189059	10% due	-	-	-	193,683	192,485	191,287	190,089	188,891	187,693	186,495	185,297	184,099	182,901	181,703	180,505	187,094
19	189060	11% Note	-	-	-	3,012	2,992	2,972	2,952	2,932	2,913	2,893	2,873	2,853	2,833	2,813	2,793	2,903
20	189061	11.375% due	-	-	-	513,248	510,119	506,989	503,860	500,730	497,601	494,471	491,341	488,212	485,082	481,953	478,823	496,036
21		Total First Mortgage Bonds	-	-	-	4,773,363	4,735,378	4,697,392	4,659,407	4,621,421	4,583,436	4,545,450	4,507,465	4,469,480	4,431,494	4,393,509	4,355,523	4,564,443
	<u>Pollution Control Bonds</u>																	
22	189009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	100,304	99,891	99,478	99,065	98,653	98,240	97,827	97,414	97,002	96,589	96,176	95,763	98,034
23	189010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	322,988	321,658	320,329	319,000	317,671	316,342	315,012	313,683	312,354	311,025	309,696	308,367	315,677
24	189011	PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	168,686	167,992	167,298	166,604	165,910	165,216	164,521	163,827	163,133	162,439	161,745	161,050	164,868
25	189012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	164,298	163,622	162,946	162,269	161,593	160,917	160,241	159,565	158,889	158,213	157,537	156,860	160,579
26	189013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	532,917	530,876	528,834	526,792	524,750	522,708	520,666	518,625	516,583	514,541	512,499	510,457	521,687
27	189026	PC Pleasant Hill 6.50% due 2003	03/01/77	03/01/07	6.100%	1,634	1,470	1,307	1,144	980	817	653	490	327	163	-	-	749
28		Total Pollution Control Bonds	-	-	-	1,290,827	1,285,509	1,280,192	1,274,874	1,269,557	1,264,239	1,258,922	1,253,605	1,248,287	1,242,970	1,237,652	1,232,498	1,261,594
	<u>Other Long Term Debt</u>																	
29	189062	MTN 6.375% Series due 2006	06/19/98	12/15/06	6.375%	10,556,558	10,292,644	10,028,730	9,764,816	9,500,902	9,236,988	8,973,074	8,709,161	8,445,247	8,181,333	7,917,419	7,653,505	9,105,031
30	189065	MTN 6.75% Series due 2031	02/08/02	12/30/31	6.750%	3,061,824	3,053,000	3,044,176	3,035,353	3,026,529	3,017,705	3,008,882	3,000,058	2,991,234	2,982,410	2,973,587	2,964,763	3,013,293
31	189066	MTN 5.125% series, due 1/15/13	01/14/03	01/15/13	5.125%	-	2,990,766	3,315,686	3,287,347	3,259,008	3,230,669	3,202,330	3,173,990	3,145,651	3,648,517	3,615,348	3,582,180	3,037,624
32		Total Other Long Term Debt	-	-	-	13,618,382	16,336,410	16,388,593	16,087,516	15,786,439	15,485,362	15,184,286	14,883,209	14,582,132	14,812,260	14,506,354	14,200,448	15,155,949
33		7.45% due 2023	-	-	-	185,998	185,226	184,454	183,683	182,911	182,139	181,367	180,596	179,824	179,052	178,280	177,508	181,753
34		7.00% due 2005	-	-	-	11,484	11,006	10,527	10,049	9,570	9,092	8,613	8,135	7,656	7,178	6,699	6,221	8,852
35		7.70% due 2004	-	-	-	37,755	35,238	32,721	30,204	27,687	25,170	22,653	20,136	17,619	15,102	12,585	10,068	23,911
36			-	-	-	235,237	231,470	227,702	223,935	220,168	216,401	212,633	208,866	205,099	201,331	197,564	193,797	214,517
	<u>Current Maturity - L T Debt</u>																	
37		Total Unamortized Loss on Reacquired Debt	-	-	-	22,984,887	24,057,762	23,993,319	23,575,617	23,157,914	22,740,212	22,322,509	21,904,807	21,487,105	21,600,607	21,178,076	20,785,962	22,482,398

Source: Lines 1-32: General Ledger

Line 33: Exhibit JMB-1, Schedule 2, Page 12 of 19.

Line 34: Exhibit JMB-1, Schedule 2, Page 13 of 19.

Line 35: Exhibit JMB-1, Schedule 2, Page 14 of 19.

MidAmerican Energy Company
Interest on Long Term Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)
			12 Month Average Balance	Interest Rate	Interest Expense
		<u>General Mortgage Bonds</u>			
1	427005	General Mortgage 7.00% due 2005	90,500,000	7.000%	6,335,000
2	427006	General Mortgage 7.375% due 2008	<u>6,250,000</u>	7.375%	<u>460,938</u>
3		Total General Mortgage Bonds	96,750,000		6,795,938
		<u>First Mortgage Bonds</u>			
4	427035	First Mortgage 7.70% due 2004	18,543,333	7.7000%	1,427,837
5	427036	First Mortgage 7.45% due 2023	1,156,667	7.4500%	86,172
6	427037	First Mortgage 6.95% due 2025	<u>9,375,000</u>	6.9500%	<u>651,563</u>
7		Total First Mortgage Bonds	29,075,000		2,165,571
		<u>Pollution Control Bonds</u>			
8	427009	PC Chillicothe 5.95% due 2023	5,900,000	5.950%	351,050
9	427010	PC Council Bluffs 5.95% due 2023	23,130,000	5.950%	1,376,235
10	427011	PC Salix Adj Rate due 2023	21,895,000	Adj.	250,909
11	427012	PC Chillicothe Adj Rate due 2023	6,400,000	Adj.	73,342
12	427013	PC Louisa Adj Rate due 2024	34,900,000	Adj.	405,267
13	427038	PC IDFA Adj Rate due 2016	4,200,000	Adj.	48,130
14	427039	PC Louisa Adj Rate due 2016	29,500,000	Adj.	341,753
15	427040	PC Louisa Adj Rate due 2017	3,900,000	Adj.	45,181
16	427041	PC Chillicothe Adj Rate due 2023	6,850,000	Adj.	78,499
17	427042	PC Co. Bluffs Adj Rate due 2025	12,750,000	Adj.	146,110
18	427018	PC Co. Bluffs 3 due 2007	1,000,000	6.100%	61,000
19	427019	PC Pleasant Hill due 2003	<u>0</u>	6.700%	<u>0</u>
20		Total Pollution Control Bonds	150,425,000		3,177,475
		<u>Other Long Term Debt</u>			
21	427062	MTN 6.375% Series due 2006	160,000,000	6.375%	10,200,000
22	427065	MTN, 6.75%, due 12/31/2031	400,000,000	6.750%	27,000,000
23	427066	MTN 5.125% series due 1/15/13	<u>275,000,000</u>	5.125%	<u>14,093,750</u>
24		Total Other Long Term Debt	835,000,000		51,293,750
		<u>Current Maturity L-T Debt</u>			
25	427035	First Mortgage 7.70% due 2004	37,086,667	7.700%	2,855,673
26	427019	PC - Pleasant Hill due 2003	916,667	6.700%	61,417
27	427015	PC - 5.75% SAL due Serially to 2003	1,800,000	5.750%	103,500
28	427004	General Mortgage 7.125% due 2003	<u>8,333,333</u>	7.125%	<u>593,750</u>
29		Total Current Maturity L-T Debt	48,136,667		3,614,340
30		Total Long Term Debt Interest	1,159,386,667		67,047,073

Source: Columns (c) and (d) from Exhibit JMB-1, Schedule 2, Page 2 of 19.

MidAmerican Energy Company
Annual Amortization of Debt Discount
Twelve Months Ending December 31, 2003

(a)	(b)	(c)
	<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. Debt Discount</u>
	<u>General Mortgage Bonds</u>	
1	428004 7.125% due 2003	4,233
2	428005 7.00% due 2005	40,273
3	428006 7.375% due 2008	3,626
4	Total Gen Mort. Bonds	48,132
	<u>First Mortgage Bonds</u>	
5	428035 7.70% due 2004	44,495
6	428036 7.45% due 2023	237
7	6.95% due 2025	-
8	Total First Mort. Bonds	44,732
	<u>Pollution Control Bonds</u>	
9	Chillicothe 5.95% due 2023	
10	Co. Bluffs 5.95% due 2023	
11	Salix Adj. Rate due 2023	
12	Chillicothe Adj Rate due 2023	
13	Louisa Adj Rate due 2024	
14	Pleasant Hill 5.25% due 1997	
15	Salix 5.75% due to 2003	
16	IDFA Adj Rate due 2016	
17	PC Louisa Adj Rate due 2016	
18	PC Louisa Adj Rate due 2017	
19	Chillicothe Adj Rate due 2023	
20	Co. Bluffs Adj Rate due 2025	
21	5.75% due 2003	
22	Co. Bluffs 3 due 2007	
23	Pleasant Hill due 2003	
24	Total Pollution Control Bonds	
	<u>Other Long Term Debt</u>	
25	428037 MTN 6.375% Series due 2006	75,499
26	428039 MTN 6.75% due 2031	168,163
27	428041 MTN 5.125% series due 2013	57,418
28	Total Other Long Term Debt	301,081
	<u>Current Maturities</u>	
29		-
30	Total Current Maturities	-
31	Totals	393,945

Source: Income Statement

MidAmerican Energy Company
Annual Amortization of Debt Expense
Twelve Months Ending December 31, 2003

(a)	(b)	(c)
<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. Debt Expense</u>	
<u>General Mortgage Bonds</u>		
1 428054 7.125% due 2003	5,208	
2 428055 7.00% due 2005	49,021	
3 428056 7.375% due 2008	3,941	
4 Total Gen Mort. Bonds	58,170	
<u>First Mortgage Bonds</u>		
5 428075 7.70% due 2004	12,186	
6 428076 7.45% due 2023	590	
7 428077 6.95% due 2025	3,572	
8 Total First Mort. Bonds	16,349	
<u>Pollution Control Bonds</u>		
9 428059 Chillicothe 5.95% due 2023	1,573	
10 428060 Co. Bluffs 5.95% due 2023	6,168	
11 428061 Salix Adj. Rate due 2023	2,044	
12 428062 Chillicothe Adj Rate due 2023	597	
13 428063 Louisa Adj Rate due 2024	8,547	
14 428065 Salix 5.75% due to 2003	1,756	
15 428078 IDFA Adj Rate due 2016	4,758	
16 428079 PC Louisa Adj Rate due 2016	13,901	
17 428080 PC Louisa Adj Rate due 2017	2,365	
18 428081 Chillicothe Adj Rate due 2023	5,935	
19 428082 Co. Bluffs Adj Rate due 2025	6,405	
20 428068 Co. Bluffs 3 due 2007	567	
21 428069 Pleasant Hill due 2003	804	
22 Total Pollution Control Bonds	55,419	
<u>Other Long Term Debt</u>		
23 428092 MTN 6.375% Series due 2006	124,201	
24 428095 MTN 6.75% due 2031	128,113	
25 428096 MTN 5.125% series due 2013	179,304	
26 Total Other Long Term Debt	431,618	
<u>Current Maturities</u>		
27 Total Current Maturities	-	
28 Total Current Maturities	-	
29 Totals	561,556	

Source: Income Statement

MidAmerican Energy Company
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending December 31, 2003

(a)	(b)	(c) Annual Amort. of Loss on Reacq Debt
<u>Issue Type and Coupon Rate</u>		
<u>General Mortgage Bonds</u>		
1	428104 7.125% due 2003	33,989
2	428105 7.00% due 2005	407,734
3	428106 7.375% due 2008	34,425
4	428116 9.75% due 2009	63,879
5	428124 8.15% due 2003	170,144
6	428125 8.20% due 2003	162,652
7	Total Gen Mort. Bonds	872,823
<u>First Mortgage Bonds</u>		
8	428147 8.75% due 2000	48,840
9	428148 7.625% due 2005	6,719
10	428149 8.75% due 2006	74,919
11	428150 5.80% due 2007	5,236
12	428151 8.25% due 2007	42,494
13	428152 8.75% due 2008	97,645
14	428153 7.75% due 2010	6,326
15	428154 FRMD due 2014	10,732
16	428155 FRMD due 2015	8,041
17	428156 8.50% due 2017	102,703
18	428159 10% due	14,376
19	428160 11% Note	239
20	428161 11.375% due	37,555
21	Total First Mortgage Bonds	455,826
<u>Pollution Control Bonds</u>		
22	428109 Chillicothe 5.95% due 2023	4,953
23	428110 Co. Bluffs 5.95% due 2023	15,950
24	428111 Salix Adj. Rate due 2023	8,330
25	428112 Chillicothe Adj Rate due 2023	8,113
26	428113 Louisa Adj Rate due 2024	24,502
27	428126 Pleasant Hill 6.5% due 2003	1,797
28	Total Pollution Control Bonds	63,646
<u>Other Long Term Debt</u>		
29	428192 MTN 6.375%, due 2006	3,166,967
30	428165 MTN 6.75% due 2031	105,884
31	428166 MTN 5.125% series due 2013	320,566
32	Total Other Long Term Debt	3,593,418
<u>Current Maturities</u>		
<u>Other</u>		
33	7.45% due 2023	9,261
34	7.00% due 2005	5,742
35	7.70% due 2004	30,204
36	Total	45,207
37	Totals	5,030,920

Source: Lines 1-32: Income Statement

Line 33: Exhibit JMB-1, Schedule 2, Page 12 of 19, Column (e), Line 10.

Line 34: Exhibit JMB-1, Schedule 2, Page 13 of 19, Column (e), Line 10.

Line 35: Exhibit JMB-1, Schedule 2, Page 14 of 19, Column (e), Line 10.

MidAmerican Energy Company
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending December 31, 2003

	(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				44,988	
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		<u>12</u> Months		
19		Total		72 Months		\$55,567.73
20	Implied Unamortized Balance @ December 31, 2002				\$186,769	
21	Implied Unamortized After Tax Balance @ December 31, 2002				\$121,400.06	
22	Implied Amortization					
23		1996		0 Months		
24		1997		12 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		<u>12</u> Months		
31		Total		84 Months		\$64,829.02
32	Implied Unamortized Balance @ December 31, 2003				\$177,508.03	
33	Implied Unamortized After Tax Balance @ December 31, 2003				\$115,380.22	

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

MidAmerican Energy Company
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)
7.00% Series due 2005						
1	Unamortized Expense				\$40,738	
2	Unamortized Discount				33,468	
3	Reacquisition Premium				-	
4	Reacquisition Discount				<u>28,750</u>	
5	Loss Taken				\$45,456	
6	After tax effect on Retained Earnings of Loss				\$29,546	
7	Remaining life					95 Months
8	Implied Monthly Amortization				\$478.48	
9	Implied Monthly After Tax Amortization				\$311.01	
10	Implied Annual Amortization				\$5,741.76	
11	Implied Amortization					
12		1996		0 Months		
13		1997		10 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		12 Months		
17		2001		12 Months		
18		2002		<u>12 Months</u>		
19		Total		70 Months		\$33,493.58
20	Implied Unamortized Balance @ December 31, 2002				\$11,962	
21	Implied Unamortized After Tax Balance @ December 31, 2002				\$7,775	
22	Implied Amortization					
23		1996		0 Months		
24		1997		10 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		<u>12 Months</u>		
31		Total		82 Months		\$39,235.33
32	Implied Unamortized Balance @ December 31, 2003				\$6,220.24	
33	Implied Unamortized After Tax Balance @ December 31, 2003				\$4,043.15	

Company reacquired \$9,500,000, 7.00% in March 1997.

MidAmerican Energy Company
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)
7.70% Series due 2004						
1	Unamortized Expense				\$6,701	
2	Unamortized Discount				24,467	
3	Reacquisition Premium				180,263	
4	Reacquisition Discount				-	
5	Loss Taken				\$211,430	
6	After tax effect on Retained Earnings of Loss				\$137,430	
7	Remaining life					84 Months
8	Implied Monthly Amortization				\$2,517.03	
9	Implied Monthly After Tax Amortization				\$1,636.07	
10	Implied Annual Amortization				\$30,204.34	
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		Total		68 Months	\$171,157.90	
20	Implied Unamortized Balance @ December 31, 2002				\$40,272	
21	Implied Unamortized After Tax Balance @ December 31, 2002				\$26,177	
22	Implied Amortization					
23		1996		0 Months		
24		1997		8 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		12 Months		
31		Total		80 Months	\$201,362.24	
32	Implied Unamortized Balance @ December 31, 2003				\$10,068.11	
33	Implied Unamortized After Tax Balance @ December 31, 2003				\$6,544.27	

Company reacquired \$4,370,000, 7.70% in May 1997.

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)
	<u>Issue Type and Coupon Rate</u>	<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: Exhibit JMB-1, Schedule 2, Page 16 of 19, Column (i), Line 10.
Line 2: Exhibit JMB-1, Schedule 2, Page 17 of 19, Column (i) Line10.
Line 3: Exhibit JMB-1, Schedule 2, Page 18 of 19, Column (e) Line 10.
Line 4: Exhibit JMB-1, Schedule 2, Page 19 of 19, Column (e) Line 10.

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
7.45% Series due 2023									
						Reacq Disc		Exp & Disc	Net
1	Unamortized Expense					\$ -		\$36,690	\$ 36,690
2	Unamortized Discount					-		14,723	14,723
3	Reacquisition Premium					-		-	-
4	Reacquisition Discount					<u>102,375</u>		<u>-</u>	<u>102,375</u>
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						Exp & 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	<u>12</u>	Months					<u>12</u>	
19	Total	75	Months			72	(\$24,221.21)	\$11,788.96	
20	Implied Unamortized Balance @ December 31, 2002					(\$78,153.79)		\$39,624.01	(\$38,529.78)
21	Implied Unamortized After Tax Balance @ December 31, 2002					(\$50,799.96)		\$25,755.61	(\$25,044.35)
22	Implied Amortization	Reacq Disc						Exp & Disc	
23	1996	3	Months					0	
24	1997	12	Months					12	
25	1998	12	Months					12	
26	1999	12	Months					12	
27	2000	12	Months					12	
28	2001	12	Months					12	
29	2002	12	Months					12	
30	2003	<u>12</u>	Months					<u>12</u>	
31	Total	87	Months			84	(\$28,096.61)	\$13,753.79	(\$14,342.82)
32	Implied Unamortized Balance @ December 31, 2003					(\$74,278.39)		\$37,659.18	(\$36,619.21)
33	Implied Unamortized After Tax Balance @ December 31, 2003					(\$48,280.95)		\$24,478.47	(\$23,802.49)

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

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
6.95% Series due 2025									
						Reacq Disc		Exp & Disc	Net
1	Unamortized Expense				\$	-		\$293,742	\$ 293,742
2	Unamortized Discount					-		-	\$ -
3	Reacquisition Premium					-		-	\$ -
4	Reacquisition Discount					<u>1,906,650</u>		-	<u>\$ 1,906,650</u>
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				Exp & 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	<u>12</u> Months				<u>12</u>			
19	Total	75 Months				72 (\$410,915.95)		\$61,302.73	
20	Implied Unamortized Balance @ December 31, 2002					(\$1,495,734.05)		\$232,439.50	(\$1,263,295)
21	Implied Unamortized After Tax Balance @ December 31, 2002					(\$972,227.13)		\$151,085.68	(\$821,141)
22	Implied Amortization								
23	1996	3 Months				0			
24	1997	12 Months				12			
25	1998	12 Months				12			
26	1999	12 Months				12			
27	2000	12 Months				12			
28	2001	12 Months				12			
29	2002	12 Months				12			
30	2003	<u>12</u> Months				<u>12</u>			
31	Total	87 Months				84 (\$476,662.50)		\$71,519.85	(\$405,143)
32	Implied Unamortized Balance @ December 31, 2003					(\$1,429,987.50)		\$222,222.38	(\$1,207,765)
33	Implied Unamortized After Tax Balance @ December 31, 2003					(\$929,491.88)		\$144,444.55	(\$785,047)

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

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(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		<u>12</u> Months		
19		Total		68 Months		(\$30,547.81)
20	Implied Unamortized Balance @ December 31, 2002				(\$122,640)	
21	Implied Unamortized After Tax Balance @ December 31, 2002				(\$79,716.30)	
22	Implied Amortization					
23		1996		0 Months		
24		1997		8 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		<u>12</u> Months		
31		Total		80 Months		(\$35,938.59)
32	Implied Unamortized Balance @ December 31, 2003				(\$117,249.67)	
33	Implied Unamortized After Tax Balance @ December 31, 2003				(\$76,212.28)	

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

MidAmerican Energy Company
Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending December 31, 2003

	(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		<u>12</u> Months		
19		Total		66 Months		(\$1,311.24)
20	Implied Unamortized Balance @ December 31, 2002				(\$5,424)	
21	Implied Unamortized After Tax Balance @ December 31, 2002				(\$3,525.45)	
22	Implied Amortization					
23		1996		0 Months		
24		1997		6 Months		
25		1998		12 Months		
26		1999		12 Months		
27		2000		12 Months		
28		2001		12 Months		
29		2002		12 Months		
30		2003		<u>12</u> Months		
31		Total		78 Months		(\$1,549.65)
32	Implied Unamortized Balance @ December 31, 2003				(\$5,185.36)	
33	Implied Unamortized After Tax Balance @ December 31, 2003				(\$3,370.49)	

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

MidAmerican Energy Company
12 Month Average Cost of Preferred Stock
January 31, 2003 - December 31, 2003

	(a)	(b)
1 12 Month Average Preferred Stock Balance		31,759,100
Plus:		
2 Unamortized Proceeds Greater Than Par		-
3 Unamortized Gain on Reacquired Preferred		11,030
Less:		
4 Unamortized Proceeds Less Than Par		24,401
5 Unamortized Loss on Reacquired Preferred		3,006,736
6 Total 12 Month Average Preferred Stock		28,738,993
7 Annualized Preferred Dividends		1,332,579
8 12 Month Average Cost of Preferred Stock		4.637%

Source: Line 1: Exhibit JMB-1, Schedule 3, Page 2 of 10, Column (p), Line 11.
Line 3: Exhibit JMB-1, Schedule 3, Page 3 of 10, Column (o), Line 30.
Line 4: Exhibit JMB-1, Schedule 3, Page 5 of 10, Column (o), Line 16.
Line 5: Exhibit JMB-1, Schedule 3, Page 8 of 10, Column (o), Line 16.
Line 7: Exhibit JMB-1, Schedule 3, Page 10 of 10, Column (d), Line 16.

MidAmerican Energy Company
12 Month Average Preferred Stock
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
	Preferred Stock	Rate	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
<u>Not Subject to Mandatory Retirement</u>															
1	204001 Pfd Stk Series \$3.75	3.75%	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500
2	204002 Pfd Stk Series \$3.90	3.90%	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000
3	204003 Pfd Stk Series \$4.20	4.20%	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200
4	204011 Pfd Stk Series \$3.30	3.30%	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100
5	204012 Pfd Stk Series \$4.35	4.35%	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500
6	204013 Pfd Stk Series \$4.40	4.40%	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
7	204014 Pfd Stk Series \$4.80	4.80%	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800
8	204017 Pfd Stk Series \$1.7375	6.95%	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Subject to Mandatory Retirement</u>															
9	204018 Pfd Stk Series \$7.80	7.80%	-	-	-	-	-	-	-	-	-	-	-	-	-
10	204019 Pfd Stk Series \$5.25	5.25%	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Preferred Stock		31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100	31,759,100

Source: General Ledger

MidAmerican Energy Company
12 Month Average Preferred Stock Balances
Unamortized Gains on Reacquired Preferred Stock
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	Preferred Stock	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
<u>Not Subject to Mandatory Retirement</u>														
1	Pfd Stk Series \$3.30	120	120	120	120	120	120	120	120	120	120	120	120	120
2	Pfd Stk Series \$3.30	285	285	285	285	285	285	285	285	285	285	285	285	285
3	Pfd Stk Series \$3.30	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612
4	Pfd Stk Series \$3.30	686	686	686	686	686	686	686	686	686	686	686	686	686
5	Pfd Stk Series \$3.30	920	920	920	920	920	920	920	920	920	920	920	920	920
6	Pfd Stk Series \$4.35	205	205	205	205	205	205	205	205	205	205	205	205	205
7	Pfd Stk Series \$3.30	280	280	280	280	280	280	280	280	280	280	280	280	280
8	214002 Pfd Stk Series \$3.30	278	278	278	278	278	278	278	278	278	278	278	278	278
9	Pfd Stk Series \$3.30	159	159	159	159	159	159	159	159	159	159	159	159	159
10	Pfd Stk Series \$3.75	476	476	476	476	476	476	476	476	476	476	476	476	476
11	Pfd Stk Series \$3.30	53	53	53	53	53	53	53	53	53	53	53	53	53
12	Pfd Stk Series \$3.30	515	515	515	515	515	515	515	515	515	515	515	515	515
13	Pfd Stk Series \$3.75	219	219	219	219	219	219	219	219	219	219	219	219	219
14	Pfd Stk Series \$4.20	248	248	248	248	248	248	248	248	248	248	248	248	248
15	Pfd Stk Series \$3.30	148	148	148	148	148	148	148	148	148	148	148	148	148
16	Pfd Stk Series \$3.30	50	50	50	50	50	50	50	50	50	50	50	50	50
17	Pfd Stk Series \$3.30	149	149	149	149	149	149	149	149	149	149	149	149	149
18	Pfd Stk Series \$3.30	245	245	245	245	245	245	245	245	245	245	245	245	245
19	Pfd Stk Series \$3.30	49	49	49	49	49	49	49	49	49	49	49	49	49
20	Pfd Stk Series \$3.30	333	333	333	333	333	333	333	333	333	333	333	333	333
21		11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030
<u>Subject to Mandatory Retirement</u>														
22	214018 Pfd Stk Series \$7.80 due 05/01/01	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Pfd Stk Series \$7.80 due 05/01/02	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Pfd Stk Series \$7.80 due 05/01/03	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Pfd Stk Series \$7.80 due 05/01/04	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Pfd Stk Series \$7.80 due 05/01/05	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Pfd Stk Series \$7.80 due 05/01/06	-	-	-	-	-	-	-	-	-	-	-	-	-
28	214019 Pfd Stk Series \$5.25	-	-	-	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total Unamortized Gains on Reacquired Preferred	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030

Source: Exhibit JMB-1, Schedule 3, Page 4 of 10.

MidAmerican Energy Company
Unamortized Gain on Reacquisition
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)
	<u>Issue</u>	<u>Date</u> <u>Reacquired</u>	<u>Gain on</u> <u>Reacquisition</u>	<u>After tax</u> <u>Effect on</u> <u>Retained</u> <u>Earnings \1</u>
1	Pfd Stk Series \$3.30	Oct 1995	\$ 120	\$ 120
2	Pfd Stk Series \$3.30	Nov 1995	285	285
3	Pfd Stk Series \$3.30	Dec 1995	5,612	5,612
4	Pfd Stk Series \$3.30	Feb 1997	686	686
5	Pfd Stk Series \$3.30	Mar 1997	920	920
6	Pfd Stk Series \$4.35	Mar 1997	205	205
7	Pfd Stk Series \$3.30	Apr 1997	280	280
8	Pfd Stk Series \$3.30	Aug 1997	278	278
9	Pfd Stk Series \$3.30	Nov 1997	159	159
10	Pfd Stk Series \$3.75	Nov 1997	476	476
11	Pfd Stk Series \$3.30	Dec 1997	53	53
12	Pfd Stk Series \$3.30	Jan 1998	515	515
13	Pfd Stk Series \$3.75	Mar 1998	219	219
14	Pfd Stk Series \$4.20	Mar 1998	248	248
15	Pfd Stk Series \$3.30	Mar 1998	148	148
16	Pfd Stk Series \$3.30	Apr 1998	50	50
17	Pfd Stk Series \$3.30	May 1998	149	149
18	Pfd Stk Series \$3.30	June 1998	245	245
19	Pfd Stk Series \$3.30	July 1998	49	49
20	Pfd Stk Series \$3.30	Aug 1998	333	333
21			-	-
22	Total		\$ 11,030	\$ 11,030

\1 Gains on reacquired preferred stock do not enter into the tax calculation.

MidAmerican Energy Company
12 Month Average Preferred Stock Balances
Unamortized Net Preferred Proceeds Less Than Par
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		Preferred Stock	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
		<u>Not Subject to Mandatory Retirement</u>													
1		Pfd Stk Series \$3.75													-
2		Pfd Stk Series \$3.90													-
3		Pfd Stk Series \$4.20													-
4		Pfd Stk Series \$3.30													-
5		Pfd Stk Series \$4.35													-
6		Pfd Stk Series \$4.40													-
7		Pfd Stk Series \$4.80													-
8	214002	Pfd Stk Series \$1.7375	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>Subject to Mandatory Retirement</u>													-
9	214018	Pfd Stk Series \$7.80 due 05/01/01	0	0	0	0	0	0	0	0	0	0	0	0	-
10		Pfd Stk Series \$7.80 due 05/01/02	0	0	0	0	0	0	0	0	0	0	0	0	-
11		Pfd Stk Series \$7.80 due 05/01/03	1,171	781	390	0	0	0	0	0	0	0	0	0	195
12		Pfd Stk Series \$7.80 due 05/01/04	5,409	5,048	4,687	4,327	3,966	3,606	3,245	2,885	2,524	2,163	1,803	1,442	3,425
13		Pfd Stk Series \$7.80 due 05/01/05	9,044	8,709	8,374	8,039	7,704	7,369	7,034	6,699	6,364	6,029	5,694	5,360	7,202
14		Pfd Stk Series \$7.80 due 05/01/06	12,271	11,956	11,642	11,327	11,012	10,698	10,383	10,069	9,754	9,439	9,125	8,810	10,540
15	214019	Pfd Stk Series \$5.25	8,101	7,089	6,076	5,063	4,051	3,038	2,025	1,013	0	0	0	0	3,038
16		Total Unamortized Net Preferred Proceeds Less Than Par	35,997	33,583	31,170	28,757	26,734	24,711	22,688	20,665	18,642	17,632	16,622	15,612	24,401

Source: Lines 1-8: General Ledger
Lines 9-14: Exhibit JMB-1, Schedule 3, Page 6 of 10.
Line 15: Exhibit JMB-1, Schedule 3, Page 7 of 10.

MidAmerican Energy Company
Implied Unamortized Balance at December 31, 2003
\$7.80 Preferred Shares

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Date	Number of Shares	Percentage of Shares	Allocation of Capital Stock Expense	Amortization Period (Months)	Implied Monthly Amortization	Implied Annual Amortization	Implied Accumulated Amortization 12/31/2002	Implied Unamortized Balance 12/31/2002	Implied Accumulated Amortization 12/31/2003	Implied Unamortized Balance 12/31/2003
1	May 1, 2001	66,600	16.65%	\$56,610.00	121	\$467.85	\$0.00	\$56,610.00	\$0.00	\$56,610.00	\$0.00
2	May 1, 2002	66,600	16.65%	\$56,610.00	133	\$425.64	\$0.00	\$56,610.00	\$0.00	\$56,610.00	\$0.00
3	May 1, 2003	66,600	16.65%	\$56,610.00	145	\$390.41	\$1,561.66	\$55,048.34	\$1,561.66	\$56,610.00	\$0.00
4	May 1, 2004	66,600	16.65%	\$56,610.00	157	\$360.57	\$4,326.88	\$50,840.83	\$5,769.17	\$55,167.71	\$1,442.29
5	May 1, 2005	66,600	16.65%	\$56,610.00	169	\$334.97	\$4,019.64	\$47,230.83	\$9,379.17	\$51,250.47	\$5,359.53
6	May 1, 2006	<u>67,000</u>	<u>16.75%</u>	<u>\$56,950.00</u>	181	\$314.64	<u>\$3,775.69</u>	<u>\$44,364.36</u>	<u>\$12,585.64</u>	<u>\$48,140.06</u>	<u>\$8,809.94</u>
7		400,000	100.00%	\$340,000.00			\$13,683.87	\$310,704.37	\$29,295.63	\$324,388.24	\$15,611.76

Source: Column (d): General Ledger

MidAmerican Energy Company
Implied Unamortized Balance at December 31, 2003
\$5.25 Preferred Shares

	(a)	(b)	(c)	(d)	(e)	(f)
1	Total Discount and Expense				\$121,522.00	
2	Life 10 years					120 Months
3	Implied Monthly Amortization				\$1,012.68	
4	Implied Annual Amortization				\$12,152.20	
5	Implied Amortization					
6		1993		3 Months		
7		1994		12 Months		
8		1995		12 Months		
9		1996		12 Months		
10		1997		12 Months		
11		1998		12 Months		
12		1999		12 Months		
13		2000		12 Months		
14		2001		12 Months		
15		2002		<u>12</u>		
16		Total		111 Months	\$112,407.85	
17	Implied Unamortized Balance @ December 31, 2002				\$9,114.15	
18	Implied Amortization					
19		1993		3 Months		
20		1994		12 Months		
21		1995		12 Months		
22		1996		12 Months		
23		1997		12 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		12 Months		
28		2002		12 Months		
29		2003		<u>9</u>		
30		Total		120 Months	\$121,522.00	
31	Implied Unamortized Balance @ December 31, 2003				\$0.00	

Source: Line 1, General Ledger.

MidAmerican Energy Company
12 Month Average Preferred Stock Balances
Unamortized Losses on Recquired Preferred Stock
January 31, 2003 - December 31, 2003

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	Preferred Stock	January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
<u>Not Subject to Mandatory Retirement</u>														
1	Pfd Stk Series \$3.75													-
2	Pfd Stk Series \$3.90													-
3	Pfd Stk Series \$4.20													-
4	Pfd Stk Series \$3.30													-
5	Pfd Stk Series \$4.35													-
6	Pfd Stk Series \$4.40													-
7	Pfd Stk Series \$4.80													-
8	214002 Pfd Stk Series \$1.7375	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988
	Pfd Stk Series \$1.7375	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736
	Pfd Stk Series \$1.7375	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029
	Pfd Stk Series \$1.7375	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>
		3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736
<u>Subject to Mandatory Retirement</u>														
9	214018 Pfd Stk Series \$7.80 due 05/01/01	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Pfd Stk Series \$7.80 due 05/01/02	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Pfd Stk Series \$7.80 due 05/01/03	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Pfd Stk Series \$7.80 due 05/01/04	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Pfd Stk Series \$7.80 due 05/01/05	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Pfd Stk Series \$7.80 due 05/01/06	-	-	-	-	-	-	-	-	-	-	-	-	-
15	214019 Pfd Stk Series \$5.25	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Unamortized Losses on Recquired Preferred	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736

Source: Exhibit JMB-1, Schedule 3, Page 9 of 10.

MidAmerican Energy Company
Unamortized Loss on Reacquisition
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)
				After tax
		Date	Loss on	Effect on
	<u>Issue</u>	<u>Reacquired</u>	<u>Reacquisition</u>	<u>Retained</u>
				<u>Earnings \1</u>
1	6.95% Series (\$1.7375)	Mar 1996	195,988	195,988
2	6.95% Series (\$1.7375)	Jun 1996	54,736	54,736
3	6.95% Series (\$1.7375)	Sept 1996	9,029	9,029
4	6.95% Series (\$1.7375)	Jan 1997	2,746,983	2,746,983
5				
6			-	-
7			3,006,736	3,006,736

\1 Losses on the repurchase of equity are not tax deductible.

MidAmerican Energy Company
Annualized Preferred Stock Dividends
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)
		Rate	12 Month Average Balance	Annualized Dividend
1	Pfd Stk Dvd \$3.75	3.75%	3,830,500	143,644
2	Pfd Stk Dvd \$3.90	3.90%	3,263,000	127,257
3	Pfd Stk Dvd \$4.20	4.20%	4,736,200	198,920
4	Pfd Stk Dvd \$3.30	3.30%	4,945,100	163,188
5	Pfd Stk Dvd \$4.35	4.35%	4,994,500	217,261
6	Pfd Stk Dvd \$4.40	4.40%	5,000,000	220,000
7	Pfd Stk Dvd \$4.80	4.80%	4,989,800	239,510
8	Pfd Stk Dvd \$1.7375	6.95%	0	0
9	Pfd Stk Dvd \$7.80	7.80%	0	0
10	Pfd Stk Dvd \$5.25	5.25%	0	0
11	Total Preferred Stock Dividends		31,759,100	1,309,781
12	Amort. of Discount & Expense on			
13	Pref. Stock subject to Mandatory Retirement			
14	Series \$5.25			9,114
15	Series \$7.80			13,684
16	Total Pref. Dividends and Amort. of Disc. & Expense			1,332,579

Source: Lines 1-11: Exhibit JMB-1, Schedule 3, Page 2 of 10, Column (p) Lines 1-10.
Line 14: Exhibit JMB-1, Schedule 3, Page 7 of 10, Column (e) Line 17.
Line 15: Exhibit JMB-1, Schedule 3, Page 6 of 10, Column (g) Line 7.

MidAmerican Energy Company
12 Month Average Common Equity
January 31, 2003 - December 31, 2003

			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
			January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
1	201	Common Stock Issued	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056
2		Premium on Capital Stock	-	-	-	-	-	-	-	-	-	-	-	-	0
3	210-211	Miscellaneous Paid-In Capital	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126
4	214	Capital Stock Expense	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)
5	216	Retained Earnings	784,260,954	798,273,686	815,670,261	826,435,836	831,606,869	762,224,907	788,011,070	814,972,745	739,953,209	734,833,661	741,401,235	757,096,630	782,895,089
6		Adj. For Unamort. Balances	2,222,598	2,223,566	2,224,533	2,225,501	2,226,468	2,227,436	2,228,403	2,229,371	2,230,339	2,231,306	2,232,274	2,233,241	2,227,920
7	217	Treasury Shares	-	-	-	-	-	-	-	-	-	-	-	-	-
8		Common Equity	1,347,507,516	1,361,521,216	1,378,918,758	1,389,685,300	1,394,857,301	1,325,476,306	1,351,263,437	1,378,226,079	1,303,207,511	1,298,088,931	1,304,657,472	1,320,353,835	1,346,146,972

Source: Line 1-5, and 7: General Ledger.

Line 6: Exhibit JMB-1, Schedule 4, Page 2 of 2.

MidAmerican Energy Company
12 Month Average Unamortized Gains & Losses on Reacquired Securities
January 31, 2003 - December 31, 2003

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		January '03	February '03	March '03	April '03	May '03	June '03	July '03	August '03	September '03	October '03	November '03	December '03	12 Month Average
Preferred Stock														
<u>After Tax Gains</u>														
1	Pfd Stk Series \$3.30	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)
2	Pfd Stk Series \$3.30	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)
3	Pfd Stk Series \$3.30	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)
4	Pfd Stk Series \$3.30	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)
5	Pfd Stk Series \$3.30	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)
6	Pfd Stk Series \$4.35	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)
7	Pfd Stk Series \$3.30	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)
8	Pfd Stk Series \$3.30	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)
9	Pfd Stk Series \$3.30	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)
10	Pfd Stk Series \$3.75	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)
11	Pfd Stk Series \$3.30	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)
12	Pfd Stk Series \$3.30	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)
13	Pfd Stk Series \$3.75	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)
14	Pfd Stk Series \$4.20	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)
15	Pfd Stk Series \$3.30	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)
16	Pfd Stk Series \$3.30	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
17	Pfd Stk Series \$3.30	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)
18	Pfd Stk Series \$3.30	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)
19	Pfd Stk Series \$3.30	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)
20	Pfd Stk Series \$3.30	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)
21		(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)
<u>After Tax Losses</u>														
22	Pfd Stk Series \$1.7375	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988
23	Pfd Stk Series \$1.7375	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736
24	Pfd Stk Series \$1.7375	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029
25	Pfd Stk Series \$1.7375	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983
26		3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736
Long Term Debt														
<u>After Tax Gains</u>														
27	7.45% due 2023	(24,941)	(24,837)	(24,734)	(24,630)	(24,527)	(24,423)	(24,320)	(24,216)	(24,113)	(24,009)	(23,906)	(23,802)	(24,372)
28	6.95% due 2025	(818,134)	(815,126)	(812,118)	(809,110)	(806,102)	(803,094)	(800,087)	(797,079)	(794,071)	(791,063)	(788,055)	(785,047)	(801,590)
29	6.95% due 2025	(79,424)	(79,132)	(78,840)	(78,548)	(78,256)	(77,964)	(77,672)	(77,380)	(77,088)	(76,796)	(76,504)	(76,212)	(77,818)
30	6.95% due 2025	(3,513)	(3,500)	(3,487)	(3,474)	(3,461)	(3,448)	(3,435)	(3,422)	(3,409)	(3,396)	(3,383)	(3,370)	(3,442)
31		(926,011)	(922,595)	(919,179)	(915,763)	(912,346)	(908,930)	(905,514)	(902,098)	(898,681)	(895,265)	(891,849)	(888,433)	(907,222)
<u>After Tax Losses</u>														
32	7.45% due 2023	120,898	120,397	119,895	119,393	118,892	118,390	117,888	117,387	116,885	116,384	115,882	115,380	118,139
33	7.00% due 2005	7,464	7,153	6,842	6,531	6,220	5,909	5,598	5,287	4,976	4,665	4,354	4,043	5,754
34	7.70% due 2004	24,541	22,905	21,269	19,633	17,997	16,361	14,725	13,089	11,452	9,816	8,180	6,544	15,543
35		152,904	150,455	148,006	145,558	143,109	140,660	138,211	135,763	133,314	130,865	128,416	125,968	139,436
36		2,222,598	2,223,566	2,224,533	2,225,501	2,226,468	2,227,436	2,228,403	2,229,371	2,230,339	2,231,306	2,232,274	2,233,241	2,227,920

Source: Lines 1-20 from Exhibit JMB-1, Schedule 3, Page 3 of 10.
Lines 22-25 from Exhibit JMB-1, Schedule 3, Page 8 of 10.
Line 27, from Exhibit JMB-1, Schedule 2, Page 16 of 19.
Line 28, from Exhibit JMB-1, Schedule 2, Page 17 of 19.
Line 29, from Exhibit JMB-1, Schedule 2, Page 18 of 19.
Line 30, from Exhibit JMB-1, Schedule 2, Page 19 of 19.
Line 32, from Exhibit JMB-1, Schedule 2, Page 12 of 19.
Line 33, from Exhibit JMB-1, Schedule 2, Page 13 of 19.
Line 34, from Exhibit JMB-1, Schedule 2, Page 14 of 19.

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MIDAMERICAN ENERGY)	DOCKET NO.
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**DIRECT TESTIMONY
OF
DR. JAMES H. VANDER WEIDE
MIDAMERICAN ENERGY COMPANY**

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1 **I. WITNESS IDENTIFICATION**

2 **Q. 1 What is your name and business address?**

3 A. 1 My name is James H. Vander Weide. I am Research Professor of
4 Finance and Economics at the Fuqua School of Business of Duke
5 University. I am also President of Financial Strategy Associates, a firm
6 that provides strategic and financial consulting services to business
7 clients. My business address is 3606 Stoneybrook Drive, Durham, North
8 Carolina.

9 **Q. 2 Would you please describe your educational background and prior**
10 **academic experience?**

11 A. 2 I graduated from Cornell University in 1966 with a Bachelor's Degree in
12 Economics. I then attended Northwestern University where I earned a
13 Ph.D. in Finance. In January 1972, I joined the faculty of the School of
14 Business at Duke University and was named Assistant Professor,
15 Associate Professor, and then Professor.

16
17 Since joining the faculty I have taught courses in corporate finance,
18 investment management, and management of financial institutions. I
19 have taught a graduate seminar on the theory of public utility pricing and
20 lectured in executive development seminars on the cost of capital,
21 financial analysis, capital budgeting, mergers and acquisitions, real
22 options, cash management, short-run financial planning, and
23 competitive strategy. I have also served as Program Director of several

24 executive education programs at the Fuqua School of Business,
25 including the Duke Advanced Management Program, the Duke
26 Executive Program in Telecommunications, the Duke Competitive
27 Strategies in Telecommunications Program, and the Duke Program for
28 Manager Development for managers from the former Soviet Union.

29
30 I have conducted seminars and training sessions on financial analysis,
31 financial strategy, cost of capital, cash management, depreciation
32 policies, and short-run financial planning for a wide variety of U.S. and
33 international companies, including ABB, Accenture, Allstate, Ameritech,
34 AT&T, Bell Atlantic, BellSouth, Carolina Power & Light, Contel, Fisons,
35 Glaxo Wellcome, GTE, Lafarge, MidAmerican Energy, New Century
36 Energies, Norfolk Southern, Pacific Bell Telephone, Progress Energy,
37 Inc, The Rank Group, Siemens, Southern New England Telephone,
38 TRW, and Wolseley Plc.

39
40 In addition to my teaching and executive education activities, I have
41 written research papers on such topics as portfolio management, the
42 cost of capital, capital budgeting, the effect of regulation on the
43 performance of public utilities, the economics of universal service
44 requirements, and cash management. My articles have been published
45 in *American Economic Review*, *Financial Management*, *International*
46 *Journal of Industrial Organization*, *Journal of Finance*, *Journal of*

47 *Financial and Quantitative Analysis, Journal of Bank Research, Journal*
48 *of Accounting Research, Journal of Cash Management, Management*
49 *Science, The Journal of Portfolio Management, Atlantic Economic*
50 *Journal, Journal of Economics and Business, and Computers and*
51 *Operations Research.* I have written a book titled *Managing Corporate*
52 *Liquidity: an Introduction to Working Capital Management*, and a
53 chapter for *The Handbook of Modern Finance*, "Financial Management
54 in the Short Run."

55 **Q. 3 Have you previously testified on financial or economic issues?**

56 A. 3 Yes. As an expert on financial and economic theory, I have testified on
57 the cost of capital, competition, risk, incentive regulation, forward-looking
58 economic cost, economic pricing guidelines, depreciation, accounting,
59 valuation, and other financial and economic issues in some 350 cases
60 before the U.S. Congress, the Canadian Radio-Television and
61 Telecommunications Commission, the Federal Communications
62 Commission, the National Telecommunications and Information
63 Administration, the Federal Energy Regulatory Commission, the public
64 service commissions of 40 states, the insurance commissions of five
65 states, the Iowa State Board of Tax Review, and the National
66 Association of Securities Dealers. In addition, I have testified as an
67 expert witness in proceedings before the U.S. District Court, District of
68 Nebraska; U.S. District Court, Eastern District of North Carolina;
69 Superior Court, North Carolina; the U.S. Bankruptcy Court, Southern

70 District of West Virginia, and the United States District Court for the
71 Eastern District of Michigan.

72 **II. PURPOSE OF TESTIMONY**

73 **Q. 4 What is the purpose of your testimony?**

74 A. 4 I have been asked by MidAmerican Energy Company (MidAmerican) to
75 prepare an independent appraisal of its cost of common equity capital
76 and to recommend an allowed rate of return on common equity that is
77 fair, that allows MidAmerican to attract capital on reasonable terms, and
78 that allows MidAmerican to maintain its financial integrity.

79 **Q. 5 How did you determine MidAmerican's cost of common equity?**

80 A. 5 Since MidAmerican's common stock is not publicly traded, I cannot
81 estimate MidAmerican's cost of common equity directly from its stock
82 price. Instead, I estimated MidAmerican's cost of common equity from
83 stock market data for a group of proxy companies.

84 **Q. 6 Please describe how you estimated MidAmerican's cost of common
85 equity from stock market data for your proxy groups of companies.**

86 A. 6 I estimated MidAmerican's cost of common equity from this data in two
87 steps. First, I calculated the average cost of common equity for the
88 companies in my proxy groups. Second, I adjusted this cost of common
89 equity for the difference between the average capital structure of my
90 proxy groups and MidAmerican's capital structure.

91 **Q. 7 What average cost of common equity do you find for your proxy
92 companies?**

93 A. 7 On the basis of my studies, I find that the average cost of common
94 equity for my proxy companies is equal to 11.3 percent. This conclusion
95 is based on my application of three standard cost of common equity
96 estimation techniques: (1) the discounted cash flow (DCF) model;
97 (2) the ex ante risk premium method; and (3) the ex post risk premium
98 method. However, this result is a function of the capital structures of the
99 proxy companies which must be reconciled with MidAmerican's capital
100 structure.

101 **Q. 8 What is your recommendation regarding MidAmerican's allowed**
102 **return on common equity?**

103 A. 8 I recommend that MidAmerican be allowed a rate of return on common
104 equity equal to 11.7 percent. My recommended allowed cost of common
105 equity reflects both the 11.3 percent cost of common equity of my proxy
106 companies and MidAmerican's more highly-leveraged capital structure.

107 **Q. 9 Do you have an exhibit to accompany your testimony?**

108 A. 9 Yes. I have an Exhibit____(JWV-1), consisting of four schedules and
109 three appendices that were prepared by me or under my direction and
110 supervision.

111 **III. ECONOMIC AND LEGAL PRINCIPLES**

112 **Q. 10 How do economists define the required rate of return, or cost of**
113 **capital, associated with particular investment decisions such as the**
114 **decision to invest in natural gas distribution facilities?**

115 A. 10 Economists define the cost of capital as the return investors expect to
116 receive on alternative investments of comparable risk.

117 **Q. 11 How does the cost of capital affect a firm's investment decisions?**

118 A. 11 The goal of a firm is to maximize the value of the firm. This goal can be
119 accomplished by accepting all investments in plant and equipment with
120 an expected rate of return greater than or equal to the cost of capital.
121 Thus, a firm should continue to invest in plant and equipment only so
122 long as the return on its investment is greater than or equal to its cost of
123 capital.

124 **Q. 12 How does the cost of capital affect investors' willingness to invest**
125 **in a company?**

126 A. 12 The cost of capital measures the return investors can expect on
127 investments of comparable risk. The cost of capital also measures the
128 investor's required rate of return on investment because rational
129 investors will not invest in a particular investment opportunity if the
130 expected return on that opportunity is less than the cost of capital. Thus,
131 the cost of capital is a hurdle rate for both investors and the firm. The
132 firm will demand capital for investments on which it is able to earn its
133 cost of capital, and investors will supply that capital if they can expect an
134 opportunity to earn a return that is at least equal to the cost of capital.

135 **Q. 13 Do all investors have the same position in the firm?**

136 A. 13 No. Debt investors have a fixed claim on a firm's assets and income that
137 must be paid prior to any payment to the firm's equity investors. Since

138 the firm's equity investors have a residual claim on the firm's assets and
139 income, equity investments are riskier than debt investments. Thus, the
140 cost of equity exceeds the cost of debt and increases with the
141 percentage of debt in the firm's capital structure.

142 **Q. 14 How do economists define the cost of common equity?**

143 A. 14 Economists define the cost of common equity as the return investors
144 expect to receive on alternative common equity investments of
145 comparable risk. Since the return on a common equity investment of
146 comparable risk is not a contractual return, the cost of common equity is
147 more difficult to measure than the cost of debt. There is agreement,
148 however, as I have already noted, that: (1) the cost of common equity is
149 greater than the cost of debt; (2) the cost of common equity increases
150 with the percentage of debt in the firm's capital structure; and (3) the
151 cost of common equity, like the cost of debt, is both forward looking and
152 market based.

153 **Q. 15 Does the required rate of return on an investment vary with the risk**
154 **of that investment?**

155 A. 15 Yes. Since investors are averse to risk, they require a higher rate of
156 return on investments with greater risk.

157 **Q. 16 Are these economic principles regarding the fair return for capital**
158 **recognized in any Supreme Court cases?**

159 A. 16 Yes. These economic principles, relating to the supply of and demand
160 for capital, are recognized in two United States Supreme Court cases:

161 (1) *Bluefield Water Works and Improvement Co. v. Public Service*
162 *Comm'n.*; and (2) *Federal Power Comm'n v. Hope Natural Gas Co.* In
163 the *Bluefield Water Works* case, the Court states:

164 A public utility is entitled to such rates as will permit it to earn
165 a return upon the value of the property which it employs for
166 the convenience of the public equal to that generally being
167 made at the same time and in the same general part of the
168 country on investments in other business undertakings which
169 are attended by corresponding risks and uncertainties, but it
170 has no constitutional right to profits such as are realized or
171 anticipated in highly profitable enterprises or speculative
172 ventures. The return...should be reasonably sufficient to
173 assure confidence in the financial soundness of the utility,
174 and should be adequate, under efficient and economical
175 management, to maintain and support its credit, and enable it
176 to raise the money necessary for the proper discharge of its
177 public duties. [*Bluefield Water Works and Improvement Co. v.*
178 *Public Service Comm'n.* 262 U.S. 679, 692 (1923)].

179 The Court clearly recognizes here that: (1) a regulated firm cannot
180 remain financially sound unless the return it is allowed an opportunity to
181 earn on the value of its property is at least equal to the cost of capital
182 (the principle relating to the demand for capital); and (2) a regulated firm
183 will not be able to attract capital if it does not offer investors an
184 opportunity to earn a return on their investment equal to the return they
185 expect to earn on other investments of the same risk (the principle
186 relating to the supply of capital).

187 In the *Hope Natural Gas* case, the Court reiterates the financial
188 soundness and capital attraction principles of the *Bluefield* case:

189 From the investor or company point of view it is important that
190 there be enough revenue not only for operating expenses but
191 also for the capital costs of the business. These include
192 service on the debt and dividends on the stock... By that

193 standard the return to the equity owner should be
194 commensurate with returns on investments in other
195 enterprises having corresponding risks. That return,
196 moreover, should be sufficient to assure confidence in the
197 financial integrity of the enterprise, so as to maintain its credit
198 and to attract capital. [*Federal Power Comm'n v. Hope*
199 *Natural Gas Co.*, 320 U.S. 591, 603 (1944)]

200 **Q. 17 What practical difficulties arise when one attempts to apply the**
201 **economic principles noted above to a regulated firm?**

202 A. 17 The application of these principles to the debt and preferred stock
203 components of a regulated firm's capital structure is straightforward.
204 Several problems arise, however, when the principles are applied to
205 common equity. These problems stem from the fact that the cash flows
206 to the equity investors, over any period of time, are not fixed by contract,
207 and thus are not known with certainty. To induce common equity
208 investors to part with their money, a firm must offer them an expected
209 return that is commensurate with expected returns on common equity
210 investments of similar risk. The need to measure expected returns
211 makes the application of the above principles difficult.

212 **Q. 18 How do you address these difficulties in your testimony?**

213 A. 18 I address these difficulties by employing the comparable company
214 approach to estimate MidAmerican's cost of common equity.

215 **Q. 19 What is the comparable company approach?**

216 A. 19 The comparable company approach estimates MidAmerican's cost of
217 common equity by identifying a group of companies of similar risk. The

218 cost of common equity is then estimated for the companies in the proxy
219 group.

220 **IV. BUSINESS AND FINANCIAL RISKS IN THE NATURAL GAS**
221 **DISTRIBUTION BUSINESS**

222 **Q. 20 What are the major factors that affect business risk in the natural**
223 **gas distribution business?**

224 A. 20 Business risk in the natural gas distribution business is affected by the
225 following economic factors:

- 226 1. High Operating Leverage. The natural gas distribution business is a
227 business that requires a large commitment to fixed costs in relation
228 to variable costs, a situation called high operating leverage. The
229 relatively high degree of fixed costs in the natural gas distribution
230 industry arises because of the average local distribution company's
231 (LDC's): (a) large investment in fixed distribution and storage
232 facilities; and (b) large fixed payments for pipeline transportation
233 services. High operating leverage causes the average LDC's net
234 income to be highly sensitive to sales fluctuations.
- 235 2. Demand Uncertainty. The business risk of the natural gas
236 distribution business is increased by the high degree of demand
237 uncertainty in the industry. Demand uncertainty is caused by: (a)
238 the strong dependence of natural gas demand on the state of the
239 economy and the weather; (b) the ability of customers to switch to
240 alternative sources of energy in response to relative price
241 differentials in these sources of energy; (c) the ability of customers

242 to purchase natural gas directly from pipeline companies; and
243 (d) rapidly changing prices for natural gas and alternate sources of
244 energy.

245 3. Supply Uncertainty. The business risk of the natural gas
246 distribution industry is further increased by the need to assure an
247 adequate supply of natural gas to meet customer needs on any
248 given day of the year. As a result of FERC Order No. 636, the
249 responsibility for and risk of procuring and managing gas supplies
250 has shifted from the gas pipelines to the LDCs. In addition, the
251 LDCs must make large fixed payments to the gas pipelines to
252 assure adequate transportation capacity for the gas they have
253 purchased. FERC Order No. 636 allows the LDC to resell capacity;
254 but market demand for this available capacity, and its price, is
255 highly uncertain. Supply uncertainty is further increased by: (a) the
256 need to make large investments in long-lived gas distribution and
257 storage facilities that are largely sunk once the investment is made;
258 (b) the inherent uncertainty in forecasting energy requirements for
259 many years into the future; (c) high volatility in fuel prices; and
260 (d) uncertainty in environmental regulations.

261 4. Peak Demand. The need to invest substantial sums in expensive
262 fixed plant is further exacerbated by the peak nature of natural gas
263 demand. The peak demand for natural gas is unusually high
264 relative to average sales in non-peak periods.

265 **V. COST OF COMMON EQUITY ESTIMATION METHODS**

266 **Q. 21 What methods did you use to estimate the cost of common equity**
267 **capital for MidAmerican?**

268 A. 21 I used three generally accepted methods for estimating MidAmerican's
269 cost of common equity. These are the Discounted Cash Flow (DCF), the
270 ex ante risk premium, and the ex post risk premium methods. The DCF
271 method assumes that the current market price of a firm's stock is equal
272 to the discounted value of all expected future cash flows. The ex ante
273 risk premium method assumes that an investor's current expectations
274 regarding the common equity risk premium can be estimated from recent
275 data on the DCF expected rate of return on common equity compared to
276 the interest rate on long-term bonds. The ex post risk premium method
277 assumes that an investor's current expectations regarding the common
278 equity-debt return differential is equal to the historical record of earned
279 returns on comparable stock and bond investments. The cost of
280 common equity under both risk premium methods is then equal to the
281 interest rate on the appropriate bond investments plus the risk premium.

282 **VI. DISCOUNTED CASH FLOW (DCF) APPROACH**

283 **Q. 22 Please describe the DCF model.**

284 A. 22 The DCF model is based on the assumption that investors value an
285 asset on the basis of the future cash flows they expect to receive from
286 owning the asset. Thus, investors value an investment in a bond
287 because they expect to receive a sequence of semi-annual coupon

288 payments over the life of the bond and a terminal payment equal to the
289 bond's face value at the time the bond matures. Likewise, investors
290 value an investment in a firm's stock because they expect to receive a
291 sequence of dividend payments and, perhaps, expect to sell the stock at
292 a higher price sometime in the future.

293

294 A second fundamental principle of the DCF approach is that investors
295 value a dollar received in the future less than a dollar received today. A
296 future dollar is valued less than a current dollar because investors could
297 invest a current dollar in an interest earning account and increase their
298 wealth. This principle is called the time value of money.

299

300 Applying the two fundamental DCF principles noted above to an
301 investment in a bond leads to the conclusion that investors value their
302 investment in the bond on the basis of the present value of the bond's
303 future cash flows. Thus, the price of the bond should reflect the timing,
304 magnitude, and relative risk of the expected cash flows. Algebraically
305 this can be expressed as:

306

EQUATION 1

307
$$P_B = \frac{C}{(1+i)} + \frac{C}{(1+i)^2} + \Delta + \frac{C+F}{(1+i)^n}$$

308 where:

309 P_B = Bond price;

310 C = Cash value of the constant coupon payment (assumed
 311 for notational convenience to occur annually rather than
 312 semi-annually);
 313 F = Face value of the bond;
 314 i = The rate of interest investors could earn by investing their
 315 money in an alternative bond of equal risk; and
 316 n = The number of periods before the bond matures.

317 Applying these same principles to an investment in a firm's common
 318 stock suggests that the price of the stock should be equal to:

319 **EQUATION 2**

320
$$P_s = \frac{D_1}{(1+k)} + \frac{D_2}{(1+k)^2} + \Lambda + \frac{D_n + P_n}{(1+k)^n}$$

321 where:

322 P_s = Current price of the firm's common stock;
 323 $D_1, D_2 \dots D_n$ = Expected annual dividend per share on the firm's
 324 common stock;
 325 P_n = Price per share of common stock at the time the investor
 326 expects to sell the stock; and
 327 k = Return the investor expects to earn on alternative
 328 investments of the same risk, i.e., the investor's required
 329 rate of return.

330 Equation (2) is frequently called the annual discounted cash flow model
 331 of common stock valuation. Assuming that dividends grow at a constant
 332 annual rate, g , this equation can be solved for k , the cost of common
 333 equity. The resulting cost of common equity equation is $k = D_1/P_s + g$,
 334 where k is the cost of common equity, D_1 is the expected next period
 335 annual dividend, P_s is the current price of the common stock, and g is
 336 the constant annual growth rate in earnings, dividends, and book value
 337 per share. The term D_1/P_s is called the dividend yield component of the

338 annual DCF model, and the term g is called the growth component of the
339 annual DCF model. As in the case of the price of a bond, the price of a
340 common stock is related to the timing, magnitude, and relative risk of the
341 expected cash flows.

342 **Q. 23 Are you recommending that the annual DCF model be used to**
343 **estimate MidAmerican's cost of common equity?**

344 A. 23 No. The DCF model assumes that a company's common stock price is
345 equal to the present discounted value of all expected future dividends.
346 The annual DCF model is only a correct expression for the present
347 discounted value of future dividends if dividends are paid annually at the
348 end of each year. Since the companies in my proxy group all pay
349 dividends quarterly, the current market price that investors are willing to
350 pay reflects the expected quarterly receipt of dividends. Therefore, a
351 quarterly DCF model must be used to estimate the cost of common
352 equity for these firms. The quarterly DCF model differs from the annual
353 DCF model in that it expresses a common stock's price as the present
354 discounted value of a quarterly stream of dividend payments. A
355 complete analysis of the implications of the quarterly payment of
356 dividends on the DCF model is provided in Exhibit__(JVV-1), Appendix
357 1. For the reasons cited there, I employed the quarterly DCF model
358 throughout my calculations.

359 **Q. 24 Please describe the quarterly DCF model you used.**

360 A. 24 The quarterly DCF model I used is described on Exhibit__(JVV-1),
361 Schedule 1 and in Appendix 1. The quarterly DCF equation shows that
362 the cost of common equity is: the sum of the future expected dividend
363 yield and the growth rate, where the dividend in the dividend yield is the
364 equivalent future value of the four quarterly dividends at the end of the
365 year, and the growth rate is the expected growth in dividends or earnings
366 per share.

367 **Q. 25 In Appendix 1, you demonstrate that the quarterly DCF model**
368 **provides the theoretically correct valuation of common stock prices**
369 **when dividends are paid quarterly. Do investors, in practice,**
370 **recognize the actual timing and magnitude of cash flows when they**
371 **value common stocks and other securities?**

372 A. 25 Yes. In valuing long-term government or corporate bonds, investors
373 recognize that interest is paid semi-annually. Thus, the price of a long-
374 term government or corporate bond is simply the present value of the
375 semi-annual interest and principal payments on these bonds. Likewise,
376 in valuing mortgages, investors recognize that interest is paid monthly.
377 Thus, the value of a mortgage loan is simply the present value of the
378 monthly interest and principal payments on the loan. In valuing common
379 stock investments, investors correctly recognize that common stock
380 dividends are paid quarterly. Thus, a firm's common stock price is the
381 present value of the stream of quarterly dividends expected from owning
382 the stock.

383 **Q. 26 When valuing bonds, mortgages, or common stocks, would**
384 **investors assume that cash flows are received only at the end of**
385 **the year, when, in fact, the cash flows are received semi-annually,**
386 **quarterly, or monthly?**

387 **A. 26** No. Assuming that cash flows are received at the end of the year when
388 they are received semi-annually, quarterly, or monthly would lead
389 investors to make serious mistakes in valuing investment opportunities.
390 No rational investor would make the mistake of assuming that dividends
391 or other cash flows are paid annually when, in fact, they are paid more
392 frequently.

393 **Q. 27 How did you estimate the growth component of the quarterly DCF**
394 **model?**

395 **A. 27** I used the consensus analysts' estimates of future earnings per share
396 (EPS) growth reported by I/B/E/S.

397 **Q. 28 What are the analysts' estimates of future EPS growth?**

398 **A. 28** As part of their research, financial analysts working at Wall Street firms
399 periodically estimate EPS growth for each firm they follow. The EPS
400 forecasts for each firm are then published. Investors who are
401 contemplating purchasing or selling shares in individual companies
402 review the forecasts. These estimates represent five-year forecasts of
403 EPS growth.

404 **Q. 29 What is I/B/E/S?**

405 A. 29 I/B/E/S is a firm that reports analysts' EPS growth forecasts for a broad
406 group of companies. The forecasts are expressed in terms of a mean
407 forecast and a standard deviation of forecast for each firm. Investors
408 use the mean forecast as a consensus estimate of future firm
409 performance.

410 **Q. 30 Why did you use the I/B/E/S growth estimates?**

411 A. 30 The I/B/E/S consensus growth rates: (1) are widely circulated in the
412 financial community, (2) include the projections of reputable financial
413 analysts who develop estimates of future EPS growth, (3) are reported
414 on a timely basis to investors, and (4) are widely used by institutional
415 and other investors.

416 **Q. 31 Why did you rely on analysts' projections of future EPS growth in**
417 **estimating the investors' expected growth rate rather than looking**
418 **at past historical growth rates?**

419 A. 31 I relied on analysts' projections of future EPS growth because there is
420 considerable empirical evidence that investors use analysts' forecasts to
421 estimate future earnings growth.

422 **Q. 32 Have you performed any studies concerning the use of analysts'**
423 **forecasts as an estimate of investors' expected growth rate, g?**

424 A. 32 Yes, I prepared a study in conjunction with Willard T. Carleton, Karl Eller
425 Professor of Finance at the University of Arizona, on why analysts'
426 forecasts are the best estimate of investors' expectation of future
427 long-term growth. This study is described in a paper entitled "Investor

428 Growth Expectations and Stock Prices: the Analysts versus Historical
429 Growth Extrapolation,” published in the Spring 1988 edition of *The*
430 *Journal of Portfolio Management*.

431 **Q. 33 Please summarize the results of your study.**

432 A. 33 First, we performed a correlation analysis to identify the historically
433 oriented growth rates which best described a firm’s common stock price.
434 Then we did a regression study comparing the historical growth rates
435 with the consensus analysts’ forecasts. In every case, the regression
436 equations containing the average of analysts’ forecasts statistically
437 outperformed the regression equations containing the historical growth
438 estimates. These results are consistent with those found by Cragg and
439 Malkiel, the early major research in this area (John G. Cragg and Burton
440 G. Malkiel, *Expectations and the Structure of Share Prices*, University of
441 Chicago Press, 1982). These results are also consistent with the
442 hypothesis that investors use analysts’ forecasts, rather than historically
443 oriented growth calculations, in making buy and sell decisions. They
444 provide overwhelming evidence that the analysts’ forecasts of future
445 growth are superior to historically oriented growth measures in predicting
446 a firm’s stock price.

447 **Q. 34 What common stock price did you use in your DCF model?**

448 A. 34 I used a simple average of the monthly high and low common stock
449 prices for each firm as observed in the marketplace during the
450 three-month period ending December 2003. These high and low

451 common stock prices were obtained from the Standard & Poor's *Stock*
452 *Guide*, a source generally available to and used by investors.

453 **Q. 35 Why did you use the three-month average common stock price in**
454 **applying the DCF method?**

455 A. 35 I used the three-month average common stock price in applying the DCF
456 method because common stock prices fluctuate daily, while financial
457 analysts' forecasts for a given company are generally changed less
458 frequently, often on a quarterly basis. Thus, to match the observed
459 common stock price with its associated earnings forecast, it is
460 appropriate to average the common stock prices over a three-month
461 period.

462 **Q. 36 Did you include an allowance for flotation costs in your DCF**
463 **analysis?**

464 A. 36 Yes. I have included a five percent allowance for flotation costs in my
465 DCF calculations.

466 **Q. 37 Please explain your inclusion of flotation costs.**

467 A. 37 All firms that have sold securities in the capital markets have incurred
468 some level of flotation costs, including underwriters' commissions, legal
469 fees, printing expense, etc. These costs are withheld from the proceeds
470 of the common stock sale or are paid separately, and must be recovered
471 over the life of the common equity issue. Costs vary depending upon
472 the size of the issue, the type of registration method used and other
473 factors, but in general these costs range between three and five percent

474 of the proceeds from the issue [see Lee, Inmoo, Scott Lochhead,
475 Jay Ritter, and Quanshui Zhao, "The Costs of Raising Capital," *The*
476 *Journal of Financial Research*, Vol. XIX No 1 (Spring 1996), 59-74, and
477 Clifford W. Smith, "Alternative Methods for Raising Capital," *Journal of*
478 *Financial Economics* 5 (1977) 273-307]. In addition to these costs, for
479 large common equity issues (in relation to outstanding common equity
480 shares), there is likely to be a decline in market price associated with the
481 sale of common shares to the public. On average, the decline due to
482 market pressure has been estimated at two to three percent [see
483 Richard H. Pettway, "The Effects of New Equity Sales Upon Utility Share
484 Prices," *Public Utilities Fortnightly*, May 10, 1984, 35—39]. Thus, the
485 total flotation cost, including both issuance expense and market
486 pressure, could range anywhere from five to eight percent of the
487 proceeds of a common equity issue. I believe a combined five percent
488 allowance for flotation costs is a conservative estimate that should be
489 used in applying the DCF model in this proceeding.

490 **Q. 38 Is a flotation cost adjustment only appropriate if a company issues**
491 **common stock during the last year?**

492 A. 38 As described in Exhibit__(JWV-1), Appendix 2, a flotation cost
493 adjustment is required whether or not a company issued new common
494 stock during the last year. Previously incurred flotation costs have not
495 been recovered in previous rate cases; rather, they are a permanent
496 cost associated with past issues of common stock. Just as an

497 adjustment is made to the embedded cost of debt to reflect previously
498 incurred debt issuance costs (regardless of whether additional bond
499 issuances were made in the test year), so should an adjustment be
500 made to the cost of common equity regardless of whether additional
501 common stock was issued during the last year.

502 **Q. 39 Does an allowance for recovery of flotation costs associated with**
503 **common stock sales in prior years constitute retroactive**
504 **ratemaking?**

505 A. 39 No. An adjustment for flotation costs on common equity is not meant to
506 recover any cost that is properly assigned to prior years. In fact, the
507 adjustment allows MidAmerican to recover only the current carrying
508 costs associated with flotation expenses incurred at the time common
509 stock sales were made. The original flotation costs themselves will
510 never be recovered, because the common stock is assumed to have an
511 infinite life.

512 **Q 40 How did you apply the DCF approach to obtain the cost of common**
513 **equity capital for MidAmerican?**

514 A. 40 I applied the DCF approach to the Value Line natural gas distribution
515 companies shown on Exhibit__(JVW-1), Schedule 1.

516 **Q. 41 How did you select your proxy group of LDCs?**

517 A. 41 I selected all the natural gas distribution companies in Value Line that:
518 (1) paid dividends during every quarter of the last five years; (2) did not
519 decrease dividends during any quarter of the past five years; (3) had at

520 least three analysts included in the I/B/E/S consensus growth forecast;
521 and (4) have not announced a merger. In addition, all of the companies
522 included in my proxy group have a Value Line Safety Rank of 1, 2, or 3.

523 **Q. 42 Why did you eliminate companies that have either decreased or**
524 **eliminated their dividend in the past five years?**

525 A. 42 The DCF model requires the assumption that dividends will grow at a
526 constant rate into the indefinite future. If a company has either
527 decreased or eliminated its dividend in recent years, an assumption that
528 the company's dividend will grow at the same rate into the indefinite
529 future is questionable.

530 **Q. 43 Why did you eliminate companies that have fewer than three**
531 **analysts included in the I/B/E/S consensus forecasts?**

532 A. 43 The DCF model also requires a reliable estimate of a company's
533 expected future growth. As previously described, the I/B/E/S consensus
534 growth forecast is the best available estimate of the growth term in the
535 DCF Model. However, the I/B/E/S estimate may be less reliable if the
536 I/B/E/S consensus is based on the inputs of only a few analysts. On the
537 basis of my professional judgment, I believe that at least three analysts'
538 estimates are a reasonable minimum number.

539 **Q. 44 Why did you eliminate companies that have announced mergers**
540 **that are not yet completed?**

541 A. 44 A merger announcement can sometimes have a significant impact on a
542 company's common stock price because of anticipated merger-related

543 cost savings and new market opportunities. Analysts' growth forecasts,
544 on the other hand, are necessarily related to companies as they
545 currently exist, and do not reflect investors' views of the potential cost
546 savings and new market opportunities associated with mergers. The use
547 of a common stock price that includes the value of potential mergers in
548 conjunction with growth forecasts that do not include the growth
549 enhancing prospects of potential mergers produces DCF results that
550 tend to distort a company's cost of common equity.

551 **Q. 45 Which companies were eliminated from your proxy group**
552 **according to your selection criteria?**

553 A. 45 I eliminated Cascade, Laclede, NUI, and South Jersey because they
554 have fewer than three analyst's growth forecasts; Southern Union was
555 not included because it pays no dividends; SEMCO was eliminated
556 because it has reduced its dividend payment; and Piedmont was
557 excluded from the proxy group because it was in the process of
558 acquiring North Carolina Natural Gas.

559 **Q. 46 Based on your DCF studies, what is your conclusion regarding**
560 **MidAmerican's DCF-based cost of common equity?**

561 A. 46 My application of the DCF model to the natural gas distribution
562 companies produces a market-weighted average DCF result of
563 10.7 percent.

564 **VII. RISK PREMIUM APPROACH**

565 **Q. 47 Please describe the risk premium approach to estimating**
566 **MidAmerican's cost of common equity.**

567 A. 47 The risk premium approach is based on the principle that investors
568 expect to earn a return on a common equity investment in MidAmerican
569 that reflects a "premium" over and above the return they expect to earn
570 on an investment in a portfolio of long-term bonds. This common equity
571 risk premium compensates equity investors for the additional risk they
572 bear in making common equity investments versus bond investments.

573 **Q. 48 How did you measure the required risk premium on a common**
574 **equity investment in MidAmerican?**

575 A. 48 I used two methods to estimate the required risk premium on an equity
576 investment in MidAmerican. The first is called the ex ante risk premium
577 method and the second is called the ex post risk premium method.

578 **A. Ex Ante Risk Premium Approach**

579 **Q. 49 Please describe your ex ante risk premium approach for measuring**
580 **the required risk premium on a common equity investment in**
581 **MidAmerican.**

582 A. 49 My ex ante risk premium method is based on a study of the DCF
583 expected return on a proxy group of natural gas distribution companies
584 compared to the interest rate on Moody's A-rated utility bonds. The
585 proxy group is selected using the same criteria I used to select proxy

586 companies in my DCF analysis. For each month in my 67-month study
587 period, I calculated the risk premium using the equation,

588
$$RP_{\text{PROXY}} = DCF_{\text{PROXY}} - I_A$$

589 where:

590 RP_{PROXY} = the required risk premium on a common equity
591 investment in the proxy group of LDCs;

592 DCF_{PROXY} = average DCF estimated cost of equity on a portfolio of
593 proxy LDCs; and

594 I_A = the yield to maturity on an investment in A-rated utility
595 bonds.

596 I utilized a 67-month period because this was as far back as I could
597 readily obtain data.

598 **Q. 50 What were the results of your ex ante risk premium study?**

599 A. 50 The results of my ex ante risk premium study are described in
600 Exhibit__(JVV-1), Schedule 2. Over the study period, the average DCF
601 estimated cost of common equity on an investment in the portfolio of
602 LDCs was equal to 12.22 percent, while the average yield to maturity on
603 A-rated utility bonds was 7.46 percent. Thus, the average estimated risk
604 premium on an investment in MidAmerican was 4.76 percent over the
605 yield on A-rated utility bonds.

606 **Q. 51 Does the ex ante risk premium vary with the level of interest rates?**

607 A. 51 Yes. Previous studies have shown that the ex ante risk premium tends
608 to vary inversely with the level of interest rates, that is, the risk premium
609 tends to increase when interest rates decline, and decrease when
610 interest rates go up.

611 **Q. 52 Have you performed a statistical analysis to determine whether this**
612 **inverse relationship holds for your ex ante risk premium data?**

613 A. 52 Yes. I performed a regression analysis of the relationship between the
614 ex ante risk premium and the yield to maturity on A-rated utility bonds,
615 using the equation,

$$616 \quad \quad \quad RP_{\text{PROXY}} = a + b \times I_A + e$$

617 where:

618 RP_{PROXY} = risk premium on portfolio of LDCs;

619 I_A = yield to maturity on A-rated utility bonds;

620 e = a random residual; and

621 a, b = coefficients estimated by the regression procedure.

622 **Q. 53 Regression analysis assumes that the statistical residuals from the**
623 **regression equation are random. Did you examine whether this**
624 **assumption is valid for your data?**

625 A. 53 Yes. My examination of the residuals revealed that there is a significant
626 probability that the residuals are serially correlated (non-zero serial
627 correlation indicates that the residual in one time period tends to be
628 correlated with the residual in the previous time period).

629 **Q. 54 Did you make any adjustments in your data to correct for the**
630 **possibility of serial correlation in the residuals?**

631 A. 54 Yes. The common procedure for dealing with serial correlation in the
632 residuals is to estimate the regression coefficients in two steps. First, a
633 multiple regression analysis is used to estimate the serial correlation
634 coefficient, r . Second, the estimated serial correlation coefficient is used

635 to transform the original variables into new variables whose serial
636 correlation is zero. The regression coefficients are then re-estimated
637 using the transformed variables as inputs in the regression equation.
638 This procedure produced **a** and **b** coefficient estimates equal to 8.048
639 and -0.441, indicating that the risk premium decreases by 44 basis
640 points for every 100 basis points increase in the interest rate on A-rated
641 utility bonds.

642 **Q. 55 Using your knowledge of the statistical relationship between the**
643 **yield to maturity on A-rated utility bonds and the required risk**
644 **premium, what is your estimate of the ex ante risk premium on an**
645 **investment in LDC common stocks?**

646 A. 55 As noted above, my estimate of the ex ante risk premium on an
647 investment in LDC common stocks as compared to an investment in A-
648 rated utility bonds is given by the equation:

$$649 \quad RP_{\text{PROXY}} = 8.048 - 0.441 \times I_A.$$

650 Using the 6.27 percent average yield to maturity on A-rated utility bonds in
651 December 2003, the regression equation produces an ex ante risk
652 premium equal to 5.29 percent ($8.048 - 0.441 \times 6.27 = 5.29$).

653 **Q. 56 What range of risk premiums did you obtain in your ex ante risk**
654 **premium study?**

655 A. 56 As shown on Vander Weide Exhibit__(JVW-1), Schedule 2, my study
656 shows a range of risk premiums on a portfolio of LDC common stock

657 investments versus a portfolio of A-rated utility bonds of approximately
658 375 to 583 basis points.

659 **Q. 57 What cost of common equity do you obtain from your ex ante risk**
660 **premium approach?**

661 A. 57 To estimate the cost of common equity using the ex ante risk premium
662 approach, one may add the estimated risk premium over the yield on A-
663 rated utility bonds to the yield to maturity on A-rated utility bonds. In
664 December 2003, the average yield to maturity on A-rated utility bonds
665 was 6.27 percent. As noted above, my analyses produce an estimated
666 risk premium over the yield on A-rated utility bonds equal to 5.29
667 percent. Adding an estimated risk premium 5.29 percent to the
668 6.27 percent yield to maturity on A-rated utility bonds produces a cost of
669 equity estimate of 11.56 percent using the ex ante risk premium
670 approach.

671 **B. Ex Post Risk Premium Approach**

672 **Q. 58 Please describe your ex post risk premium approach for measuring**
673 **the required risk premium on a common equity investment in**
674 **MidAmerican.**

675 A. 58 I first performed a study of the comparable returns received by bond and
676 common stock investors over the last 66 years. I estimated the returns
677 on common stock and bond portfolios, using stock price and dividend
678 yield data on the S&P 500 and bond yield data on Moody's A-rated utility
679 bonds. My study consisted of making an investment of one dollar in the

680 S&P 500 and Moody's A-rated utility bonds at the beginning of 1937, and
681 reinvesting the principal plus return each year to 2003. The return
682 associated with each common stock portfolio is the sum of the annual
683 dividend yield and capital gain (or loss) which accrued to this portfolio
684 during the year(s) in which it was held. The return associated with the
685 bond portfolio, on the other hand, is the sum of the annual coupon yield
686 and capital gain (or loss) which accrued to the bond portfolio during the
687 year(s) in which it was held. The resulting annual returns on the
688 common stock and bond portfolios purchased in each year between
689 1937 and 2003 are shown on Exhibit__(JWV-1), Schedule 3. The
690 arithmetic average annual return on an investment in the S&P 500 stock
691 portfolio was 11.42 percent, while the average annual return on an
692 investment in the Moody's A-rated utility bond portfolio was 6.19 percent.
693 The risk premium on the S&P 500 stock portfolio is, therefore,
694 5.22 percent.¹

695
696 I also conducted a second study using common stock data on the
697 S&P Utilities rather than the S&P 500. As shown on Exhibit__(JWV-1),
698 Schedule 4, the S&P Utility common stock portfolio showed an average
699 annual return of 10.81 percent per year. Thus, the return on the

¹ Apparent discrepancy due to rounding.

700 S&P Utility common stock portfolio exceeded the return on the Moody's
701 A-rated utility bond portfolio by 4.61 percent.²

702 **Q. 59 Why is it appropriate to perform your ex post risk premium analysis**
703 **using both the S&P 500 and the S&P Utility Stock indices?**

704 A. 59 I have performed my ex post risk premium analysis on both the S&P 500
705 and the S&P Utilities as upper and lower bounds for the required risk
706 premium on a common equity investment in MidAmerican because I
707 believe LDCs today face risks that are somewhere in between the
708 average risk of the S&P Utilities and the S&P 500 over the years 1937 to
709 2003. Specifically, the risk premium on the S&P Utilities, 4.61 percent,
710 represents a lower bound for the required risk premium on a common
711 equity investment in MidAmerican because MidAmerican is currently
712 more risky than an investment in the average utility in the S&P Utilities
713 index over the entire period 1937 to the present. On the other hand, the
714 risk premium on the S&P 500, 5.22 percent, represents an upper bound
715 because an investment in MidAmerican is less risky than an investment
716 in the S&P 500 over the period 1937 to the present. I use the average of
717 the two risk premiums as my estimate of the required risk premium for
718 MidAmerican in my ex post risk premium approach.

719 **Q. 60 Why did you analyze investors' experiences over such a long time**
720 **frame?**

² Apparent discrepancy due to rounding.

721 A. 60 Because day-to-day stock price movements can be somewhat random, it
722 is inappropriate to rely on short-run movements in stock prices in order
723 to derive a reliable risk premium. Rather than buying and selling
724 frequently in anticipation of highly volatile price movements, most
725 investors employ a strategy of buying and holding a diversified portfolio
726 of stocks. This buy-and-hold strategy will allow an investor to achieve a
727 much more predictable long-run return on common stock investments
728 and at the same time will minimize transaction costs. The situation is
729 very similar to the problem of predicting the results of coin tosses. I
730 cannot predict with any reasonable degree of accuracy the result of a
731 single, or even a few, flips of a balanced coin; but I can predict with a
732 good deal of confidence that approximately 50 heads will appear in
733 100 tosses of this coin. Under these circumstances, it is most
734 appropriate to estimate future experience from long-run evidence of
735 investment performance.

736 **Q. 61 Would your study provide a different ex post risk premium if you**
737 **started with a different time period?**

738 A. 61 Yes. The ex post risk premium results do vary somewhat depending on
739 the historical time period chosen. My policy was to go back as far in
740 history as I could get reliable data. I thought it would be most
741 meaningful to begin after the passage and implementation of the Public
742 Utility Holding Company Act of 1935. This Act significantly changed the
743 structure of the public utility industry. Since the Public Utility Holding

744 Company Act of 1935 was not implemented until the beginning of 1937, I
745 felt that numbers taken from before this date would not be comparable to
746 those taken after.

747 **Q. 62 Why was it necessary to examine the yield from debt investments in**
748 **order to determine the investors' required rate of return on common**
749 **equity capital?**

750 A. 62 As previously explained, investors expect to earn a return on their
751 common equity investment that exceeds currently available bond yields.
752 This is because the return on common equity, being a residual return, is
753 less certain than the yield on bonds and investors must be compensated
754 for this uncertainty. Second, the investors' current expectations
755 concerning the amount by which the return on common equity will
756 exceed the bond yield will be strongly influenced by historical differences
757 in returns to bond and stock investors. For these reasons, we can
758 estimate investors' current expected returns from a common equity
759 investment from knowledge of current bond yields and past differences
760 between returns on common stocks and bonds.

761 **Q. 63 Has there been any significant trend in the ex post common equity**
762 **risk premium over the 1937 to 2003 time period of your study?**

763 A. 63 No. Statisticians test for trends in data series by regressing the data
764 observations against time. I have performed such a time series
765 regression on my two data sets of historical risk premiums. As shown
766 below in Tables 1 and 2, there is no statistically significant trend in my

767 risk premium data. Indeed, the coefficient on the time variable is
 768 insignificantly different from zero (if there were a trend, the coefficient on
 769 the time variable should be significantly different from zero).

TABLE 1
REGRESSION OUTPUT FOR RISK PREMIUM ON S&P 500

Line No.		Intercept	Time	Adjusted R Square	F
1	Coefficient	0.106	-0.001	0.004	1.236
2	T Statistic	2.015	-1.112		

TABLE 2
REGRESSION OUTPUT FOR RISK PREMIUM ON S&P UTILITIES

Line No.		Intercept	Time	Adjusted R Square	F
1	Coefficient	0.075	-0.001	-0.008	0.483
2	T Statistic	1.652	-0.695		

770 **Q. 64 Do you have any other evidence that there has been no significant**
 771 **trend in ex post risk premium results over time?**

772 A. 64 Yes. The Ibbotson Associates' *2003 Yearbook* contains an analysis of
 773 "trends" in historical risk premium data. Ibbotson Associates uses
 774 correlation analysis to determine if there is any pattern or "trend" in risk
 775 premiums over time. They also conclude that there are no trends in risk
 776 premiums over time.

777 **Q. 65 What is the significance of the evidence that historical risk**
 778 **premiums have no trend or other statistical pattern over time?**

779 A. 65 The significance of this evidence is that the average historical risk
 780 premium is a good estimate of the future expected risk premium. As
 781 Ibbotson notes:

782 The significance of this evidence is that the realized equity
783 risk premium next year will not be dependent on the realized
784 equity risk premium from this year. That is, there is no
785 discernable pattern in the realized equity risk premium—it is
786 virtually impossible to forecast next year's realized risk
787 premium based on the premium of the previous year. For
788 example, if this year's difference between the riskless rate
789 and the return on the stock market is higher than last year's,
790 that does not imply that next year's will be higher than this
791 year's. It is as likely to be higher as it is lower. The best
792 estimate of the expected value of a variable that has
793 behaved randomly in the past is the average (or arithmetic
794 mean) of its past values. [Ibbotson Associates' *Valuation*
795 *Edition 2003 Yearbook*, page 75.]

796 **Q. 66 You noted that Ibbotson Associates also provides historical risk**
797 **premium data. How do the Ibbotson Associates' risk premiums**
798 **compare to your historical risk premiums?**

799 A. 66 Ibbotson Associates obtains a 7.0 percent risk premium on the S&P 500
800 versus long-term government bonds. Since the yield on long-term
801 government bonds is currently approximately 125 basis points less than
802 the yield on A-rated utility bonds, the Ibbotson Associates' data would
803 indicate an approximate 5.75 percent risk premium on the S&P 500 over
804 A-rated utility bonds. As shown on Exhibit__(JVV-1), Schedules 3
805 and 4, my studies produce a risk premium over A-rated utility bonds in
806 the range of 4.61 percent to 5.22 percent.

807 **Q. 67 What conclusions do you draw from your ex post risk premium**
808 **analyses about the required return on a common equity investment**
809 **in MidAmerican?**

810 A. 67 My own studies, combined with my analysis of other studies, provide
811 strong evidence that investors today require a common equity return of

812 approximately 4.61 to 5.22 percentage points above the expected yield
813 on A-rated utility bonds. The average interest rate on Moody's A-rated
814 utility bonds for the three-month period October through December 2003
815 has ranged from 6.27 percent to 6.43 percent. On the basis of this
816 information and my knowledge of current market conditions, I conclude
817 that investors would expect a long-term yield of approximately
818 6.35 percent on A-rated utility bonds. Adding a 4.61 to 5.22 percentage
819 point risk premium to an expected yield of 6.35 percent on A-rated utility
820 bonds, I obtain an expected return on equity in the range 11.0 to
821 11.6 percent, with a midpoint of 11.3 percent. Adding a 25 basis-point
822 allowance for flotation costs,³ I obtain an estimate of 11.5 percent as the
823 cost of common equity using the ex post risk premium method.

824 **VIII. FAIR RATE OF RETURN ON COMMON EQUITY**

825 **Q. 68 Please summarize your findings concerning MidAmerican's cost of**
826 **common equity.**

827 A. 68 My DCF analysis suggests a cost of common equity of 10.7 percent. My
828 ex ante risk premium approach produces a cost of common equity
829 estimate of 11.6 percent. From my ex post risk premium approach, I find
830 that the cost of common equity is 11.5 percent. Based on my three
831 recommended methodologies, I conclude that the average cost of equity
832 for the companies in my proxy group is 11.3 percent.

³ I determined the flotation cost allowance by calculating the difference in my DCF results with and without a flotation cost allowance.

833 **Q. 69 Does your 11.3 percent cost of common equity conclusion for your**
834 **proxy group depend on the percentages of debt and equity in your**
835 **proxy companies' average capital structure?**

836 A. 69 Yes. The 11.3 percent cost of equity for my proxy group reflects the
837 financial risk associated with my proxy companies' average capital
838 structure, where the capital structure weights are measured in terms of
839 market values. Since financial leverage, *i.e.*, the use of debt financing,
840 increases the risk of investing in the proxy companies' common equity,
841 the cost of common equity would be higher for a capital structure
842 containing more leverage.

843 **Q. 70 What is the average percentage of debt and equity in your proxy**
844 **companies' capital structure?**

845 A. 70 As shown below in Table 3, my proxy companies have an average
846 capital structure containing 37.7 percent debt, 0.60 percent preferred
847 stock, and 61.7 percent common equity.

848

Table 3**Average Capital Structure of Proxy Group**

849

Line No.	Company	Market Value	Preferred Equity	Long-Term Debt	% Equity	% Preferred	% Debt
1	AGL Resources	1,822	0.0	994.2	64.7%	0.00%	35.3%
2	Atmos Energy	1,263	0.0	863.9	59.4%	0.00%	40.6%
3	Energen Corp.	1,393	0.0	513.0	73.1%	0.00%	26.9%
4	Equitable Resources	2,583	0	572	81.9%	0.00%	18.1%
5	KeySpan Corp.	5,612	83.8	5,224.1	51.4%	0.77%	47.8%
6	New Jersey Resources	1,028	0.3	370.6	73.5%	0.02%	26.5%
7	NICOR Inc.	1,492	4.3	396.2	78.8%	0.23%	20.9%
8	Northwest Nat. Gas	774	8.3	445.9	63.0%	0.68%	36.3%
9	Peoples Energy	1,499	0.0	554.0	73.0%	0.00%	27.0%
11	Southwest Gas	772	60.0	1,092.1	40.1%	3.12%	56.7%
12	UGI Corp.	1,355	20.0	1,127.0	54.1%	0.80%	45.1%
13	WGL Holdings Inc.	1,341	28.2	636.7	66.8%	1.41%	31.7%
14	Average	20,935	205	12,790	61.7%	0.60%	37.7%

850 **Q. 71 How does the average capital structure of your proxy companies**
851 **compare to MidAmerican's proposed capital structure at**
852 **December 31, 2003?**

853 A. 71 As described in the testimony of Mr. Behrens, MidAmerican's capital
854 structure at December 31, 2003, contains 45.018 percent debt,
855 1.149 percent preferred stock, and 53.833 percent common equity.
856 Thus, MidAmerican's capital structure is more highly leveraged than the
857 average capital structure of my proxy companies.

858 **Q. 72 You mentioned earlier that the cost of common equity depends on a**
859 **company's capital structure. Is there any way to adjust the 11.3%**
860 **cost of equity for your proxy companies to reflect the higher**
861 **leverage in MidAmerican's capital structure?**

862 A. 72 Yes. Since my proxy groups are comparable in risk to MidAmerican,
863 MidAmerican should have the same weighted average cost of capital as
864 my proxy companies. It is a simple matter to determine what cost of

865 equity MidAmerican should have in order to have the same weighted
866 average cost of capital as my proxy companies.

867 **Q. 73 Have you performed such a calculation?**

868 A. 73 Yes. I adjusted the 11.3 percent average cost of common equity for my
869 proxy groups by recognizing that to attract capital, MidAmerican must
870 have the same weighted average cost of capital as my proxy group. As
871 shown in Table 4, the weighted average cost of capital for my proxy
872 group is 9.288 percent (for the purpose of this calculation, I
873 conservatively rounded the capital structure of my proxy group to
874 40 percent debt and 60 percent equity). As shown in Table 5,
875 MidAmerican would require an 11.73 percent cost of equity in order to
876 have the same weighted average cost of capital as the proxy group.

TABLE 4
Weighted Average Cost of Capital Proxy Group

Line No.	Capital Source	Percent	Cost Rate	Weighted Cost
1	Long-term Debt	40.00%	6.27%	2.508%
2	Preferred Stock	0.00%		
3	Common Equity	60.00%	11.30%	6.780%
4		100.00%		9.288%

TABLE 5
Weighted Average Cost of Capital MidAmerican

Line No.	Capital Source	Percent	Cost Rate	Weighted Cost
1	Long-term Debt	45.018%	6.48%	2.918%
2	Preferred Stock	1.149%	4.63%	0.053%
3	Common Equity	53.833%	11.73%	6.317%
4		100.00%		9.288%

877 **Q. 74 What is your recommendation as to an allowed fair rate of return on**
878 **common equity for MidAmerican?**

879 A. 74 I recommend that MidAmerican be allowed an opportunity to earn
880 11.7 percent on the common equity in its capital structure. My
881 recommended 11.7 percent rate of return on equity would allow
882 MidAmerican to attract capital on reasonable terms and maintain its
883 financial integrity.

884 **Q. 75 Does this conclude your testimony?**

885 A. 75 Yes, it does.

STATE OF NORTH CAROLINA)
) ss:
COUNTY OF DURHAM)

I, James H. Vander Weide, being first duly sworn, depose and state that the statements contained in the foregoing prepared testimony are true and correct to the best of my knowledge, information and belief, and that such prepared testimony constitutes my sworn statement in this proceeding.

James H. Vander Weide
James H. Vander Weide

Subscribed and sworn to before me this 2nd day of March 2004.

My Commission Expires October 8, 2006

Jim J. Brunk
Notary Public – North Carolina

LIST OF SCHEDULES AND APPENDICES

- Schedule 1 Summary of Discounted Cash Flow Analysis for Value Line Natural Gas Distribution Companies.
- Schedule 2 Comparison of DCF Expected Return on an Equity Investment in Natural Gas Distribution Companies to the Interest Rate on A-rated Utility Bonds.
- Schedule 3 Comparative Returns on S&P 500 Stock Index and Moody's A-Rated Bonds 1937—2003
- Schedule 4 Comparative Returns on S&P Utility Stocks and Moody's A-Rated Bonds 1937—2003

- Appendix 1 Derivation of the Quarterly DCF Model
- Appendix 2 Adjusting for Flotation Costs in Determining a Public Utility's Allowed Rate of Return on Equity
- Appendix 3 Risk Premium Approach

MIDAMERICAN ENERGY COMPANY
EXHIBIT __ (JVW-1)
SCHEDULE 1
SUMMARY OF DISCOUNTED CASH FLOW ANALYSIS
FOR NATURAL GAS DISTRIBUTION COMPANIES

Company	Dividend	Price	Growth	Cost of Equity
AGL Resources	0.280	28.350	4.71%	9.2%
Atmos Energy	0.305	24.513	5.67%	11.4%
Energen Corp.	0.185	38.547	7.00%	9.2%
Equitable Resources	0.300	41.493	9.78%	12.6%
KeySpan Corp.	0.445	35.282	5.88%	11.7%
New Jersey Resources	0.325	37.758	6.00%	9.9%
NICOR Inc.	0.465	33.893	3.86%	10.1%
Northwest Nat. Gas	0.325	29.928	4.17%	9.0%
Peoples Energy	0.530	40.862	4.80%	10.7%
Southwest Gas	0.205	22.692	5.50%	9.7%
UGI Corp.	0.285	31.642	6.33%	10.5%
WGL Holdings Inc.	0.320	27.568	3.88%	9.1%
Market Weighted Average				10.7%

Notes:

- d_1, d_2, d_3, d_4 = Next four quarterly dividends, calculated by multiplying the last four quarterly dividends per *Value Line* by the factor $(1 + g)$.
- P_0 = Average of the monthly high and low stock prices during the three months ending December 2003 per S&P Stock Guide.
- FC = Flotation costs expressed as a percent of gross proceeds.
- g = I/B/E/S forecast of future earnings growth December 2003.
- k = Cost of equity using the quarterly version of the DCF model shown by the formula below:

$$k = \frac{d_1(1+k)^{.75} + d_2(1+k)^{.50} + d_3(1+k)^{.25} + d_4}{P_0(1-FC)} + g$$

MIDAMERICAN ENERGY COMPANY
EXHIBIT__(JVW-1)
SCHEDULE 2
COMPARISON OF DCF EXPECTED RETURN
ON AN EQUITY INVESTMENT IN NATURAL GAS DISTRIBUTION COMPANIES
TO THE INTEREST RATE ON A-RATED UTILITY BONDS.

Date	DCF	A-Rated Bond Yield	Risk Premium
June-98	0.1105	0.0703	0.0402
July-98	0.1130	0.0703	0.0427
August-98	0.1202	0.0700	0.0502
September-98	0.1255	0.0693	0.0562
October-98	0.1256	0.0696	0.0560
November-98	0.1197	0.0703	0.0494
December-98	0.1159	0.0691	0.0468
January-99	0.1176	0.0697	0.0479
February-99	0.1219	0.0709	0.0510
March-99	0.1247	0.0726	0.0521
April-99	0.1253	0.0722	0.0531
May-99	0.1223	0.0747	0.0476
June-99	0.1214	0.0774	0.0440
July-99	0.1226	0.0771	0.0455
August-99	0.1223	0.0791	0.0432
September-99	0.1229	0.0793	0.0436
October-99	0.1243	0.0806	0.0437
November-99	0.1259	0.0794	0.0465
December-99	0.1302	0.0814	0.0488
January-00	0.1325	0.0835	0.0490
February-00	0.1371	0.0825	0.0546
March-00	0.1356	0.0828	0.0528
April-00	0.1331	0.0829	0.0502
May-00	0.1301	0.0870	0.0431
June-00	0.1300	0.0836	0.0464
July-00	0.1325	0.0825	0.0500
August-00	0.1298	0.0813	0.0485
September-00	0.1268	0.0823	0.0445
October-00	0.1272	0.0814	0.0458
November-00	0.1246	0.0811	0.0435
December-00	0.1227	0.0784	0.0443
January-01	0.1251	0.0780	0.0471
February-01	0.1260	0.0774	0.0486
March-01	0.1273	0.0768	0.0505
April-01	0.1244	0.0794	0.0450
May-01	0.1311	0.0799	0.0512
June-01	0.1316	0.0785	0.0531
July-01	0.1341	0.0778	0.0563
August-01	0.1342	0.0759	0.0583

MIDAMERICAN ENERGY COMPANY
EXHIBIT __ (JVW-1)
SCHEDULE 2 (continued)
COMPARISON OF DCF EXPECTED RETURN
ON AN EQUITY INVESTMENT IN NATURAL GAS DISTRIBUTION COMPANIES
TO THE INTEREST RATE ON A-RATED UTILITY BONDS.

Date	DCF	A-Rated Bond Yield	Risk Premium
September-01	0.1247	0.0775	0.0472
October-01	0.1258	0.0763	0.0495
November-01	0.1265	0.0757	0.0508
December-01	0.1247	0.0783	0.0464
January-02	0.1224	0.0766	0.0458
February-02	0.1230	0.0754	0.0476
March-02	0.1167	0.0776	0.0391
April-02	0.1132	0.0757	0.0375
May-02	0.1130	0.0752	0.0378
June-02	0.1138	0.0741	0.0397
July-02	0.1219	0.0731	0.0488
August-02	0.1207	0.0717	0.0490
September-02	0.1245	0.0708	0.0537
October-02	0.1228	0.0723	0.0505
November-02	0.1194	0.0714	0.0480
December-02	0.1190	0.0707	0.0483
January-03	0.1194	0.0706	0.0488
February-03	0.1211	0.0693	0.0518
March-03	0.1184	0.0679	0.0505
April-03	0.1157	0.0664	0.0493
May-03	0.1110	0.0636	0.0474
June-03	0.1101	0.0621	0.0480
July-03	0.1103	0.0667	0.0436
August-03	0.1112	0.0679	0.0433
September-03	0.1097	0.0656	0.0441
October-03	0.1094	0.0643	0.0451
November-03	0.1061	0.0636	0.0425
December-03	0.1040	0.0627	0.0413
Average	0.1222	0.0746	0.0476

MIDAMERICAN ENERGY COMPANY
EXHIBIT __ (JVW-1)
SCHEDULE 2 (continued)
COMPARISON OF DCF EXPECTED RETURN
ON AN EQUITY INVESTMENT IN NATURAL GAS DISTRIBUTION COMPANIES
TO THE INTEREST RATE ON A-RATED UTILITY BONDS.

Notes: A-rated utility bond yield information from the Mergent Bond Record. DCF results are calculated using a quarterly DCF model as follows:

- D₀ = Latest quarterly dividend per *Value Line*.
- P₀ = Average of the monthly high and low stock prices for each month per S&P Stock Guide and Dow Jones.
- FC = Flotation costs expressed as a percent of gross proceeds.
- g = I/B/E/S forecast of future earnings growth for each month.
- k = Cost of equity using the quarterly version of the DCF model shown by the formula below:

$$k = \left[\frac{d_0(1+g)^{\frac{1}{4}}}{P_0} \right]^4 - 1$$

MIDAMERICAN ENERGY COMPANY
EXHIBIT __ (JVW-1)
SCHEDULE 3
COMPARATIVE RETURNS ON S&P 500 STOCK INDEX
AND MOODY'S A-RATED BONDS 1937 – 2003

Year	Stock Price	Stock Dividend Yield	Stock Return	Bond Price	Bond Return
2003	895.84			62.26	
2002	1,140.21	0.0138	-20.05%	57.44	15.35%
2001	1,335.63	0.0116	-13.47%	56.40	8.93%
2000	1,425.59	0.0118	-5.13%	52.60	14.82%
1999	1,248.77	0.0130	15.46%	63.03	-10.20%
1998	963.35	0.0162	31.25%	62.43	7.38%
1997	766.22	0.0195	27.68%	56.62	17.32%
1996	614.42	0.0231	27.02%	60.91	-0.48%
1995	465.25	0.0287	34.93%	50.22	29.26%
1994	472.99	0.0269	1.05%	60.01	-9.65%
1993	435.23	0.0288	11.56%	53.13	20.48%
1992	416.08	0.0290	7.50%	49.56	15.27%
1991	325.49	0.0382	31.65%	44.84	19.44%
1990	339.97	0.0341	-0.85%	45.60	7.11%
1989	285.41	0.0364	22.76%	43.06	15.18%
1988	250.48	0.0366	17.61%	40.10	17.36%
1987	264.51	0.0317	-2.13%	48.92	-9.84%
1986	208.19	0.0390	30.95%	39.98	32.36%
1985	171.61	0.0451	25.83%	32.57	35.05%
1984	166.39	0.0427	7.41%	31.49	16.12%
1983	144.27	0.0479	20.12%	29.41	20.65%
1982	117.28	0.0595	28.96%	24.48	36.48%
1981	132.97	0.0480	-7.00%	29.37	-3.01%
1980	110.87	0.0541	25.34%	34.69	-3.81%
1979	99.71	0.0533	16.52%	43.91	-11.89%
1978	90.25	0.0532	15.80%	49.09	-2.40%
1977	103.80	0.0399	-9.06%	50.95	4.20%
1976	96.86	0.0380	10.96%	43.91	25.13%
1975	72.56	0.0507	38.56%	41.76	14.75%
1974	96.11	0.0364	-20.86%	52.54	-12.91%
1973	118.40	0.0269	-16.14%	58.51	-3.37%
1972	103.30	0.0296	17.58%	56.47	10.69%
1971	93.49	0.0332	13.81%	53.93	12.13%
1970	90.31	0.0356	7.08%	50.46	14.81%
1969	102.00	0.0306	-8.40%	62.43	-12.76%
1968	95.04	0.0313	10.45%	66.97	-0.81%
1967	84.45	0.0351	16.05%	78.69	-9.81%
1966	93.32	0.0302	-6.48%	86.57	-4.48%
1965	86.12	0.0299	11.35%	91.40	-0.91%
1964	76.45	0.0305	15.70%	92.01	3.68%
1963	65.06	0.0331	20.82%	93.56	2.61%
1962	69.07	0.0297	-2.84%	89.60	8.89%
1961	59.72	0.0328	18.94%	89.74	4.29%
1960	58.03	0.0327	6.18%	84.36	11.13%

MIDAMERICAN ENERGY COMPANY
EXHIBIT__(JVW-1)
SCHEDULE 3 (CONTINUED)
COMPARATIVE RETURNS ON S&P 500 STOCK INDEX
AND MOODY'S A-RATED BONDS 1937—2003

Year	Stock Price	Stock Dividend Yield	Stock Return	Bond Price	Bond Return
1959	55.62	0.0324	7.57%	91.55	-3.49%
1958	41.12	0.0448	39.74%	101.22	-5.60%
1957	45.43	0.0431	-5.18%	100.70	4.49%
1956	44.15	0.0424	7.14%	113.00	-7.35%
1955	35.60	0.0438	28.40%	116.77	0.20%
1954	25.46	0.0569	45.52%	112.79	7.07%
1953	26.18	0.0545	2.70%	114.24	2.24%
1952	24.19	0.0582	14.05%	113.41	4.26%
1951	21.21	0.0634	20.39%	123.44	-4.89%
1950	16.88	0.0665	32.30%	125.08	1.89%
1949	15.36	0.0620	16.10%	119.82	7.72%
1948	14.83	0.0571	9.28%	118.50	4.49%
1947	15.21	0.0449	1.99%	126.02	-2.79%
1946	18.02	0.0356	-12.03%	126.74	2.59%
1945	13.49	0.0460	38.18%	119.82	9.11%
1944	11.85	0.0495	18.79%	119.82	3.34%
1943	10.09	0.0554	22.98%	118.50	4.49%
1942	8.93	0.0788	20.87%	117.63	4.14%
1941	10.55	0.0638	-8.98%	116.34	4.55%
1940	12.30	0.0458	-9.65%	112.39	7.08%
1939	12.50	0.0349	1.89%	105.75	10.05%
1938	11.31	0.0784	18.36%	99.83	9.94%
1937	17.59	0.0434	-31.36%	103.18	0.63%
Return			11.42%		6.19%
Risk					
Premium			5.22%		

Note: See Appendix 3 for an explanation of how stock and bond returns are derived and the source of the data presented.

MIDAMERICAN ENERGY COMPANY
EXHIBIT __ (JVW-1)
SCHEDULE 4
COMPARATIVE RETURNS ON S&P UTILITIES STOCK INDEX
AND MOODY'S A-RATED BONDS 1937—2003

Year	Stock Price	Stock Dividend Yield	Stock Return	Bond Price	Bond Return
2003	160.57			62.26	
2002	142.14	0.0475	17.79%	57.44	15.35%
2002	243.79	0.0362		57.44	
2001	307.70	0.0287	-17.90%	56.40	8.92%
2000	239.17	0.0413	32.78%	52.60	14.82%
1999	253.52	0.0394	-1.72%	63.03	-10.20%
1998	228.61	0.0457	15.47%	62.43	7.38%
1997	201.14	0.0492	18.58%	56.62	17.32%
1996	202.57	0.0454	3.83%	60.91	-0.48%
1995	153.87	0.0584	37.49%	50.22	29.26%
1994	168.70	0.0496	-3.83%	60.01	-9.65%
1993	159.79	0.0537	10.95%	53.13	20.48%
1992	149.70	0.0572	12.46%	49.56	15.27%
1991	138.38	0.0607	14.25%	44.84	19.44%
1990	146.04	0.0558	0.33%	45.60	7.11%
1989	114.37	0.0699	34.68%	43.06	15.18%
1988	106.13	0.0704	14.80%	40.10	17.36%
1987	120.09	0.0588	-5.74%	48.92	-9.84%
1986	92.06	0.0742	37.87%	39.98	32.36%
1985	75.83	0.086	30.00%	32.57	35.05%
1984	68.50	0.0925	19.95%	31.49	16.12%
1983	61.89	0.0948	20.16%	29.41	20.65%
1982	51.81	0.1074	30.20%	24.48	36.48%
1981	52.01	0.0978	9.40%	29.37	-3.01%
1980	50.26	0.0953	13.01%	34.69	-3.81%
1979	50.33	0.0893	8.79%	43.91	-11.89%
1978	52.40	0.0791	3.96%	49.09	-2.40%
1977	54.01	0.0714	4.16%	50.95	4.20%
1976	46.99	0.0776	22.70%	43.91	25.13%
1975	38.19	0.092	32.24%	41.76	14.75%
1974	48.60	0.0713	-14.29%	52.54	-12.91%
1973	60.01	0.0556	-13.45%	58.51	-3.37%
1972	60.19	0.0542	5.12%	56.47	10.69%
1971	63.43	0.0504	-0.07%	53.93	12.13%
1970	55.72	0.0561	19.45%	50.46	14.81%
1969	68.65	0.0445	-14.38%	62.43	-12.76%
1968	68.02	0.0435	5.28%	66.97	-0.81%
1967	70.63	0.0392	0.22%	78.69	-9.81%
1966	74.50	0.0347	-1.72%	86.57	-4.48%
1965	75.87	0.0315	1.34%	91.40	-0.91%
1964	67.26	0.0331	16.11%	92.01	3.68%
1963	63.35	0.033	9.47%	93.56	2.61%
1962	62.69	0.032	4.25%	89.60	8.89%
1961	52.73	0.0358	22.47%	89.74	4.29%
1960	44.50	0.0403	22.52%	84.36	11.13%
1959	43.96	0.0377	5.00%	91.55	-3.49%

MIDAMERICAN ENERGY COMPANY
EXHIBIT __ (JVW-1)
SCHEDULE 4 (CONTINUED)
COMPARATIVE RETURNS ON S&P UTILITIES STOCK INDEX
AND MOODY'S A-RATED BONDS 1937—2003

Year	Stock Price	Stock Dividend Yield	Stock Return	Bond Price	Bond Return
1958	33.30	0.0487	36.88%	101.22	-5.60%
1957	32.32	0.0487	7.90%	100.70	4.49%
1956	31.55	0.0472	7.16%	113.00	-7.35%
1955	29.89	0.0461	10.16%	116.77	0.20%
1954	25.51	0.052	22.37%	112.79	7.07%
1953	24.41	0.0511	9.62%	114.24	2.24%
1952	22.22	0.055	15.36%	113.41	4.26%
1951	20.01	0.0606	17.10%	123.44	-4.89%
1950	20.20	0.0554	4.60%	125.08	1.89%
1949	16.54	0.057	27.83%	119.82	7.72%
1948	16.53	0.0535	5.41%	118.50	4.49%
1947	19.21	0.0354	-10.41%	126.02	-2.79%
1946	21.34	0.0298	-7.00%	126.74	2.59%
1945	13.91	0.0448	57.89%	119.82	9.11%
1944	12.10	0.0569	20.65%	119.82	3.34%
1943	9.22	0.0621	37.45%	118.50	4.49%
1942	8.54	0.094	17.36%	117.63	4.14%
1941	13.25	0.0717	-28.38%	116.34	4.55%
1940	16.97	0.054	-16.52%	112.39	7.08%
1939	16.05	0.0553	11.26%	105.75	10.05%
1938	14.30	0.073	19.54%	99.83	9.94%
1937	24.34	0.0432	-36.93%	103.18	0.63%
Return			10.81%	6.19%	
Risk Premium			4.61%		

Note: See Appendix 3 for an explanation of how stock and bond returns are derived and the source of the data presented. In 2002, S&P discontinued its S&P Utilities stock index, and S&P no longer reports dividend yields for electric utilities. Thus, for this study, the utility stock returns beginning in 2002 are computed based on the companies contained in the S&P electric company index, as listed in the *S&P Security Price Record*. The dividend yields for these stocks are the January dividend yields reported by Value Line.

THE QUARTERLY DCF MODEL

The simple DCF Model assumes that a firm pays dividends only at the end of each year. Since firms in fact pay dividends quarterly and investors appreciate the time value of money, the annual version of the DCF Model generally underestimates the value investors are willing to place on the firm's expected future dividend stream. In this appendix, we review two alternative formulations of the DCF Model that allow for the quarterly payment of dividends.

When dividends are assumed to be paid annually, the DCF Model suggests that the current price of the firm's stock is given by the expression:

$$P_0 = \frac{D_1}{(1+k)} + \frac{D_2}{(1+k)^2} + K + \frac{D_n + P_n}{(1+k)^n} \quad (1)$$

where

- | | | |
|------------------------|---|--|
| P_0 | = | current price per share of the firm's stock, |
| D_1, D_2, \dots, D_n | = | expected annual dividends per share on the firm's stock, |
| P_n | = | price per share of stock at the time investors expect to sell the stock, and |
| k | = | return investors expect to earn on alternative investments of the same risk, i.e., the investors' required rate of return. |

Unfortunately, expression (1) is rather difficult to analyze, especially for the purpose of estimating k . Thus, most analysts make a number of simplifying assumptions.

First, they assume that dividends are expected to grow at the constant rate g into the indefinite future. Second, they assume that the stock price at time n is simply the present value of all dividends expected in periods subsequent to n . Third, they assume that the investors' required rate of return, k , exceeds the expected dividend growth rate g . Under the above simplifying assumptions, a firm's stock price may be written as the following sum:

$$P_0 = \frac{D_0(1+g)}{(1+k)} + \frac{D_0(1+g)^2}{(1+k)^2} + \frac{D_0(1+g)^3}{(1+k)^3} + K, \quad (2)$$

where the three dots indicate that the sum continues indefinitely.

As we shall demonstrate shortly, this sum may be simplified to:

$$P_0 = \frac{D_0(1+g)}{(k-g)}$$

First, however, we need to review the very useful concept of a geometric progression.

Geometric Progression

Consider the sequence of numbers 3, 6, 12, 24,..., where each number after the first is obtained by multiplying the preceding number by the factor 2. Obviously, this sequence of numbers may also be expressed as the sequence 3, 3 x 2, 3 x 2², 3 x 2³, etc. This sequence is an example of a geometric progression.

Definition: A geometric progression is a sequence in which each term after the first is obtained by multiplying some fixed number, called the common ratio, by the preceding term.

A general notation for geometric progressions is: a, the first term, r, the common ratio, and n, the number of terms. Using this notation, any geometric progression may be represented by the sequence:

$$a, ar, ar^2, ar^3, \dots, ar^{n-1}.$$

In studying the DCF Model, we will find it useful to have an expression for the sum of n terms of a geometric progression. Call this sum S_n. Then

$$S_n = a + ar + K + ar^{n-1}. \quad (3)$$

However, this expression can be simplified by multiplying both sides of equation (3) by r and then subtracting the new equation from the old. Thus,

$$rS_n = ar + ar^2 + ar^3 + \dots + ar^n$$

and

$$S_n - rS_n = a - ar^n ,$$

or

$$(1 - r) S_n = a (1 - r^n) .$$

Solving for S_n , we obtain:

$$S_n = \frac{a(1 - r^n)}{(1 - r)} \quad (4)$$

as a simple expression for the sum of n terms of a geometric progression. Furthermore, if $|r| < 1$, then S_n is finite, and as n approaches infinity, S_n approaches $a \div (1-r)$. Thus, for a geometric progression with an infinite number of terms and $|r| < 1$, equation (4) becomes:

$$S = \frac{a}{1 - r} \quad (5)$$

Application to DCF Model

Comparing equation (2) with equation (3), we see that the firm's stock price (under the DCF assumption) is the sum of an infinite geometric progression with the first term

$$a = \frac{D_0(1 + g)}{(1 + k)}$$

and common factor

$$r = \frac{(1+g)}{(1+k)}$$

Applying equation (5) for the sum of such a geometric progression, we obtain

$$S = a \cdot \frac{1}{(1-r)} = \frac{D_0(1+g)}{(1+k)} \cdot \frac{1}{1 - \frac{1+g}{1+k}} = \frac{D_0(1+g)}{(1+k)} \cdot \frac{1+k}{k-g} = \frac{D_0(1+g)}{k-g}$$

as we suggested earlier.

Quarterly DCF Model

The Annual DCF Model assumes that dividends grow at an annual rate of $g\%$ per year (see Figure 1).

Figure 1

Annual DCF Model

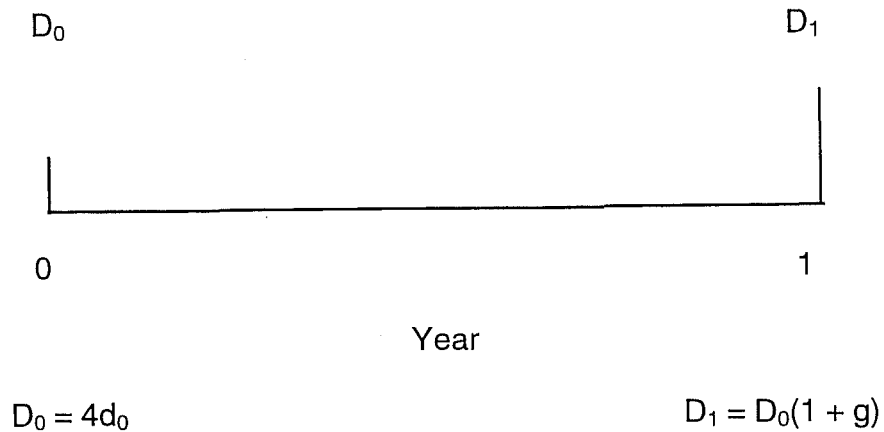
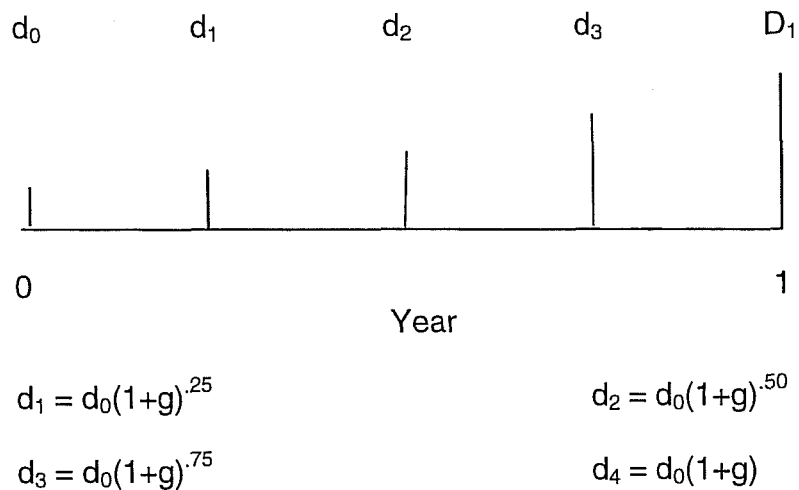


Figure 2

Quarterly DCF Model (Constant Growth Version)



In the Quarterly DCF Model, it is natural to assume that quarterly dividend payments differ from the preceding quarterly dividend by the factor $(1 + g)^{.25}$, where g is expressed in terms of percent per year and the decimal .25 indicates that the growth has only occurred for one quarter of the year. (See Figure 2.) Using this assumption, along with the assumption of constant growth and $k > g$, we obtain a new expression for the firm's stock price, which takes account of the quarterly payment of dividends. This expression is:

$$P_0 = \frac{d_0(1+g)^{\frac{1}{4}}}{(1+k)^{\frac{1}{4}}} + \frac{d_0(1+g)^{\frac{2}{4}}}{(1+k)^{\frac{2}{4}}} + \frac{d_0(1+g)^{\frac{3}{4}}}{(1+k)^{\frac{3}{4}}} + K \quad (6)$$

where d_0 is the last quarterly dividend payment, rather than the last annual dividend payment. (We use a lower case d to remind the reader that this is not the annual dividend.)

Although equation (6) looks formidable at first glance, it too can be greatly simplified using the formula [equation (4)] for the sum of an infinite geometric progression. As the reader can easily verify, equation (6) can be simplified to:

$$P_0 = \frac{d_0(1+g)^{\frac{1}{4}}}{(1+k)^{\frac{1}{4}} - (1+g)^{\frac{1}{4}}} \quad (7)$$

Solving equation (7) for k , we obtain a DCF formula for estimating the cost of equity under the quarterly dividend assumption:

$$k = \left[\frac{d_0(1+g)^{\frac{1}{4}}}{P_0} + (1+g)^{\frac{1}{4}} \right]^4 - 1 \quad (8)$$

An Alternative Quarterly DCF Model

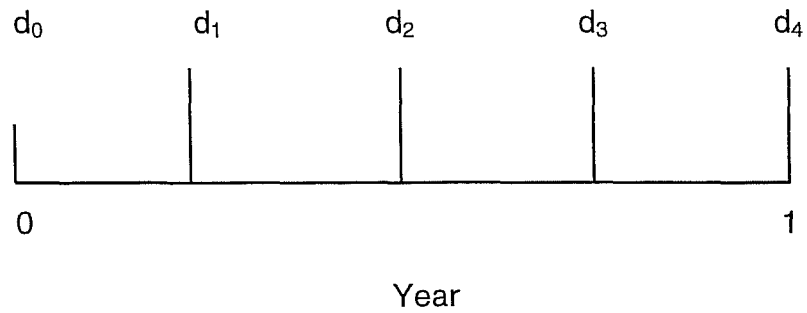
Although the constant growth Quarterly DCF Model [equation (8)] allows for the quarterly timing of dividend payments, it does require the assumption that the firm increases its dividend payments each quarter. Since this assumption is difficult for some analysts to accept, we now discuss a second Quarterly DCF Model that allows for constant quarterly dividend payments within each dividend year.

Assume then that the firm pays dividends quarterly and that each dividend payment is constant for four consecutive quarters. There are four cases to consider, with each case distinguished by varying assumptions about where we are evaluating the firm in relation to the time of its next dividend increase. (See Figure 3.)

Figure 3

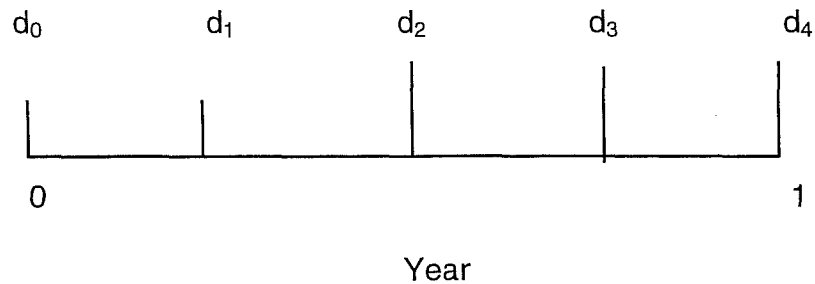
Quarterly DCF Model (Constant Dividend Version)

Case 1



$$d_1 = d_2 = d_3 = d_4 = d_0(1+g)$$

Case 2

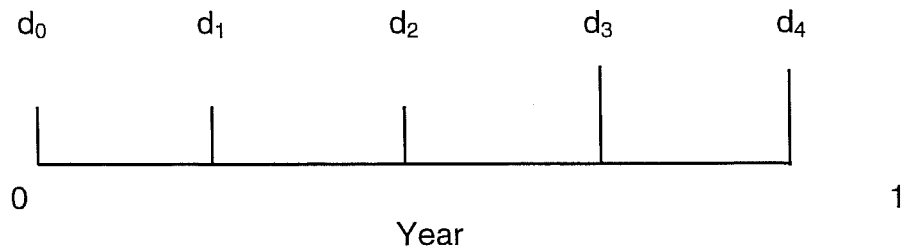


$$d_1 = d_0$$

$$d_2 = d_3 = d_4 = d_0(1+g)$$

Figure 3 (continued)

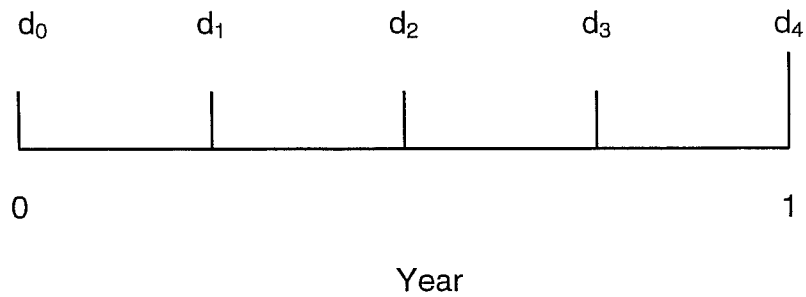
Case 3



$$d_1 = d_2 = d_0$$

$$d_3 = d_4 = d_0(1+g)$$

Case 4



$$d_1 = d_2 = d_3 = d_0$$

$$d_4 = d_0(1+g)$$

If we assume that the investor invests the quarterly dividend in an alternative investment of the same risk, then the amount accumulated by the end of the year will in all cases be given by

$$D_1^* = d_1 (1+k)^{3/4} + d_2 (1+k)^{1/2} + d_3 (1+k)^{1/4} + d_4$$

where d_1 , d_2 , d_3 and d_4 are the four quarterly dividends. Under these new assumptions, the firm's stock price may be expressed by an Annual DCF Model of the form (2), with the exception that

$$D_1^* = d_1 (1+k)^{3/4} + d_2 (1+k)^{1/2} + d_3 (1+k)^{1/4} + d_4 \quad (9)$$

is used in place of $D_0(1+g)$. But, we already know that the Annual DCF Model may be reduced to

$$P_0 = \frac{D_0(1+g)}{k-g}$$

Thus, under the assumptions of the second Quarterly DCF Model, the firm's cost of equity is given by

$$k = \frac{D_1^*}{P_0} + g \quad (10)$$

with D_1^* given by (9).

Although equation (10) looks like the Annual DCF Model, there are at least two very important practical differences. First, since D_1^* is always greater than $D_0(1+g)$, the estimates of the cost of equity are always larger (and more accurate) in the Quarterly Model (10) than in the Annual Model. Second, since D_1^* depends on k through equation (9), the unknown " k " appears on both sides of (10), and an iterative procedure is required to solve for k .

ADJUSTING FOR FLOTATION COSTS IN DETERMINING A PUBLIC UTILITY'S ALLOWED RATE OF RETURN ON EQUITY

I. INTRODUCTION

Regulation of public utilities is guided by the principle that utility revenues should be sufficient to allow recovery of all prudently incurred expenses, including the cost of capital. As set forth in the 1944 *Hope Natural Gas Case* [*Federal Power Comm'n v. Hope Natural Gas Co.* 320 U. S. 591 (1944) at 603], the U. S. Supreme Court states:

From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the stock....By that standard the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks.

Since the flotation costs arising from the issuance of debt and equity securities are an integral component of capital costs, this standard requires that the company's revenues be sufficient to fully recover flotation costs.

Despite the widespread agreement that flotation costs should be recovered in the regulatory process, several issues still need to be resolved. These include:

1. How is the term "flotation costs" defined? Does it include only the out-of-pocket costs associated with issuing securities (e. g., legal fees, printing costs, selling and underwriting expenses), or does it also include the reduction in a security's price that frequently accompanies flotation (i. e., market pressure)?
2. What should be the time pattern of cost recovery? Should a company be allowed to recover flotation costs immediately, or should flotation costs be recovered over the life of the issue?
3. For the purposes of regulatory accounting, should flotation costs be included as an expense? As an addition to rate base? Or as an additional element of a firm's allowed rate of return?
4. Do existing regulatory methods for flotation cost recovery allow a firm **full** recovery of flotation costs?

In this paper, I review the literature pertaining to the above issues and discuss my own views regarding how this literature applies to the cost of equity for a regulated firm.

II. DEFINITION OF FLOTATION COST

The value of a firm is related to the future stream of net cash flows (revenues minus expenses measured on a cash basis) that can be derived from its assets. In the process of acquiring assets, a firm incurs certain expenses which reduce its value. Some of these expenses or costs are directly associated with revenue production in one period (e. g., wages, cost of goods sold), others are more properly associated with revenue production in many periods (e. g., the acquisition cost of plant and equipment). In either case, the word "cost" refers to any item that reduces the value of a firm.

If this concept is applied to the act of issuing new securities to finance asset purchases, many items are properly included in issuance or flotation costs. These include: (1) compensation received by investment bankers for underwriting services, (2) legal fees, (3) accounting fees, (4) engineering fees, (5) trustee's fees, (6) listing fees, (7) printing and engraving expenses, (8) SEC registration fees, (9) Federal Revenue Stamps, (10) state taxes, (11) warrants granted to underwriters as extra compensation, (12) postage expenses, (13) employees' time, (14) market pressure, and (15) the offer discount. The finance literature generally divides these flotation cost items into three categories, namely, underwriting expenses, issuer expenses, and price effects.

III. MAGNITUDE OF FLOTATION COSTS

The finance literature contains several studies of the magnitude of the flotation costs associated with new debt and equity issues. These studies differ primarily with regard to the time period studied, the sample of companies included, and the source of data. The flotation cost studies generally agree, however, that for large issues, underwriting expenses represent approximately one and one-half percent of the proceeds of debt issues and three to five percent of the proceeds of seasoned equity issues. They also agree that issuer expenses represent approximately 0.5 percent of both debt and equity issues, and that the announcement of an equity issue reduces the company's stock price by at least two to three percent of the proceeds from the stock issue. Thus, total flotation costs represent approximately two percent⁴ of the proceeds from debt issues, and five and one-half to eight and one-half percent of the proceeds of equity issues.

Lee *et. al.* [14] is an excellent example of the type of flotation cost studies found in the finance literature. The Lee study is a comprehensive recent study of the underwriting and issuer costs associated with debt and equity issues for both utilities and non-utilities. The results of the Lee *et. al.* study are reproduced in Tables 1 and

⁴ The two percent flotation cost on debt only recognizes the cost of newly-issued debt. When interest rates decline, many companies exercise the call provisions on higher cost debt and reissue debt at lower rates. This process involves reacquisition costs that are not included in the academic studies. If reacquisition costs were included in the academic studies, debt flotation costs could increase significantly.

2. Table 1 demonstrates that the total underwriting and issuer expenses for the 1,092 debt issues in their study averaged 2.24 percent of the proceeds of the issues, while the total underwriting and issuer costs for the 1,593 seasoned equity issues in their study averaged 7.11 percent of the proceeds of the new issue. Table 1 also demonstrates that the total underwriting and issuer costs of seasoned equity offerings, as a percent of proceeds, decline with the size of the issue. For issues above \$60 million, total underwriting and issuer costs amount to from three to five percent of the amount of the proceeds.

Table 2 reports the total underwriting and issuer expenses for 135 utility debt issues and 136 seasoned utility equity issues. Total underwriting and issuer expenses for utility bond offerings averaged 1.47 percent of the amount of the proceeds and for seasoned utility equity offerings averaged 4.92 percent of the amount of the proceeds. Again, there are some economies of scale associated with larger equity offerings. Total underwriting and issuer expenses for equity offerings in excess of 40 million dollars generally range from three to four percent of the proceeds.

The results of the Lee study for large equity issues are consistent with results of earlier studies by Bhagat and Frost [4], Mikkelsen and Partch [17], and Smith [24]. Bhagat and Frost found that total underwriting and issuer expenses average approximately four and one-half percent of the amount of proceeds from negotiated utility offerings during the period 1973 to 1980, and approximately three and one-half percent of the amount of the proceeds from competitive utility offerings over the same period. Mikkelsen and Partch found that total underwriting and issuer expenses average five and one-half percent of the proceeds from seasoned equity offerings over the 1972 to 1982 period. Smith found that total underwriting and issuer expenses for larger equity issues generally amount to four to five percent of the proceeds of the new issue.

The finance literature also contains numerous studies of the decline in price associated with sales of large blocks of stock to the public. These articles relate to the price impact of: (1) initial public offerings; (2) the sale of large blocks of stock from one investor to another; and (3) the issuance of seasoned equity issues to the general public. All of these studies generally support the notion that the announcement of the sale of large blocks of stock produces a decline in a company's share price. The decline in share price for initial public offerings is significantly larger than the decline in share price for seasoned equity offerings; and the decline in share price for public utilities is less than the decline in share price for non-public utilities. A comprehensive study of the magnitude of the decline in share price associated specifically with the sale of new equity by public utilities is reported in Pettway [19], who found the market pressure effect for a sample of 368 public utility equity sales to be in the range of two to three percent. This decline in price is a real cost to the utility, because the proceeds to the utility depend on the stock price on the day of issue.

In addition to the price decline associated with the announcement of a new equity issue, the finance literature recognizes that there is also a price decline associated

with the actual issuance of equity securities. In particular, underwriters typically sell seasoned new equity securities to investors at a price lower than the closing market price on the day preceding the issue. The Rules of Fair Practice of the National Association of Securities Dealers require that underwriters not sell shares at a price above the offer price. Since the offer price represents a binding constraint to the underwriter, the underwriter tends to set the offer price slightly below the market price on the day of issue to compensate for the risk that the price received by the underwriter may go down, but can not increase. Smith provides evidence that the offer discount tends to be between 0.5 and 0.8 percent of the proceeds of an equity issue. I am not aware of any similar studies for debt issues.

In summary, the finance literature provides strong support for the conclusion that total underwriting and issuer expenses for public utility debt offerings represent approximately two percent of the amount of the proceeds, while total underwriting and issuer expenses for public utility equity offerings represent at least four to five percent of the amount of the proceeds. In addition, the finance literature supports the conclusion that the cost associated with the decline in stock price at the announcement date represents approximately two to three percent as a result of a large public utility equity issue.

IV. TIME PATTERN OF FLOTATION COST RECOVERY

Although flotation costs are incurred only at the time a firm issues new securities, there is no reason why an issuing firm ought to recognize the expense only in the current period. In fact, if assets purchased with the proceeds of a security issue produce revenues over many years, a sound argument can be made in favor of recognizing flotation expenses over a reasonably lengthy period of time. Such recognition is certainly consistent with the generally accepted accounting principle that the time pattern of expenses match the time pattern of revenues, and it is also consistent with the normal treatment of debt flotation expenses in both regulated and unregulated industries.

In the context of a regulated firm, it should be noted that there are many possible time patterns for the recovery of flotation expenses. However, if it is felt that flotation expenses are most appropriately recovered over a period of years, then it should be recognized that investors must also be compensated for the passage of time. That is to say, the value of an investor's capital will be reduced if the expenses are merely distributed over time, without any allowance for the time value of money.

V. ACCOUNTING FOR FLOTATION COST IN A REGULATORY SETTING

In a regulatory setting, a firm's revenue requirements are determined by the equation:

$$\text{Revenue Requirement} = \text{Total Expenses} + \text{Allowed Rate of Return} \times \text{Rate Base}$$

Thus, there are three ways in which an issuing firm can account for and recover its flotation expenses: (1) treat flotation expenses as a current expense and recover them immediately; (2) include flotation expenses in rate base and recover them over time; and (3) adjust the allowed rate of return upward and again recover flotation expenses over time. Before considering methods currently being used to recover flotation expenses in a regulatory setting, I shall briefly consider the advantages and disadvantages of these three basic recovery methods.

Expenses. Treating flotation costs as a current expense has several advantages. Because it allows for recovery at the time the expense occurs, it is not necessary to compute amortized balances over time and to debate which interest rate should be applied to these balances. A firm's stockholders are treated fairly, and so are the firm's customers, because they pay neither more nor less than the actual flotation expense. Since flotation costs are relatively small compared to the total revenue requirement, treatment as a current expense does not cause unusual rate hikes in the year of flotation, as would the introduction of a large generating plant in a state that does not allow Construction Work in Progress in rate base.

On the other hand, there are two major disadvantages of treating flotation costs as a current expense. First, since the asset purchased with the acquired funds will likely generate revenues for many years into the future, it seems unfair that current ratepayers should bear the full cost of issuing new securities, when future ratepayers share in the benefits. Second, this method requires an estimate of the underpricing effect on each security issue. Given the difficulties involved in measuring the extent of underpricing, it may be more accurate to estimate the average underpricing allowance for many securities than to estimate the exact figure for one security.

Rate Base. In an article in *Public Utilities Fortnightly*, Bierman and Hass [5] recommend that flotation costs be treated as an intangible asset that is included in a firm's rate base along with the assets acquired with the stock proceeds. This approach has many advantages. For ratepayers, it provides a better match between benefits and expenses: the future ratepayers who benefit from the financing costs contribute the revenues to recover these costs. For investors, if the allowed rate of return is equal to the investors' required rate of return, it is also theoretically fair since they are compensated for the opportunity cost of their investment (including both the time value of money and the investment risk).

Despite the compelling advantages of this method of cost recovery, there are several disadvantages that probably explain why it has not been used in practice. First, a firm will only recover the proper amount for flotation expenses if the rate base is multiplied by the appropriate cost of capital. To the extent that a commission under or over estimates the cost of capital, a firm will under or over recover its flotation expenses. Second, it is may be both legally and psychologically difficult for commissioners to include an intangible asset in a firm's rate base. According to established legal doctrine, assets are to be included in rate base only if they are "used and useful" in the public service. It is unclear whether intangible assets such as flotation expenses meet this criterion.

Rate of Return. The prevailing practice among state regulators is to treat flotation expenses as an additional element of a firm's cost of capital or allowed rate of return. This method is similar to the second method above (treatment in rate base) in that some part of the initial flotation cost is amortized over time. However, it has a disadvantage not shared by the rate base method. If flotation cost is included in rate base, it is fairly easy to keep track of the flotation cost on each new equity issue and see how it is recovered over time. Using the rate of return method, it is not possible to track the flotation cost for specific issues because the flotation cost for a specific issue is never recorded. Thus, it is not clear to participants whether a current allowance is meant to recover (1) flotation costs actually incurred in a test period, (2) expected future flotation costs, or (3) past flotation costs. This confusion never arises in the treatment of debt flotation costs. Because the exact costs are recorded and explicitly amortized over time, participants recognize that current allowances for debt flotation costs are meant to recover some fraction of the flotation costs on all past debt issues.

VI. EXISTING REGULATORY METHODS

Although most state commissions prefer to let a regulated firm recover flotation expenses through an adjustment to the allowed rate of return, there is considerable controversy about the magnitude of the required adjustment. The following are some of the most frequently asked questions: (1) Should an adjustment to the allowed return be made every year, or should the adjustment be made only in those years in which new equity is raised? (2) Should an adjusted rate of return be applied to the entire rate base, or should it be applied only to that portion of the rate base financed with paid-in capital (as opposed to retained earnings)? (3) What is the appropriate formula for adjusting the rate of return?

This section reviews several methods of allowing for flotation cost recovery. Since the regulatory methods of allowing for recovery of debt flotation costs is well known and widely accepted, I will begin my discussion of flotation cost recovery procedures by describing the widely accepted procedure of allowing for debt flotation cost recovery.

Debt Flotation Costs

Regulators uniformly recognize that companies incur flotation costs when they issue debt securities. They typically allow recovery of debt flotation costs by making an adjustment to both the cost of debt and the rate base (see Brigham [6]). Assume that: (1) a regulated company issues \$100 million in bonds that mature in 10 years; (2) the interest rate on these bonds is seven percent; and (3) flotation costs represent four percent of the amount of the proceeds. Then the cost of debt for regulatory purposes will generally be calculated as follows:

$$\begin{aligned}\text{Cost of Debt} &= \frac{\text{Interest expense} + \text{Amortization of flotation costs}}{\text{Principal value} - \text{Unamortized flotation costs}} \\ &= \frac{\$7,000,000 + \$400,000}{\$100,000,000 - \$4,000,000} \\ &= 7.71\%\end{aligned}$$

Thus, current regulatory practice requires that the cost of debt be adjusted upward by approximately 71 basis points, in this example, to allow for the recovery of debt flotation costs. This example does not include losses on reacquisition of debt. The flotation cost allowance would increase if losses on reacquisition of debt were included.

The logic behind the traditional method of allowing for recovery of debt flotation costs is simple. Although the company has issued \$100 million in bonds, it can only invest \$96 million in rate base because flotation costs have reduced the amount of funds received by \$4 million. If the company is not allowed to earn a 71 basis point higher rate of return on the \$96 million invested in rate base, it will not generate sufficient cash flow to pay the seven percent interest on the \$100 million in bonds it has issued. Thus, proper regulatory treatment is to increase the required rate of return on debt by 71 basis points.

Equity Flotation Costs

The finance literature discusses several methods of recovering equity flotation costs. Since each method stems from a specific model, (i. e., set of assumptions) of a firm and its cash flows, I will highlight the assumptions that distinguish one method from another.

Arzac and Marcus. Arzac and Marcus [2] study the proper flotation cost adjustment formula for a firm that makes continuous use of retained earnings and external equity financing and maintains a constant capital structure (debt/equity ratio). They assume at the outset that underwriting expenses and underpricing apply only to new equity obtained from external sources. They also assume that a firm has previously recovered all underwriting expenses, issuer expenses, and underpricing associated with previous issues of new equity.

To discuss and compare various equity flotation cost adjustment formulas, Arzac and Marcus make use of the following notation:

k	=	an investors' required return on equity
r	=	a utility's allowed return on equity base
S	=	value of equity in the absence of flotation costs
S _f	=	value of equity net of flotation costs
K _t	=	equity base at time t

E_t	=	total earnings in year t
D_t	=	total cash dividends at time t
b	=	$(E_t - D_t) \div E_t$ = retention rate, expressed as a fraction of earnings
h	=	new equity issues, expressed as a fraction of earnings
m	=	equity investment rate, expressed as a fraction of earnings, $m = b + h < 1$
f	=	flotation costs, expressed as a fraction of the value of an issue.

Because of flotation costs, Arzac and Marcus assume that a firm must issue a greater amount of external equity each year than it actually needs. In terms of the above notation, a firm issues $hE_t \div (1-f)$ to obtain hE_t in external equity funding. Thus, each year a firm loses:

Equation 3

$$L = \frac{hE_t}{1-f} - hE_t = \frac{f}{1-f} \times hE_t$$

due to flotation expenses. The present value, V , of all future flotation expenses is:

Equation 4

$$V = \sum_{t=1}^{\infty} \frac{fhE_t}{(1-f)(1+k)^t} = \frac{fh}{1-f} \times \frac{rK_0}{k-mr}$$

To avoid diluting the value of the initial stockholder's equity, a regulatory authority needs to find the value of r , a firm's allowed return on equity base, that equates the value of equity net of flotation costs to the initial equity base ($S_f = K_0$). Since the value of equity net of flotation costs equals the value of equity in the absence of flotation costs minus the present value of flotation costs, a regulatory authority needs to find that value of r that solves the following equation:

$$S_f = S - L$$

This value is:

Equation 5

$$r = \frac{k}{1 - \frac{fh}{1-f}}$$

To illustrate the Arzac-Marcus approach to adjusting the allowed return on equity for the effect of flotation costs, suppose that the cost of equity in the absence of flotation costs is 12 percent. Furthermore, assume that a firm obtains external equity financing each year equal to 10 percent of its earnings and that flotation expenses

equal 5 percent of the value of each issue. Then, according to Arzac and Marcus, the allowed return on equity should be:

$$r = \frac{.12}{1 - \frac{(.05)(.1)}{.95}} = .1206 = 12.06\%$$

Summary. With respect to the three questions raised at the beginning of this section, it is evident that Arzac and Marcus believe the flotation cost adjustment should be applied each year, since continuous external equity financing is a fundamental assumption of their model. They also believe that the adjusted rate of return should be applied to the entire equity-financed portion of the rate base because their model is based on the assumption that the flotation cost adjustment mechanism will be applied to the entire equity financed portion of the rate base. Finally, Arzac and Marcus recommend a flotation cost adjustment formula, Equation (3), that implicitly excludes recovery of financing costs associated with financing in previous periods and includes only an allowance for the fraction of equity financing obtained from external sources.

Patterson. The Arzac-Marcus flotation cost adjustment formula is significantly different from the conventional approach (found in many introductory textbooks) which recommends the adjustment equation:

Equation 6

$$r = \frac{D_t}{P_{t-1}(1-f)} + g$$

where P_{t-1} is the stock price in the previous period and g is the expected dividend growth rate. Patterson [18] compares the Arzac-Marcus adjustment formula to the conventional approach and reaches the conclusion that the Arzac-Marcus formula effectively expenses issuance costs as they are incurred, while the conventional approach effectively amortizes them over an assumed infinite life of the equity issue. Thus, the conventional formula is similar to the formula for the recovery of debt flotation costs: it is not meant to compensate investors for the flotation costs of future issues, but instead is meant to compensate investors for the flotation costs of previous issues. Patterson argues that the conventional approach is more appropriate for rate making purposes because the plant purchased with external equity funds will yield benefits over many future periods.

Illustration. To illustrate the Patterson approach to flotation cost recovery, assume that a newly organized utility sells an initial issue of stock for \$100 per share, and that the utility plans to finance all new investments with retained earnings. Assume also that: (1) the initial dividend per share is six dollars; (2) the expected long-run dividend growth rate is six percent; (3) the flotation cost is five percent of the amount of the proceeds; and (4) the payout ratio is 51.28 percent. Then, the investor's

required rate of return on equity is $[k = (D/P) + g = 6 \text{ percent} + 6 \text{ percent} = 12 \text{ percent}]$; and the flotation-cost-adjusted cost of equity is $[6 \text{ percent} (1/.95) + 6 \text{ percent} = 12.316 \text{ percent}]$.

The effects of the Patterson adjustment formula on the utility's rate base, dividends, earnings, and stock price are shown in Table 3. We see that the Patterson formula allows earnings and dividends to grow at the expected six percent rate. We also see that the present value of expected future dividends, \$100, is just sufficient to induce investors to part with their money. If the present value of expected future dividends were less than \$100, investors would not have been willing to invest \$100 in the firm. Furthermore, the present value of future dividends will only equal \$100 if the firm is allowed to earn the 12.316 percent flotation-cost-adjusted cost of equity on its entire rate base.

Summary. Patterson's opinions on the three issues raised in this section are in stark contrast to those of Arzac and Marcus. He believes that: (1) a flotation cost adjustment should be applied in every year, regardless of whether a firm issues any new equity in each year; (2) a flotation cost adjustment should be applied to the entire equity-financed portion of the rate base, including that portion financed by retained earnings; and (3) the rate of return adjustment formula should allow a firm to recover an appropriate fraction of all previous flotation expenses.

VII. CONCLUSION

Having reviewed the literature and analyzed flotation cost issues, I conclude that:

Definition of Flotation Cost: A regulated firm should be allowed to recover both the total underwriting and issuance expenses associated with issuing securities and the cost of market pressure.

Time Pattern of Flotation Cost Recovery. Shareholders are indifferent between the alternatives of immediate recovery of flotation costs and recovery over time, as long as they are fairly compensated for the opportunity cost of their money. This opportunity cost must include both the time value of money and a risk premium for equity investments of this nature.

Regulatory Recovery of Flotation Costs. The Patterson approach to recovering flotation costs is the only rate-of-return-adjustment approach that meets the *Hope* case criterion that a regulated company's revenues must be sufficient to allow the company an opportunity to recover all prudently incurred expenses, including the cost of capital. The Patterson approach is also the only rate-of-return-adjustment approach that provides an incentive for investors to invest in the regulated company.

Implementation of a Flotation Cost Adjustment. As noted earlier, prevailing regulatory practice seems to be to allow the recovery of flotation costs through an adjustment to the required rate of return. My review of the literature on this subject indicates that there are at least two recommended methods of making this

adjustment: the Patterson approach and the Arzac-Marcus approach. The Patterson approach assumes that a firm's flotation expenses on new equity issues are treated in the same manner as flotation expenses on new bond issues, i. e., they are amortized over future time periods. If this assumption is true (and I believe it is), then the flotation cost adjustment should be applied to a firm's entire equity base, including retained earnings. In practical terms, the Patterson approach produces an increase in a firm's cost of equity of approximately thirty basis points. The Arzac-Marcus approach assumes that flotation costs on new equity issues are recovered entirely in the year in which the securities are sold. Under the Arzac-Marcus assumption, a firm should not be allowed any adjustments for flotation costs associated with previous flotations. Instead, a firm should be allowed only an adjustment on future security sales as they occur. Under reasonable assumptions about the rate of new equity sales, this method produces an increase in the cost of equity of approximately six basis points. Since the Arzac-Marcus approach does not allow the company to recover the entire amount of its flotation cost, I recommend that this approach be rejected and the Patterson approach be accepted.

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Table 6
Direct Costs as a Percentage of Gross Proceeds
for Equity (IPOs and SEOs) and Straight and Convertible Bonds
Offered by Domestic Operating Companies 1990—1994⁵

Equities

Proceeds (\$ in millions)	IPOs				SEOs			
	No. of Issues	Gross Spreads	Other Direct Expenses	Total Direct Costs	No. of Issues	Gross Spreads	Other Direct Expenses	Total Direct Costs
2-9.99	337	9.05%	7.91%	16.96%	167	7.72%	5.56%	13.28%
10-19.99	389	7.24%	4.39%	11.63%	310	6.23%	2.49%	8.72%
20-39.99	533	7.01%	2.69%	9.70%	425	5.60%	1.33%	6.93%
40-59.99	215	6.96%	1.76%	8.72%	261	5.05%	0.82%	5.87%
60-79.99	79	6.74%	1.46%	8.20%	143	4.57%	0.61%	5.18%
80-99.99	51	6.47%	1.44%	7.91%	71	4.25%	0.48%	4.73%
100-199.99	106	6.03%	1.03%	7.06%	152	3.85%	0.37%	4.22%
200-499.99	47	5.67%	0.86%	6.53%	55	3.26%	0.21%	3.47%
500 and up	10	5.21%	0.51%	5.72%	9	3.03%	0.12%	3.15%
Total/Average	1,767	7.31%	3.69%	11.00%	1,593	5.44%	1.67%	7.11%

Bonds

Proceeds (\$ in millions)	Convertible Bonds				Straight Bonds			
	No. of Issues	Gross Spreads	Other Direct Expenses	Total Direct Costs	No. of Issues	Gross Spreads	Other Direct Expenses	Total Direct Costs
2-9.99	4	6.07%	2.68%	8.75%	32	2.07%	2.32%	4.39%
10-19.99	14	5.48%	3.18%	8.66%	78	1.36%	1.40%	2.76%
20-39.99	18	4.16%	1.95%	6.11%	89	1.54%	0.88%	2.42%
40-59.99	28	3.26%	1.04%	4.30%	90	0.72%	0.60%	1.32%
60-79.99	47	2.64%	0.59%	3.23%	92	1.76%	0.58%	2.34%
80-99.99	13	2.43%	0.61%	3.04%	112	1.55%	0.61%	2.16%
100-199.99	57	2.34%	0.42%	2.76%	409	1.77%	0.54%	2.31%
200-499.99	27	1.99%	0.19%	2.18%	170	1.79%	0.40%	2.19%
500 and up	3	2.00%	0.09%	2.09%	20	1.39%	0.25%	1.64%
Total/Average	211	2.92%	0.87%	3.79%	1,092	1.62%	0.62%	2.24%

Notes:

Closed-end funds and unit offerings are excluded from the sample. Rights offerings for SEOs are also excluded. Bond offerings do not include securities backed by mortgages and issues by Federal agencies. Only firm commitment offerings and non-shelf-registered offerings are included.

Gross Spreads as a percentage of total proceeds, including management fee, underwriting fee, and selling concession.

Other Direct Expenses as a percentage of total proceeds, including management fee, underwriting fee, and selling concession.

Total Direct Costs as a percentage of total proceeds (total direct costs are the sum of gross spreads and other direct expenses).

⁵ Inmoo Lee, Scott Lochhead, Jay Ritter, and Quanshui Zhao, "The Costs of Raising Capital," *Journal of Financial Research* Vol 19 No 1 (Spring 1996) pp. 59—74.

Table 7
Direct Costs of Raising Capital 1990—1994
Utility versus Non-Utility Companies⁶

Equities						
Non-Utilities	IPOs			SEOs		
Proceeds (\$ in millions)	No. of Issues	Gross Spreads	Total Direct Costs	No. Of Issues	Gross Spreads	Total Direct Costs
2-9.99	332	9.04%	16.97%	154	7.91%	13.76%
10-19.99	388	7.24%	11.64%	278	6.42%	9.01%
20-39.99	528	7.01%	9.70%	399	5.70%	7.07%
40-59.99	214	6.96%	8.71%	240	5.17%	6.02%
60-79.99	78	6.74%	8.21%	131	4.68%	5.31%
80-99.99	47	6.46%	7.88%	60	4.35%	4.84%
100-199.99	101	6.01%	7.01%	137	3.97%	4.36%
200-499.99	44	5.65%	6.49%	50	3.27%	3.48%
500 and up	10	5.21%	5.72%	8	3.12%	3.25%
Total/Average	1,742	7.31%	11.01%	1,457	5.57%	7.32%
Utilities Only						
2-9.99	5	9.40%	16.54%	13	5.41%	7.68%
10-19.99	1	7.00%	8.77%	32	4.59%	6.21%
20-39.99	5	7.00%	9.86%	26	4.17%	4.96%
40-59.99	1	6.98%	11.55%	21	3.69%	4.12%
60-79.99	1	6.50%	7.55%	12	3.39%	3.72%
80-99.99	4	6.57%	8.24%	11	3.68%	4.11%
100-199.99	5	6.45%	7.96%	15	2.83%	2.98%
200-499.99	3	5.88%	7.00%	5	3.19%	3.48%
500 and up	0			1	2.25%	2.31%
Total/Average	25	7.15%	10.14%	136	4.01%	4.92%

⁶ Lee *et al*, *op. cit.*

Table 2 (continued)
Direct Costs of Raising Capital 1990—1994
Utility versus Non-Utility Companies⁷

Bonds						
Non- Utilities	Convertible Bonds			Straight Bonds		
Proceeds (\$ in millions)	No. of Issues	Gross Spreads	Total Direct Costs	No. of Issues	Gross Spreads	Total Direct Costs
2-9.99	4	6.07%	8.75%	29	2.07%	4.53%
10-19.99	12	5.54%	8.65%	47	1.70%	3.28%
20-39.99	16	4.20%	6.23%	63	1.59%	2.52%
40-59.99	28	3.26%	4.30%	76	0.73%	1.37%
60-79.99	47	2.64%	3.23%	84	1.84%	2.44%
80-99.99	12	2.54%	3.19%	104	1.61%	2.25%
100-199.99	55	2.34%	2.77%	381	1.83%	2.38%
200-499.99	26	1.97%	2.16%	154	1.87%	2.27%
500 and up	3	2.00%	2.09%	19	1.28%	1.53%
Total/Average	203	2.90%	3.75%	957	1.70%	2.34%
Utilities Only						
2-9.99	0			3	2.00%	3.28%
10-19.99	2	5.13%	8.72%	31	0.86%	1.35%
20-39.99	2	3.88%	5.18%	26	1.40%	2.06%
40-59.99	0			14	0.63%	1.10%
60-79.99	0			8	0.87%	1.13%
80-99.99	1	1.13%	1.34%	8	0.71%	0.98%
100-199.99	2	2.50%	2.74%	28	1.06%	1.42%
200-499.99	1	2.50%	2.65%	16	1.00%	1.40%
500 and up	0			1	3.50%	na ⁸
Total/Average	8	3.33%	4.66%	135	1.04%	1.47%

Notes:

Total proceeds raised in the United States, excluding proceeds from the exercise of over allotment options.

Gross spreads as a percentage of total proceeds (including management fee, underwriting fee, and selling concession).

Other direct expenses as a percentage of total proceeds (including registration fee and printing, legal, and auditing costs).

⁷ Lee *et al*, *op. cit.*

⁸ Not available because of missing data on other direct expenses.

Table 8
Illustration of Patterson Approach to Flotation Cost Recovery

Time Period	Earnings		Earnings		Dividends	Amortization Initial FC
	Rate Base	@ 12.32%	@ 12.00%			
0	95.00					
1	100.70	11.70	11.40	6.00	0.3000	
2	106.74	12.40	12.08	6.36	0.3180	
3	113.15	13.15	12.81	6.74	0.3371	
4	119.94	13.93	13.58	7.15	0.3573	
5	127.13	14.77	14.39	7.57	0.3787	
6	134.76	15.66	15.26	8.03	0.4015	
7	142.84	16.60	16.17	8.51	0.4256	
8	151.42	17.59	17.14	9.02	0.4511	
9	160.50	18.65	18.17	9.56	0.4782	
10	170.13	19.77	19.26	10.14	0.5068	
11	180.34	20.95	20.42	10.75	0.5373	
12	191.16	22.21	21.64	11.39	0.5695	
13	202.63	23.54	22.94	12.07	0.6037	
14	214.79	24.96	24.32	12.80	0.6399	
15	227.67	26.45	25.77	13.57	0.6783	
16	241.33	28.04	27.32	14.38	0.7190	
17	255.81	29.72	28.96	15.24	0.7621	
18	271.16	31.51	30.70	16.16	0.8078	
19	287.43	33.40	32.54	17.13	0.8563	
20	304.68	35.40	34.49	18.15	0.9077	
21	322.96	37.52	36.56	19.24	0.9621	
22	342.34	39.77	38.76	20.40	1.0199	
23	362.88	42.16	41.08	21.62	1.0811	
24	384.65	44.69	43.55	22.92	1.1459	
25	407.73	47.37	46.16	24.29	1.2147	
26	432.19	50.21	48.93	25.75	1.2876	
27	458.12	53.23	51.86	27.30	1.3648	
28	485.61	56.42	54.97	28.93	1.4467	
29	514.75	59.81	58.27	30.67	1.5335	
30	545.63	63.40	61.77	32.51	1.6255	
Present Value @ 12%		195.00	190.00	100.00	5.00	

Risk Premium Approach

Source

Stock price and yield information is obtained from Standard & Poor's Security Price publication. Standard & Poor's derives the stock dividend yield by dividing the aggregate cash dividends (based on the latest known annual rate) by the aggregate market value of the stocks in the group. The bond price information is obtained by calculating the present value of a bond due in 30 years with a \$4.00 coupon and a yield to maturity of a particular year's indicated Moody's A-rated Utility bond yield. The values shown on Schedules 6 and 7 are the January values of the respective indices.

Calculation of Stock and Bond Returns

Sample calculation of "Stock Return" column:

$$\text{Stock Return (2002)} = \left[\frac{\text{Stock Price (2003)} - \text{Stock Price (2002)} + \text{Dividend (2002)}}{\text{Stock Price (2002)}} \right]$$

where Dividend (2002) = Stock Price (2002) x Stock Div. Yield (2002)

Sample calculation of "Bond Return" column:

$$\text{Bond Return (2002)} = \left[\frac{\text{Bond Price (2003)} - \text{Bond Price (2002)} + \text{Interest (2002)}}{\text{Bond Price (2002)}} \right]$$

where Interest = \$4.00.

Workpapers

Dec-03
MidAmerican South Dakota

Ex Post Risk Premium	Moody's A-rated Pub Utility	
October-03	6.43%	
November-03	6.36%	
December-03	6.27%	
Average	6.35%	
Risk Premium Utility Stock Index	4.61%	4.6%
Risk Premium SP500	5.22%	5.2%
3-month average A-bond yield	6.35%	6.4%
Risk Premium Range	10.968%	11.0%
	11.58%	11.6%
Average	11.27%	11.3%
flotation	0.25%	0.3%
Ex Post Risk Premium Cost of Equity	11.52%	11.5%

MidAmerican South Dakota

Ex Ante Risk Premium Cost of Equity

LDCs

$8.048 - 0.4406 \times 6.27 = 5.29$

intercept coefficient/(1-serial correlation coefficient =

0.0805

A bond coefficient * current A bond yield =

-0.0276

Sum of above = ex ante risk premium

0.0529

current A bond yield =

0.0627

Ex Ante Risk Premium Cost of Equity = A bond yield plus risk premium =

0.1156

Summary

Dec-03

LDC Proxy Group DCF	10.7%
Ex Post Risk Premium	11.5%
Ex Ante LDC Risk Premium	11.6%
Average	11.3%

MIDAMERICAN ENERGY COMPANY
EXHIBIT__(JVW-1)
SCHEDULE 1
SUMMARY OF DISCOUNTED CASH FLOW ANALYSIS
FOR NATURAL GAS DISTRIBUTION COMPANIES

Company	Oct-03	Oct-03	Nov-03	Nov-03	Dec-03	Dec-03	DIV1	DIV2	DIV3
AGL Resources	29.04	27.24	28.72	27.50	29.35	28.25	0.28272	0.29319	0.29319
Atmos Energy	24.95	24.05	24.89	24.27	25.00	23.92	0.31701	0.31701	0.31701
Energen Corp.	38.93	36.14	39.04	36.62	42.00	38.55	0.19260	0.19260	0.19795
Equitable Resources	41.97	40.68	41.60	39.95	43.42	41.34	0.18663	0.21956	0.32934
KeySpan Corp.	36.28	34.37	35.45	33.64	37.09	34.86	0.47117	0.47117	0.47117
New Jersey Resources	38.00	35.76	39.25	36.45	39.54	37.55	0.32860	0.32860	0.34450
NICOR Inc.	36.62	32.75	34.45	32.03	34.65	32.86	0.48295	0.48295	0.48295
Northwest Nat. Gas	30.50	28.51	30.85	28.91	31.30	29.50	0.32814	0.32814	0.33855
Peoples Energy	42.72	40.03	40.90	38.82	42.64	40.06	0.55544	0.55544	0.55544
Southwest Gas	23.48	22.28	23.15	22.01	23.18	22.05	0.21628	0.21628	0.21628
UGI Corp.	31.44	28.85	32.69	30.57	34.20	32.10	0.30304	0.30304	0.30304
WGL Holdings Inc.	28.50	27.37	28.16	26.20	28.55	26.63	0.33242	0.33242	0.33242

Market Weighted Average

DIV4	d1	d2	d3	Dividend	3-Mo. Ave. Price	Dividend	Decemb er 2004 I/B/E/S	Shares Outstanding	Market Value	Cost of Equity
0.29319	0.270	0.280	0.280	0.280	28.350	1.20116	4.71%	64.3	1,822	9.2%
0.32229	0.300	0.300	0.300	0.305	24.513	1.32615	5.67%	51.5	1,263	11.4%
0.19795	0.180	0.180	0.185	0.185	38.547	0.80732	7.00%	36.1	1,393	9.2%
0.32934	0.170	0.200	0.300	0.300	41.493	1.10553	9.78%	62.3	2,583	12.6%
0.47117	0.445	0.445	0.445	0.445	35.282	1.96575	5.88%	159.1	5,612	11.7%
0.34450	0.310	0.310	0.325	0.325	37.758	1.39436	6.00%	27.2	1,028	9.9%
0.48295	0.465	0.465	0.465	0.465	33.893	2.00337	3.86%	44.0	1,492	10.1%
0.33855	0.315	0.315	0.325	0.325	29.928	1.37717	4.17%	25.9	774	9.0%
0.55544	0.530	0.530	0.530	0.530	40.862	2.30941	4.80%	36.7	1,499	10.7%
0.21628	0.205	0.205	0.205	0.205	22.692	0.89582	5.50%	34.0	772	9.7%
0.30304	0.285	0.285	0.285	0.285	31.642	1.25898	6.33%	42.8	1,355	10.5%
0.33242	0.320	0.320	0.320	0.320	27.568	1.37435	3.88%	48.6	1,341	9.1%

10.7%

Table 3
Average Capital Structure of Proxy Group

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1/2 g no flot DCF	1+g	1+k	Market Value	Preferred Equity	Long- Term Debt	Total Capital	% Equity	% Preferred	% Debt
8.75%	1.0471	1.09	1,822	0.0	994.2	2,816	64.7%	0.00%	35.3%
10.79%	1.0567	1.11	1,263	0.0	863.9	2,127	59.4%	0.00%	40.6%
8.99%	1.0700	1.09	1,393	0.0	513.0	1,906	73.1%	0.00%	26.9%
12.81%	1.0978	1.13	2,583	0	572	3,155	81.9%	0.00%	18.1%
11.07%	1.0588	1.12	5,612	83.8	5,224.1	10,920	51.4%	0.77%	47.8%
9.55%	1.0600	1.10	1,028	0.3	370.6	1,399	73.5%	0.02%	26.5%
9.45%	1.0386	1.10	1,492	4.3	396.2	1,893	78.8%	0.23%	20.9%
8.60%	1.0417	1.09	774	8.3	445.9	1,228	63.0%	0.68%	36.3%
10.11%	1.0480	1.11	1,499	0.0	554.0	2,053	73.0%	0.00%	27.0%
9.21%	1.0550	1.10	772	60.0	1,092.1	1,924	40.1%	3.12%	56.7%
10.05%	1.0633	1.11	1,355	20.0	1,127.0	2,502	54.1%	0.80%	45.1%
8.61%	1.0388	1.09	1,341	28.2	636.7	2,005	66.8%	1.41%	31.7%
10.29%			20,935	205	12,790	33,929	61.7%	0.60%	37.7%

Value LineSafety Rank	Nov-03 S&P BOND RATING	S&P Bus. Risk
2	A-	3
3	A-	4
2	A-	6
2	A	5
2	A	4
2	A+ (subsid	2
2	AA	3
2	A	3
1	A-	4
3	BBB-	4
3	BBB+	4
1	AA-	3
2.0	A	3.9

Table 4**Weighted Average Cost of Capital Proxy Group**

Capital Source	Percent	Cost Rate	Weighted Cost
Long-term Debt	40.000%	6.27%	2.508%
Preferred Stock	0.000%		0.000%
Common Equity	60.000%	11.30%	6.780%
	100.00%		9.288%

Table 5**Weighted Average Cost of Capital MidAmerican**

Capital Source	Percent	Cost Rate	Weighted Cost
Long-term Debt	45.018%	6.48%	2.918%
Preferred Stock	1.149%	4.63%	0.053%
Common Equity	53.833%	11.73%	6.317%
	100.000%		9.288%

Conversion of Cost of Equity	9.288%
to get same WACC	2.971%
	6.317%
	11.73%

SUMMARY OUTPUT

JHV WP-1
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<i>Regression Statistics</i>	
Multiple R	0.1376
R Square	0.0189
Adjusted R Square	0.0036
Standard Error	0.1682
Observations	66

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	0.0350	0.0350	1.2360	0.2704
Residual	64	1.8110	0.0283		
Total	65	1.8459			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	2.4321	2.1407	1.1361	0.2601	-1.8445	6.7087
X Variable 1	-0.0012	0.0011	-1.1118	0.2704	-0.0034	0.0010

Time	Risk Premium
2002	0.00%
2001	-35.40%
2000	-22.40%
1999	-19.95%
1998	25.66%
1997	23.87%
1996	10.36%
1995	27.49%
1994	5.68%
1993	10.71%
1992	-8.93%
1991	-7.77%
1990	12.21%
1989	-7.96%
1988	7.58%
1987	0.25%
1986	7.71%
1985	-1.41%
1984	-9.22%
1983	-8.72%
1982	-0.53%
1981	-7.51%

1980	-3.99%
1979	29.16%
1978	28.41%
1977	18.20%
1976	-13.27%
1975	-14.17%
1974	23.81%
1973	-7.96%
1972	-12.77%
1971	6.89%
1970	1.69%
1969	-7.73%
1968	4.36%
1967	11.26%
1966	25.86%
1965	-2.00%
1964	12.26%
1963	18.20%
1962	-11.73%
1961	14.64%
1960	-4.95%
1959	11.06%
1958	45.35%
1957	-9.67%
1956	14.49%
1955	28.20%
1954	38.45%
1953	0.46%
1952	9.79%
1951	25.28%
1950	30.41%
1949	8.37%
1948	4.79%
1947	4.79%
1946	-14.63%
1945	29.07%
1944	15.45%
1943	18.49%
1942	16.73%
1941	-13.52%
1940	-16.73%
1939	-8.16%
1938	8.42%
1937	-31.99%

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y = S&P 500 return minus A-rated Bond Return
x = Year

JHV WP-1
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Table 1
Regression Output for Risk Premium on S&P 500

	Intercept	Time	Adjusted R Square	F
Coefficient	2.432	(0.001)	0.004	1.236
T Statistic	1.136	(1.112)		

Lower 95.0%	Upper 95.0%
-1.8445	6.7087
-0.0034	0.0010

SUMMARY OUTPUT

JHV WP-1
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Regression Statistics

Multiple R	0.0866
R Square	0.0075
Adjusted R Square	-0.0080
Standard Error	0.1457
Observations	66

ANOVA

	df	SS	MS	F	Significance F
Regression	1	0.0103	0.0103	0.4835	0.4894
Residual	64	1.3585	0.0212		
Total	65	1.3688			

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Intercept	1.3353	1.8541	0.7202	0.4740	-2.3687	5.0394
X Variable 1	-0.0007	0.0009	-0.6953	0.4894	-0.0025	0.0012

Time	Risk Premium
2002	0.024380101
2001	-0.26833455
2000	0.179589952
1999	0.084827527
1998	0.080878095
1997	0.012559726
1996	0.043101938
1995	0.082333787
1994	0.058231738
1993	-0.0953871
1992	-0.02807622
1991	-0.0519328
1990	-0.0677607
1989	0.195055259
1988	-0.0255475
1987	0.040999229
1986	0.055067873
1985	-0.05044854
1984	0.038276732
1983	-0.00491874
1982	-0.06280685
1981	0.124097876

1980	0.168264737
1979	0.206803945
1978	0.063612018
1977	-0.00044113
1976	-0.0243492
1975	0.174947328
1974	-0.01381701
1973	-0.10084818
1972	-0.05565008
1971	-0.12193654
1970	0.046371556
1969	-0.01622601
1968	0.060832303
1967	0.100339859
1966	0.027568032
1965	0.022537275
1964	0.12428572
1963	0.068591508
1962	-0.04640097
1961	0.181766175
1960	0.113942785
1959	0.084870838
1958	0.424847384
1957	0.034076736
1956	0.145085064
1955	0.099678282
1954	0.152985047
1953	0.073779767
1952	0.110991532
1951	0.219940717
1950	0.027057108
1949	0.201049379
1948	0.009198768
1947	-0.07617226
1946	-0.09593029
1945	0.487857206
1944	0.173103942
1943	0.329558233
1942	0.132224767
1941	-0.32923036
1940	-0.23600347
1939	0.012097443
1938	0.095929358
1937	-0.3755462

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Table 2
Regression Output for Risk Premium on S&P Utilities

	Intercept	Time	Adjusted R Square	F
Coefficient	1.335	(0.001)	(0.008)	0.483
T Statistic	0.720	(0.695)		

y = S&P Utility stock return minus A-rated Bond Return
x = Year

Lower 95.0%	Upper 95.0%
-2.3687	5.0394
-0.0025	0.0012

MIDAMERICAN ENERGY COMPANY
EXHIBIT__(JVW-1)
SCHEDULE 3
COMPARATIVE RETURNS ON S&P 500 STOCK INDEX
AND MOODY'S A-RATED BONDS 1937 - 2003

JHV WP-1
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<u>Year</u>	<u>S&P 500 Stock Price</u>	<u>Stock Dividend Yield</u>	<u>Stock Return</u>	<u>A-rated Bond Price</u>	<u>Bond Return</u>
2003	895.84	0.0180		\$62.26	
2002	1,140.21	0.0138	-20.05%	\$57.44	15.35%
2001	1,335.63	0.0116	-13.47%	\$56.40	8.93%
2000	1,425.59	0.0118	-5.13%	\$52.60	14.82%
1999	1,248.77	0.0130	15.46%	\$63.03	-10.20%
1998	963.35	0.0162	31.25%	\$62.43	7.38%
1997	766.22	0.0195	27.68%	\$56.62	17.32%
1996	614.42	0.0231	27.02%	\$60.91	-0.48%
1995	465.25	0.0287	34.93%	\$50.22	29.26%
1994	472.99	0.0269	1.05%	\$60.01	-9.65%
1993	435.23	0.0288	11.56%	\$53.13	20.48%
1992	416.08	0.0290	7.50%	\$49.56	15.27%
1991	325.49	0.0382	31.65%	\$44.84	19.44%
1990	339.97	0.0341	-0.85%	\$45.60	7.11%
1989	285.41	0.0364	22.76%	\$43.06	15.18%
1988	250.48	0.0366	17.61%	\$40.10	17.36%
1987	264.51	0.0317	-2.13%	\$48.92	-9.84%
1986	208.19	0.0390	30.95%	\$39.98	32.36%
1985	171.61	0.0451	25.83%	\$32.57	35.05%
1984	166.39	0.0427	7.41%	\$31.49	16.12%
1983	144.27	0.0479	20.12%	\$29.41	20.65%
1982	117.28	0.0595	28.96%	\$24.48	36.48%
1981	132.97	0.0480	-7.00%	\$29.37	-3.01%
1980	110.87	0.0541	25.34%	\$34.69	-3.81%
1979	99.71	0.0533	16.52%	\$43.91	-11.89%
1978	90.25	0.0532	15.80%	\$49.09	-2.40%
1977	103.80	0.0399	-9.06%	\$50.95	4.20%
1976	96.86	0.0380	10.96%	\$43.91	25.13%
1975	72.56	0.0507	38.56%	\$41.76	14.75%
1974	96.11	0.0364	-20.86%	\$52.54	-12.91%
1973	118.40	0.0269	-16.14%	\$58.51	-3.37%
1972	103.30	0.0296	17.58%	\$56.47	10.69%
1971	93.49	0.0332	13.81%	\$53.93	12.13%
1970	90.31	0.0356	7.08%	\$50.46	14.81%
1969	102.00	0.0306	-8.40%	\$62.43	-12.76%
1968	95.04	0.0313	10.45%	\$66.97	-0.81%
1967	84.45	0.0351	16.05%	\$78.69	-9.81%
1966	93.32	0.0302	-6.48%	\$86.57	-4.48%
1965	86.12	0.0299	11.35%	\$91.40	-0.91%
1964	76.45	0.0305	15.70%	\$92.01	3.68%
1963	65.06	0.0331	20.82%	\$93.56	2.61%
1962	69.07	0.0297	-2.84%	\$89.60	8.89%

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1961	59.72	0.0328	18.94%	\$89.74	4.29%
1960	58.03	0.0327	6.18%	\$84.36	11.13%
1959	55.62	0.0324	7.57%	\$91.55	-3.49%
1958	41.12	0.0448	39.74%	\$101.22	-5.60%
1957	45.43	0.0431	-5.18%	\$100.70	4.49%
1956	44.15	0.0424	7.14%	\$113.00	-7.35%
1955	35.60	0.0438	28.40%	\$116.77	0.20%
1954	25.46	0.0569	45.52%	\$112.79	7.07%
1953	26.18	0.0545	2.70%	\$114.24	2.24%
1952	24.19	0.0582	14.05%	\$113.41	4.26%
1951	21.21	0.0634	20.39%	\$123.44	-4.89%
1950	16.88	0.0665	32.30%	\$125.08	1.89%
1949	15.36	0.0620	16.10%	\$119.82	7.72%
1948	14.83	0.0571	9.28%	\$118.50	4.49%
1947	15.21	0.0449	1.99%	\$126.02	-2.79%
1946	18.02	0.0356	-12.03%	\$126.74	2.59%
1945	13.49	0.0460	38.18%	\$119.82	9.11%
1944	11.85	0.0495	18.79%	\$119.82	3.34%
1943	10.09	0.0554	22.98%	\$118.50	4.49%
1942	8.93	0.0788	20.87%	\$117.63	4.14%
1941	10.55	0.0638	-8.98%	\$116.34	4.55%
1940	12.30	0.0458	-9.65%	\$112.39	7.08%
1939	12.50	0.0349	1.89%	\$105.75	10.05%
1938	11.31	0.0784	18.36%	\$99.83	9.94%
1937	17.59	0.0434	-31.36%	\$103.18	0.63%

Return 1937--2003	Stocks	11.42%
	Bonds	6.19%
Risk Premium		5.22%

MIDAMERICAN ENERGY COMPANY

EXHIBIT __ (JVW-1)

SCHEDULE 4

COMPARATIVE RETURNS ON S&P UTILITIES STOCK INDEX
AND MOODY'S A-RATED BONDS 1937—2003JHV WP-1
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<u>Year</u>	<u>Utility Stock Price</u>	<u>Stock Dividend Yield</u>	<u>Stock Return</u>	<u>A-rated Bond Price</u>	<u>Bond Rate of Return</u>
2003	160.67			\$62.26	
2002	142.14	0.0475	17.79%	\$57.44	15.35%
2002	243.79	0.0362		\$57.44	
2001	307.70	0.0287	-17.90%	\$56.40	8.93%
2000	239.17	0.0413	32.78%	\$52.60	14.82%
1999	253.52	0.0394	-1.72%	\$63.03	-10.20%
1998	228.61	0.0457	15.47%	\$62.43	7.38%
1997	201.14	0.0492	18.58%	\$56.62	17.32%
1996	202.57	0.0454	3.83%	\$60.91	-0.48%
1995	153.87	0.0584	37.49%	\$50.22	29.26%
1994	168.70	0.0496	-3.83%	\$60.01	-9.65%
1993	159.79	0.0537	10.95%	\$53.13	20.48%
1992	149.70	0.0572	12.46%	\$49.56	15.27%
1991	138.38	0.0607	14.25%	\$44.84	19.44%
1990	146.04	0.0558	0.33%	\$45.60	7.11%
1989	114.37	0.0699	34.68%	\$43.06	15.18%
1988	106.13	0.0704	14.80%	\$40.10	17.36%
1987	120.09	0.0588	-5.74%	\$48.92	-9.84%
1986	92.06	0.0742	37.87%	\$39.98	32.36%
1985	75.83	0.0860	30.00%	\$32.57	35.05%
1984	68.50	0.0925	19.95%	\$31.49	16.12%
1983	61.89	0.0948	20.16%	\$29.41	20.65%
1982	51.81	0.1074	30.20%	\$24.48	36.48%
1981	52.01	0.0978	9.40%	\$29.37	-3.01%
1980	50.26	0.0953	13.01%	\$34.69	-3.81%
1979	50.33	0.0893	8.79%	\$43.91	-11.89%
1978	52.40	0.0791	3.96%	\$49.09	-2.40%
1977	54.01	0.0714	4.16%	\$50.95	4.20%
1976	46.99	0.0776	22.70%	\$43.91	25.13%
1975	38.19	0.0920	32.24%	\$41.76	14.75%
1974	48.60	0.0713	-14.29%	\$52.54	-12.91%
1973	60.01	0.0556	-13.45%	\$58.51	-3.37%
1972	60.19	0.0542	5.12%	\$56.47	10.69%
1971	63.43	0.0504	-0.07%	\$53.93	12.13%
1970	55.72	0.0561	19.45%	\$50.46	14.81%
1969	68.65	0.0445	-14.38%	\$62.43	-12.76%
1968	68.02	0.0435	5.28%	\$66.97	-0.81%
1967	70.63	0.0392	0.22%	\$78.69	-9.81%
1966	74.50	0.0347	-1.72%	\$86.57	-4.48%
1965	75.87	0.0315	1.34%	\$91.40	-0.91%
1964	67.26	0.0331	16.11%	\$92.01	3.68%

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1963	63.35	0.0330	9.47%	\$93.56	2.61%
1962	62.69	0.0320	4.25%	\$89.60	8.89%
1961	52.73	0.0358	22.47%	\$89.74	4.29%
1960	44.50	0.0403	22.52%	\$84.36	11.13%
1959	43.96	0.0377	5.00%	\$91.55	-3.49%
1958	33.30	0.0487	36.88%	\$101.22	-5.60%
1957	32.32	0.0487	7.90%	\$100.70	4.49%
1956	31.55	0.0472	7.16%	\$113.00	-7.35%
1955	29.89	0.0461	10.16%	\$116.77	0.20%
1954	25.51	0.0520	22.37%	\$112.79	7.07%
1953	24.41	0.0511	9.62%	\$114.24	2.24%
1952	22.22	0.0550	15.36%	\$113.41	4.26%
1951	20.01	0.0606	17.10%	\$123.44	-4.89%
1950	20.20	0.0554	4.60%	\$125.08	1.89%
1949	16.54	0.0570	27.83%	\$119.82	7.72%
1948	16.53	0.0535	5.41%	\$118.50	4.49%
1947	19.21	0.0354	-10.41%	\$126.02	-2.79%
1946	21.34	0.0298	-7.00%	\$126.74	2.59%
1945	13.91	0.0448	57.89%	\$119.82	9.11%
1944	12.10	0.0569	20.65%	\$119.82	3.34%
1943	9.22	0.0621	37.45%	\$118.50	4.49%
1942	8.54	0.0940	17.36%	\$117.63	4.14%
1941	13.25	0.0717	-28.38%	\$116.34	4.55%
1940	16.97	0.0540	-16.52%	\$112.39	7.08%
1939	16.05	0.0553	11.26%	\$105.75	10.05%
1938	14.30	0.0730	19.54%	\$99.83	9.94%
1937	24.34	0.0432	-36.93%	\$103.18	0.63%

Return 1937--2003	Stocks	10.81%
	Bonds	6.19%
Risk Premium		4.61%

S&P Utilities Index discontinued December 2001.

Return for 2002 based on new electric utilities index.

S&P Replaced Utilities stock index in December 2001 with separate indices for electric and natural gas utilities.

Returns for 2002 and following based on electric utilities index.

Regression of Relationship Between Risk Premium
 on an Investment in Natural Gas Distribution Companies
 and Yield to Maturity on Moody's A-rated Utility Bonds
 Coefficient r estimated via multiple regression equation:

$$r_t = a(1-r) + rY_{t-1} + bX_{t-1} - brX_{t-1} + e_t$$

Adjusted RP = RP - coefficient x lag RP
 Adjusted Yld = Yld - coefficient x lag yield
 intercept coefficient = .0280
 0.0248 0.02079 See worksheet Adjusted Regression Results Cell H9
 /(1-0.741702) 0.2583
 -0.44059 -0.44059

Yt-1 A-rated Bond Lag Risk Premium	Xt-1 Lag A-Rated Bond Yield	RP _t - .741702 x RP _{t-1} Y Adjusted Risk Premium	X Adjusted A-bond Yield	Forecast A bond RP	=A Bond Yield + Forecast RP Cost of Equity
0.0402	0.0703	0.01287	0.01816	4.95%	11.98%
0.0427	0.0703	0.01854	0.01786	4.96%	11.96%
0.0502	0.0700	0.01893	0.01738	4.99%	11.92%
0.0562	0.0693	0.01437	0.01820	4.98%	11.94%
0.0560	0.0696	0.00789	0.01868	4.95%	11.98%
0.0494	0.0703	0.01015	0.01696	5.00%	11.91%
0.0468	0.0691	0.01314	0.01845	4.98%	11.95%
0.0479	0.0697	0.01548	0.01920	4.92%	12.01%
0.0510	0.0709	0.01425	0.02001	4.85%	12.11%

MidAmerican South Dakota Dec 03 LDC Quarterly Model Data
 Ex Ante Risk Premium Cost of Equity

8.048 – 0.4406x 6.27 = 5.29
 intercept coefficient/(1-serial correlation coefficient) = 0.08048
 A bond coefficient * current A bond yield = (0.0276)
 Sum of above = 0.05285
 current A bond yield = 0.0627
 Ex Ante Risk Premium Cost of Equity = 11.56%

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Month Ending	AGL Monthly High	AGL Monthly Low	AGL Average	AGL Dividend	AGL Growth	AGL DCF	AGL DCF	Atmos Monthly High	Atmos Monthly Low
June-98	20.00	19.38	19.69	1.08	4.32%	10.48%	0.0100	30.50	29.25
July-98	20.56	18.56	19.56	1.08	4.36%	10.56%	0.0102	30.94	28.25
August-98	19.44	17.94	18.69	1.08	4.43%	10.93%	0.0074	30.50	27.63
September-98	19.56	17.69	18.63	1.08	4.54%	11.07%	0.0075	28.88	24.75
October-98	21.19	18.81	20.00	1.08	4.54%	10.61%	0.0076	30.94	28.13
November-98	22.00	20.31	21.16	1.08	4.54%	10.27%	0.0073	32.25	29.19
December-98	23.38	21.19	22.28	1.08	4.54%	9.98%	0.0071	32.25	27.63
January-99	23.38	19.81	21.59	1.08	4.54%	10.15%	0.0083	33.00	28.88
February-99	20.06	18.31	19.19	1.08	4.59%	10.93%	0.0089	29.69	23.25
March-99	20.00	17.50	18.75	1.08	4.66%	11.15%	0.0087	26.25	22.75
April-99	18.94	16.81	17.88	1.08	4.66%	11.48%	0.0081	27.38	23.88
May-99	19.06	17.88	18.47	1.08	4.66%	11.25%	0.0079	25.94	23.75
June-99	19.44	18.44	18.94	1.08	4.66%	11.09%	0.0078	26.31	24.38
July-99	20.75	18.50	19.63	1.08	4.61%	10.80%	0.0073	26.25	24.13
August-99	19.19	17.88	18.53	1.08	4.66%	11.23%	0.0076	26.38	24.25
September-99	18.88	15.63	17.25	1.08	4.66%	11.73%	0.0079	25.50	23.75
October-99	17.88	15.56	16.72	1.08	4.89%	12.21%	0.0076	25.00	22.50
November-99	19.19	17.19	18.19	1.08	5.16%	11.89%	0.0074	23.63	22.00
December-99	19.00	16.56	17.78	1.08	5.16%	12.05%	0.0075	22.69	19.63
January-00	18.00	16.00	17.00	1.08	5.16%	12.37%	0.0085	20.50	16.75
February-00	17.44	16.00	16.72	1.08	5.24%	12.58%	0.0087	18.25	15.69
March-00	18.38	16.75	17.56	1.08	5.24%	12.22%	0.0084	18.88	15.25
April-00	18.31	16.88	17.59	1.08	5.24%	12.21%	0.0094	16.88	14.25
May-00	18.44	15.75	17.09	1.08	5.36%	12.54%	0.0107	18.38	14.94
June-00	17.31	15.50	16.41	1.08	5.36%	12.85%	0.0105	20.56	17.50

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July-00	18.19	16.06	17.13	1.08	5.96%	13.17%	0.0075	20.63	17.75
August-00	19.56	17.91	18.73	1.08	5.96%	12.54%	0.0072	23.25	20.00
September-00	20.50	18.75	19.63	1.08	5.96%	12.23%	0.0068	22.38	19.50
October-00	20.94	18.81	19.88	1.08	5.96%	12.15%	0.0077	23.13	19.19
November-00	23.00	19.88	21.44	1.08	5.95%	11.68%	0.0077	25.44	23.00
December-00	23.19	21.44	22.31	1.08	5.95%	11.45%	0.0080	26.25	21.56
January-01	22.31	19.50	20.91	1.08	5.95%	11.83%	0.0082	25.75	23.25
February-01	21.94	20.00	20.97	1.08	5.95%	11.81%	0.0082	24.70	22.51
March-01	21.99	20.01	21.00	1.08	5.95%	11.80%	0.0082	23.99	20.85
April-01	22.86	20.90	21.88	1.08	5.51%	11.10%	0.0064	24.05	21.15
May-01	24.25	22.10	23.18	1.08	6.59%	11.92%	0.0069	23.98	22.45
June-01	24.09	22.50	23.30	1.08	6.59%	11.89%	0.0069	24.00	22.49
July-01	24.22	22.18	23.20	1.08	7.16%	12.51%	0.0084	24.55	19.60
August-01	24.50	21.10	22.80	1.08	7.16%	12.60%	0.0085	22.84	19.85
September-01	22.05	18.95	20.50	1.08	6.59%	12.63%	0.0091	22.35	20.66
October-01	21.49	19.50	20.49	1.08	6.75%	12.80%	0.0094	22.21	20.30
November-01	22.19	20.55	21.37	1.08	6.75%	12.54%	0.0095	21.94	19.46
December-01	23.24	21.08	22.16	1.08	7.00%	12.60%	0.0095	21.70	19.45
January-02	23.02	20.60	21.81	1.08	7.00%	12.69%	0.0096	21.99	20.54
February-02	22.78	20.95	21.87	1.08	8.43%	14.18%	0.0112	22.65	20.26
March-02	23.69	22.16	22.93	1.08	8.43%	13.91%	0.0109	24.50	22.13
April-02	24.34	22.80	23.57	1.08	7.00%	12.25%	0.0096	24.55	23.44
May-02	24.17	22.80	23.48	1.08	7.00%	12.27%	0.0092	24.29	22.73
June-02	23.50	21.51	22.51	1.08	7.00%	12.51%	0.0086	23.65	21.00
July-02	23.35	17.25	20.30	1.08	7.00%	13.12%	0.0090	23.47	17.56
August-02	23.28	20.50	21.89	1.08	7.13%	12.80%	0.0088	22.95	20.41
September-02	23.70	21.52	22.61	1.08	7.13%	12.62%	0.0089	22.35	20.70
October-02	24.09	20.50	22.30	1.08	7.00%	12.56%	0.0092	22.30	20.62
November-02	24.50	22.70	23.60	1.08	7.00%	12.25%	0.0090	23.15	21.27
December-02	25.00	23.75	24.38	1.08	7.00%	12.08%	0.0093	23.88	22.38
January-03	25.41	22.71	24.06	1.08	7.00%	12.15%	0.0093	24.31	21.40
February-03	23.14	21.90	22.52	1.08	7.00%	12.50%	0.0096	22.47	21.01
March-03	23.70	22.03	22.87	1.08	6.47%	11.86%	0.0090	21.90	20.85
April-03	25.87	23.30	24.59	1.08	6.23%	11.23%	0.0085	22.94	21.05
May-03	26.98	24.50	25.74	1.08	5.59%	10.33%	0.0078	24.98	22.37
June-03	26.98	25.28	26.13	1.12	5.59%	10.44%	0.0081	25.50	23.60
July-03	27.67	25.35	26.51	1.12	5.53%	10.30%	0.0080	25.14	24.05

August-03	27.92	26.82	27.37	1.12	5.53%	10.15%	0.0079	24.84	23.00
September-03	28.49	27.77	28.13	1.12	5.43%	9.92%	0.0086	24.98	23.81
October-03	29.04	27.24	28.14	1.12	5.43%	9.92%	0.0086	24.95	24.05
November-03	28.72	27.50	28.11	1.12	4.71%	9.17%	0.0079	24.89	24.27
December-03	29.35	28.25	28.80	1.12	4.71%	9.06%	0.0080	25.00	23.92

Average

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Atmos Average	Atmos Dividend	Atmos Growth	Atmos DCF	Atmos DCF	Cascade Monthly High	Cascade Monthly Low	Cascade Average	Cascade Dividend	Cascade Growth
29.88	1.06	8.53%	12.64%	0.0096	15.88	15.50	15.69	0.96	3.38%
29.59	1.06	8.53%	12.68%	0.0100	15.81	14.69	15.25	0.96	3.38%
29.06	1.06	8.53%	12.76%	0.0070	16.31	14.63	15.47	0.96	3.38%
26.81	1.06	8.53%	13.12%	0.0072	16.50	15.19	15.84	0.96	3.38%
29.53	1.10	8.53%	12.85%	0.0071	17.56	16.00	16.78	0.96	3.38%
30.72	1.10	8.45%	12.60%	0.0069	18.31	16.13	17.22	0.96	3.38%
29.94	1.10	8.95%	13.23%	0.0073	18.69	17.31	18.00	0.96	3.38%
30.94	1.10	8.95%	13.09%	0.0074	18.13	15.88	17.00	0.96	3.38%
26.47	1.10	8.95%	13.79%	0.0078	16.75	15.06	15.91	0.96	3.38%
24.50	1.10	8.95%	14.19%	0.0076	16.63	14.88	15.75	0.96	3.38%
25.63	1.10	8.12%	13.09%	0.0059	16.25	14.38	15.31	0.96	3.38%
24.84	1.10	8.12%	13.25%	0.0060	16.94	15.63	16.28	0.96	3.45%
25.34	1.10	8.12%	13.15%	0.0059	19.75	16.38	18.06	0.96	3.45%
25.19	1.10	8.12%	13.18%	0.0065	18.88	17.13	18.00	0.96	3.45%
25.31	1.10	8.12%	13.15%	0.0065	18.44	16.19	17.31	0.96	3.45%
24.63	1.10	8.12%	13.29%	0.0065	18.69	17.44	18.06	0.96	3.45%
23.75	1.14	7.96%	13.52%	0.0065	18.38	16.81	17.59	0.96	3.45%
22.81	1.14	7.39%	13.15%	0.0063	18.06	16.44	17.25	0.96	4.20%
21.16	1.14	7.39%	13.61%	0.0065	17.81	15.38	16.59	0.96	4.20%
18.63	1.14	7.39%	14.48%	0.0068	16.44	14.19	15.31	0.96	4.20%
16.97	1.14	7.34%	15.13%	0.0071	15.50	13.38	14.44	0.96	4.20%
17.06	1.14	7.09%	14.82%	0.0070	16.13	13.50	14.81	0.96	4.20%
15.56	1.14	7.09%	15.59%	0.0069	16.38	14.94	15.66	0.96	4.20%
16.66	1.14	6.59%	14.48%	0.0071	17.75	15.94	16.84	0.96	4.27%
19.03	1.14	7.09%	14.00%	0.0066	18.13	15.31	16.72	0.96	4.27%

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19.19	1.14	6.84%	13.68%	0.0054	17.06	15.81	16.44	0.96	4.27%
21.63	1.14	6.84%	12.89%	0.0050	17.94	16.38	17.16	0.96	4.27%
20.94	1.14	6.67%	12.92%	0.0049	17.88	15.50	16.69	0.96	4.27%
21.16	1.16	6.67%	12.96%	0.0050	18.63	16.75	17.69	0.96	4.27%
24.22	1.16	6.95%	12.44%	0.0050	20.50	17.31	18.91	0.96	4.20%
23.91	1.16	6.34%	11.88%	0.0051	20.88	17.38	19.13	0.96	4.20%
24.50	1.16	6.95%	12.38%	0.0050	20.69	17.38	19.03	0.96	4.20%
23.61	1.16	6.95%	12.59%	0.0051	19.21	17.85	18.53	0.96	4.27%
22.42	1.16	6.95%	12.89%	0.0052	21.00	18.81	19.90	0.96	4.27%
22.60	1.16	6.93%	12.83%	0.0061	20.60	18.70	19.65	0.96	
23.22	1.16	7.36%	13.12%	0.0062	20.97	19.00	19.98	0.96	
23.24	1.16	7.36%	13.11%	0.0062	20.50	19.05	19.77	0.96	
22.07	1.16	8.00%	14.10%	0.0071	21.30	19.10			
21.35	1.16	7.50%	13.78%	0.0070	22.00	19.35			
21.51	1.16	6.33%	12.50%	0.0067	22.50	19.50			
21.25	1.16	6.33%	12.57%	0.0069	21.60	19.62			
20.70	1.16	6.33%	12.74%	0.0073	22.80	19.66			
20.58	1.18	6.00%	12.55%	0.0068					
21.27	1.18	6.00%	12.33%	0.0066					
21.46	1.18	6.00%	12.27%	0.0069					
23.31	1.18	6.00%	11.76%	0.0067					
23.99	1.18	6.00%	11.59%	0.0066					
23.51	1.18	7.60%	13.40%	0.0073					
22.32	1.18	7.33%	13.43%	0.0064					
20.51	1.18	7.14%	13.78%	0.0065					
21.68	1.18	7.14%	13.41%	0.0068					
21.53	1.18	7.71%	14.06%	0.0073					
21.46	1.18	7.71%	14.08%	0.0073	20.20	18.10			
22.21	1.18	6.57%	12.66%	0.0066	20.33	18.75			
23.13	1.20	6.71%	12.66%	0.0066	20.44	17.70			
22.85	1.20	6.71%	12.73%	0.0066	20.24	18.05			
21.74	1.20	6.43%	12.75%	0.0067	19.69	18.50			
21.38	1.20	6.29%	12.71%	0.0070	19.63	18.20			
21.99	1.20	6.09%	12.32%	0.0068	19.54	18.20			
23.68	1.20	6.09%	11.86%	0.0065	19.80	18.36			
24.55	1.20	6.09%	11.65%	0.0064					
24.60	1.20	6.09%	11.64%	0.0064					

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23.92	1.20	6.09%	11.80%	0.0065
24.40	1.20	6.09%	11.69%	0.0068
24.50	1.20	6.09%	11.67%	0.0067
24.58	1.20	5.67%	11.21%	0.0065
24.46	1.22	5.67%	11.33%	0.0069

Cascade DCF	Cascade DCF	Energen Monthly High	Energen Monthly Low	Energen Average	Energen Dividend	Energen Growth	Energen DCF	Energen DCF	Keyspan Monthly High
10.20%	0.0015	20.44	19.75	20.09	0.62	8.05%	11.60%	0.0058	30.69
10.40%	0.0016	20.75	17.06	18.91	0.64	8.05%	11.95%	0.0060	30.75
10.30%	0.0011	19.25	15.25	17.25	0.64	8.05%	12.33%	0.0043	30.25
10.13%	0.0011	19.13	15.13	17.13	0.64	8.05%	12.36%	0.0044	29.25
9.75%	0.0011	19.13	17.69	18.41	0.64	8.05%	12.06%	0.0041	32.25
9.58%	0.0011	19.44	17.44	18.44	0.64	8.05%	12.05%	0.0041	30.75
9.31%	0.0011	19.50	17.81	18.66	0.64	8.05%	12.00%	0.0041	31.25
9.66%	0.0012	19.75	16.38	18.06	0.64	8.05%	12.14%	0.0040	31.31
10.11%	0.0013	17.25	13.25	15.25	0.64	7.55%	12.38%	0.0041	28.94
10.17%	0.0012	15.75	13.13	14.44	0.64	7.24%	12.33%	0.0039	28.13
10.37%	0.0012	17.44	14.50	15.97	0.64	7.24%	11.84%	0.0034	26.88
10.02%	0.0011	19.81	17.00	18.41	0.64	7.24%	11.22%	0.0032	27.63
9.36%	0.0011	19.94	18.13	19.03	0.64	7.24%	11.09%	0.0032	27.69
9.38%	0.0012	19.31	18.38	18.84	0.66	7.24%	11.25%	0.0040	27.94
9.62%	0.0012	19.31	17.50	18.41	0.66	7.20%	11.30%	0.0040	30.00
9.36%	0.0012	20.38	18.81	19.59	0.66	7.20%	11.05%	0.0039	31.06
9.52%	0.0012	21.25	18.13	19.69	0.66	7.20%	11.03%	0.0041	29.69
10.44%	0.0013	19.75	18.31	19.03	0.66	7.20%	11.17%	0.0042	29.69
10.69%	0.0013	19.25	15.75	17.50	0.66	7.20%	11.52%	0.0043	26.06
11.25%	0.0015	18.94	16.13	17.53	0.66	7.20%	11.51%	0.0038	24.25
11.69%	0.0015	17.75	14.75	16.25	0.66	7.20%	11.86%	0.0039	23.63
11.49%	0.0015	18.69	14.69	16.69	0.66	7.20%	11.73%	0.0039	27.88
11.09%	0.0013	18.88	16.00	17.44	0.66	7.89%	12.25%	0.0043	30.13
10.67%	0.0014	23.69	17.06	20.38	0.66	7.89%	11.62%	0.0045	30.88
10.72%	0.0013	22.50	19.50	21.00	0.66	7.89%	11.50%	0.0042	32.69

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10.83%	0.0014	24.50	21.00	22.75	0.68	7.89%	11.32%	0.0046	33.19
10.55%	0.0014	26.50	21.50	24.00	0.68	9.46%	12.76%	0.0052	36.94
10.73%	0.0014	30.38	25.25	27.81	0.68	9.70%	12.55%	0.0050	40.14
10.36%	0.0012	33.56	26.94	30.25	0.68	9.70%	12.32%	0.0060	40.63
9.88%	0.0012	31.81	28.00	29.91	0.68	9.70%	12.35%	0.0063	38.63
9.82%	0.0013	33.50	26.06	29.78	0.68	11.75%	14.46%	0.0079	43.63
9.84%	0.0013	32.44	27.50	29.97	0.68	11.75%	14.44%	0.0071	41.94
10.07%	0.0013	32.06	27.50	29.78	0.68	11.75%	14.46%	0.0071	40.80
9.67%	0.0013	35.30	27.75	31.52	0.68	11.75%	14.31%	0.0070	38.90
		38.10	32.70	35.40	0.68	11.40%	13.67%	0.0066	41.10
		40.25	31.70	35.98	0.68	11.00%	13.23%	0.0064	40.50
		34.80	28.80	31.80	0.68	11.00%	13.52%	0.0066	40.05
		28.21	23.95	26.08	0.68	11.00%	14.08%	0.0065	37.20
		27.20	24.70	25.95	0.68	11.00%	14.09%	0.0065	32.86
		27.28	21.50	24.39	0.70	11.50%	14.91%	0.0074	33.40
		25.20	21.50	23.35	0.70	11.50%	15.06%	0.0076	35.35
		25.05	22.00	23.52	0.70	11.50%	15.03%	0.0078	34.44
		25.09	22.17	23.63	0.70	11.50%	15.02%	0.0068	34.98
		24.68	22.16	23.42	0.70	11.50%	15.05%	0.0069	35.55
		23.60	21.69	22.65	0.70	11.25%	14.91%	0.0068	32.59
		26.49	22.50	24.49	0.70	9.75%	13.09%	0.0058	36.72
		29.25	26.45	27.85	0.70	7.40%	10.27%	0.0046	37.45
		29.20	26.00	27.60	0.70	7.20%	10.09%	0.0043	38.20
		27.81	24.70	26.26	0.70	7.20%	10.24%	0.0047	38.00
		27.53	21.65	24.59	0.70	7.40%	10.65%	0.0049	38.19
		27.20	24.29	25.75	0.70	7.40%	10.51%	0.0053	36.68
		26.49	23.84	25.17	0.72	7.40%	10.67%	0.0054	34.85
		28.21	22.50	25.35	0.72	7.00%	10.23%	0.0050	36.98
		28.60	26.72	27.66	0.72	7.00%	9.96%	0.0049	37.15
		29.99	26.72	28.35	0.72	7.00%	9.89%	0.0052	36.16
		30.95	28.08	29.52	0.72	7.00%	9.77%	0.0051	38.14
		30.85	28.47	29.66	0.72	7.20%	9.97%	0.0052	34.19
		32.06	30.32	31.19	0.72	7.20%	9.83%	0.0063	33.44
		33.19	31.72	32.45	0.72	7.20%	9.73%	0.0062	34.25
		33.95	31.60	32.78	0.72	7.25%	9.75%	0.0062	37.51
		34.29	32.35	33.32	0.72	7.25%	9.71%	0.0053	36.70
		34.80	31.35	33.08	0.72	7.00%	9.47%	0.0052	35.80

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35.99	32.96	34.48	0.72	7.00%	9.37%	0.0052	34.47
37.09	35.30	36.20	0.74	7.00%	9.32%	0.0058	35.83
38.93	36.14	37.54	0.74	7.00%	9.24%	0.0058	36.28
39.04	36.62	37.83	0.74	7.00%	9.22%	0.0058	35.45
42.00	38.55	40.28	0.74	7.00%	9.08%	0.0059	37.09

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Keyspan Monthly Low	Keyspan Average	Keyspan Dividend	Keyspan Growth	Keyspan DCF	Keyspan DCF	Laclede Monthly High	Laclede Monthly Low	Laclede Average	Laclede Dividend
29.25	29.97	1.50			0.0000	24.69	24.25	24.47	1.32
26.50	28.63	1.20			0.0000	25.00	23.06	24.03	1.32
26.69	28.47	1.20	7.88%	12.75%	0.0383	23.81	22.38	23.09	1.32
25.38	27.31	1.20	9.50%	14.65%	0.0440	24.31	22.38	23.34	1.32
28.69	30.47	1.78	9.50%	16.39%	0.0437	26.00	23.00	24.50	1.32
29.56	30.16	1.78	7.88%	14.74%	0.0393	26.06	24.44	25.25	1.32
29.19	30.22	1.78	7.88%	14.73%	0.0392	27.00	24.63	25.81	1.32
27.06	29.19	1.78	7.88%	14.97%	0.0403	27.00	23.44	25.22	1.32
26.50	27.72	1.78	7.88%	15.36%	0.0413	24.19	22.38	23.28	1.32
25.13	26.63	1.78	7.88%	15.67%	0.0403	23.69	20.63	22.16	1.32
24.63	25.75	1.78	7.88%	15.95%	0.0389	21.31	20.00	20.66	1.34
26.50	27.06	1.78	7.88%	15.55%	0.0379	22.38	20.13	21.25	1.34
25.88	26.78	1.78	7.88%	15.63%	0.0381	23.63	21.50	22.56	1.34
26.38	27.16	1.78	8.88%	16.59%	0.0388	23.75	23.00	23.38	1.34
26.56	28.28	1.78	8.88%	16.27%	0.0381	23.75	21.56	22.66	1.34
28.31	29.69	1.78	8.88%	15.92%	0.0372	23.38	21.25	22.31	1.34
27.00	28.34	1.78	8.88%	16.26%	0.0404	23.44	21.00	22.22	1.34
24.88	27.28	1.78	9.08%	16.77%	0.0416	23.00	21.13	22.06	1.34
22.50	24.28	1.78	9.08%	17.74%	0.0440	23.00	20.00	21.50	1.34
22.06	23.16	1.78	9.08%	18.18%	0.0400	21.88	18.88	20.38	1.34
20.31	21.97	1.78	9.16%	18.77%	0.0413	20.00	17.50	18.75	1.34
20.19	24.03	1.78	9.16%	17.92%	0.0395	21.38	18.63	20.00	1.34
26.00	28.06	1.78	9.44%	16.93%	0.0380	20.63	19.25	19.94	1.34
28.50	29.69	1.78	9.64%	16.73%	0.0414	20.50	19.13	19.81	1.34
30.13	31.41	1.78	9.64%	16.33%	0.0387	19.94	18.75	19.34	1.34

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30.94	32.06	1.78	9.64%	16.19%	0.0444	20.13	19.19	19.66	1.34
31.88	34.41	1.78	9.64%	15.73%	0.0431	21.88	19.63	20.75	1.34
34.19	37.16	1.78	9.68%	15.32%	0.0410	22.69	20.88	21.78	1.34
34.94	37.78	1.78	9.68%	15.22%	0.0420	22.94	21.38	22.16	1.34
33.50	36.06	1.78	9.64%	15.45%	0.0443	23.63	21.75	22.69	1.34
38.00	40.81	1.78	9.64%	14.76%	0.0453	24.75	22.13	23.44	1.34
35.19	38.56	1.78	9.64%	15.07%	0.0471	24.63	21.25	22.94	1.34
37.15	38.98	1.78	9.64%	15.01%	0.0469	24.15	21.26	22.70	1.34
34.20	36.55	1.78	9.64%	15.37%	0.0481	24.48	22.28	23.38	1.34
38.15	39.63	1.78	9.64%	14.92%	0.0424	24.48	23.10	23.79	1.34
37.85	39.17	1.78	11.07%	16.48%	0.0468	25.30	23.10	24.20	1.34
36.37	38.21	1.78	11.07%	16.62%	0.0472	25.30	23.58	24.44	1.34
29.10	33.15	1.78	11.39%	17.82%	0.0449	25.40	21.75	23.57	1.34
29.85	31.36	1.78	11.39%	18.20%	0.0459	25.35	21.95	23.65	1.34
31.50	32.45	1.78	8.38%	14.77%	0.0398	24.87	22.40		
31.86	33.60	1.78	8.38%	14.55%	0.0399	25.30	22.60		
32.52	33.48	1.78	8.38%	14.57%	0.0415	25.10	22.70		
31.53	33.26	1.78	7.83%	14.04%	0.0421				
31.25	33.40	1.78	7.17%	13.31%	0.0389				
30.01	31.30	1.78	6.83%	13.37%	0.0387				
31.98	34.35	1.78	6.83%	12.78%	0.0361				
34.35	35.90	1.78	6.71%	12.39%	0.0350				
35.15	36.68	1.78	6.71%	12.27%	0.0331				
35.60	36.80	1.78	6.71%	12.25%	0.0335				
27.41	32.80	1.78	6.71%	12.94%	0.0354				
33.78	35.23	1.78	6.71%	12.50%	0.0346				
31.96	33.41	1.78	7.75%	13.92%	0.0389				
30.75	33.86	1.78	7.75%	13.84%	0.0382	24.35	21.79		
33.80	35.48	1.78	7.75%	13.55%	0.0374	24.50	22.75		
34.20	35.18	1.78	7.88%	13.74%	0.0378	24.84	23.00		
33.01	35.57	1.78	8.00%	13.80%	0.0379	24.90	23.00		
31.02	32.60	1.78	7.78%	14.11%	0.0388	23.80	21.85		
31.07	32.25	1.78	7.10%	13.46%	0.0352	23.96	21.90		
31.87	33.06	1.78	7.10%	13.30%	0.0347	24.29	23.10		
33.28	35.39	1.78	6.64%	12.40%	0.0324	26.92	23.80		
35.12	35.91	1.78	6.64%	12.31%	0.0322				
33.52	34.66	1.78	6.64%	12.52%	0.0327				

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32.30	33.39	1.78	6.64%	12.75%	0.0333
33.83	34.83	1.78	6.55%	12.40%	0.0328
34.37	35.33	1.78	6.55%	12.31%	0.0326
33.64	34.55	1.78	5.88%	11.74%	0.0311
34.86	35.98	1.78	5.88%	11.50%	0.0295

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Laclede Growth	Laclede DCF	Laclede DCF	New Jersey Monthly High	New Jersey Monthly Low	New Jersey Average	New Jersey Dividend	New Jersey Growth	New Jersey DCF	New Jersey DCF
		0.0000	36.00	34.81	35.41	1.64	5.83%	11.09%	0.0062
		0.0000	36.50	33.63	35.06	1.64	5.83%	11.14%	0.0061
		0.0000	34.44	31.50	32.97	1.64	5.83%	11.48%	0.0044
		0.0000	37.19	33.38	35.28	1.64	5.83%	11.10%	0.0043
		0.0000	40.25	35.75	38.00	1.64	5.88%	10.77%	0.0044
		0.0000	40.00	38.00	39.00	1.64	5.88%	10.65%	0.0043
		0.0000	39.63	37.63	38.63	1.64	5.88%	10.69%	0.0043
		0.0000	40.13	36.00	38.06	1.68	5.88%	10.89%	0.0046
		0.0000	36.38	33.63	35.00	1.68	6.00%	11.46%	0.0048
		0.0000	37.88	34.69	36.28	1.68	6.00%	11.26%	0.0045
		0.0000	38.00	35.44	36.72	1.68	6.00%	11.20%	0.0047
		0.0000	38.19	35.00	36.59	1.68	6.00%	11.22%	0.0047
		0.0000	39.50	37.00	38.25	1.68	6.00%	10.99%	0.0046
		0.0000	39.94	37.50	38.72	1.68	6.00%	10.92%	0.0047
		0.0000	40.13	38.56	39.34	1.68	6.00%	10.85%	0.0047
		0.0000	40.13	37.50	38.81	1.68	6.00%	10.91%	0.0047
		0.0000	41.13	39.44	40.28	1.68	6.00%	10.73%	0.0048
		0.0000	41.13	39.00	40.06	1.68	5.90%	10.65%	0.0047
		0.0000	40.50	38.88	39.69	1.68	5.90%	10.70%	0.0047
		0.0000	39.75	36.50	38.13	1.72	5.90%	11.02%	0.0054
		0.0000	39.31	36.19	37.75	1.72	6.10%	11.28%	0.0055
		0.0000	42.88	36.50	39.69	1.72	6.10%	11.02%	0.0054
		0.0000	42.75	38.50	40.63	1.72	6.10%	10.91%	0.0055
		0.0000	41.00	38.63	39.81	1.72	6.38%	11.30%	0.0063
		0.0000	41.38	37.88	39.63	1.72	6.38%	11.32%	0.0060

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3.67%	0.0000	40.69	37.63	39.16	1.72	6.38%	11.38%	0.0050
3.67%	0.0000	43.13	39.13	41.13	1.72	6.38%	11.14%	0.0049
3.67%	0.0024	41.75	38.94	40.34	1.72	6.38%	11.24%	0.0048
3.67%	0.0025	41.44	37.63	39.53	1.72	6.38%	11.34%	0.0047
3.67%	0.0026	41.63	37.50	39.56	1.72	6.50%	11.46%	0.0050
3.67%	0.0027	44.63	40.13	42.38	1.72	6.50%	11.12%	0.0052
3.67%	0.0025	43.25	37.26	40.25	1.76	6.50%	11.49%	0.0048
3.67%	0.0025	39.09	37.26	38.17	1.76	6.83%	12.11%	0.0051
3.67%	0.0024	41.15	38.00	39.58	1.76	6.83%	11.92%	0.0050
3.67%	0.0024	43.40	40.20	41.80	1.76	6.83%	11.64%	0.0043
3.33%	0.0022	46.00	42.53	44.26	1.76	6.83%	11.37%	0.0042
3.33%	0.0022	45.96	42.27	44.11	1.76	6.83%	11.39%	0.0042
3.33%	0.0024	45.33	41.00	43.17	1.76	6.83%	11.49%	0.0050
3.33%	0.0024	45.81	42.85	44.33	1.76	6.38%	10.90%	0.0047
3.33%	0.0024	45.50	42.24	43.87	1.76	6.38%	10.94%	0.0051
		46.95	43.45	45.20	1.76	6.38%	10.81%	0.0051
		48.80	44.91	46.85	1.76	6.38%	10.65%	0.0052
		47.35	44.82	46.09	1.76	6.38%	10.72%	0.0054
		46.86	44.20	45.53	1.76	6.33%	10.72%	0.0055
		31.16	29.23	30.20	1.20	6.33%	10.85%	0.0056
		32.00	30.06	31.03	1.20	6.33%	10.72%	0.0053
		32.90	30.29	31.60	1.20	6.33%	10.65%	0.0053
		32.59	30.20	31.40	1.20	6.67%	11.03%	0.0052
		30.70	28.45	29.58	1.20	6.67%	11.30%	0.0048
		31.10	24.35	27.73	1.20	6.67%	11.61%	0.0049
		32.87	29.50	31.18	1.20	6.67%	11.06%	0.0050
		33.29	30.65	31.97	1.20	6.67%	10.95%	0.0052
		33.20	29.52	31.36	1.20	6.67%	11.03%	0.0054
		32.03	29.86	30.94	1.20	6.67%	11.09%	0.0055
		33.60	31.20	32.40	1.20	6.67%	10.89%	0.0052
		33.60	30.01	31.80	1.24	6.67%	11.12%	0.0053
		32.67	30.42	31.54	1.24	7.00%	11.50%	0.0055
		33.70	31.70	32.70	1.24	7.00%	11.34%	0.0056
		34.79	32.25	33.52	1.24	7.00%	11.23%	0.0055
		35.49	32.60	34.05	1.24	6.50%	10.64%	0.0053
		36.60	35.12	35.86	1.24	6.50%	10.43%	0.0047
		36.87	34.50	35.69	1.24	6.50%	10.45%	0.0047

36.39	33.70	35.05	1.24	6.50%	10.52%	0.0047
37.36	35.81	36.59	1.24	6.50%	10.35%	0.0049
38.00	35.76	36.88	1.24	6.50%	10.32%	0.0048
39.25	36.45	37.85	1.30	6.50%	10.40%	0.0049
39.54	37.55	38.55	1.30	6.00%	9.81%	0.0046

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NICOR Monthly High	NICOR Monthly Low	NICOR Average	NICOR Dividend	NICOR Growth	NICOR DCF	NICOR DCF	Northwest Monthly High	Northwest Monthly Low	Northwest Average
40.31	39.81	40.06	1.48	7.26%	11.49%	0.0199	28.06	26.38	27.22
41.00	37.13	39.06	1.48	7.80%	12.16%	0.0202	28.00	26.00	27.00
39.75	37.38	38.56	1.48	7.26%	11.66%	0.0136	27.25	24.25	25.75
41.94	37.13	39.53	1.48	7.26%	11.55%	0.0134	27.75	24.50	26.13
44.25	40.44	42.34	1.48	6.83%	10.82%	0.0134	29.25	26.25	27.75
44.44	42.00	43.22	1.48	6.83%	10.73%	0.0133	29.63	27.13	28.38
42.94	40.38	41.66	1.48	5.48%	9.48%	0.0117	30.25	25.75	28.00
42.94	38.13	40.53	1.48	5.48%	9.59%	0.0114	27.00	23.38	25.19
38.63	36.50	37.56	1.48	5.48%	9.92%	0.0118	24.81	22.13	23.47
38.81	34.69	36.75	1.48	5.70%	10.25%	0.0116	25.50	21.00	23.25
37.63	34.13	35.88	1.56	5.70%	10.62%	0.0123	23.44	19.50	21.47
38.63	36.38	37.50	1.56	5.70%	10.41%	0.0120	27.00	21.31	24.16
39.50	36.81	38.16	1.56	5.70%	10.32%	0.0119	26.38	22.63	24.50
39.44	36.75	38.09	1.56	5.82%	10.46%	0.0116	27.88	24.00	25.94
39.50	37.63	38.56	1.56	6.13%	10.72%	0.0119	27.69	25.00	26.34
40.00	35.69	37.84	1.56	6.13%	10.81%	0.0120	27.44	23.31	25.38
39.38	36.56	37.97	1.56	6.56%	11.24%	0.0126	26.38	23.75	25.06
38.69	34.38	36.53	1.56	6.49%	11.36%	0.0127	27.00	23.00	25.00
34.94	31.19	33.06	1.56	6.49%	11.88%	0.0133	25.13	21.13	23.13
36.38	31.31	33.84	1.56	6.49%	11.75%	0.0121	22.25	19.19	20.72
35.69	29.69	32.69	1.56	6.21%	11.65%	0.0120	22.50	18.50	20.50
33.31	29.38	31.34	1.56	6.21%	11.88%	0.0123	19.88	17.75	18.81
34.88	32.06	33.47	1.66	6.21%	11.86%	0.0138	22.00	18.88	20.44
37.13	32.75	34.94	1.66	6.24%	11.65%	0.0149	22.50	20.00	21.25
37.50	32.38	34.94	1.66	6.24%	11.65%	0.0143	23.88	21.50	22.69

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35.50	32.13	33.81	1.66	6.24%	11.84%	0.0124	24.00	21.63	22.81
40.06	34.81	37.44	1.66	6.24%	11.29%	0.0118	23.94	22.13	23.03
39.38	35.25	37.31	1.66	6.24%	11.30%	0.0115	24.63	22.19	23.41
36.38	32.19	34.28	1.66	6.24%	11.76%	0.0108	23.44	21.88	22.66
40.00	34.81	37.41	1.66	6.13%	11.18%	0.0107	24.94	22.56	23.75
43.88	38.00	40.94	1.66	6.13%	10.73%	0.0110	27.50	23.88	25.69
42.38	35.21	38.79	1.66	6.13%	10.99%	0.0115	26.75	24.00	25.38
39.20	35.95	37.58	1.66	6.13%	11.15%	0.0116	26.65	23.62	25.14
38.49	35.12	36.81	1.66	6.13%	11.26%	0.0117	24.45	23.05	23.75
39.90	35.95	37.93	1.76	5.93%	11.20%	0.0100	24.10	22.00	23.05
39.47	37.20	38.34	1.76	5.94%	11.15%	0.0100	24.25	21.65	22.95
39.20	37.98	38.59	1.76	5.94%	11.12%	0.0099	25.00	23.90	24.45
39.40	34.00	36.70	1.76	5.79%	11.23%	0.0113	25.15	23.58	24.36
39.23	36.70	37.97	1.76	5.79%	11.05%	0.0111	25.50	23.81	24.65
39.74	37.00	38.37	1.76	5.90%	11.11%	0.0120	25.85	22.39	24.12
40.90	38.14	39.52	1.76	5.90%	10.95%	0.0120	26.00	22.00	24.00
39.84	37.52	38.68	1.76	5.90%	11.06%	0.0126	25.00	23.39	24.19
42.00	38.20	40.10	1.76	6.00%	10.98%	0.0125			
41.90	39.55	40.73	1.76	6.00%	10.90%	0.0123			
42.69	39.67	41.18	1.76	6.00%	10.85%	0.0130			
46.20	41.69	43.94	1.76	6.00%	10.54%	0.0127			
49.00	44.99	47.00	1.76	5.80%	10.03%	0.0121			
49.00	46.05	47.52	1.84	5.80%	10.18%	0.0117			
48.70	45.75	47.23	1.84	5.80%	10.21%	0.0113	30.10	27.60	28.85
47.83	18.09	32.96	1.84	6.00%	12.37%	0.0137	30.20	23.46	26.83
31.50	23.80	27.65	1.84	6.00%	13.62%	0.0119	29.70	27.53	28.62
29.39	17.25	23.32	1.84	6.00%	15.08%	0.0109	29.99	27.00	28.50
31.77	24.25	28.01	1.84	5.50%	12.99%	0.0095	30.70	28.54	29.62
33.29	29.72	31.51	1.84	5.17%	11.79%	0.0086	30.18	25.50	27.84
35.39	30.55	32.97	1.84	5.17%	11.49%	0.0088	27.84	25.63	26.73
35.62	30.65	33.13	1.84	5.17%	11.45%	0.0088	28.47	25.49	26.98
32.30	29.75	31.02	1.84	5.17%	11.89%	0.0091	26.26	24.05	25.15
31.85	23.70	27.78	1.84	5.17%	12.70%	0.0081	25.72	24.13	24.92
30.47	27.05	28.76	1.84	5.17%	12.43%	0.0079	26.00	24.77	25.39
36.30	29.07	32.68	1.86	5.17%	11.61%	0.0074	28.52	25.52	27.02
39.30	35.29	37.30	1.86	5.17%	10.80%	0.0084	28.88	27.20	28.04
37.70	35.35	36.53	1.86	4.38%	10.09%	0.0079	28.65	27.03	27.84

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36.40	33.51	34.96	1.86	4.38%	10.35%	0.0081	29.00	27.02	28.01
36.05	34.00	35.03	1.86	4.38%	10.34%	0.0075	30.10	28.40	29.25
36.62	32.75	34.69	1.86	4.33%	10.35%	0.0075	30.50	28.51	29.51
34.45	32.03	33.24	1.86	4.04%	10.30%	0.0074	30.85	28.91	29.88
34.65	32.86	33.76	1.86	3.86%	10.02%	0.0070	31.30	29.50	30.40

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Northwest Dividend	Northwest Growth	Northwest DCF	Northwest DCF	NUI Monthly High	NUI Monthly Low	NUI Average	NUI Dividend	NUI Growth	NUI DCF
1.22	5.26%	10.31%	0.0058	25.63	25.00	25.31	0.98	10.60%	15.18%
1.22	5.16%	10.25%	0.0056	25.94	22.13	24.03	0.98	10.60%	15.42%
1.22	5.16%	10.50%	0.0040	22.44	20.31	21.38	0.98	10.60%	16.04%
1.22	5.16%	10.43%	0.0040	23.44	20.63	22.03	0.98	10.60%	15.87%
1.22	5.18%	10.13%	0.0042	23.44	21.56	22.50	0.98	10.27%	15.41%
1.22	4.42%	9.23%	0.0039	25.94	23.31	24.63	0.98	10.27%	14.96%
1.22	4.42%	9.29%	0.0039	27.00	23.81	25.41	0.98	10.27%	14.82%
1.22	4.42%	9.85%	0.0042	27.06	22.19	24.63	0.98	10.27%	14.96%
1.22	4.42%	10.25%	0.0043	23.25	20.38	21.81	0.98	10.27%	15.58%
1.22	4.42%	10.31%	0.0042	22.94	20.75	21.84	0.98	9.70%	14.97%
1.22	4.42%	10.81%	0.0042	22.75	20.81	21.78	0.98	9.70%	14.99%
1.22	4.42%	10.08%	0.0039	25.00	21.69	23.34	0.98	9.70%	14.63%
1.22	4.42%	10.00%	0.0039	25.63	23.25	24.44	0.98	9.70%	14.40%
1.22	4.42%	9.69%	0.0039	28.06	24.88	26.47	0.98	9.70%	14.04%
1.22	4.42%	9.60%	0.0038	27.00	24.75	25.88	0.98	9.70%	14.14%
1.22	4.42%	9.81%	0.0039	26.56	24.63	25.59	0.98	9.70%	14.19%
1.24	4.42%	9.97%	0.0040	25.63	23.44	24.53	0.98	9.70%	14.39%
1.24	4.28%	9.83%	0.0040	27.16	24.00	25.58	0.98	9.70%	14.19%
1.24	4.02%	10.02%	0.0040	28.19	24.75	26.47	0.98	9.70%	14.04%
1.24	4.02%	10.73%	0.0044	30.75	25.06	27.91	0.98	9.70%	13.81%
1.24	4.02%	10.80%	0.0045	27.94	22.94	25.44	0.98	12.20%	16.82%
1.24	4.02%	11.43%	0.0047	26.25	23.25	24.75	0.98	12.20%	16.95%
1.24	4.02%	10.82%	0.0040	27.81	25.25	26.53	0.98	12.20%	16.63%
1.24	3.70%	10.22%	0.0041	28.19	25.94	27.06	0.98	12.20%	16.54%
1.24	4.03%	10.15%	0.0039	28.19	26.56	27.38	0.98	12.20%	16.49%

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1.24	4.53%	10.64%	0.0040	28.69	26.19	27.44	0.98	13.16%	17.47%
1.24	4.53%	10.58%	0.0040	30.31	27.63	28.97	0.98	13.16%	17.24%
1.24	4.53%	10.48%	0.0038	32.44	28.63	30.53	0.98	13.16%	17.03%
1.24	4.53%	10.68%	0.0037	31.19	27.88	29.53	0.98	13.16%	17.16%
1.24	4.42%	10.28%	0.0037	31.00	28.88	29.94	0.98	11.95%	15.86%
1.24	4.42%	9.83%	0.0038	33.94	28.00	30.97	0.98	11.95%	15.73%
1.24	4.42%	9.90%	0.0036	32.31	25.31	28.81	0.98	11.95%	16.01%
1.24	4.50%	10.03%	0.0036	28.28	26.35	27.32	0.98	11.95%	16.24%
1.24	4.50%	10.36%	0.0038	28.40	25.44	26.92	0.98	11.95%	16.30%
1.24	4.33%	10.36%	0.0033	27.03	21.95	24.49	0.98	10.92%	15.67%
1.24	4.25%	10.31%	0.0033	22.92	20.62	21.77	0.98	10.95%	16.30%
1.24	4.25%	9.93%	0.0031	22.40	20.60	21.50	0.98	10.95%	16.37%
1.24	4.24%	9.94%	0.0035	23.60	21.40	22.50	0.98	10.95%	16.12%
1.24	4.55%	10.20%	0.0036	23.95	22.30	23.13	0.98	10.95%	15.98%
1.24	4.64%	10.42%	0.0039	22.70	20.08				
1.24	4.64%	10.45%	0.0040	22.19	20.18				
1.24	4.64%	10.40%	0.0000	23.15	20.45				

				26.91	24.50	25.70	0.98	7.33%	11.70%
				27.25	25.35	26.30	0.98	7.33%	11.60%
1.26	5.30%	10.23%	0.0039	27.50	24.24	25.87	0.98	7.33%	11.67%
1.26	5.30%	10.60%	0.0040	27.45	15.87	21.66	0.98	7.67%	12.89%
1.26	5.30%	10.27%	0.0042	20.60	17.85	19.23	0.98	7.67%	13.56%
1.26	5.30%	10.29%	0.0043	22.25	18.84	20.55	0.98	7.67%	13.18%
1.26	5.30%	10.09%	0.0041	22.25	9.65	15.95	0.98	7.67%	14.80%
1.26	5.30%	10.41%	0.0043	15.27	12.40	13.84	0.98	5.33%	13.41%
1.26	5.67%	11.01%	0.0041	17.50	15.25	16.38	0.98	5.33%	12.12%
1.26	5.67%	10.96%	0.0041	17.40	15.20	16.30	0.98	5.33%	12.16%
1.26	4.67%	10.30%	0.0038	16.03	14.90	15.47	0.98	5.33%	12.53%
1.26	4.67%	10.35%	0.0041	15.74	13.13				
1.26	4.67%	10.25%	0.0040	15.83	14.00				
1.26	4.67%	9.90%	0.0039	16.05	13.20				
1.26	4.67%	9.71%	0.0043						
1.26	4.67%	9.75%	0.0044						

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1.26	4.67%	9.71%	0.0043
1.26	4.67%	9.50%	0.0034
1.26	4.67%	9.46%	0.0034
1.30	4.17%	9.02%	0.0033
1.30	4.17%	8.94%	0.0032

NUI	ONEOK Monthly High	ONEOK Monthly Low	ONEOK Average	ONEOK Dividend	ONEOK Growth	ONEOK DCF	ONEOK DCF	Peoples Monthly High	Peoples Monthly Low
0.0046	20.16	19.31	19.73	0.60	7.00%	10.47%	0.0109	39.00	36.75
0.0044	20.47	17.00	18.73	0.60	7.00%	10.65%	0.0112	38.63	33.88
0.0032	17.59	14.88	16.23	0.60	7.00%	11.22%	0.0083	37.00	33.06
0.0032	18.63	14.97	16.80	0.60	7.00%	11.08%	0.0081	38.00	32.13
0.0030	18.16	16.50	17.33	0.60	7.67%	11.65%	0.0083	38.19	35.50
0.0029	18.97	17.13	18.05	0.60	7.67%	11.49%	0.0082	39.50	37.13
0.0029	18.47	16.19	17.33	0.60	7.00%	10.95%	0.0078	40.13	37.19
0.0028	18.59	14.25	16.42	0.62	7.00%	11.32%	0.0071	40.25	33.56
0.0029	15.44	13.00	14.22	0.62	7.00%	12.00%	0.0075	34.75	31.75
0.0027	14.94	12.25	13.59	0.62	6.50%	11.71%	0.0070	36.00	32.06
0.0029	14.53	12.25	13.39	0.62	6.50%	11.79%	0.0066	38.44	32.13
0.0028	15.25	13.72	14.48	0.62	6.50%	11.38%	0.0064	39.88	37.00
0.0028	16.06	14.50	15.28	0.62	6.50%	11.12%	0.0062	39.94	37.63
0.0028	16.56	15.41	15.98	0.62	6.67%	11.09%	0.0067	39.50	36.56
0.0028	16.34	15.00	15.67	0.62	6.67%	11.18%	0.0067	38.00	35.81
0.0028	15.78	14.81	15.30	0.62	6.67%	11.29%	0.0068	37.88	34.00
0.0029	15.38	14.00	14.69	0.62	6.67%	11.49%	0.0070	39.00	34.50
0.0029	15.06	13.13	14.09	0.62	6.67%	11.70%	0.0071	39.44	35.63
0.0028	14.63	12.50	13.56	0.62	6.67%	11.90%	0.0072	38.00	33.25
0.0031	14.13	12.19	13.16	0.62	6.67%	12.06%	0.0072	33.69	30.38
0.0038	13.34	10.88	12.11	0.62	6.67%	12.54%	0.0075	32.88	27.44
0.0038	12.78	11.16	11.97	0.62	6.67%	12.61%	0.0075	29.50	26.19
0.0042	13.19	12.06	12.63	0.62	6.67%	12.61%	0.0064	32.19	26.63
0.0046	14.72	12.34	13.53	0.62	6.67%	12.29%	0.0000	34.38	29.88
0.0044	15.63	12.88	14.25	0.62			0.0000	35.06	32.00

0.0040	13.89	12.63	13.26	0.62	6.67%	12.02%	0.0067	33.50	31.25
0.0039	16.28	13.31	14.80	0.62	6.67%	11.45%	0.0064	35.13	31.63
0.0038	20.00	15.91	17.95	0.62	6.67%	10.60%	0.0057	35.38	31.50
0.0039	22.38	19.00	20.69	0.62	6.67%	10.08%	0.0064	34.88	31.75
0.0038	21.56	19.81	20.69	0.62	6.67%	10.08%	0.0066	43.00	34.00
0.0040	25.31	20.41	22.86	0.62			0.0000	46.94	41.13
0.0035	24.34	21.44	22.89	0.62			0.0000	44.63	35.88
0.0035	23.98	21.33	22.65	0.62			0.0000	40.40	36.74
0.0035	22.71	18.13	20.42	0.62			0.0000	41.95	37.01
0.0030	22.50	19.31	20.90	0.62	7.67%	11.07%	0.0076	41.12	37.80
0.0031	21.95	20.38	21.16	0.62	11.60%	15.08%	0.0103	41.15	38.45
0.0031	21.80	19.01	20.40	0.62	11.60%	15.21%	0.0104	42.30	38.65
0.0027	20.48	17.45	18.97	0.62	11.60%	15.49%	0.0082	40.75	34.35
0.0027	18.45	15.80	17.13	0.62	11.60%	15.91%	0.0085	39.91	36.56
	16.95	14.17	15.56	0.62	10.00%	14.69%	0.0083	39.98	36.81
	18.40	16.15	17.27	0.62	10.00%	14.21%	0.0082	42.94	37.70
	18.30	16.70	17.50	0.62	10.00%	14.16%	0.0085	40.35	37.54
	18.22	16.40	17.31	0.62	10.00%	14.21%	0.0090	38.68	35.40
	17.99	16.82	17.41	0.62	10.00%	14.18%	0.0093	38.99	35.50
	18.70	16.34	17.52	0.62	8.67%	12.77%	0.0092	37.40	35.25
	20.92	18.11	19.52	0.62	9.20%	12.90%	0.0093	39.98	37.06
0.0021	21.95	20.28	21.12	0.62	9.20%	12.61%	0.0091	40.18	38.01
0.0020	23.14	20.77	21.95	0.62	9.20%	12.48%	0.0086	40.45	38.00
0.0025	22.00	19.70	20.85	0.62	9.20%	12.66%	0.0087	39.40	36.05
0.0027	22.19	14.62	18.41	0.62	9.20%	13.12%	0.0090	37.97	29.07
0.0028	21.00	17.21	19.10	0.62	8.92%	12.69%	0.0085	33.95	27.80
0.0026	19.95	17.85	18.90	0.62	8.58%	12.38%	0.0087	35.32	32.51
0.0029	19.36	16.67	18.02	0.62	8.58%	12.57%	0.0085	36.60	31.06
0.0026	19.55	17.43	18.49	0.62	8.58%	12.46%	0.0084	37.25	33.69
0.0018	19.71	18.56	19.13	0.62	8.58%	12.33%	0.0081	38.99	35.41
0.0018	20.20	16.75	18.48	0.68	8.58%	12.85%	0.0085	40.35	36.14
0.0019	17.55	16.00	16.77	0.68	8.50%	13.20%	0.0087	37.56	35.31
	18.58	17.13	17.85	0.68	8.80%	13.23%	0.0100	36.43	34.93
	19.45	18.14	18.80	0.68	8.80%	13.00%	0.0098	39.34	35.16
	20.58	18.50	19.54	0.68	8.80%	12.84%	0.0097	44.60	38.46
	20.99	19.28	20.14	0.68	8.80%	12.72%	0.0111	45.25	42.45
	21.28	19.56	20.42	0.68	8.80%	12.66%	0.0110	44.30	40.89

21.20	18.75	19.98	0.68	8.00%	11.92%	0.0104	41.36	39.53
21.68	20.17	20.93	0.68	8.67%	12.44%	0.0096	42.56	40.06
21.24	19.45	20.35	0.68	8.65%	12.52%	0.0096	42.72	40.03
20.16	19.20	19.68	0.72	7.98%	12.20%	0.0094	40.90	38.82
22.44	19.65	21.05	0.72	7.98%	11.92%	0.0095	42.64	40.06

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Peoples Average	Peoples Dividend	Peoples Growth	Peoples DCF	Peoples DCF	Piedmont Monthly High	Piedmont Monthly Low	Piedmont Average	Piedmont Dividend	Piedmont Growth
37.88	1.92	5.61%	11.36%	0.0128	33.81	32.94	33.38	1.30	7.33%
36.25	1.92	5.61%	11.62%	0.0132	34.63	28.88	31.75	1.30	7.33%
35.03	1.92	5.61%	11.84%	0.0094	30.88	27.88	29.38	1.30	7.33%
35.06	1.92	5.61%	11.83%	0.0094	34.50	28.06	31.28	1.30	7.33%
36.84	1.92	4.81%	10.68%	0.0090	35.44	32.38	33.91	1.30	7.33%
38.31	1.92	4.81%	10.45%	0.0088	35.50	32.75	34.13	1.30	6.75%
38.66	1.92	4.36%	9.92%	0.0084	36.13	33.75	34.94	1.30	6.75%
36.91	1.92	4.36%	10.19%	0.0083	36.63	30.00	33.31	1.30	6.75%
33.25	1.92	4.36%	10.85%	0.0088	34.81	28.63	31.72	1.30	6.75%
34.03	1.92	4.64%	10.99%	0.0085	35.00	32.88	33.94	1.30	6.60%
35.28	1.96	4.64%	10.89%	0.0091	35.88	31.13	33.50	1.38	6.10%
38.44	1.96	4.64%	10.37%	0.0087	33.94	31.06	32.50	1.38	6.10%
38.78	1.96	4.64%	10.32%	0.0086	33.88	30.75	32.31	1.38	6.10%
38.03	1.96	4.64%	10.43%	0.0090	34.38	30.69	32.53	1.38	6.10%
36.91	1.96	4.64%	10.61%	0.0091	34.19	32.75	33.47	1.38	6.10%
35.94	1.96	4.64%	10.78%	0.0093	34.00	30.31	32.16	1.38	6.10%
36.75	1.96	4.44%	10.43%	0.0084	32.50	30.25	31.38	1.38	6.10%
37.53	1.96	5.13%	11.03%	0.0089	33.19	30.50	31.84	1.38	6.10%
35.63	1.96	5.13%	11.35%	0.0092	32.88	28.94	30.91	1.38	6.07%
32.03	2.00	5.13%	12.21%	0.0101	30.69	28.25	29.47	1.38	6.07%
30.16	2.00	5.13%	12.66%	0.0105	29.69	23.69	26.69	1.38	6.07%
27.84	2.00	5.13%	13.31%	0.0110	26.75	24.00	25.38	1.38	6.00%
29.41	2.00	5.19%	12.93%	0.0100	28.25	25.19	26.72	1.46	6.00%
32.13	2.00	5.19%	12.25%	0.0105	30.38	27.00	28.69	1.46	5.67%
33.53	2.00	5.19%	11.95%	0.0098	31.31	26.56	28.94	1.46	5.67%

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32.38	2.00	5.44%	12.47%	0.0098	29.13	26.88	28.00	1.46	5.67%
33.38	2.00	6.06%	12.91%	0.0101	29.94	26.50	28.22	1.46	5.67%
33.44	2.00	6.06%	12.90%	0.0099	31.19	27.13	29.16	1.46	5.67%
33.31	2.00	6.06%	12.92%	0.0089	30.63	28.25	29.44	1.46	5.67%
38.50	2.00	6.25%	12.18%	0.0087	34.38	29.19	31.78	1.46	5.67%
44.03	2.00	6.25%	11.42%	0.0088	39.44	32.50	35.97	1.46	5.67%
40.25	2.04	6.25%	12.03%	0.0112	38.00	33.00	35.50	1.46	5.43%
38.57	2.04	6.25%	12.29%	0.0114	34.19	31.75	32.97	1.46	5.43%
39.48	2.04	6.25%	12.15%	0.0113	35.50	31.82	33.66	1.46	5.43%
39.46	2.04	6.25%	12.15%	0.0102	36.55	34.20	35.38	1.54	5.43%
39.80	2.04	5.57%	11.38%	0.0096	36.00	34.01	35.00	1.54	5.43%
40.48	2.04	5.57%	11.28%	0.0095	35.90	33.56	34.73	1.54	5.43%
37.55	2.04	5.43%	11.59%	0.0091	35.80	32.15	33.98	1.54	5.33%
38.24	2.04	5.57%	11.63%	0.0091	34.11	31.93	33.02	1.54	5.00%
38.40	2.04	5.57%	11.60%	0.0097	35.10	29.19	32.14	1.54	4.75%
40.32	2.04	5.57%	11.31%	0.0096	32.15	30.01	31.08	1.54	4.75%
38.95	2.04	5.57%	11.51%	0.0102	34.80	30.55	32.67	1.54	4.75%
37.04	2.04	5.58%	11.84%	0.0096	36.60	32.60	34.60	1.54	4.67%
37.25	2.04	5.58%	11.80%	0.0099	35.89	32.90	34.40	1.54	4.67%
36.33	2.08	5.58%	12.09%	0.0103	34.05	31.79	32.92	1.60	4.67%
38.52	2.08	5.58%	11.71%	0.0099	36.25	32.01	34.13	1.60	4.50%
39.09	2.08	5.58%	11.62%	0.0098	37.95	35.00	36.48	1.60	4.50%
39.23	2.08	5.58%	11.60%	0.0093	38.00	35.00	36.50	1.60	4.50%
37.73	2.08	5.75%	12.02%	0.0089	37.94	33.68	35.81	1.60	4.50%
33.52	2.08	5.69%	12.76%	0.0094	37.70	27.35	32.53	1.60	4.50%
30.88	2.08	5.75%	13.45%	0.0096	37.21	32.80	35.00	1.60	4.50%
33.92	2.08	5.75%	12.74%	0.0087	37.00	33.62	35.31	1.60	4.50%
33.83	2.08	5.50%	12.50%	0.0084	36.45	31.55	34.00	1.60	4.50%
35.47	2.08	5.50%	12.16%	0.0082	36.50	32.76	34.63	1.60	4.50%
37.20	2.08	5.50%	11.85%	0.0085	36.77	34.25	35.51	1.60	4.50%
38.24	2.12	5.50%	11.79%	0.0084	36.87	33.95	35.41	1.66	4.50%
36.44	2.12	5.00%	11.58%	0.0083	35.40	33.22	34.31	1.66	4.50%
35.68	2.12	5.25%	11.99%	0.0090	35.88	33.53	34.70	1.66	4.50%
37.25	2.12	4.74%	11.16%	0.0084	37.65	35.15	36.40	1.66	4.50%
41.53	2.12	4.99%	10.75%	0.0081	39.69	36.53	38.11	1.66	4.67%
43.85	2.12	4.99%	10.44%	0.0077	41.50	38.78	40.14	1.66	5.00%
42.60	2.12	4.99%	10.60%	0.0078	39.74	37.38	38.56	1.66	5.00%

40.45	2.12	5.14%	11.06%	0.0081	39.32	37.23	38.28	1.66	5.20%
41.31	2.12	5.14%	10.94%	0.0079	39.95	38.69	39.32	1.66	5.20%
41.38	2.12	5.14%	10.93%	0.0079	39.98	38.85	39.42	1.66	5.20%
39.86	2.12	4.80%	10.79%	0.0078	41.13	39.41	40.27	1.66	5.20%
41.35	2.12	4.80%	10.57%	0.0074	43.95	40.71	42.33	1.66	5.20%

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Piedmont DCF	Piedmont DCF	Semco Monthly High	Semco Monthly Low	Semco Average	Semco Dividend	Semco Growth	Semco DCF	Semco DCF	South Jersey Monthly High
11.80%	0.0097	17.75	17.38	17.56	0.76			0.0000	27.88
12.03%	0.0103	18.00	17.00	17.50	0.80			0.0000	27.88
12.42%	0.0074	17.25	13.50	15.38	0.80			0.0000	26.38
12.10%	0.0072	15.75	13.13	14.44	0.80			0.0000	26.31
11.73%	0.0076	17.25	14.50	15.88	0.80			0.0000	27.00
11.10%	0.0072	17.50	15.75	16.63	0.80			0.0000	26.13
10.99%	0.0071	17.25	15.50	16.38	0.80			0.0000	26.25
11.20%	0.0070	17.50	15.88	16.69	0.80			0.0000	26.69
11.43%	0.0072	16.38	14.75	15.56	0.80			0.0000	25.50
10.96%	0.0066	15.94	14.25	15.09	0.80			0.0000	25.00
10.78%	0.0076	16.88	14.00	15.44	0.80	12.17%	18.42%	0.0030	24.81
10.92%	0.0077	15.00	13.25	14.13	0.80	12.17%	19.01%	0.0031	30.00
10.95%	0.0077	15.56	13.25	14.41	0.80	12.17%	18.87%	0.0030	28.69
10.92%	0.0067	16.00	15.13	15.56	0.82	12.17%	18.52%	0.0028	30.75
10.78%	0.0066	16.00	14.00	15.00	0.82	12.17%	18.77%	0.0029	30.75
10.97%	0.0068	14.75	13.00	13.88	0.82	12.17%	19.31%	0.0030	30.13
11.10%	0.0069	15.38	13.63	14.50	0.82			0.0000	27.38
11.02%	0.0068	14.25	13.13	13.69	0.82			0.0000	30.25
11.14%	0.0069	13.88	10.94	12.41	0.82			0.0000	29.50
11.40%	0.0076	12.88	11.25	12.06	0.82	8.25%	16.21%	0.0025	29.50
11.96%	0.0080	14.00	11.00	12.50	0.82	8.60%	16.30%	0.0025	29.63
12.20%	0.0082	12.25	10.75	11.50	0.82	8.60%	16.98%	0.0026	29.44
12.23%	0.0076	13.13	11.13	12.13	0.84	8.60%	16.74%	0.0026	28.81
11.45%	0.0078	15.00	11.81	13.41	0.84	8.60%	15.94%	0.0027	27.00
11.39%	0.0074	13.94	11.50	12.72	0.84	8.60%	16.35%	0.0027	27.63

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11.59%	0.0072	15.19	12.25	13.72	0.84	8.60%	15.77%	0.0023	27.56
11.54%	0.0072	16.06	14.25	15.16	0.84	8.60%	15.08%	0.0022	27.75
11.35%	0.0069	16.94	14.50	15.72	0.84	8.60%	14.84%	0.0021	29.25
11.30%	0.0062	15.94	13.75	14.84	0.84	8.60%	15.22%	0.0026	30.13
10.87%	0.0062	16.63	14.81	15.72	0.84	8.60%	14.84%	0.0027	29.75
10.26%	0.0062	16.13	14.50	15.31	0.84	8.60%	15.01%	0.0029	29.81
10.07%	0.0064	15.44	13.19	14.31	0.84	8.25%	15.09%	0.0024	32.25
10.43%	0.0066	15.10	13.81	14.46	0.84	7.75%	14.49%	0.0023	32.00
10.33%	0.0066	14.50	13.53	14.01	0.84	7.75%	14.71%	0.0023	31.85
10.34%	0.0060	15.05	13.85	14.45	0.84	7.75%	14.50%	0.0019	30.95
10.40%	0.0060	15.20	14.00	14.60	0.84	7.28%	13.93%	0.0018	31.55
10.44%	0.0060	14.98	13.61	14.29	0.84	7.28%	14.07%	0.0019	31.12
10.45%	0.0064	15.24	14.05	14.64	0.84	7.28%	13.91%	0.0021	31.95
10.25%	0.0063	15.75	14.10	14.93	0.84	7.14%	13.63%	0.0020	32.65
10.13%	0.0067	14.70	13.90	14.30	0.84	6.54%	13.28%	0.0021	32.96
10.32%	0.0069	14.85	11.43	13.14	0.84	6.54%	13.89%	0.0022	34.00
10.04%	0.0070	12.90	11.25	12.07	0.84	6.54%	14.56%	0.0024	34.08
9.66%	0.0067	12.12	8.88	10.50	0.84	6.40%	15.65%	0.0019	34.10
9.69%	0.0067	11.40	9.91	10.66	0.84	5.50%	14.53%	0.0018	32.79
10.13%	0.0069								31.65
9.75%	0.0065								32.70
9.41%	0.0062								35.50
9.41%	0.0059								36.65
9.50%	0.0055								35.05
10.02%	0.0058								36.05
9.62%	0.0062								33.60
9.57%	0.0063								33.10
9.77%	0.0066	8.15	6.85						33.30
9.68%	0.0065	7.37	6.40						32.60
9.55%	0.0063	7.25	5.60						33.65
9.75%	0.0064	6.20	4.49						33.75
9.92%	0.0065	4.94	3.15						32.41
9.86%	0.0063	4.26	3.52						32.05
9.61%	0.0061	5.65	3.51						35.15
9.55%	0.0061	7.34	5.03						37.75
9.65%	0.0058								
9.84%	0.0059								

10.09%	0.0060
9.95%	0.0062
9.94%	0.0062
9.84%	0.0062
9.61%	0.0063

South Jersey Monthly Low	South Jersey Average	South Jersey Dividend	South Jersey Growth	South Jersey DCF	South Jersey DCF	Southwest Monthly High	Southwest Monthly Low	Southwest Average	Southwest Dividend
27.25	27.56	1.44			0.0000	25.00	23.88	24.44	0.82
25.50	26.69	1.44			0.0000	24.50	22.69	23.59	0.82
22.75	24.56	1.44			0.0000	23.94	17.38	20.66	0.82
22.00	24.16	1.44			0.0000	20.69	18.06	19.38	0.82
25.44	26.22	1.44			0.0000	24.13	20.19	22.16	0.82
25.00	25.56	1.44			0.0000	24.94	22.00	23.47	0.82
25.06	25.66	1.44			0.0000	26.88	23.19	25.03	0.82
25.50	26.09	1.44			0.0000	26.69	25.81	26.25	0.82
21.50	23.50	1.44			0.0000	29.00	25.25	27.13	0.82
21.63	23.31	1.44			0.0000	28.94	26.50	27.72	0.82
21.63	23.22	1.44			0.0000	29.50	26.88	28.19	0.82
23.06	26.53	1.44			0.0000	29.50	28.13	28.81	0.82
26.81	27.75	1.44			0.0000	28.69	28.00	28.34	0.82
28.19	29.47	1.44			0.0000	29.13	28.63	28.88	0.82
28.38	29.56	1.44			0.0000	28.94	27.75	28.34	0.82
26.06	28.09	1.44			0.0000	28.75	26.88	27.81	0.82
25.50	26.44	1.44	3.67%	9.74%	0.0000	27.31	22.88	25.09	0.82
26.13	28.19	1.44	3.67%	9.36%	0.0000	24.81	22.88	23.84	0.82
28.00	28.75	1.44	3.67%	9.24%	0.0000	23.63	20.38	22.00	0.82
28.38	28.94	1.46	4.33%	9.98%	0.0000	23.00	19.00	21.00	0.82
28.75	29.19	1.46	4.33%	9.93%	0.0000	19.94	17.06	18.50	0.82
27.56	28.50	1.46	4.50%	10.25%	0.0000	19.94	17.50	18.72	0.82
26.56	27.69	1.46	5.00%	10.95%	0.0000	19.38	17.75	18.56	0.82
25.94	26.47	1.46	5.00%	11.23%	0.0000	20.19	18.00	19.09	0.82
24.50	26.06	1.46	5.00%	11.33%	0.0000	19.69	17.50	18.59	0.82

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26.06	26.81	1.46	5.00%	11.15%	0.0000	18.56	16.88	17.72	0.82
26.38	27.06	1.46	5.00%	11.09%	0.0000	19.25	17.13	18.19	0.82
26.94	28.09	1.46	5.00%	10.86%	0.0000	21.25	18.94	20.09	0.82
28.25	29.19	1.46	5.20%	10.85%	0.0000	22.50	20.06	21.28	0.82
28.56	29.16	1.46	5.25%	10.91%	0.0000	20.88	19.38	20.13	0.82
29.00	29.41	1.46	5.25%	10.86%	0.0000	22.44	19.31	20.88	0.82
29.19	30.72	1.46	5.25%	10.62%	0.0000	22.44	19.50	20.97	0.82
29.00	30.50	1.46	5.25%	10.65%	0.0000	23.10	20.79	21.95	0.82
27.60	29.73	1.46	5.25%	10.80%	0.0000	21.15	19.16	20.15	0.82
29.05	30.00	1.48	6.00%	11.61%	0.0000	21.20	19.90	20.55	0.82
29.95	30.75	1.48	6.00%	11.47%	0.0000	23.45	20.46	21.95	0.82
29.95	30.54	1.48	6.00%	11.51%	0.0000	24.67	23.08	23.88	0.82
30.65	31.30	1.48	6.00%	11.38%	0.0000	24.24	22.75	23.49	0.82
30.75	31.70	1.48	5.67%	10.96%	0.0000	24.40	22.52	23.46	0.82
29.30	31.13	1.48	5.83%	11.23%	0.0000	23.23	18.61		
30.41	32.20	1.48	5.83%	11.04%	0.0000	22.56	20.31		
32.57	33.33	1.48	5.83%	10.86%	0.0000	21.60	20.48		
32.50	33.30	1.48	6.20%	11.26%	0.0000				
31.40	32.10	1.48	6.20%	11.45%	0.0000				
29.95	30.80	1.48	6.20%	11.67%	0.0000				
30.30	31.50	1.48	5.33%	10.64%	0.0000				
31.70	33.60	1.50	5.33%	10.37%	0.0000				
34.19	35.42	1.50	5.33%	10.10%	0.0000	24.75	23.40	24.07	0.82
32.30	33.67	1.50	5.33%	10.36%	0.0000	24.75	23.01	23.88	0.82
28.20	32.13	1.50	5.33%	10.60%	0.0000	24.75	18.10	21.43	0.82
31.80	32.70	1.50	5.33%	10.51%	0.0000	23.65	21.15	22.40	0.82
31.01	32.06	1.50	5.33%	10.61%	0.0000	22.50	20.60	21.55	0.82
31.40	32.35	1.50	5.33%	10.57%	0.0000	22.75	19.82	21.28	0.82
31.50	32.05	1.50	5.33%	10.62%	0.0000	22.90	21.40	22.15	0.82
32.24						23.63	22.00	22.81	0.82
31.75						23.64	21.11	22.38	0.82
30.55						21.96	19.92	20.94	0.82
30.94						20.89	19.30	20.09	0.82
31.54						21.28	19.74	20.51	0.82
34.80						21.77	20.05	20.91	0.82
						22.45	20.78	21.62	0.82
						21.72	20.14	20.93	0.82

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22.83	20.80	21.82	0.82
23.49	22.25	22.87	0.82
23.48	22.28	22.88	0.82
23.15	22.01	22.58	0.82
23.18	22.05	22.62	0.82

Southwest Growth	Southwest DCF	Southwest DCF	UGI Monthly High	UGI Monthly Low	UGI Average	UGI Dividend	UGI Growth	UGI DCF	UGI DCF
4.53%	8.27%	0.0039	25.13	23.75	24.44	1.44			0.0000
4.53%	8.41%	0.0046	25.81	23.44	24.63	1.46			0.0000
8.18%	12.77%	0.0049	24.06	21.88	22.97	1.46			0.0000
8.18%	13.08%	0.0050	23.75	20.50	22.13	1.46			0.0000
8.18%	12.46%	0.0047	23.88	22.19	23.03	1.46			0.0000
8.18%	12.21%	0.0046	25.75	22.88	24.31	1.46			0.0000
4.83%	8.49%	0.0032	24.63	21.63	23.13	1.46			0.0000
4.83%	8.32%	0.0042	24.38	21.38	22.88	1.46			0.0000
4.53%	7.90%	0.0040	22.44	19.56	21.00	1.46			0.0000
4.90%	8.20%	0.0039	20.38	15.00	17.69	1.46	6.00%	15.51%	0.0070
4.90%	8.15%	0.0043	17.94	16.56	17.25	1.46	6.00%	15.76%	0.0056
4.90%	8.08%	0.0043	21.00	17.06	19.03	1.46	6.00%	14.82%	0.0052
4.90%	8.13%	0.0043	20.44	19.31	19.88	1.46	6.00%	14.44%	0.0051
4.90%	8.07%	0.0042	23.88	19.75	21.81	1.46	6.00%	13.67%	0.0053
4.90%	8.13%	0.0043	24.69	22.81	23.75	1.46	6.00%	13.03%	0.0050
4.90%	8.19%	0.0043	24.19	22.38	23.28	1.46	6.67%	13.89%	0.0053
5.00%	8.66%	0.0046	24.00	22.25	23.13	1.50	6.67%	14.14%	0.0055
5.00%	8.85%	0.0047	23.94	19.13	21.53	1.50	6.67%	14.71%	0.0057
5.00%	9.18%	0.0048	22.13	19.31	20.72	1.50	6.67%	15.03%	0.0058
5.00%	9.38%	0.0044	22.25	19.88	21.06	1.50	6.67%	14.89%	0.0062
5.00%	9.99%	0.0046	21.25	18.56	19.91	1.50	6.67%	15.39%	0.0064
5.00%	9.93%	0.0046	22.31	18.19	20.25	1.50	6.67%	15.23%	0.0063
5.00%	9.97%	0.0046	22.44	19.75	21.09	1.50	6.67%	14.88%	0.0060
5.00%	9.83%	0.0050	22.63	20.56	21.59	1.50			0.0000
5.00%	9.96%	0.0049	22.25	20.13	21.19	1.50	6.67%	14.84%	0.0064

5.00%	10.21%	0.0040	22.44	20.56	21.50	1.55	6.67%	15.00%	0.0059
4.75%	9.81%	0.0038	23.31	21.44	22.38	1.55	6.67%	14.66%	0.0057
4.75%	9.32%	0.0036	24.31	22.31	23.31	1.55	6.67%	14.33%	0.0055
4.75%	9.06%	0.0033	24.69	21.38	23.03	1.55	6.67%	14.43%	0.0054
4.75%	9.32%	0.0035	24.00	22.13	23.06	1.55			0.0000
4.75%	9.15%	0.0037	26.31	22.38	24.34	1.55			0.0000
4.75%	9.13%	0.0036	25.38	22.50	23.94	1.55			0.0000
4.75%	8.93%	0.0035	25.20	23.18	24.19	1.55			0.0000
4.75%	9.31%	0.0036	25.10	23.13	24.11	1.55			0.0000
4.75%	9.22%	0.0032	26.98	24.20	25.59	1.55	6.00%	12.92%	0.0046
4.67%	8.85%	0.0030	27.90	25.50	26.70	1.55	7.00%	13.69%	0.0049
4.67%	8.51%	0.0029	27.26	25.42	26.34	1.55	7.00%	13.78%	0.0049
4.67%	8.57%	0.0033	27.30	25.30	26.30	1.60	7.00%	14.02%	0.0061
4.67%	8.57%	0.0033	29.48	26.50	27.99	1.60	6.50%	13.05%	0.0057
			29.10	25.12	27.11	1.60	7.00%	13.80%	0.0064
			29.40	26.69	28.05	1.60	7.00%	13.57%	0.0064
			30.42	28.93	29.68	1.60	7.00%	13.20%	0.0066
			31.53	29.33	30.43	1.60	7.00%	13.05%	0.0066
			31.15	27.77	29.46	1.60	7.00%	13.25%	0.0068
			29.35	27.09	28.22	1.60	6.50%	13.00%	0.0065
			31.49	28.45	29.97	1.60	6.50%	12.61%	0.0063
			33.21	30.99	32.10	1.60	6.17%	11.85%	0.0059
5.00%	8.82%	0.0039	32.95	31.00	31.98	1.60	6.17%	11.87%	0.0056
5.00%	8.85%	0.0036	32.47	29.40	30.94	1.60	6.17%	12.07%	0.0052
5.00%	9.29%	0.0038	33.08	25.67	29.38	1.65	6.17%	12.59%	0.0055
5.75%	9.88%	0.0042	36.48	30.90	33.69	1.65	6.88%	12.50%	0.0061
5.00%	9.27%	0.0039	36.76	33.58	35.17	1.65	6.88%	12.26%	0.0065
5.00%	9.32%	0.0038	26.23	23.27	24.75	1.10	6.88%	11.97%	0.0066
5.00%	9.15%	0.0037	26.99	24.53	25.76	1.10	6.88%	11.77%	0.0065
5.00%	9.03%	0.0038	25.43	24.47	24.95	1.10	6.88%	11.93%	0.0066
5.00%	9.11%	0.0039	27.89	24.93	26.41	1.10	6.88%	11.64%	0.0064
4.75%	9.14%	0.0039	28.37	26.03	27.20	1.10	7.25%	11.89%	0.0065
5.00%	9.58%	0.0036	30.57	27.41	28.99	1.10	6.33%	10.64%	0.0074
5.00%	9.49%	0.0036	32.55	29.00	30.77	1.14	6.33%	10.54%	0.0073
5.25%	9.66%	0.0036	34.49	30.60	32.55	1.14	6.33%	10.31%	0.0072
5.25%	9.52%	0.0033	35.05	30.70	32.88	1.14	6.33%	10.26%	0.0066
5.25%	9.66%	0.0033	33.45	30.90	32.18	1.14	6.33%	10.35%	0.0066

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5.25%	9.48%	0.0033	31.45	28.95	30.20	1.14	6.33%	10.62%	0.0068
5.45%	9.49%	0.0034	31.09	28.86	29.98	1.14	6.33%	10.65%	0.0067
5.45%	9.48%	0.0034	31.44	28.85	30.15	1.14	6.33%	10.63%	0.0066
5.50%	9.59%	0.0035	32.69	30.57	31.63	1.14	6.33%	10.42%	0.0065
5.50%	9.58%	0.0034	34.20	32.10	33.15	1.14	6.33%	10.23%	0.0067

3 for 2 split
when dividend
from 1.65 to 1.10

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							Market Capitalization			
WGL	WGL	WGL	WGL	WGL	WGL	WGL	ATG	ATO	CGC	EGN
Monthly High	Monthly Low	Average	Dividend	Growth	DCF	DCF				
27.88	26.19	27.03	1.20	4.63%	9.61%	0.0100	1.100	0.875	0.175	0.575
27.69	23.63	25.66	1.20	4.71%	9.96%	0.0096	1.100	0.900	0.175	0.575
25.56	23.06	24.31	1.20	4.71%	10.26%	0.0069	1.100	0.900	0.175	0.575
27.88	23.75	25.81	1.20	4.71%	9.93%	0.0067	1.100	0.900	0.175	0.575
28.75	26.13	27.44	1.20	4.71%	9.61%	0.0075	1.100	0.845	0.175	0.525
26.63	24.94	25.78	1.20	4.83%	10.06%	0.0078	1.100	0.845	0.175	0.525
27.13	25.13	26.13	1.20	4.83%	9.99%	0.0078	1.100	0.845	0.175	0.525
27.38	23.44	25.41	1.20	4.71%	10.01%	0.0069	1.300	0.900	0.200	0.525
24.75	22.25	23.50	1.20	4.71%	10.45%	0.0072	1.300	0.900	0.200	0.525
25.00	21.31	23.16	1.20	4.75%	10.58%	0.0070	1.300	0.900	0.200	0.525
24.44	21.00	22.72	1.22	4.75%	10.80%	0.0076	1.100	0.700	0.175	0.450
25.38	23.25	24.31	1.22	4.75%	10.39%	0.0073	1.100	0.700	0.175	0.450
27.06	24.06	25.56	1.22	4.75%	10.11%	0.0071	1.100	0.700	0.175	0.450
28.69	25.00	26.84	1.22	4.71%	9.81%	0.0072	1.100	0.800	0.200	0.575
28.88	26.50	27.69	1.22	4.71%	9.65%	0.0071	1.100	0.800	0.200	0.575
28.13	25.38	26.75	1.22	4.71%	9.83%	0.0073	1.100	0.800	0.200	0.575
27.31	25.00	26.16	1.22	4.71%	9.95%	0.0080	1.000	0.775	0.200	0.600
29.44	26.50	27.97	1.22	4.71%	9.60%	0.0077	1.000	0.775	0.200	0.600
29.25	27.06	28.16	1.22	4.63%	9.48%	0.0077	1.000	0.775	0.200	0.600
27.56	24.50	26.03	1.22	4.63%	9.89%	0.0088	1.000	0.685	0.190	0.480
26.00	21.75	23.88	1.22	4.63%	10.37%	0.0093	1.000	0.685	0.190	0.480
27.63	23.00	25.31	1.22	4.63%	10.04%	0.0090	1.000	0.685	0.190	0.480
26.94	24.88	25.91	1.24	4.63%	10.00%	0.0085	1.000	0.575	0.150	0.450
27.63	25.63	26.63	1.24	4.57%	9.79%	0.0092	1.000	0.575	0.150	0.450
27.44	24.06	25.75	1.24	4.63%	10.04%	0.0090	1.000	0.575	0.150	0.450

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25.50	23.94	24.72	1.24	4.63%	10.27%	0.0080	0.875	0.600	0.200	0.625
27.06	24.50	25.78	1.24	4.63%	10.03%	0.0079	0.875	0.600	0.200	0.625
27.75	24.94	26.34	1.24	4.63%	9.91%	0.0076	0.875	0.600	0.200	0.625
27.50	24.81	26.16	1.24	4.63%	9.95%	0.0069	1.100	0.675	0.200	0.850
28.50	25.38	26.94	1.24	4.43%	9.58%	0.0069	1.100	0.675	0.200	0.850
31.50	27.44	29.47	1.24	4.43%	9.13%	0.0070	1.100	0.675	0.200	0.850
30.50	27.06	28.78	1.24	4.43%	9.25%	0.0070	1.200	0.700	0.225	0.850
28.70	26.37	27.54	1.24	4.43%	9.47%	0.0071	1.200	0.700	0.225	0.850
27.95	25.82	26.89	1.24	4.43%	9.59%	0.0072	1.200	0.700	0.225	0.850
29.10	26.30	27.70	1.26	4.43%	9.52%	0.0065	1.100	0.900		0.925
29.40	27.90	28.65	1.26	4.43%	9.35%	0.0064	1.100	0.900		0.925
28.65	26.00	27.32	1.26	4.43%	9.59%	0.0066	1.100	0.900		0.925
28.40	25.26	26.83	1.26	4.40%	9.66%	0.0070	1.200	0.900		0.825
28.10	26.60	27.35	1.26	4.40%	9.56%	0.0070	1.200	0.900		0.825
27.64	25.30	26.47	1.26	4.40%	9.73%	0.0076	1.200	0.900		0.825
28.53	26.00	27.27	1.26	4.40%	9.57%	0.0076	1.200	0.900		0.825
28.17	26.80	27.48	1.26	4.40%	9.53%	0.0078	1.194	0.900		0.825
29.75	27.00	28.38	1.26	4.20%	9.16%	0.0076	1.203	0.860		0.727
29.48	25.85	27.67	1.26	4.20%	9.29%	0.0079	1.202	0.850		0.733
27.13	25.71	26.42	1.26	4.20%	9.53%	0.0078	1.292	0.923		0.740
27.54	26.31	26.93	1.26	4.17%	9.40%	0.0073	1.300	0.950		0.740
27.95	26.25	27.10	1.26	3.80%	8.97%	0.0069	1.300	0.950		0.740
27.40	25.68	26.54	1.27	3.80%	9.14%	0.0068	1.300	0.950		0.740
26.70	24.46	25.58	1.27	3.80%	9.34%	0.0063	1.300	0.900		0.875
26.22	19.25	22.73	1.27	4.40%	10.69%	0.0072	1.300	0.900		0.875
25.15	23.50	24.32	1.27	4.40%	10.27%	0.0068	1.140	0.847		0.846
24.62	22.75	23.69	1.27	4.40%	10.43%	0.0070	1.212	0.882		0.868
25.15	21.94	23.55	1.27	4.40%	10.46%	0.0071	1.30	0.93		0.88
24.45	22.18	23.32	1.27	4.40%	10.53%	0.0071	1.30	0.93		0.88
24.49	22.65	23.57	1.27	4.40%	10.46%	0.0069	1.40	0.95		0.95
25.69	23.15	24.42	1.27	4.40%	10.24%	0.0068	1.40	0.95		0.95
26.10	24.38	25.24	1.27	4.20%	9.84%	0.0065	1.40	0.95		0.95
26.96	25.00	25.98	1.27	4.33%	9.81%	0.0068	1.30	0.95		1.10
27.50	26.30	26.90	1.27	4.33%	9.62%	0.0067	1.30	0.95		1.10
28.14	25.97	27.05	1.28	4.43%	9.73%	0.0068	1.30	0.95		1.10
28.79	26.62	27.71	1.28	4.43%	9.60%	0.0062	1.70	1.20		1.20
27.62	25.21	26.42	1.28	4.43%	9.86%	0.0063	1.70	1.20		1.20

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26.90	25.28	26.09	1.28	4.64%	10.15%	0.0065	1.70	1.20	1.20
27.97	26.90	27.44	1.28	4.64%	9.87%	0.0062	1.80	1.20	1.30
28.47	27.37	27.92	1.28	4.64%	9.78%	0.0061	1.80	1.20	1.30
28.16	26.20	27.18	1.28	4.14%	9.40%	0.0059	1.80	1.20	1.30
28.55	26.63	27.59	1.28	4.14%	9.32%	0.0057	1.90	1.30	1.40

KSE	Laclede LG	New Jersey NJR	NICOR GAS	Northwest NWN	NUI	Oneoke OKE	PGL	PNY	SEN	SJI	SWGAs	UGI
		0.650	2.000	0.650	0.350	1.200	1.300	0.950			0.550	
		0.625	1.900	0.620	0.325	1.200	1.300	0.975			0.625	
4.900		0.625	1.900	0.620	0.325	1.200	1.300	0.975			0.625	
4.900		0.625	1.900	0.620	0.325	1.200	1.300	0.975			0.625	
4.100		0.625	1.900	0.645	0.300	1.100	1.300	1.000			0.575	
4.100		0.625	1.900	0.645	0.300	1.100	1.300	1.000			0.575	
4.100		0.625	1.900	0.645	0.300	1.100	1.300	1.000			0.575	
4.300		0.675	1.900	0.675	0.300	1.000	1.300	1.000			0.800	
4.300		0.675	1.900	0.675	0.300	1.000	1.300	1.000			0.800	
4.300		0.675	1.900	0.675	0.300	1.000	1.300	1.000			0.800	0.750
3.800		0.650	1.800	0.600	0.300	0.875	1.300	1.100	0.250		0.825	0.550
3.800		0.650	1.800	0.600	0.300	0.875	1.300	1.100	0.250		0.825	0.550
3.800		0.650	1.800	0.600	0.300	0.875	1.300	1.100	0.250		0.825	0.550
3.800		0.700	1.800	0.650	0.325	0.975	1.400	1.000	0.250		0.850	0.625
3.800		0.700	1.800	0.650	0.325	0.975	1.400	1.000	0.250		0.850	0.625
3.800		0.700	1.800	0.650	0.325	0.975	1.400	1.000	0.250		0.850	0.625
4.000		0.715	1.800	0.650	0.325	0.975	1.300	1.000			0.850	0.625
4.000		0.715	1.800	0.650	0.325	0.975	1.300	1.000			0.850	0.625
4.000		0.715	1.800	0.650	0.325	0.975	1.300	1.000			0.850	0.625
3.200		0.710	1.500	0.600	0.325	0.865	1.200	0.975	0.225		0.675	0.600
3.200		0.710	1.500	0.600	0.325	0.865	1.200	0.975	0.225		0.675	0.600
3.200		0.710	1.500	0.600	0.325	0.865	1.200	0.975	0.225		0.675	0.600
2.900		0.650	1.500	0.475	0.325	0.675	1.000	0.800	0.200		0.600	0.525
2.900		0.650	1.500	0.475	0.325		1.000	0.800	0.200		0.600	
2.900		0.650	1.500	0.475	0.325		1.000	0.800	0.200		0.600	0.525

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5.70	0.975	1.700	0.975	1.900	1.600	1.300	0.750	1.400
5.50	0.975	1.500	0.750	1.600	1.500	1.300	0.750	1.300
5.50	0.975	1.500	0.750	1.600	1.500	1.300	0.750	1.300
5.50	0.975	1.500	0.750	1.600	1.500	1.300	0.750	1.300
5.50	1.000	1.500	0.775	1.700	1.500	1.400	0.750	1.400

WGL	Total Mkt Cap	DCF
1.200	11.575	11.05%
1.100	11.420	11.30%
1.100	16.320	12.02%
1.100	16.320	12.55%
1.200	15.390	12.56%
1.200	15.390	11.97%
1.200	15.390	11.59%
1.100	15.975	11.76%
1.100	15.975	12.19%
1.100	16.725	12.47%
1.100	15.575	12.53%
1.100	15.575	12.23%
1.100	15.575	12.14%
1.200	16.250	12.26%
1.200	16.250	12.23%
1.200	16.250	12.29%
1.300	16.115	12.43%
1.300	16.115	12.59%
1.300	16.115	13.02%
1.300	14.530	13.25%
1.300	14.530	13.71%
1.300	14.530	13.56%
1.100	12.925	13.31%
1.100	11.725	13.01%
1.100	12.250	13.00%

1.200	15.325	13.25%
1.200	15.325	12.98%
1.200	15.675	12.68%
1.200	17.400	12.72%
1.200	16.750	12.46%
1.200	15.650	12.27%
1.300	17.265	12.51%
1.300	17.265	12.60%
1.300	17.265	12.73%
1.300	19.015	12.44%
1.300	19.015	13.11%
1.300	19.015	13.16%
1.300	17.845	13.41%
1.300	17.845	13.42%
1.300	16.715	12.47%
1.300	16.415	12.58%
1.300	15.804	12.65%
1.333	15.966	12.47%
1.352	15.874	12.24%
1.335	16.297	12.30%
1.287	16.627	11.67%
1.287	16.627	11.32%
1.287	17.402	11.30%
1.287	18.987	11.38%
1.287	18.987	12.19%
1.104	16.658	12.07%
1.145	17.101	12.45%
1.200	17.750	12.28%
1.200	17.750	11.94%
1.200	18.200	11.90%
1.200	18.200	11.94%
1.200	18.200	12.11%
1.200	17.225	11.84%
1.200	17.225	11.57%
1.200	17.225	11.10%
1.400	21.800	11.01%
1.400	21.800	11.03%

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1.400	21.800	11.12%
1.300	20.775	10.97%
1.300	20.775	10.94%
1.300	20.775	10.61%
1.300	21.425	10.40%
		12.22%

Dependent variable: RSKPREM

Independent variable: AYIELD

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Parameter	Standard Estimate	T Error	Statistic	P-Value
Intercept	0.0463998	0.00696991	6.65715	0.0000
Slope	0.0155851	0.0931163	0.167373	0.8676

0.463998

0.015585

Analysis of Variance

Source	Sum of Squares	Df	Mean Square	F-Ratio	P-Value
Model	5.68776E-7	1	5.68776E-7	0.03	0.8676
Residual	0.00131973	65	0.0000203035		
Total (Corr.)	0.0013203	66			

Correlation Coefficient = 0.0207556

R-squared = 0.0430794 percent

R-squared (adjusted for d.f.) = -1.49472 percent

Standard Error of Est. = 0.00450594

Mean absolute error = 0.00351967

Durbin-Watson statistic = 0.661171 (P=0.0000)

Lag 1 residual autocorrelation = 0.635259

The StatAdvisor

The output shows the results of fitting a linear model to describe the relationship between RSKPREM and AYIELD. The equation of the fitted model is

$$\text{RSKPREM} = 0.0463998 + 0.0155851 \cdot \text{AYIELD}$$

Since the P-value in the ANOVA table is greater or equal to 0.10, there is not a statistically significant relationship between RSKPREM and AYIELD at the 90% or higher confidence level.

The R-Squared statistic indicates that the model as fitted explains 0.0430794% of the variability in RSKPREM. The correlation coefficient equals 0.0207556, indicating a relatively weak relationship between the variables. The standard error of the estimate shows the standard deviation of the residuals to be 0.00450594. This value can be used to construct prediction limits for new observations by selecting the Forecasts option from the text menu.

The mean absolute error (MAE) of 0.00351967 is the average value of the residuals. The Durbin-Watson (DW) statistic tests the residuals to determine if there is any significant correlation based on the order in which they occur in your data file. Since the P-value is less than 0.05, there is an indication of possible serial correlation. Plot the residuals versus row order to see if there is any pattern which can be seen.

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		1	2	3
Y	X	X	X	

		A-rated		
		Bond Lag		Lag A-
	Risk	Risk	A-Rated	Rated
Month	Premium	Premium	Bond Yield	Bond Yield
DATE	RSKPREM	LAG_RP	AYIELD	LAG_YLD
June-98	0.04016		0.07030	
July-98	0.04266	0.04016	0.07030	0.07030
August-98	0.05018	0.04266	0.07000	0.07030

Multiple Regression Analysis

Dependent variable: RSKPREM_2

Parameter	Standard Estimate	T Error	Statistic	P-Value	
CONSTANT	0.0092229	0.00643267	1.43376	0.1567	
LAG_RP	0.741702	0.0872615	8.49976	0.0000	0.741702
AYIELD_2	-0.949453	0.239276	-3.96802	0.0002	-0.949453
LAG_YLD	0.98948	0.245812	4.02535	0.0002	

Analysis of Variance

Source	Sum of Squares	Df	Mean Square	F-Ratio	P-Value
Model	0.000697889	3	0.00023263	25.42	0.0000
Residual	0.000567468	620	0.00000915271		
Total (Corr.)	0.00126536	65			

R-squared = 55.1535 percent

R-squared (adjusted for d.f.) = 52.9835 percent

Standard Error of Est. = 0.00302535

Mean absolute error = 0.00232063

Durbin-Watson statistic = 1.38542 (P=0.0027)

Lag 1 residual autocorrelation = 0.299884

The StatAdvisor

The output shows the results of fitting a multiple linear regression model to describe the relationship between RSKPREM_2 and 3 independent variables. The equation of the fitted model is

$$\text{RSKPREM}_2 = 0.0092229 + 0.741702 \cdot \text{LAG_RP} - 0.949453 \cdot \text{AYIELD}_2 + 0.98948 \cdot \text{LAG_YLD}$$

Since the P-value in the ANOVA table is less than 0.01, there is a statistically significant relationship between the variables at the 99% confidence level.

The R-Squared statistic indicates that the model as fitted explains 55.1535% of the variability in RSKPREM_2. The adjusted R-squared statistic, which is more suitable for comparing models with different numbers of independent variables, is 52.9835%. The standard error of the estimate shows the standard deviation of the residuals to be 0.00302535. This value can be used to construct prediction limits for new observations by selecting the Reports option from the text menu. The mean absolute error (MAE) of 0.00232063 is the average

value of the residuals. The Durbin-Watson (DW) statistic tests the residuals to determine if there is any significant correlation based on the order in which they occur in your data file. Since the P-value Plot the residuals versus row order to see if there is any pattern which can be seen.
any pattern which can be seen.

In determining whether the model can be simplified, notice that the highest P-value on the independent variables is 0.0002, belonging to LAG_YLD. Since the P-value is less than 0.01, the highest order term is statistically significant at the 99% confidence level. Consequently, you probably don't want to remove any variables from the model.

Lag Regression	
Risk Premium	Y
Lag Risk Premium	X 1
A Bond Yield	X 2
A Bond Yield Lag	X 3

Y

X

DATE	ADJ_RSK_PRM	ADJ_ABOND_YLD
July-98	0.012869	0.018158
August-98	0.018544	0.017858
September-98	0.018934	0.017381
October-98	0.014371	0.018200
November-98	0.007891	0.018678
December-98	0.010153	0.016958
January-99	0.013141	0.018448
February-99	0.015480	0.019203
March-99	0.014255	0.020013
April-99	0.014450	0.018352
May-99	0.008210	0.021149
June-99	0.008751	0.021995
July-99	0.012871	0.019692
August-99	0.009430	0.021915
September-99	0.011532	0.020631
October-99	0.011368	0.021783
November-99	0.014146	0.019619
December-99	0.014236	0.022509
January-00	0.012794	0.023125
February-00	0.018271	0.020568
March-00	0.012325	0.021610
April-00	0.011032	0.021487
May-00	0.005848	0.025513
June-00	0.014411	0.019072
July-00	0.015578	0.020494
August-00	0.011411	0.020110
September-00	0.008582	0.022000
October-00	0.012772	0.020358
November-00	0.009548	0.020725
December-00	0.012036	0.018248
January-01	0.014183	0.019851
February-01	0.013688	0.019547
March-01	0.014470	0.019392
April-01	0.007508	0.022437
May-01	0.017873	0.021009
June-01	0.015135	0.019238
July-01	0.016940	0.019576
August-01	0.016534	0.018196
September-01	0.003902	0.021205
October-01	0.014532	0.018818
November-01	0.014102	0.019108
December-01	0.008655	0.022153
January-02	0.011382	0.018525

February-02	0.013700	0.018586
March-02	0.003754	0.021676
April-02	0.008505	0.018144
May-02	0.010015	0.019053
June-02	0.011671	0.018324
July-02	0.019332	0.018140
August-02	0.012780	0.017482
September-02	0.017425	0.017620
October-02	0.010614	0.019787
November-02	0.010557	0.017775
December-02	0.012678	0.017742
January-03	0.013010	0.018162
February-03	0.015545	0.016936
March-03	0.012068	0.016500
April-03	0.011891	0.016038
May-03	0.010836	0.014351
June-03	0.012790	0.014928
July-03	0.008019	0.020640
August-03	0.010930	0.018428
September-03	0.012039	0.015238
October-03	0.012363	0.015644
November-03	0.009017	0.015909
December-03	0.009846	0.015528

Dependent variable: ADJ_RSK_PRM
 Independent variable: ADJ_ABOND_YLD

JHV WP-1
 Page 71 of 71

Parameter	Standard Estimate	T Error	Statistic	P-Value	
Intercept	0.0207878	0.00356979	5.82326	0.0000	0.020788
Slope	-0.440592	0.184721	-2.38517	0.0200	-0.440592

Analysis of Variance

Source	Sum of Squares	Df	Mean Square	F-Ratio	P-Value
Model	0.0000593051	1	0.0000593051	5.69	0.0200
Residual	0.000667166	64	0.0000104245		
Total (Corr.)	0.000726471	65			

Correlation Coefficient = -0.285718
 R-squared = 8.16346 percent
 R-squared (adjusted for d.f.) = 6.72851 percent
 Standard Error of Est. = 0.00322869
 Mean absolute error = 0.00259139
 Durbin-Watson statistic = 1.50488 (P=0.0165)
 Lag 1 residual autocorrelation = 0.234955

The StatAdvisor

The output shows the results of fitting a linear model to describe the relationship between ADJ_RSK_PRM and ADJ_ABOND_YLD. The equation of the fitted model is

$$\text{ADJ_RSK_PRM} = 0.0207878 - 0.440592 \cdot \text{ADJ_ABOND_YLD}$$

Since the P-value in the ANOVA table is less than 0.05, there is a statistically significant relationship between ADJ_RSK_PRM and ADJ_ABOND_YLD at the 95% confidence level.

The R-Squared statistic indicates that the model as fitted explains 8.16346% of the variability in ADJ_RSK_PRM. The correlation coefficient equals -0.285718, indicating a relatively weak relationship between the variables. The standard error of the estimate shows the standard deviation of the residuals to be 0.00322869. This value can be used to construct prediction limits for new observations by selecting the Forecasts option from the text menu.

The mean absolute error (MAE) of 0.00259139 is the average value of the residuals. The Durbin-Watson (DW) statistic tests the residuals to determine if there is any significant correlation based on the order in which they occur in your data file. Since the P-value is less than 0.05, there is an indication of possible serial correlation. Plot the residuals versus row order to see if there is any pattern which can be seen.

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)	
	)	DOCKET NO. NG-04-
MIDAMERICAN ENERGY COMPANY)	
)	

**DIRECT TESTIMONY
OF
MARY JO ANDERSON**

1 **Q. Please state your name and business address.**

2 A. My name is Mary Jo Anderson. My business address is 666 Grand Avenue,
3 Des Moines, Iowa 50309.

4 **Q. By whom are you employed and in what position?**

5 A. I am employed by MidAmerican Energy Company ("MidAmerican" or
6 "Company") as a Technical Accountant - Property Accounting. My
7 responsibilities in that position are to review the analysis, adjustment,
8 unitization and closing of all distribution, general plant, and intangible
9 construction and retirement projects. In addition, I prepare or oversee the
10 preparation of data required for property tax and rate base valuations as well as
11 data needed for management, government agencies, budgets, and forecasts.

12 **Q. Please describe your education and business experience.**

13 A. I graduated from Saint Ambrose College in 1983 with a Bachelor of Arts
14 degree in Accounting. I worked at the Davenport Bank and Trust Company

15 until 1992. At that time I started to work for Iowa-Illinois Gas and Electric
16 Company ("IIGE"), a MidAmerican predecessor company, as a fuel accountant.
17 In 1993, I became a Senior Plant Accountant and in 1994 was promoted to
18 Supervisor - Mass Plant Accounting. With the merger of IIGE and Midwest
19 Power Systems, Inc., I became a Senior Accountant. In 2000, I was promoted
20 to my current position as Technical Accountant.

21 **Purpose of Direct Testimony**

22 **Q. What is the purpose of your testimony?**

23 A. The purpose of my prepared direct testimony is to support MidAmerican's
24 South Dakota jurisdictional gas rate base.

25 **Rate Base**

26 **Q. Please describe MEC Exhibit __ (MJA-1), Schedule 1.**

27 A. MEC Exhibit __ (MJA-1), Schedule 1 shows the South Dakota gas rate base
28 calculation. Column (b) presents 12-month average balances for the year
29 ending December 31, 2003. These balances are based on the Company's books
30 and records. Column (c) shows the pro forma adjustments necessary to reflect
31 the known and measurable changes to rate base for ratemaking purposes.
32 Column (d) shows the 12-month average rate base adjusted for pro formas.

33 MidAmerican witness Blomquist supports the working capital portion
34 of the South Dakota jurisdictional rate base on his Exhibit ____(DMB-1),
35 Schedule 1.

36 **Q. Please describe MEC Exhibit ____(MJA-1), Schedule 2.**

37 A. MEC Exhibit ____ (MJA-1), Schedule 2 summarizes MidAmerican's pro forma
38 adjustments to test year South Dakota jurisdictional gas rate base.

39 **Q. Please describe MEC Exhibit ____ (MJA-1), Schedules 3 and 4.**

40 A. MEC Exhibit ____ (MJA-1), Schedules 3 and 4 show the individual pro forma
41 adjustments to rate base.

42 **Pro Forma Adjustments**

43 **Q. Please explain the pro forma adjustment found on MEC Exhibit ____ (MJA-1),**
44 **Schedule 3.**

45 A. The pro forma adjustment in MEC Exhibit ____ (MJA-1), Schedule 3 eliminates 50
46 percent of the amount of the plant acquisition adjustment related to the exchange
47 of property between MidAmerican and Minnegasco from the South Dakota
48 jurisdictional plant in service and accumulated amortization. The amount had
49 previously been disallowed. This is consistent with the treatment used in the
50 settlement agreements in Docket No. NG95-006, NG98-011 and MidAmerican's
51 previous rate proceeding, Docket No. NG01-010.

52 **Q. Please explain the pro forma adjustment found on MEC Exhibit ____ (MJA-1),**
53 **Schedule 4.**

54 A. The adjustment found on MEC Exhibit ____ (MJA-1), Schedule 4 reflects the
55 known and measurable changes in South Dakota jurisdictional gas plant in service
56 and accumulated amortization associated with the Intergraph G-Framme Mapping
57 capital project placed in service in 2003. This project upgrades the Company's
58 existing electronic mapping system, which was becoming obsolete and difficult to
59 maintain, and converts it to a modern data model. In addition, the project

includes additional licensing to support mapping updates by a broader group of engineering staff utilizing a new interface to the Work Management system (WMS) that allows project designs to be created directly within the mapping model providing more accurate data records, real time updates, and reduces redundant data entry.

Q. This project appears as an electric project on the Company's books. Why are you showing it as a pro forma adjustment to gas rate base?

A. The Company assigns all capital projects and assets to either gas or electric (no common plant). This project was assigned to electric. To the extent the project or asset benefits both electric and gas operations, an "operating agreement" is set up to assign costs to the utility function that does not "own" the asset. The calculation includes both a return of costs and a rate of return. For purposes of developing the revenue requirement in this proceeding, this project is treated as if it was common plant, as opposed to being assigned to electric, and an allocated portion of the asset cost and associated accumulated amortization is included in the South Dakota gas rate base.

Q. Why is there no adjustment in the pro forma for operating expenses charged to South Dakota jurisdictional gas in 2003 for the "operating agreement" related to the Intergraph G-Framme Mapping project?

A. This project was placed into service in the last half of 2003 and operating agreements were not updated in time to record such charges directly to gas in the 2003 test year. The operating agreement calculations have been finalized and charges are currently being made to 2004 gas operations.

83 **Q.** Does this conclude your prepared direct testimony?

84 **A.** Yes, it does.

AFFIDAVIT

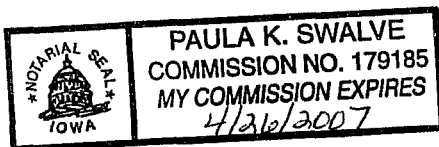
STATE OF IOWA)
) ss
COUNTY OF POLK)

I, Mary Jo Anderson, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Mary Jo Anderson

Subscribed and sworn to before me this 17th day of MARCH 2004.



Paula K. Swalve
Notary Public in and for the State of Iowa

MIDAMERICAN ENERGY COMPANY

DOCKET NO. NG-04-

EXHIBIT__(MJA-1)

MidAmerican Energy Company
Docket No. NG-04-
Exhibit__ (MJA-1)
Index

Line	Description
1.	Schedule 1 South Dakota Gas Rate Base with Pro Forma Adjustments Shows test period Twelve month average balance, total pro forma adjustments, and South Dakota Gas pro forma rate base.
2.	Schedule 2 South Dakota Gas Rate Base Pro Forma Adjustments This lists the individual pro forma adjustments, which are then shown on schedules 3 and 4.
3.	Schedule 3 Acquisition Adjustment - 50%
4.	Schedule 4 Capital Projects

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base With Pro Forma Adjustments
Test Year Ended December 31, 2003
(Thousands of Dollars)

Line	Description	South Dakota Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1.	Plant in Service	\$102,596	-\$4,269	\$98,327
2.	Accumulated Amort. & Deprec.	39,315	-1,872	37,443
3.	Net Utility Plant	<u>63,281</u>	<u>-2,397</u>	<u>60,884</u>
4.	Additions to Rate Base:			
5.	Materials and Supplies	480		480
6.	Fuel Stocks	264		264
7.	Prepayments	9		9
8.	Advance Tax Collections		-136	-136
9.	Working Capital	<u>-1,018</u>	<u>580</u>	<u>-438</u>
10.	Total Additions	<u>-265</u>	<u>444</u>	<u>179</u>
11.	Deductions to Rate Base:			
12.	Accum. Deferred Income Taxes	6,280		6,280
13.	Accumulated 3% ITC	0		0
14.	Customer Advances	294		294
15.	Customer Deposits	75		75
16.	Accum. Prov. For Uncollectibles	394		394
17.	Accum. Prov. Inj. & Damages	218		218
18.	Misc. Operating Prov.	<u>26</u>		<u>26</u>
19.	Total Deductions	<u>7,287</u>	<u>0</u>	<u>7,287</u>
20.	Pro Forma Rate Base	<u>\$55,729</u>	<u>-\$1,953</u>	<u>\$53,776</u>

Column (b) - Workpaper MJA/A,

Column (c), Line 1 - Exhibit__(MJA-1), Sch. 2, Col. (b), Line 6

Column (c), Line 2 - Exhibit__(MJA-1), Sch. 2, Col. (b), Line 12

Column (c), Line 8 - Exhibit__(DMB-1), Sch. 1, pg 2, Col. (g), Line 7

Column (d), Line 9 - Exhibit__(DMB-1), Sch. 1, pg 1, Col. (b), Line 31

Column (d) - Col. (b) plus Col. (c)

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base
Pro Forma Adjustments
Test Year Ended December 31, 2003

Line	Description	Total	Acquisition Adjustment @ 50%	Capital Projects
	(a)	(b)	(c)	(d)
1.	Plant in Service:			
2.	Production/Other Storage	\$0		
3.	Distribution	0		\$ -
4.	General & Intangible	190,379		190,379
5.	Acquisition Adjustment	<u>(4,459,191)</u>	<u>(\$4,459,191)</u>	
6.	Total	<u>(4,268,812)</u>	<u>(4,459,191)</u>	<u>190,379</u>
7.	Accumulated Depreciation:			
8.	Production/Other Storage	0		
9.	Distribution	0		0
10.	General & Intangible	20,624		20,624
11.	Acquisition Adjustment	<u>(1,892,327)</u>	<u>(1,892,327)</u>	
12.	Total	<u>(1,871,703)</u>	<u>(1,892,327)</u>	<u>20,624</u>
13.	Total SD Gas Rate Base	<u>(\$2,397,109)</u>	<u>(\$2,566,864)</u>	<u>\$169,755</u>

Source:

Sch. 3

Sch. 4

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base
Pro Forma Adjustment - Acquisition Adjustment - 50%
Test Year Ended December 31, 2003

Line No	Description (a)	South Dakota Gas (b)
1.	Plant in Service	
2.	Acquisition Adjustment	
3.	Acquisition Adjustment - 50%	<u>-\$4,459,191</u> To Exhibit__ (MJA-1), Sch. 2, Col. (b), Line 5
4.	Accumulated Amortization	
5.	Acquisition Adjustment	
6.	Acquisition Adjustment - 50%	<u>-\$1,892,327</u> To Exhibit__ (MJA-1), Sch. 2, Col. (b), Line 11

Source:

Line 3 - Workpaper MJA/B, Page 2, Col. (b), Line 9
Line 6 - Workpaper MJA/B, Page 2, Col. (b), Line 12

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base
Pro Forma Adjustment - Capital Projects
Test Year Ending December 31, 2003

Line	Description (a)	South Dakota Gas (b)
1.	Plant in Service	
2.	Intangible Plant	\$ 190,379 To Exhibit __ (MJA-1), Sch. 2, Col. (c), Line 4
3.	Production Plant	-
4.	Other Storage Plant	-
5.	Distribution Plant	-
6.	General Plant	-
7.	Total	<u>\$ 190,379</u>
8.	Accumulated Depreciation/Amortization	
9.	Intangible Plant	\$ 20,624 To Exhibit __ (MJA-1), Sch. 2, Col. (c), Line 10
10.	Production Plant	-
11.	Other Storage Plant	-
12.	Distribution Plant	-
13.	General Plant	-
14.	Total	<u>\$ 20,624</u>

Source:

Line 2 - Workpaper MJA/C, Page 1, Line 6
Line 3 - Workpaper MJA/C, Page 1, Line 7
Line 4 - Workpaper MJA/C, Page 1, Line 8
Line 5 - Workpaper MJA/C, Page 1, Line 9
Line 6 - Workpaper MJA/C, Page 1, Line 10
Line 9 - Workpaper MJA/C, Page 1, Line 14
Line 10 - Workpaper MJA/C, Page 1, Line 15
Line 11 - Workpaper MJA/C, Page 1, Line 16
Line 12 - Workpaper MJA/C, Page 1, Line 17
Line 13 - Workpaper MJA/C, Page 1, Line 18

Workpapers

MIDAMERICAN ENERGY COMPANY

DOCKET NO. NG-04-

Workpapers for EXHIBIT__(MJA-1)

MidAmerican Energy Company
Docket No. NG-04-
Exhibit __ (MJA-1)
Workpaper Index

Line	Description
1.	A Test Period Rate Base Information
2.	B Acquisition Adjustment - 50%
3.	C Capital Projects

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA DEPRECIABLE PLANT BALANCES BY FERC ACCOUNT
TWELVE MONTHS ENDED DECEMBER 31, 2003

No.	No. (a)	Account Description (b)	Twelve Month Average (c)
1	301.0	ORGANIZATION	-
2	302.0	FRANCHISES	293.00
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,817,033.65
4		ACQUISITION ADJUSTMENT	8,918,380.75
5			
6		SUBTOTAL INTANGIBLE	11,735,707.40
7			
8	304.0	LAND	2,403.21
9	304.1	LAND RIGHTS	-
10	305.0	STRUCTURES & IMPROVEMENTS	51,588.12
11	307.0	OTHER POWER EQUIPMENT	26,931.41
12	311.0	LP EQUIPMENT	378,055.69
13	320.0	OTHER EQUIPMENT	9,730.32
14			
15		SUBTOTAL PRODUCTION	468,708.75
16			
17	360.0	LAND	19,713.02
18	361.0	STRUCTURES & IMPROVEMENTS	250,060.56
19	362.0	GAS HOLDERS	783,205.28
20	363.0	PURIFICATION EQUIPMENT	142,710.14
21	363.1	LIQUEFACTION EQUIPMENT	405,124.02
22	363.2	VAPORIZING EQUIPMENT	96,405.20
23	363.3	COMPRESSION EQUIPMENT	73,550.54
24	363.5	OTHER EQUIPMENT	503,026.24
25			
26		SUBTOTAL STORAGE	2,273,795.00
27			
28	374.0	LAND	8,220.22
29	374.1	LAND RIGHTS	221,393.00
30	375.0	STRUCTURES & IMPROVEMENTS	16,058.89
31	376.0	MAINS	37,434,926.87
32	378.0	DISTRICT REGULATOR STATIONS	1,016,861.17
33	379.0	TOWN BORDER STATIONS	336,962.86
34	380.0	SERVICES	26,093,625.90
35	381.0	METERS	9,155,134.06
36	383.0	REGULATORS	1,891,333.01
37	385.0	INDUSTRIAL METER SETS	229,263.64
38			
39		SUBTOTAL DISTRIBUTION	76,403,779.62
40			
41	389.0	LAND	87,979.48
42	389.1	LAND RIGHTS	-
43	390.0	STRUCTURES & IMPROVEMENTS	4,104,018.21
44	391.0	OFFICE FURNITURE & EQUIPMENT	1,619,030.47
45	392.0	TRANSPORTATION EQUIPMENT	2,974,486.00
46	393.0	STORES EQUIPMENT	23,768.15
47	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	930,011.09
48	395.0	LABORATORY EQUIPMENT	135,198.10
49	396.0	POWER OPERATED EQUIPMENT	559,857.07
50	397.0	COMMUNICATION EQUIPMENT	1,184,026.61
51	398.0	MISCELLANEOUS EQUIPMENT	95,601.38
52			
53		SUBTOTAL GENERAL	11,713,976.56
54			
55		TOTAL ACCOUNT 101-106	102,595,967.33

MIDAMERICAN ENERGY COMPANY
SOUTH DAKOTA - ACCUMULATED DEPRECIATION & AMORTIZATION
TWELVE MONTHS ENDED DECEMBER 31, 2003

Line No.	FERC Acct (a)	Account Description (b)	Average Balance (c)
1	301.0	ORGANIZATION	-
2	302.0	FRANCHISES	293.00
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	1,271,580.23
4		ACQUISITION ADJUSTMENT	3,784,653.00
5			
6		SUBTOTAL INTANGIBLE	5,056,526.23
7			
8	304.0	LAND	(139.18)
9	304.1	LAND RIGHTS	-
10	305.0	STRUCTURES & IMPROVEMENTS	14,293.00
11	307.0	OTHER POWER EQUIPMENT	6,971.20
12	311.0	LP EQUIPMENT	262,233.99
13	320.0	OTHER EQUIPMENT	183.93
14			
15		SUBTOTAL PRODUCTION	283,542.94
16			
17	360.0	LAND	-
18	361.0	STRUCTURES & IMPROVEMENTS	147,577.86
19	362.0	GAS HOLDERS	695,819.26
20	363.0	PURIFICATION EQUIPMENT	106,292.26
21	363.1	LIQUEFACTION EQUIPMENT	282,083.61
22	363.2	VAPORIZING EQUIPMENT	35,662.19
23	363.3	COMPRESSION EQUIPMENT	59,311.20
24	363.5	OTHER EQUIPMENT	170,289.52
25			
26		SUBTOTAL STORAGE	1,497,015.90
27			
28	374.0	LAND	-
29	374.1	LAND RIGHTS	33,399.37
30	375.0	STRUCTURES & IMPROVEMENTS	11,026.17
31	376.0	MAINS	12,249,481.35
32	378.0	DISTRICT REGULATOR STATIONS	491,892.42
33	379.0	TOWN BORDER STATIONS	78,352.22
34	380.0	SERVICES	11,508,407.91
35	381.0	METERS	3,083,110.19
36	383.0	REGULATORS	618,883.99
37	385.0	INDUSTRIAL METER SETS	103,371.77
38			
39		SUBTOTAL DISTRIBUTION	28,177,925.39
40			
41	389.0	LAND	-
42	389.1	LAND RIGHTS	-
43	390.0	STRUCTURES & IMPROVEMENTS	1,389,778.25
44	391.0	OFFICE FURNITURE & EQUIPMENT	794,792.47
45	392.0	TRANSPORTATION EQUIPMENT	863,390.59
46	393.0	STORES EQUIPMENT	7,225.99
47	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	373,727.48
48	395.0	LABORATORY EQUIPMENT	58,379.95
49	396.0	POWER OPERATED EQUIPMENT	229,548.72
50	397.0	COMMUNICATION EQUIPMENT	529,813.34
51	398.0	MISCELLANEOUS EQUIPMENT	53,273.98
52			
53		SUBTOTAL GENERAL	4,299,930.77
54			
55		TOTAL ACCOUNT 108 & 111	39,314,941.23

MidAmerican Energy Company
Materials and Supplies
Test Year Ending December 31, 2003
12 Month Average

(a)		(b)	(c)	(d)
Line No.	Month / Year	Materials & Supplies (-\$-)	Stores Exp Undistributed (-\$-)	Total Mat & Supplies (-\$-)
1	Jan-03	28,215,645.94	1,221,374.40	29,437,020.34
2	Feb-03	28,637,701.37	1,392,757.72	30,030,459.09
3	Mar-03	28,786,855.18	1,448,419.76	30,235,274.94
4	Apr-03	29,117,355.61	1,500,638.83	30,617,994.44
5	May-03	29,802,179.27	1,620,588.23	31,422,767.50
6	Jun-03	29,782,380.51	1,612,881.59	31,395,262.10
7	Jul-03	30,128,523.74	1,516,996.28	31,645,520.02
8	Aug-03	30,185,389.50	1,478,316.98	31,663,706.48
9	Sep-03	30,063,140.07	1,447,490.00	31,510,630.07
10	Oct-03	29,770,885.81	1,161,147.87	30,932,033.68
11	Nov-03	29,601,133.67	939,501.14	30,540,634.81
12	Dec-03	30,677,473.57	1,191,428.78	31,868,902.35
13				
14	Total	354,768,664.24	16,531,541.58	371,300,205.82
15				
16	12 Month Average	29,564,055.35	1,377,628.47	30,941,683.82
17				
18		M & S Allocated		
19	Jurisdictional Allocation ⁽¹⁾	Electric	Gas	
20	Iowa	23,270,663	3,640,892	
21	Illinois	2,809,493	511,614	
22	South Dakota	199,547	479,646	To Exh___(MJA-1), Sch 1, Col. (b), Ln 5
23	FERC/Nebraska	-	29,829	
24		26,279,703	4,661,981	
25				
26	⁽¹⁾ Based on Gross Plant			
27				
28	Source - MIS 5901 Report			
29	Column (b): Acct 154.001 thru 154.100			
30	Column (c): Acct 163			
31	Column (d): Col (b) + Col (c)			

MidAmerican Energy Company
Fuel Stocks and Expense
Test Year Ending December 31, 2003
12 Month Average

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Line No.	Month / Year	MidAmerican Energy - Electric			MidAmerican Energy - Gas				Total Fuel Stock
		Coal (-\$-)	Fuel Oil/Diesel (-\$-)	Total (-\$-)	Natural Gas (-\$-)	LPG (-\$-)	Prepaid (-\$-)	Total (-\$-)	
1	Jan-03	28,284,163.78	1,742,125.23	30,026,289.01	2,279,978.09	1,094,085.39	1,910,535.54	5,284,599.02	35,310,888.03
2	Feb-03	28,774,114.40	1,582,175.54	30,356,289.94	(22,137,012.86)	799,582.09	1,109,229.54	(20,228,201.23)	10,128,088.71
3	Mar-03	27,601,045.72	1,876,104.41	29,477,150.13	(39,062,235.67)	1,281,359.93	471,124.54	(37,309,751.20)	(7,832,601.07)
4	Apr-03	26,967,820.71	1,897,914.97	28,865,735.68	(39,890,973.93)	1,281,359.93	657,162.54	(37,952,451.46)	(9,086,715.78)
5	May-03	28,800,052.46	1,836,730.45	30,636,782.91	(31,893,193.90)	1,282,124.68	672,695.54	(29,938,373.68)	698,409.23
6	Jun-03	27,401,455.17	1,734,971.62	29,136,426.79	(13,039,515.42)	1,282,124.68	1,699,822.54	(10,057,568.20)	19,078,858.59
7	Jul-03	24,871,980.54	1,685,653.14	26,557,633.68	(1,302,263.47)	1,282,124.68	2,103,356.54	2,083,217.75	28,640,851.43
8	Aug-03	23,498,333.44	1,740,299.72	25,238,633.16	8,757,228.97	1,282,124.68	2,204,055.54	12,243,409.19	37,482,042.35
9	Sep-03	23,541,245.58	1,708,155.12	25,249,400.70	25,548,820.47	1,282,124.68	2,349,308.54	29,180,253.69	54,429,654.39
10	Oct-03	25,108,533.32	1,664,432.23	26,772,965.55	42,237,993.36	1,282,124.68	2,558,693.54	46,078,811.58	72,851,777.13
11	Nov-03	23,349,333.00	1,813,770.14	25,163,103.14	37,643,924.73	1,620,051.28	2,695,747.54	41,959,723.55	67,122,826.69
12	Dec-03	24,723,282.81	1,759,276.56	26,482,559.37	25,371,083.00	1,624,494.81	2,920,841.54	29,916,419.35	56,398,978.72
13									
14	Total	312,921,360.93	21,041,609.13	333,962,970.06	(5,486,166.63)	15,393,681.51	21,352,573.48	31,260,088.36	365,223,058.42
15									
16	12 Month Average	26,076,780.08	1,753,467.43	27,830,247.51	(457,180.55)	1,282,806.79	1,779,381.12	2,605,007.36	30,435,254.87

Jurisdictional Allocation -

A & E Allocator	Electric		Gas	
	Fuel Stock		Peak Day	Fuel Stock
Iowa	88.08%	24,512,882	601,388	2,044,804
Illinois	10.98%	3,055,761	81,649	277,618
South Dakota	0.94%	261,604	77,695	264,174
FERC/Nebraska	0.00%	-	5,415	18,412
	100.00%	27,830,248	766,147	2,605,007

To Exh (MJA-1), Sch 1, Col. (b), Ln 6

- 20 Source - MIS 5901 Report
- 21 Column (b): Acct 151.001 thru 151.024
- 22 Column (c): Acct 151.101 thru 151.130
- 23 Column (d): Col (b) + Col (c)
- 24 Column (e): Acct 164.XXX
- 25 Column (f): Acct 151.213 thru 151.219
- 26 Column (g): Acct 165.501 thru 165.521
- 27 Column (h): Col (e) + Col (f) + Col (g)
- 28
- 29

MidAmerican Energy Company
Prepayments
Test Year Ending December 31, 2003
12 Month Average

Line No.	(a) Month / Year	(b) Electric		(d)	(e) Gas		(g)	(h)
		Insurance (-\$-)	Miscellaneous (-\$-)	Total Electric (-\$-)	Insurance (-\$-)	Rent (-\$-)	Total Gas (-\$-)	Total Prepayments (-\$-)
1	Jan-03	2,873,891.48	671,657.86	3,545,549.34	131,097.55	-	131,097.55	3,676,646.89
2	Feb-03	2,559,788.53	587,700.62	3,147,489.15	114,024.21	-	114,024.21	3,261,513.36
3	Mar-03	2,872,581.39	503,743.38	3,376,324.77	104,521.65	-	104,521.65	3,480,846.42
4	Apr-03	2,438,965.52	419,786.14	2,858,751.66	87,352.97	-	87,352.97	2,946,104.63
5	May-03	2,139,614.90	335,828.90	2,475,443.80	70,184.29	-	70,184.29	2,545,628.09
6	Jun-03	1,686,818.27	251,871.66	1,938,689.93	53,015.61	-	53,015.61	1,991,705.54
7	Jul-03	1,536,201.95	167,914.42	1,704,116.37	35,846.93	-	35,846.93	1,739,963.30
8	Aug-03	1,183,672.75	83,957.18	1,267,629.93	18,678.25	-	18,678.25	1,286,308.18
9	Sep-03	1,383,386.61	-	1,383,386.61	1,507.54	-	1,507.54	1,384,894.15
10	Oct-03	3,347,324.83	943,459.32	4,290,784.15	120,552.86	-	120,552.86	4,411,337.01
11	Nov-03	2,991,010.42	857,690.29	3,848,700.71	109,353.93	-	109,353.93	3,958,054.64
12	Dec-03	2,618,715.61	771,921.26	3,390,636.87	99,220.00	-	99,220.00	3,489,856.87
13								
14	Total	27,631,972.26	5,595,531.03	33,227,503.29	945,355.79	-	945,355.79	34,172,859.08
15								
16	12 Month Average	2,302,664.36	466,294.25	2,768,958.61	78,779.65	-	78,779.65	2,847,738.26

Jurisdictional Allocation ⁽¹⁾

	Electric	Gas
Iowa	2,470,696	61,244
Illinois	278,366	7,560
South Dakota	19,896	9,394
FERC/Nebraska	-	581
	2,768,959	78,780

To Exh____(MJA-1), Sch 1, Col. (b), Ln 7

⁽¹⁾ Based on Net Plant

20 Source - MIS 5901 Report

21 Column (b): Acct 165.001, 003, 004, 009, 011, 058, 059

22 Column (c): Acct 165.073

23 Column (d): Col (b) + Col (c)

24 Column (e): Acct 165.062, 063, 064

25 Column (f): Acct 165.065

26 Column (g): Col (e) + Col (f)

27 Column (h): Col (d) + Col (g)

MidAmerican Energy Company
Accumulated Deferred Income Taxes - Account 282 (Electric & Gas)
Test Year Ending December 31, 2003
12 Month Average

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Line No.	Month / Year	Gas - Federal					Gas - State				
		Iowa (-\$-)	Illinois (-\$-)	South Dakota (-\$-)	Nebraska (-\$-)	Total Federal (-\$-)	Iowa (-\$-)	Illinois (-\$-)	South Dakota (-\$-)	Nebraska (-\$-)	Total State (-\$-)
1	Jan-03	60,632,461.00	8,579,160.00	5,999,634.00	439,698.00	75,650,953.00	(123,913.00)	882,719.00	-	-	758,806.00
2	Feb-03	60,632,461.00	8,579,160.00	5,999,634.00	439,698.00	75,650,953.00	(123,913.00)	882,719.00	-	-	758,806.00
3	Mar-03	61,354,709.00	8,653,069.00	6,174,315.00	449,240.00	76,631,333.00	(123,913.00)	888,507.00	-	-	764,594.00
4	Apr-03	61,354,709.00	8,653,069.00	6,174,315.00	449,240.00	76,631,333.00	(123,913.00)	888,507.00	-	-	764,594.00
5	May-03	61,354,709.00	8,653,069.00	6,174,315.00	449,240.00	76,631,333.00	(123,913.00)	888,507.00	-	-	764,594.00
6	Jun-03	62,076,957.00	8,726,978.00	6,348,996.00	458,782.00	77,611,713.00	(123,913.00)	894,295.00	-	-	770,382.00
7	Jul-03	62,076,957.00	8,726,978.00	6,348,996.00	458,782.00	77,611,713.00	(123,913.00)	894,295.00	-	-	770,382.00
8	Aug-03	62,076,957.00	8,726,978.00	6,348,996.00	458,782.00	77,611,713.00	(123,913.00)	894,295.00	-	-	770,382.00
9	Sep-03	62,799,205.00	8,800,887.00	6,523,677.00	468,324.00	78,592,093.00	(123,913.00)	900,083.00	-	-	776,170.00
10	Oct-03	62,799,205.00	8,800,887.00	6,523,677.00	468,324.00	78,592,093.00	(123,913.00)	900,083.00	-	-	776,170.00
11	Nov-03	62,195,600.00	8,724,720.00	6,477,007.00	481,386.00	77,878,713.00	(123,913.00)	872,171.00	-	-	748,258.00
12	Dec-03	66,330,908.00	8,735,094.00	6,263,369.00	554,437.00	81,883,808.00	(47,067.00)	898,212.00	-	-	851,145.00
13											
14	Total	745,684,838.00	104,360,049.00	75,356,931.00	5,575,933.00	930,977,751.00	(1,410,110.00)	10,684,393.00	-	-	9,274,283.00
15											
16	12 Month Average	62,140,403.17	8,696,670.75	6,279,744.25	464,661.08	77,581,479.25	(117,509.17)	890,366.08	-	-	772,856.92

17 16 (d) + 16 (i)
18 Source - Corporate Tax To Exh (MJA-1),
19 Column (b), (c), (d), (e): Acct 282.201 & 206 Sch 1, Col (b), Ln 12
20 Column (f): Sum Cols (b) through (e)
21 Column (g), (h), (i), (j): Accts 282.040 & 060
22 Column (k): Sum Cols (g) through (j)
23
24
25
26

To Exh____(MJA-1),
Sch 1, Col. (b), Ln 13

MidAmerican Energy Company
Customer Advances for Construction
Test Year Ending December 31, 2003
12 Month Average

(a)		(b)	(d)	(f)
Line		Electric	Gas	Total
No.	Month / Year	Acct 252.1XX	Acct 252.2XX	Cust Advances
		(-\$-)	(-\$-)	(-\$-)
1	Jan-03	3,930,520.13	2,676,901.55	6,607,421.68
2	Feb-03	3,951,068.02	2,625,521.82	6,576,589.84
3	Mar-03	3,956,352.52	2,565,707.35	6,522,059.87
4	Apr-03	4,077,259.70	2,595,246.67	6,672,506.37
5	May-03	3,993,257.89	2,571,174.22	6,564,432.11
6	Jun-03	4,376,223.60	2,716,835.08	7,093,058.68
7	Jul-03	4,566,631.46	2,796,528.73	7,363,160.19
8	Aug-03	4,675,148.23	2,824,055.71	7,499,203.94
9	Sep-03	4,894,528.62	2,978,650.59	7,873,179.21
10	Oct-03	4,842,961.09	3,189,313.63	8,032,274.72
11	Nov-03	5,152,541.27	3,444,761.93	8,597,303.20
12	Dec-03	5,257,643.93	3,310,771.94	8,568,415.87
13				
14	Total	53,674,136.46	34,295,469.22	87,969,605.68
15				
16	12 Month Average	4,472,844.71	2,857,955.77	7,330,800.47

17				
18				
19	Jurisdictional Allocation ⁽¹⁾	Electric	Gas	
20	Iowa	3,960,702	2,231,993	
21	Illinois	478,180	313,637	
22	South Dakota	33,963	294,040	To Exh____(MJA-1), Sch 1, Col (b), Ln 14
23	FERC/Nebraska	-	18,286	
24		4,472,845	2,857,956	

25

26 ⁽¹⁾ based on Gross Plant

27

Source - MIS 5901 Report

MidAmerican Energy Company
Customer Deposits - Account 235
Test Year Ending December 31, 2003
12 Month Average

		(a)	(b)	(c)
Line				Total Cust Deposits
No.	Month / Year			(-\$-)
1	Jan-03			1,244,876.74
2	Feb-03			1,294,854.34
3	Mar-03			1,264,192.20
4	Apr-03			1,322,593.91
5	May-03			1,359,241.77
6	Jun-03			1,390,170.51
7	Jul-03			1,431,413.17
8	Aug-03			1,440,510.44
9	Sep-03			1,503,059.46
10	Oct-03			1,555,206.08
11	Nov-03			1,674,964.17
12	Dec-03			1,758,769.53
13				
14	Total			17,239,852.32
15				
16	12 Month Average			1,436,654.36

18		Customer
19	Allocation to Utility ⁽¹⁾	Deposits
20	Electric	752,611
21	Gas	684,043
22	Total	1,436,654

25	Jurisdictional Allocation ⁽²⁾	Electric	Gas
26	Iowa	668,801	536,848
27	Illinois	79,015	67,473
28	So Dakota	4,794	74,700
29	FERC/Nebraska	-	5,022
30	Total	752,611	684,043

To Exh___(MJA-1), Sch 1, Col.(b), Ln 15

32 ⁽¹⁾ based on Customer Deposit Interest

33 ⁽²⁾ based on Residential/Commercial Revenue

34

MidAmerican Energy Company
Accumulated Provision for Uncollectibles
Test Year Ending December 31, 2003
12 Month Average

Line No.	(a) Month / Year	(b) Uncollectibles		(c)	(d)	(e)
		Services Acct 144.002 (-\$-)	Services Acct 144.003 (-\$-)	Discount Acct 144.040 (-\$-)	Total (-\$-)	
1	Jan-03	(5,609,238.62)	(1,438,825.83)	-	(7,048,064.45)	
2	Feb-03	(5,754,389.51)	(1,718,187.62)	-	(7,472,577.13)	
3	Mar-03	(5,844,460.38)	(2,169,468.88)	-	(8,013,929.26)	
4	Apr-03	(5,955,208.18)	(2,165,048.30)	-	(8,120,256.48)	
5	May-03	(8,071,152.18)	-	-	(8,071,152.18)	
6	Jun-03	(8,057,515.92)	-	-	(8,057,515.92)	
7	Jul-03	(7,898,758.09)	-	-	(7,898,758.09)	
8	Aug-03	(7,404,563.48)	-	-	(7,404,563.48)	
9	Sep-03	(6,654,348.79)	-	-	(6,654,348.79)	
10	Oct-03	(6,057,277.27)	-	-	(6,057,277.27)	
11	Nov-03	(6,579,286.28)	-	-	(6,579,286.28)	
12	Dec-03	(6,647,705.91)	-	-	(6,647,705.91)	
13						
14	Total	(80,533,904.61)	(7,491,530.63)	-	(88,025,435.24)	
15						
16	12 Month Average	(6,711,158.72)	(624,294.22)	-	(7,335,452.94)	

Jurisdictional Allocation ⁽¹⁾	Provision for Uncollectibles	
	Electric	Gas
21 Iowa	3,308,886	2,834,695
22 Illinois	390,928	356,273
23 So Dakota	23,719	394,435
24 FERC	-	26,518
25 Total	3,723,533	3,611,920

To Exh___(MJA-1), Sch 1, Col. (b), Ln 16

⁽¹⁾ based on Residential/Commercial Revenues

MidAmerican Energy Company
Injuries and Damages / Misc Oper Provisions
Test Year Ending December 31, 2003
12 Month Average

Line No.	(a) Month / Year	(b) Injuries & Damages (-\$-)	(c) Accrued Prov Illinois - Gas (-\$-)	(d) Misc Oper Prov (-\$-)
1	Jan-03	6,293,814.25	-	(446,674.54)
2	Feb-03	6,257,565.04	-	86,919.58
3	Mar-03	6,321,238.52	-	474,241.50
4	Apr-03	6,070,595.72	-	908,471.35
5	May-03	6,084,036.49	-	1,072,499.76
6	Jun-03	5,992,993.06	-	1,060,117.43
7	Jul-03	6,092,144.46	-	639,609.81
8	Aug-03	6,177,210.87	-	1,133,266.40
9	Sep-03	6,215,776.47	-	852,973.82
10	Oct-03	6,321,809.66	-	1,250,827.22
11	Nov-03	6,493,581.77	-	1,180,581.47
12	Dec-03	6,218,297.21	-	508,668.66
13				
14	Total	74,539,063.52	-	8,721,502.46
15				
16	12 Month Average	6,211,588.63	-	726,791.87

18		Regular Employees		Inj & Damages	Misc
19	Allocation to Utility:	@ 12/31/03	-%-	Allocation	Oper Prov
20	Electric (FERC 1, p 323)	2,575	69.16%	4,295,936	502,649
21	Gas (IG-1, p 325)	1,148	30.84%	1,915,653	224,143
22		3,723	100.00%	6,211,589	726,792
23					
24		Electric		Gas	
25	Jurisdictional Allocation ⁽¹⁾	Inj & Damage	Misc Oper Prov	Inj & Damage	Misc Oper Prov
26	Iowa	3,775,590	441,766	1,506,709	176,294
27	Illinois ⁽²⁾	486,456	56,918	183,742	21,499
28	South Dakota	33,889	3,965	218,349	25,548
29	FERC/Nebraska	0	0	6,853	802
30		4,295,936	502,649	1,915,653	224,143

To Exh___(MJA-1), Sch 1,
Col. (b), Ln 17 & 18

32 Column (b): Acct 228.202, 203, 205 thru 207

33 Column (c): Acct 228.210

⁽¹⁾Based on Operation & Supervision Expense

34 Column (d): Acct 228.401 thru 411

⁽²⁾Gas I&D includes Col (c), Ln 17

35

36

MidAmerican Energy Company
Test Year Ending December 31, 2003
12 Month Average

WorkSheet Title:

Accumulated Deferred Income Taxes - Account 281
Accumulated Deferred Income Taxes - Account 282 (Electric & Gas)
Accumulated Deferred Income Taxes - Account 283 (Electric & Gas)
Investment Tax Credit - 3%
Customer Advances for Construction
Customer Deposits - Account 235
Accumulated Provision for Uncollectibles

Injuries and Damages / Misc Oper Provisions
Fuel Stocks and Expense
Materials and Supplies
Prepayments
Other Rate Base Items
Illinois Rate Base Items

Month / Year:

Dec-02 Jul-03
Jan-03 Aug-03
Feb-03 Sep-03
Mar-03 Oct-03
Apr-03 Nov-03
May-03 Dec-03
Jun-03

	Electric					Gas				
	Iowa	Illinois	South Dakota	FERC	Total	Iowa	Illinois	South Dakota	Nebraska	Total
Customer Deposit Interest @ 12/31/03					\$ 43,839					\$ 39,845
					52.39%					47.61%
Number of Employees @ 12/31/03					2,575					1,148
					69.16%					30.84%
A & E Allocation (%)	88.08%	10.98%	0.94%	0.00%	100.00%					
Gas Peak Day (12/21/2003) (%)						601,368 78.49%	81,649 10.66%	77,695 10.14%	5,415 0.71%	766,147 100.00%
Total Operating Revenue (Regulated)										
12 Months Ended 12/31/03	\$ 1,243,350,235	\$ 144,052,017	\$ 10,373,432	\$ -	\$ 1,397,775,684	\$ 743,368,701	\$ 96,332,552	\$ 100,479,732	\$ 7,211,799	\$ 947,392,784
(%) - Jurisdiction	88.95%	10.31%	0.74%	0.00%	100.00%	78.46%	10.17%	10.61%	0.76%	100.00%
(%) - Utility					59.60%					40.40%
Residential/Commercial Revenue										
12 Months Ended 12/31/03	\$ 632,158,506	\$ 74,686,233	\$ 4,531,499	\$ -	\$ 711,376,238	\$ 541,564,824	\$ 68,065,584	\$ 75,356,242	\$ 5,066,137	\$ 690,052,787
(%) - Jurisdiction	88.86%	10.50%	0.64%	0.00%	100.00%	78.48%	9.86%	10.92%	0.73%	100.00%
(%) - Utility					50.76%					49.24%
Gross Plant										
Total @ 12/31/03	\$ 4,647,835,383	\$ 561,138,288	\$ 39,855,338	\$ -	\$ 5,248,829,009	\$ 727,193,216	\$ 102,184,270	\$ 95,799,397	\$ 5,957,746	\$ 931,134,629
(%) - Jurisdiction	88.55%	10.69%	0.76%	0.00%	100.00%	78.10%	10.97%	10.29%	0.64%	100.00%
(%) - Utility					84.93%					15.07%
Net Plant										
Total @ 12/31/03	\$ 2,170,578,882	\$ 244,552,620	\$ 17,479,409	\$ -	\$ 2,432,610,911	\$ 393,062,734	\$ 48,522,002	\$ 60,290,460	\$ 3,727,521	\$ 505,602,717
(%) - Jurisdiction	89.23%	10.05%	0.72%	0.00%	100.00%	77.74%	9.60%	11.92%	0.74%	100.00%
(%) - Utility					82.79%					17.21%
Net Production Plant										
Total @ 12/31/03	\$ 778,068,941	\$ 97,142,710	\$ 7,948,040	\$ -	\$ 883,159,691					
(%)	88.10%	11.00%	0.90%	0.00%	100.00%					
Supervision O&M Expense										
Total	\$ 27,278,048	\$ 3,514,571	\$ 244,846	\$ -	\$ 31,037,465	\$ 5,941,658	\$ 724,581	\$ 861,054	\$ 27,023	\$ 7,554,316
(%) - Jurisdiction	87.89%	11.32%	0.79%	0.00%	100.00%	78.65%	9.59%	11.40%	0.36%	100.00%
(%) - Utility					80.43%					19.57%
Pension Allocator										
Delivery labor - Dec 03	\$ 6,524,480	\$ 876,850	\$ 30,613	\$ -	\$ 7,431,943	\$ 4,360,558	\$ 557,027	\$ 592,499	\$ 27,103	\$ 5,537,187
(%) - Jurisdiction	87.79%	11.80%	0.41%	0.00%	100.00%	78.75%	10.06%	10.70%	0.49%	100.00%
(%) - Utility					57.30%					42.70%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base
Pro Forma Adjustment - Acquisition Adjustment

Line	Description	Cost	Book Amortization
	(a)	(b)	(c)
1	South Dakota Gas		
2	Acquisition Adjustment		
3	Acct 114	\$8,918,381	
4	Book Amortization		
5	Acct 115		\$3,784,653

Source:

Line 3 - Workpaper MJA/B, Page 3, Col. (b), Line 27
Line 5 - Workpaper MJA/B, Page 3, Col. (b), Line 42

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base
Pro Forma Adjustment - Acquisition Adjustment

Line	Description (a)	South Dakota Gas (b)	Reference
6	RATE BASE		
7	Plant in Service		
8	Acquisition Adjustment @ 50%	-\$4,459,191	Line 3 times 50%
9	Pro Forma Adjustment	-\$4,459,191	To Exh.____(MJA-1), Sch 3, Ln 3
10	Accumulated Amortization		
11	Acquisition Adjustment @ 50%	-\$1,892,327	Line 5 times 50%
12	Pro Forma Adjustment	-\$1,892,327	To Exh.____(MJA-1), Sch 3, Ln 6

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base
Pro Forma Adjustment - Acquisition Adjustment

Line	Month	Amount
	(a)	(b)
13	Plant in Service - Account 114204	
14	January	8,918,380.75
15	February	8,918,380.75
16	March	8,918,380.75
17	April	8,918,380.75
18	May	8,918,380.75
19	June	8,918,380.75
20	July	8,918,380.75
21	August	8,918,380.75
22	September	8,918,380.75
23	October	8,918,380.75
24	November	8,918,380.75
25	December	8,918,380.75
26	Twelve Month Total	107,020,569.00
27	Twelve Month Average	8,918,381
28	Accumulated Amortization - Account 115204	
29	January	-3,608,994.00
30	February	-3,640,932.00
31	March	-3,672,870.00
32	April	-3,704,808.00
33	May	-3,736,746.00
34	June	-3,768,684.00
35	July	-3,800,622.00
36	August	-3,832,560.00
37	September	-3,864,498.00
38	October	-3,896,436.00
39	November	-3,928,374.00
40	December	-3,960,312.00
41	Twelve Month Total	-45,415,836.00
42	Twelve Month Average	-3,784,653

Source: Company Books and Records

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base
Pro-Forma Adjustment - Capital Projects
Test Year Ended December 31, 2003

Line	Description	Amount	Reference
1	Pro Forma Adjustment: Capital Projects		
2			
3	Pro Forma Adjustment - Rate Base:		
4			
5	Plant in Service -		
6	Intangible Plant	\$ 190,379	Workpaper MJA/C, Page 2
7	Production Plant	-	Workpaper MJA/C, Page 2
8	Other Storage Plant	-	Workpaper MJA/C, Page 2
9	Distribution Plant	-	Workpaper MJA/C, Page 2
10	General Plant	-	Workpaper MJA/C, Page 2
11	Pro Forma Adjustment - Plant in Service	\$ 190,379	
12			
13	Accumulated Depreciation -		
14	Intangible Plant	\$ 20,624	Workpaper MJA/C, Page 3
15	Production Plant	-	Workpaper MJA/C, Page 3
16	Other Storage Plant	-	Workpaper MJA/C, Page 3
17	Distribution Plant	-	Workpaper MJA/C, Page 3
18	General Plant	-	Workpaper MJA/C, Page 3
19	Pro Forma Adjustment - Acc Depreciation	\$ 20,624	
20			
21			
22	Pro Forma Adjustment - Income Statement:		
23	Depreciation Expense	\$ 38,076	Workpaper MJA/C, Page 3

**MidAmerican Energy Company
Test Year Ended December 31, 2003
Capital Projects - Gas Utility
South Dakota Jurisdictional Amount**

Project	Year	Plant					Total
		Intangible 301-303	Production 325-347	Other Storage 350-364	Distribution 374-387	General 389-398	
11094 - Intergraph G-Framme Mapping	2003	\$ 190,379.49	\$ -	\$ -	\$ -	\$ -	\$ 190,379.49
TOTAL		<u>\$ 190,379.49</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,379.49</u>

MidAmerican Energy Company
Test Year Ended December 31, 2003
Capital Projects - Gas Utility
South Dakota Jurisdictional Amount

		Accumulated Depreciation					Depreciation	
		Intangible	Production	Other Storage	Distribution	General	Total	Expense
11094 - Intergraph G-Framme Mapping	2003	\$ 20,624.44	\$ -	\$ -	\$ -	\$ -	\$ 20,624.44	\$ 38,075.88
TOTAL		<u>\$ 20,624.44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,624.44</u>	<u>\$ 38,075.88</u>

MidAmerican Energy Company

Test Year Ending December 31, 2003

Project: 11094 Intergraph - G-Framme Mapping

Gas Utility % 48.32% So Dak % 10.89%

Month / Year:	Booked Amount	Property Account Distribution			Depreciation Rate
		Account	Per Cent		
Dec-02	-	2.303.00	100.00%		20.000%
Jan-03	-	0.000.00	0.00%		0.000%
Feb-03	-	0.000.00	0.00%		0.000%
Mar-03	-	0.000.00	0.00%		0.000%
Apr-03	-	0.000.0	0.00%		0.000%
May-03	-				
Jun-03	-				
Jul-03	-				
Aug-03	-				
Sep-03	-				
Oct-03	-				
Nov-03	-				
Dec-03	-				

In-Service Date: Jul-03
Project Amount: \$ 3,617,973

MIDAMERICAN ENERGY COMPANY
Intergraph - G-Framme Mapping
Test Year Ending December 31, 2003
PLANT IN SERVICE

	(A)	(B)	(C)	(D)
LINE	WORK ORDER TOTAL			
NO.	MONTH / YEAR	PER BOOKS	ANNUALIZED	DIFFERENCE
1	Dec-02	\$ -	\$ -	\$ -
2	Jan-03	-	190,379.49	190,379.49
3	Feb-03	-	190,379.49	190,379.49
4	Mar-03	-	190,379.49	190,379.49
5	Apr-03	-	190,379.49	190,379.49
6	May-03	-	190,379.49	190,379.49
7	Jun-03	-	190,379.49	190,379.49
8	Jul-03	-	190,379.49	190,379.49
9	Aug-03	-	190,379.49	190,379.49
10	Sep-03	-	190,379.49	190,379.49
11	Oct-03	-	190,379.49	190,379.49
12	Nov-03	-	190,379.49	190,379.49
13	Dec-03	-	190,379.49	190,379.49
14	TOTAL	\$ -	\$ 2,284,553.89	\$ 2,284,553.89
15				
16	12 MO AVERAGE	\$ -	\$ 190,379.49	\$ 190,379.49
17				
18				
19	TOTAL ADJMNT			\$ 190,379.49
20				
21				
22				
23				
24				

MIDAMERICAN ENERGY COMPANY
Intergraph - G-Framme Mapping
Test Year Ending December 31, 2003
PLANT IN SERVICE

(A)		(B)		(C)	(D)
LINE		Acct 2.303.00			
NO.	MONTH / YEAR	PER BOOKS	ANNUALIZED	DIFFERENCE	
1	Dec-02	\$ -	\$ -	\$ -	
2	Jan-03	-	190,379.49	190,379.49	
3	Feb-03	-	190,379.49	190,379.49	
4	Mar-03	-	190,379.49	190,379.49	
5	Apr-03	-	190,379.49	190,379.49	
6	May-03	-	190,379.49	190,379.49	
7	Jun-03	-	190,379.49	190,379.49	
8	Jul-03	-	190,379.49	190,379.49	
9	Aug-03	-	190,379.49	190,379.49	
10	Sep-03	-	190,379.49	190,379.49	
11	Oct-03	-	190,379.49	190,379.49	
12	Nov-03	-	190,379.49	190,379.49	
13	Dec-03	-	190,379.49	190,379.49	
14	TOTAL	\$ -	\$ 2,284,553.89	\$ 2,284,553.89	
15					
16	12 MO AVERAGE	\$ -	\$ 190,379.49	\$ 190,379.49	
17					
18					
19	TOTAL ADJMNT			\$ 190,379.49	
20					
21					
22					
23					
24					

MIDAMERICAN ENERGY COMPANY
Intergraph - G-Framme Mapping
Test Year Ending December 31, 2003
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	(B)		(C)		(D)
		Acct 2.303.00				
		PER BOOKS	ANNUALIZED	DIFFERENCE		
1	Dec-02	\$ -	\$ -	\$ -		
2	Jan-03	-	3,172.99	3,172.99		
3	Feb-03	-	6,345.98	6,345.98		
4	Mar-03	-	9,518.97	9,518.97		
5	Apr-03	-	12,691.96	12,691.96		
6	May-03	-	15,864.95	15,864.95		
7	Jun-03	-	19,037.94	19,037.94		
8	Jul-03	-	22,210.93	22,210.93		
9	Aug-03	-	25,383.92	25,383.92		
10	Sep-03	-	28,556.91	28,556.91		
11	Oct-03	-	31,729.90	31,729.90		
12	Nov-03	-	34,902.89	34,902.89		
13	Dec-03	-	38,075.88	38,075.88		
14	TOTAL	\$ -	\$ 247,493.22	\$ 247,493.22		
15						
16	12 MO AVG	\$ -	\$ 20,624.44	\$ 20,624.44		
17						
18						
19	TOTAL ADJMNT			\$ 20,624.44		
20						
21						
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.303.00	20.00%	1.67%			
26						
27						
28						
29						
30						

8 Work Order "As Built" Details

AS-Built Estimate	Expense)	\$0.00	Removal)	\$0.00	Jobbing)	\$0.00	End Date	00/00/0000
-------------------	----------	--------	----------	--------	----------	--------	----------	------------

Estimates

Expenditure Type	Utility Account	Property Group	Asset Location	Quantity	Edit Estimates
Additions	1303.00-Dist Software		Des Moines Control Center	0 0	Add an Estimate
				Total:	Copy an Estimate
					Delete an Estimate
					Search Unit Catalog
					Search CPR
					Retire an Asset
					Replace an Asset
					Minor Add
					Relate to an Asset
					Add Like an Asset

☐ Filter UA by Header Func. Class:

Blue = Already used in unitization

Templates

Cap. Analysis

Copy to Another WD

Report

Update

Cancel

COMMAND ==>

SCREEN - 2.1.0

***** MANAGEMENT INFORMATION SYSTEM *****
TERMINAL - N562 PARAMETER MAINTENANCE SYSTEM - PRPMCICS
USERID - T50062 PROJECT ATTRIBUTE DATE - 02/25/2004
OFFICE - TIME - 14:49:53

KEY - PROJECT NBR:
PROJECT - NBR: 11094 DESC: INTERGRAPH G-FRAME MAPPIN
MANAGER - NBR: 53055 NAME: SMITH, TERRY L ASSIGNED TO: MJA
PROJECT TYPE: A SUB NBR UPD: N COMPANY: MEC FACILITY:
UTILITY: 1 PROJECT - DIV: 01 LOC: 20 CAT: 03 FAMILY:
MIS LOCATION: 100 AUTHORIZED DATE: 200106 INSERVICE DATE: 200307

O & M - CHARGE - CODE: 4 DATE: 200312

CONSTRUCTN - DESC: INTERGRAPH G-FRAME MAPPIN CHARGE - CODE: 4 DATE: 200312
AUTHORIZED AMT - COMPANY: 003458088+ JP (100%): 0000000000+
LOADING - G & A: 0 AFUDC: 1 CODE: EST IU DATE: 200306 CMPL CODE:

REMOVAL - DESC: INTERGRAPH G-FRAME MAPPIN CHARGE - CODE: 4 DATE: 200312
AUTHORIZED AMT - COMPANY: 0000000000+ JP (100%): 0000000000+
LOADING - G & A: 0 CODE: EST END DATE: CMPL CODE:

CLR-EXIT F3-END F6-NEXT F9-ISRT F10-UPDT F11-DELT F12-RSET

MANAGEMENT INFORMATION SYSTEM
QUERY NUMBER 5
DETAIL PROJECT / ACTIVITY / SUB # / CE / RC
11094 / 107664 / 204 / 775
FOR COMPANY MEC

DATE 2004-02-25

YMM	SUM AMOUNT
200107	17,264.49
200108	115,309.74
200109	26,473.86
200110	38,770.19
200111	254,378.79
200112	56,596.87
200201	41,174.44
200202	71,299.57
200203	56,122.16
200204	59,315.41
200205	62,056.49
200206	372,322.08
200207	70,251.50
200208	83,064.07
200209	80,733.18
200210	91,227.06
200211	136,293.20
200212	102,332.93
200301	297,402.16
200302	120,869.38
200303	90,499.19
200304	79,316.99
200305	131,912.51
200306	104,549.61
200307	38,370.85
200309	168,454.39
200310	868.62
200311	351,149.13
200312	499,594.43
=====	
	3,617,973.29

General Information

Project Title	<u>Delivery Work Management/Scheduling/DataMart/CAD</u>			Project #	<u>See Below</u>
Company Name	<u>MidAmerican Energy</u>	Co #	<u>MEC</u>	Sub #	
Location Name	<u>All Jurisdictions</u>	Loc #	<u>100</u>	Facility #	

Description and purpose of expenditure (Attach supporting documents. See AFE Policy)

See attached - Logica Work Management & Scheduling (Proj. #11045) DataMart (Proj. #11047)
& Delivery Website (Proj. #11046) I.T. Hardware (Proj. # 11093)
Intergraph G-FRAMME Mapping (Proj. #11094E & ~~15568G~~)
Computer Aided Dispatch (Proj. # 11095E & ~~15570G~~)

Start Date: 5/1/2001 Estimated In Service Date: 10/1/2002 Estimated Completion Date: 10/1/2002

AFE Cost Information - project cost @ 100 %

Cost Elements		
Material (inventory)	100-199	\$ 5,000
Employment cost (labor)	200-299	\$ 2,942,488
General expenses (equip)	300-399	\$ 36,000
Outside svcs. (vouchers)	400-499	\$ 5,712,287
Retirement activity		\$ -
Fixed expenses (G & A)		\$ 17,356
Financing cost (AFUDC)		\$ 580,494
Reimbursement		\$ -
O & M expenses		\$ 1,501,337
Total AFE cost		\$ 10,794,962

Budget Information @ 100 % cost

Original AFE	\$ 10,794,962
Supplemental addition	
Total AFE	\$ 10,794,962
Less:	
Budget current year	\$ 5,914,999
Budget other year	\$ 4,690,000
O & M Budget ***	\$ 2,542,488
Total Budget	\$ 13,147,487
*** Not backfilled internal Labor at R/C Level	
Over / (under) budget	\$ (2,352,525)

Validation Requirements:

Activities: 107663 107664 107665 682004 682005 681101 681102
 Responsibility Centers: TBD
 Category Indicators: Division: _____ Location: _____ Category: _____

Expenditure Schedule

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2001	\$ -	\$ 1,105,458	\$ 2,193,717	\$ 2,353,296	\$ 5,264,010	\$ 388,461
2002	\$ 1,656,148	\$ 1,537,448	\$ 1,170,448	\$ 778,448	\$ 4,029,616	\$ 1,112,876

Project Approvals

Originator <i>Levy L. Smith</i>	Date <u>5/8/01</u>	Summary Of Estimated Costs <table border="0"> <tr> <td>Project cost 100%</td> <td>MidAmerican Shared costs 0%</td> </tr> <tr> <td>Construction activities</td> <td>\$ 9,293,625</td> </tr> <tr> <td>Retirement activities</td> <td></td> </tr> <tr> <td>Reimbursement</td> <td></td> </tr> <tr> <td>Total Capital activities</td> <td>\$ 9,293,625</td> </tr> <tr> <td>O & M activities</td> <td>\$ 1,501,337</td> </tr> <tr> <td>Total Project activities</td> <td>\$ 10,794,962</td> </tr> </table>		Project cost 100%	MidAmerican Shared costs 0%	Construction activities	\$ 9,293,625	Retirement activities		Reimbursement		Total Capital activities	\$ 9,293,625	O & M activities	\$ 1,501,337	Total Project activities	\$ 10,794,962
Project cost 100%	MidAmerican Shared costs 0%																
Construction activities	\$ 9,293,625																
Retirement activities																	
Reimbursement																	
Total Capital activities	\$ 9,293,625																
O & M activities	\$ 1,501,337																
Total Project activities	\$ 10,794,962																
Project Manager and Employment No. <i>W. Matthews</i>	Date <u>5/8/01</u>																
Manager II	Date																
Manager I	Date																
Officer	Date																
Senior Officer <i>W. Alexander</i>	Date <u>5/8/01</u>	Received in Property Accounting Date <i>P. E. Smith</i> <u>5/18/01</u>															
Executive Officer <i>W. Matthews</i>	Date <u>5/11/01</u>																

After approval, route completed capital AFE to Property Accounting - DMR6

Anderson, Mary J

From: Smith, Terry L
nt: Friday, March 08, 2002 10:08 AM
o: Anderson, Mary J
Cc: Smith, Terry L
Subject: FW: Revised Project Expenditures

Mary Jo,

Looks like it is time to turn off capital charges to Project 11045.

Attached are revised expenditures for each project number of Delivery's Resource Management Project AFE.



Projected
expenditures.xls

The only change is a \$45k increase in project 11045, and a corresponding decrease in 11095.

Thanks,
Terry

	Work Management		Scheduling & DataMart		Hardware		G/FRAMME Mapping		Computer Aided Dispatch		Total All Projects	
	Capital	O & M	Capital	O & M	Capital	O & M	Capital	O & M	Capital	O & M	Capital	O & M
	\$1,485,000	\$100,000	\$1,069,658	\$248,114	\$885,156	\$0	\$3,458,088	\$522,935	\$2,305,723	\$630,288	\$9,293,625	\$1,501,337
	\$1,530,000								\$2,350,723			

Total Cap & OM \$10,794,962

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Rate Base
Pro-Forma Adjustment -
Test Year Ended December 31, 2003

Allocation Factor - Total Company Meters

Elec - Illinois	83,523	12.31%	
Elec - Iowa	591,488	87.15%	
Elec - South Dakota	3,647	0.54%	
Elec - Total Company	<u>678,658</u>	100.00%	<u>51.68%</u>
Gas - Illinois	63,171	9.96%	
Gas - Iowa	497,750	78.45%	
Gas - South Dakota	69,097	10.89%	
Gas - Nebraska	4,464	0.70%	
Gas - Total Company	<u>634,482</u>	100.00%	<u>48.32%</u>
	1,313,140		100.00%

Source:
Workpaper MJA/C, Page 25

MEC DELIVERY BUSINESS UNIT ALLOCATIONS

COMMON LOCATION
FOR DECEMBER 2003
source: MIO821J/M19715A

ALLOCATION	TARGET	ALLOCATION	SOURCE
ELECTRIC DIVISION	COMMON DELIVERY	COMMON DELIVERY	COMMON DELIVERY
GAS DIVISION	COMMON DELIVERY	COMMON DELIVERY	COMMON DELIVERY
NON-UTILITY SERVICES	COMMON DELIVERY	COMMON DELIVERY	COMMON DELIVERY
100 - COMMON			
NON-UTILITY SERVICES			
500 - NEBRASKA			
400 - SOUTH DAKOTA			
300 - ILLINOIS			
200 - IOWA			
GAS DELIVERY			
400 - SOUTH DAKOTA			
300 - ILLINOIS			
200 - IOWA			
ELECTRIC DELIVERY			
200 - IOWA			
300 - ILLINOIS			
400 - SOUTH DAKOTA			
COMMON DELIVERY			
26.1564%			
3.2364%			
3.5712%			
0.2610%			
0.0982%			
0.1912%			
3.3823%			
3.3899%			
24.1903%			
33.5576%			
23.8609%			
37.9053%			
4.8107%			
5.2620%			
0.3399%			
0.0787%			
61.8249%			
6.9836%			
0.3691%			
0.2777%			
50.2105%			
6.7480%			
0.2356%			
0.3655%			
61.3878%			
31.1537%			
0.0982%			
0.1933%			
0.0787%			
51.6821%			
30.7437%			
69.1776%			
57.1941%			
42.6126%			
0.1933%			
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**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)	
	)	DOCKET NO. NG04-
MIDAMERICAN ENERGY COMPANY)	
)	

**DIRECT TESTIMONY
OF
RICK R. TUNNING**

1 **Q. Please state your name and business address.**

2 A. My name is Rick R. Tunning. My business address is 666 Grand Avenue, Des
3 Moines, Iowa 50309.

4 **Q. By whom are you employed and in what position?**

5 A. I am employed by MidAmerican Energy Company ("MidAmerican", "MEC"
6 or "Company") as Manager – Financial Reporting.

7 **Q. Please describe the responsibilities of your current position.**

8 A. As Manager of Financial Reporting, I am responsible for the preparation of
9 shareholder, Securities Exchange Commission, and regulatory financial reports
10 and budgeting for MidAmerican and MidAmerican Funding, LLC.

11 **Q. Please describe your education and business experience.**

12 A. I graduated from Northwest Missouri State University in 1980 with a Bachelor
13 of Science degree in accounting. I received a Master of Business
14 Administration degree from the University of South Dakota in 1989. I hold a
15 certificate as a certified public accountant in Iowa. I worked in the audit

16 division of Arthur Andersen & Co. until 1982. At that time I started working
17 for Iowa Power Inc., a MidAmerican predecessor company, as an internal
18 auditor. I have worked in a number of accounting and auditing capacities since
19 that time, including management of the internal audit function for eight years. I
20 was appointed to my present position in 1995. I am a member of a number of
21 professional organizations, including the American Institute of Certified Public
22 Accountants, the Institute of Management Accountants, and the Edison Electric
23 Institute Accounting Standards Committee.

24 Q. Have you previously testified in other rate proceedings?

25 A. Yes. I have testified in several proceedings in Iowa, Illinois, and FERC
26 involving electric and gas rate matters and testified in MidAmerican's last gas
27 rate case in South Dakota in Docket No. NG-01-010.

28
29 **Purpose of Testimony**

30 Q. What is the purpose of your direct testimony?

31 A. The purpose of my prepared direct testimony is to support MidAmerican's
32 South Dakota jurisdictional gas rate filing in the following areas:

- 33 • South Dakota jurisdictional gas revenue requirement
34 • South Dakota jurisdictional gas operating income
35

36 **Revenue Requirement**

37 Q. Please describe MEC Exhibit ____ (RRT-1), Schedule 1.

38 A. MEC Exhibit ____ (RRT-1), Schedule 1 summarizes the South Dakota
39 jurisdictional gas revenue requirement. It reflects a revenue deficiency of
40 \$1,560,000. The adjusted test year rate base amount shown on line 1 is
41 summarized on MEC Exhibit ____ (MJA-1), Schedule 1 and is discussed by
42 MidAmerican witness Anderson. The rate of return amount shown on line 2 is
43 summarized on MEC Exhibit ____ (JMB-1) and is discussed by MidAmerican
44 witness Behrens. The adjusted test year operating income amount shown on
45 line 4 is summarized on MEC Exhibit ____ (RRT-1), Schedule 2 and is
46 discussed below.

47 **Q. Are MidAmerican's 2003 books and records audited by independent**
48 **auditors?**

49 A. Yes, Deloitte and Touche annually audits MidAmerican's financial statements.
50

Operating Income

51 **Q. Please describe MEC Exhibit ____ (RRT-1), Schedule 2.**

52 A. MEC Exhibit ____ (RRT-1), Schedule 2 summarizes MidAmerican's adjusted
53 South Dakota jurisdictional gas operating income. Column B of this schedule
54 presents actual South Dakota jurisdictional gas amounts, as reflected in
55 MidAmerican's books and records as of December 31, 2003. Column C
56 presents adjustments to test year actual amounts as summarized on MEC
57 Exhibit ____ (RRT-1), Schedule 3. Column D presents adjusted test year
58 operating income. Column E presents the revenue adjustment supported by this
59 filing.

60

61

Pro Forma Adjustments

62

Q. Please describe MEC Exhibit ____ (RRT-1), Schedule 3.

63

A. MEC Exhibit ____ (RRT-1), Schedule 3 summarizes 15 adjustments to test

64

period South Dakota jurisdictional gas operating income. Individual

65

adjustments, with references to supporting workpapers, are presented in Exhibit

66

____(RRT-1) Schedules 4 through 18.

67

Q. Please describe the interest synchronization adjustment on MEC Exhibit

68

____ (RRT-1), Schedule 4.

69

A. This adjustment increases income tax expense and is required in order to match

70

or “synchronize” the long-term interest deduction for purposes of the income

71

tax calculation with the long-term interest expense included in the revenue

72

requirements.

73

Q. Please describe the adjustments for 2003 and 2004 union labor on MEC

74

Exhibit ____ (RRT-1), Schedules 5 and 6.

75

A. These adjustments increase test year union labor for known and measurable pay

76

increases. The 2003 adjustment annualizes pay increases that were effective

77

during the test year. The 2004 adjustment reflects pay increases that have or

78

soon will become effective pursuant to the respective union contracts.

79

Q. Please describe the adjustment for 2004 salaried labor on MEC Exhibit

80

____ (RRT-1), Schedule 7.

81

A. This adjustment increases test year salaried labor costs for known and

82

measurable pay increases that were effective January 1, 2004.

83 **Q. Please describe the weather normalization adjustment on MEC Exhibit**
84 **___ (RRT-1), Schedule 8.**

85 **A.** This adjustment increases revenues for the impact of milder than normal
86 weather throughout the test year. MidAmerican witness Calligan supports this
87 adjustment.

88 **Q. Please describe the adjustment for capital projects on MEC Exhibit ___**
89 **(RRT-1), Schedule 9.**

90 **A.** This adjustment increases depreciation expense for the annual depreciation
91 expense associated with significant capital projects that went into service
92 during the test year or are expected to be placed into service before the
93 conclusion of this proceeding. MidAmerican witness Anderson describes these
94 projects and supports the adjustment in her testimony.

95 **Q. Please describe the adjustments for acquisition adjustment reversal and**
96 **acquisition adjustment – 50% on MEC Exhibit ___ (RRT-1), Schedules 10**
97 **and 11.**

98 **A.** These adjustments replace the amortization of the acquisition adjustment
99 associated with the exchange of properties between MidAmerican and
100 Minnegasco with 50% of such amortization. This treatment is consistent with
101 the ratemaking treatment of this expense in MidAmerican's last three rate
102 proceedings before the Commission.

103 **Q. Please describe the adjustment for late payment charges on MEC Exhibit**
104 **___ (RRT-1), Schedule 12.**

105 A. This adjustment eliminates late payment revenue recorded during the test year.
106 This rate treatment is in lieu of using actual payment collection days in
107 MidAmerican's working capital calculation, where a 20-day period is used
108 instead. This adjustment is consistent with the ratemaking treatment of this
109 item in MidAmerican's last three rate proceedings before the Commission.

110 **Q. Please describe the pension, SERP and OPEB adjustment on MEC Exhibit**
111 **___ (RRT-1), Schedule 13.**

112 A. This adjustment increases cost of service for changes in expense for pension
113 benefits, supplemental executive retirement plan (SERP) benefits, and other
114 post-employment benefits (OPEB) estimated by MidAmerican's actuaries for
115 2004. Amounts accrued for such expenses are based on actuarial calculations
116 pursuant to Statement of Financial Accounting Standard (SFAS) No. 87. Final
117 actuarial calculations of the 2004 expense are expected to be available in May
118 2004, at which time this adjustment will be updated if necessary.

119 **Q. Have you proposed an adjustment for increased medical costs?**

120 A. No, I have not. However, MidAmerican expects that the trend of escalating
121 medical costs it experienced over the last several years will continue into 2004.
122 Accordingly, we propose to update test year cost of service prior to the
123 conclusion of this docket with actual 2004 cost experience to that point
124 compared to the same periods in 2003.

125 **Q. Please describe the weather derivative adjustment on MEC Exhibit ___**
126 **(RRT-1), Schedule 14.**

127 A. This adjustment increases revenues to reverse the effect on test year revenues of
128 amounts recorded in January through April 2003 for the change in value of a
129 weather derivative contract entered into by MidAmerican for the 2002-2003
130 heating season. This contract was entered into to hedge MidAmerican's
131 exposure to fluctuations in its delivery margins due to variations in weather.
132 Since a weather normalization adjustment is typically included as a pro forma
133 adjustment based on a methodology generally accepted by the Commission, this
134 weather derivative adjustment is necessary to avoid duplicating the effect on
135 operating income of weather corrections.

136 **Q. Please describe the adjustment for 2002 book-to-tax adjustments on MEC**
137 **Exhibit __ (RRT-1), Schedule 15.**

138 A. This adjustment removes from test period cost of service out-of-period entries
139 made during 2003 relating to 2002 federal income tax accruals. These entries
140 became necessary upon completion and reconciliation of the 2002 federal
141 income tax return in 2003 to what had been accrued in 2002.

142 **Q. Please describe the adjustment for institutional, goodwill and promotional**
143 **advertising on MEC Exhibit __ (RRT-1), Schedule 16.**

144 A. This adjustment removes from test year cost of service amounts for
145 institutional, goodwill and promotional advertising. MidAmerican is not
146 seeking recovery of such costs at this time.

147 **Q. Please describe the adjustment for economic development expenditures on**
148 **MEC Exhibit __ (RRT-1), Schedule 17.**

149 A. This adjustment removes a portion of South Dakota economic development
150 expenses included in test year cost of service. Docket NG01-010 approved the
151 recovery of one half of the \$100,000 of economic development expenses
152 estimated for 2001. This adjustment adjusts test year actual expense to reflect
153 recovery of one half of the estimated \$100,000 economic development costs for
154 2004. MidAmerican witness Rodvold discusses MidAmerican's objectives for
155 its economic development program and the economic development plan for
156 2004.

157 **Q. Please describe the adjustment for reconnect fees on MEC Exhibit ____**
158 **(RRT-1), Schedule 18.**

159 A. This adjustment increases operating revenue for the impact of increasing the
160 charges for reconnection of service after disconnection for non-payment, as
161 proposed by MidAmerican witness Sorensen. To the extent these revenues are
162 recovered directly from customers causing their incurrence, they do not need to
163 be generally recovered through tariffed rates. Presently, the cost for this service
164 is \$35 per reconnection during normal working hours, \$55 per reconnection
165 after normal working hours, and \$75 per reconnection on weekends and
166 holidays. MidAmerican proposes to increase the price for this service to \$55,
167 \$80 and \$100 per reconnection, respectively, based on the present estimated
168 cost to perform such work. The rates currently in effect have not changed since
169 1999.

170 **Q. Does that conclude your prepared direct testimony?**

171 A. Yes, it does.

AFFIDAVIT

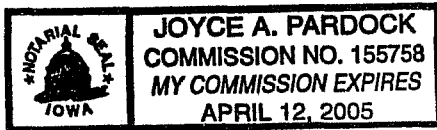
STATE OF IOWA)
) ss
COUNTY OF POLK)

I, Rick R. Tunning, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Rick R. Tunning

Subscribed and sworn to before me this 10th day of March 2004.



Joyce A. Pardock
Notary Public in and for the State of Iowa

MidAmerican Energy Company
Docket No. NG-04-
Exhibit__(RRT-1)
Index

Line	Description
1.	Schedule 1 South Dakota Gas Revenue Requirement
2.	Schedule 2 South Dakota Gas Operating Income Statement with Pro Forma Adjustments Shows test period actual, total pro forma adjustments, test period operating income with pro forma adjustments, revenue adjustment, and operating income with revenue adjustment.
3.	Schedule 3 South Dakota Gas Operating Income Statement Pro Forma Adjustments This lists the individual pro forma adjustments, which are then shown on schedules 4 through 18.
4.	Schedule 4 Interest Synchronization
5.	Schedule 5 2003 Union Payroll Adjustment
6.	Schedule 6 2004 Union Payroll Adjustment
7.	Schedule 7 2004 Salaried Labor Adjustment
8.	Schedule 8 Weather Normalization
9.	Schedule 9 Acquisition Adjustment Reversal
10.	Schedule 11 Acquisition Adjustment - 50%
11.	Schedule 12 Late Payment Charges
12.	Schedule 13 Pension costs
13.	Schedule 14 Weather Derivative
14.	Schedule 15 2002 Book to Tax Adjustment
15.	Schedule 16 Advertising Expense
16.	Schedule 17 Economic Development
17.	Schedule 18 Reconnect Fees

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Revenue Requirement
Test Year Ended December 31, 2003
(Thousands of Dollars)

Line	Description	South Dakota Gas
	(a)	(b)
1.	Rate Base	\$53,776
2.	Rate of Return	<u>9.269%</u>
3.	Allowed Return	\$4,985
4.	Adjusted Test Year Operating Income	<u>\$3,976</u>
5.	Change in Operating Income	\$1,008
6.	Income Tax -Effect -	
7.	Federal @ 35%	\$543
8.	Bad Debt Expense @ 0.399%	\$6
9.	Revenue (Excess) Deficiency	\$1,558
10.	Gross Receipts Tax @ .0015	\$2
11.	Total Revenue (Excess) Deficiency	<u><u>\$1,560</u></u>
12.	Test Year Pro Forma Revenue	<u>\$101,041</u>
13.	Revenue Requirement	<u><u>\$102,601</u></u>

Sources:

Line 1 - Exhibit__(MJA-1), Sch. 1, Col.(d), Line 20
Line 2 - Exhibit__(JMB-1), Sch. 1, Line 4, col. (e)
Line 3 - Line 1 multiplied by Line 2
Line 4 - Exhibit__(RRT-1), Sch. 2, col. (d), Line 14
Line 5 - Line 3 minus Line 4
Line 8 - WP RRT/Q Line 16
Line 12 - Exhibit__(RRT-1), Sch. 2, Col. (d), Line 4
Line 13 - Line 11 plus Line 12

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement With Pro Forma Adjustments
Test Year Ended December 31, 2003
(Thousands of Dollars)

Line	Description	Test Period Actual	Total Pro Forma Adjustments	Before Revenue Adjustment	Revenue Adjustment	South Dakota With Revenue Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1.	Operating Revenues:					
2.	Tariffed Revenues	\$75,796	\$482	\$76,278	\$1,560	\$77,838
3.	Other Revenues	\$24,683	\$80	\$24,763		\$24,763
4.	Total Operating Revenues	<u>\$100,480</u>	<u>\$562</u>	<u>\$101,041</u>	<u>\$1,560</u>	<u>\$102,601</u>
5.	Operating Expenses:					
6.	Operation and Maintenance	\$90,605	\$187	\$90,792	\$6	\$90,798
7.	Depreciation and Amortization	\$3,357	-\$154	\$3,204		\$3,204
8.	Taxes Other Than Income	\$1,343	\$18	\$1,362	\$2	\$1,364
9.	Income Taxes -					
10.	Federal Current	-\$1,307	\$212	-\$1,095	\$543	-\$552
11.	Deferred	\$2,811	\$0	\$2,811		\$2,811
12.	Investment Tax Credit	<u>-\$8</u>	<u>\$0</u>	<u>-\$8</u>		<u>-\$8</u>
13.	Total Operating Expenses	<u>\$96,802</u>	<u>\$264</u>	<u>\$97,065</u>	<u>\$552</u>	<u>\$97,617</u>
14.	Pro Forma Operating Income	<u><u>\$3,678</u></u>	<u><u>\$298</u></u>	<u><u>\$3,976</u></u>	<u><u>\$1,008</u></u>	<u><u>\$4,985</u></u>

Source:

Column (b) - Company Books and Records; WP RRT/A
Column (c) - Exhibit__(RRT-1), Schedule 3, Col. (b)
Column (d) - Column (b) plus Column (c)
Column (e), Line 2 - Exhibit__(RRT-1), Schedule 1, Line 11
Column (e), Line 6 - Exhibit__(RRT-1), Schedule 1, Line 8
Column (e), Line 8 - Exhibit__(RRT-1), Schedule 1, Line 10
Column (e), Line 10 - Exhibit__(RRT-1), Schedule 1, Line 7
Column (f) - Column (d) plus Column (e)

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustments
Test Year Ended December 31, 2003
(Thousands of Dollars)

Line	Description	Total	Interest Synch.	2003 Union Payroll Adjustment	2004 Union Payroll Adjustment	2004 Salaried Labor Adjustment
	(a)	(b)	(c)	(e)	(f)	(g)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues	\$482			\$0	
3.	Other Operating Revenues	\$80				
4.	Total Operating Revenues	<u>\$562</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased	\$0				
7.	Other Operation & Maint.	\$187		\$49	\$67	\$83
8.	Depreciation & Amort.	(\$154)				
9.	Other Taxes	\$18		\$5	\$6	\$8
10.	Income Taxes -	\$0				
11.	Federal (35%)	\$212	\$2	(\$19)	(\$26)	(\$32)
12.	Deferred	\$0				
13.	Investment Tax Credit	\$0				
14.	Total Operating Expenses	<u>\$264</u>	<u>\$2</u>	<u>\$35</u>	<u>\$47</u>	<u>\$59</u>
15.	South Dakota Gas Operating Income	<u>\$298</u>	<u>(\$2)</u>	<u>(\$35)</u>	<u>(\$47)</u>	<u>(\$59)</u>

Source:

Sch. 4

Sch. 5

Sch. 6

Sch. 7

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustments
Test Year Ended December 31, 2003
(Thousands of Dollars)

Line	Description	Weather Normalization	Capital Projects	Acquisition Adjustment Reversal	Acquisition Adjustment 50%	Late Payment Charges
	(a)	(h)	(j)	(k)	(l)	(m)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues	\$482				
3.	Other Operating Revenues					(\$146)
4.	Total Operating Revenues	<u>\$482</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$146)</u>
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased					
7.	Other Operation & Maint.					
8.	Depreciation & Amort.		\$38	(\$383)	\$192	
9.	Other Taxes					
10.	Income Taxes -					
11.	Federal (35%)	\$169	(\$13)	\$134	\$0	(\$51)
12.	Deferred					
13.	Investment Tax Credit					
14.	Total Operating Expenses	<u>\$169</u>	<u>\$25</u>	<u>(\$249)</u>	<u>\$192</u>	<u>(\$51)</u>
15.	South Dakota Gas Operating Income	<u>\$313</u>	<u>(\$25)</u>	<u>\$249</u>	<u>(\$192)</u>	<u>(\$95)</u>
Source:		Sch. 8	Sch. 9	Sch. 10	Sch. 11	Sch. 12

MidAmerican Energy Company

Docket No. NG-04-

South Dakota Gas Operating Income Statement

Pro Forma Adjustments

Test Year Ended December 31, 2003

(Thousands of Dollars)

Line	Description	Pension Costs	Weather Derivative	2002 Book to Tax Adjustments	Advertising Expense
	(a)	(n)	(o)	(p)	(q)
1.	South Dakota Operating Revenues:				
2.	Gas Service Revenues				
3.	Other Operating Revenues		\$197		
4.	Total Operating Revenues	\$0	\$197	\$0	\$0
5.	South Dakota Gas Operating Expenses:				
6.	Cost of Gas Purchased				
7.	Other Operation & Maint.	\$29			(\$6)
8.	Depreciation & Amort.				
9.	Other Taxes				
10.	Income Taxes -				
11.	Federal (35%)	(\$10)	\$69	(\$36)	\$2
12.	Deferred				
13.	Investment Tax Credit				
14.	Total Operating Expenses	\$19	\$69	(\$36)	(\$4)
15.	South Dakota Gas Operating Income	(\$19)	\$128	\$36	\$4

Source:

Sch. 13

Sch. 14

Sch. 15

Sch. 16

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustments
Test Year Ended December 31, 2003
(Thousands of Dollars)

Line	Description	Economic Development	Reconnect Fees
	(a)	(r)	(s)
1.	South Dakota Operating Revenues:		
2.	Gas Service Revenues		
3.	Other Operating Revenues		\$29
4.	Total Operating Revenues	\$0	\$29
5.	South Dakota Gas Operating Expenses:		
6.	Cost of Gas Purchased		
7.	Other Operation & Maint.	(\$34)	
8.	Depreciation & Amort.		
9.	Other Taxes		
10.	Income Taxes -		
11.	Federal (35%)	\$12	\$10
12.	Deferred		
13.	Investment Tax Credit		
14.	Total Operating Expenses	(\$22)	\$10
15.	South Dakota Gas Operating Income	\$22	\$19

Source:

Sch. 17

Sch. 18

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Interest Synchronization
Test Year Ending December 31, 2003

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Interest Synchronization	
3.	Federal Income Tax (35%)	<u>\$2,086</u>

Source:
Line 3 - Workpaper RRT/B, Line 10

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - 2003 Union Payroll Adjustment
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Union Labor Increase	<u>\$49,003</u>
4.	Other Taxes	
5.	Union Labor Increase	<u>\$4,557</u>
6.	Federal Income Tax (35%)	<u>(\$18,746)</u>

Source:

Line 3 - Workpaper RRT/C, Page 1, Line 22
Line 5 - Workpaper RRT/C, Page 1, Line 27
Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - 2004 Union Payroll Adjustment
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Union Labor Increase	<u>\$66,848</u>
4.	Other Taxes	
5.	Union Labor Increase	<u>\$6,217</u>
6.	Federal Income Tax (35%)	<u>(\$25,573)</u>

Source:

Line 3 - Workpaper RRT/D, Page 1, Line 22
Line 5 - Workpaper RRT/D, Page 1, Line 27
Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - 2004 Salaried Labor Adjustment
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Salaried Payroll Increase	<u>\$82,692</u>
4.	Other Taxes	
5.	Salaried Payroll Increase	<u>\$7,690</u>
6.	Federal Income Tax (35%)	<u>(\$31,634)</u>

Source:

Line 3 - Workpaper RRT/E, Page 1, Line 22
Line 5 - Workpaper RRT/E, Page 1, Line 27
Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Weather Normalization
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	Weather Normalization	<u>\$481,744</u>
4.	Federal Income Tax (35%)	<u>\$168,610</u>

Source:

Line 3 - Exhibit__(JMC-1), Schedule 1, Line 1

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Capital Projects
Test Year Ending December 31, 2003

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Capital Project	<u>\$38,076</u>
4.	Federal Income Tax (35%)	<u>(\$13,327)</u>

Source:

Line 3 - Workpaper MJA/C, Page 3

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Acquisition Adjustment Reversal
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Acquisition Adjustment Reversal	<u>(\$383,256)</u>
4.	Federal Income Tax (35%)	<u>\$134,140</u>

Source:

Line 3 - Workpaper RRT/G, Page 1

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Acquisition Adjustment - 50%
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Acquisition Adjustment - 50%	<u>\$191,628</u>
4.	Federal Income Tax (0%)	<u>\$0</u>

Source:

Line 3 - Exh.__(RRT-1), Sch. 10, Line 3 divided by 2

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Late Payment Charge
Test Year Ending December 31, 2003

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Other Operating Revenues	
3.	Forfeited Discounts	<u>(\$145,670)</u>
4.	Federal Income Tax (35%)	<u>(\$50,985)</u>

Source:

Line 3 - Workpaper RRT/H, Page 1, Line 5

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment -Pension Costs
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Pension Costs	<u>\$29,041</u>
4.	Federal Income Tax (35%)	<u>(\$10,164)</u>

Source:

Line 3 - Workpaper RRT/L, Line 13

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Weather Derivative
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Revenue	
2.	Other Revenue	
3.	Weather Derivative	<u>\$196,907</u>
4.	Federal Income Tax (35%)	<u>\$68,917</u>

Source:

Line 3 - Workpaper RRT/M, Line 3

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Reverse Book-to-Tax Adjustment
Test Year Ending December 31, 2003

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Income Tax	
2.	Federal Income Tax (35%)	<u>(\$36,032)</u>

Source:
Line 2 - Workpaper RRT/0 Line 2

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Advertizing Expense
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Advertising Expense	(\$6,170)
4.	Federal Income Tax (35%)	<u>\$2,160</u>

Source:
Line 2 - Workpaper RRT/P, Line 3

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Economic Development
Test Year Ending December 31, 2003

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Other Operation & Maint.	
3.	Economic Development	(\$34,308)
4.	Federal Income Tax (35%)	<u>\$12,008</u>

Source:
Line 2 - Workpaper RRT/R Line 7

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Reconnect Fees
Test Year Ending December 31, 2003

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenue	
2.	Other Revenue	
3.	Reconnect Fees	\$28,778
4.	Federal Income Tax (35%)	<u>\$10,072</u>

Source:
Line 2 - Workpaper RRT/S Line 19

Workpapers

MidAmerican Energy Company

Docket No. NG-04-

Exhibit __ (RRT-1)

Workpaper Index

Line	Description
1.	A Test Period Statement of Operating Income by Account by Jurisdiction
2.	B Interest Synchronization
3.	C 2003 Union Payroll Adjustment
4.	D 2004 Union Payroll Adjustment
5.	E 2004 Salaried Labor Adjustment
6.	F Union and Salaried Payroll Adjustments by FERC account
7.	G Acquisition Adjustment
8.	H Late Payment Charges
9.	I Jurisdictional Income Taxes
10.	J Income Statement Pro Forma Adjustments by FERC account
11.	K Test Period Distribution of Operation and Maintenance Salaries and Wages
12.	L Pension Costs
13.	M Weather Derivative
14.	N Not Used
15.	O 2002 Book to Tax Adjustment
16.	P Advertising Costs
17.	Q Bad Debt Percent
18.	R Economic Development Costs
19.	S Reconnect Fees

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MI5951

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-FERC FORMAT-BY JURISDICTION-YTD
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		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
INCOME STATEMENT														
480011	G-RESID-BILLED REV	386,597,519.95	80	47,681,659.08	10	48,480,955.00	10	2,853,501.41	1	0.00	0	0.00	0	485,613,635.44
480021	G-RESID-UNBILLED REV	500,527.62	73	19,841.40	3	157,969.55	23	3,112.11	0	0.00	0	0.00	0	681,450.68
480031	G-RESID-REV ADJUSTMT	-39,779.66	81	0.00	0	-9,025.88	18	-214.27	0	0.00	0	0.00	0	-49,019.81
480041	G-RESID-BILLED FGA	7,745,914.27	79	2,106,226.04	21	-28,357.92	-0	11,532.29	0	0.00	0	0.00	0	9,835,314.68
480042	G-RESID-EE RECVR O/U	-1,547,585.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,547,585.00
480043	G-RES-ILL-MFG MATCH	0.00	0	2,129.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,129.01
	G-RESID REVENUE	393,256,597.18	80	49,809,855.53	10	48,601,540.75	10	2,867,931.54	1	0.00	0	0.00	0	494,535,925.00
481011	G-COMM-BILLED REV	144,404,480.53	76	17,390,135.88	9	26,728,183.16	14	2,170,679.44	1	0.00	0	0.00	0	190,693,479.01
481021	G-COMM-UNBILLED REV	142,120.90	70	11,384.81	6	47,316.10	23	1,657.53	1	0.00	0	0.00	0	202,479.34
481031	G-COMM-REV ADJUSTMT	-18,462.24	75	0.00	0	-5,978.83	24	-196.25	1	0.00	0	0.00	0	-24,637.32
481041	G-COMM-BILLED FGA	3,539,125.76	81	837,110.74	19	-14,818.92	-0	26,064.67	1	0.00	0	0.00	0	4,387,482.25
481042	G-COMM-EE RECVR O/U	240,962.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	240,962.00
481043	G-COMM-ILL MFG MATCH	0.00	0	17,096.89	100	0.00	0	0.00	0	0.00	0	0.00	0	17,096.89
	G-COMM REVENUE	148,308,226.95	76	18,255,728.32	9	26,754,701.51	14	2,198,205.39	1	0.00	0	0.00	0	195,516,862.17
481211	G-IND-BILLED REV	25,933,098.34	87	2,584,790.04	9	918,513.41	3	392,868.22	1	0.00	0	0.00	0	29,829,270.01
481221	G-IND-UNBILLED REV	3,669.80	-31	-590.63	5	-14,500.95	122	-511.99	4	0.00	0	0.00	0	-11,933.77
481231	G-IND-REV ADJUSTMENT	-1,993.80	92	0.00	0	-162.29	7	-18.62	1	0.00	0	0.00	0	-2,174.71
481241	G-IND-BILLED FGA	-11,500,612.80	86	-1,224,267.64	9	-463,672.96	3	-216,727.04	2	0.00	0	0.00	0	-13,405,280.44
481242	G-IND-EE RECOVER O/U	20,128.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	20,128.00
481243	G-IND-ILL-MFG MATCH	0.00	0	8,716.40	100	0.00	0	0.00	0	0.00	0	0.00	0	8,716.40
	G-INDUSTRIAL REVENUE	14,454,289.54	88	1,368,648.17	8	440,177.21	3	175,610.57	1	0.00	0	0.00	0	16,438,725.49
483111	G-SALES/RESALE	143,892,602.01	78	19,194,082.02	10	20,178,296.06	11	1,610,658.17	1	0.00	0	0.00	0	184,875,638.26
	G-RESALE REV	143,892,602.01	78	19,194,082.02	10	20,178,296.06	11	1,610,658.17	1	0.00	0	0.00	0	184,875,638.26
484011	G-REV-INTERNAL	1,941,189.29	97	66,865.21	3	0.00	0	0.00	0	0.00	0	0.00	0	2,008,054.50
484015	G-REV-INTERDEPT-TRANS	543,297.64	100	1,971.92	0	0.00	0	0.00	0	0.00	0	0.00	0	545,269.56
484016	G-REV-INDIPT NON REG	22,976,869.04	78	3,037,635.05	10	3,189,351.96	11	280,368.45	1	0.00	0	0.00	0	29,484,224.50
	G-INTER SALES REV	25,461,355.97	79	3,106,472.18	10	3,189,351.96	10	280,368.45	1	0.00	0	0.00	0	32,037,548.56
487011	G-FORFEITED DISCOUNT	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
	G-FORFEITED DISCOUNT	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
488001	G-MISC SERVICE REV	130.00	46	35.00	12	116.00	41	0.00	0	0.00	0	0.00	0	281.00
488011	G-BAD CHECK CHARGE	56,091.68	69	10,325.00	13	14,773.80	18	526.00	1	0.00	0	0.00	0	81,716.48
488034	G-DIVERSN & INVESTIG	6,769.15	70	115.00	1	2,414.99	25	342.01	4	0.00	0	0.00	0	9,641.15
488051	G-RECONNECT FEES	114,076.13	67	3,310.50	2	48,742.14	28	5,110.00	3	0.00	0	0.00	0	171,238.77

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MIDAMERICAN ENERGY COMPANY
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	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
489005 ENERGY ASSIST CHG	0.00	0	15,564.43	100	0.00	0	0.00	0	0.00	0	0.00	0	15,564.43
489006 RENEWAL RESOURCE CHG	0.00	0	1,945.55	100	0.00	0	0.00	0	0.00	0	0.00	0	1,945.55
489009 G-TRANS REV-ESTIMATE	-22,028.83	63	-12,905.24	37	-314.82	1	325.08	-1	0.00	0	0.00	0	-34,923.81
489011 G-TRANSPORT FEE	1,872,754.91	80	312,758.54	13	143,255.23	6	12,000.00	1	0.00	0	0.00	0	2,340,768.68
489013 G-CUST FEE-APPLICAIN	2,250.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	2,250.00
489014 G-CUST FEE-GROUP BAL	501,597.33	86	49,470.99	8	23,186.03	4	11,760.40	2	0.00	0	0.00	0	586,014.75
489015 TRANS ADMIN CHARGE	397,720.00	71	103,369.14	19	56,468.55	10	0.00	0	0.00	0	0.00	0	557,557.69
489016 DISTB DEMAND CHG MDR	3,485,087.56	92	283,410.58	8	0.00	0	0.00	0	0.00	0	0.00	0	3,768,498.14
489017 EXC PENALTY USE CHRG	90,261.50	82	19,405.00	18	0.00	0	0.00	0	0.00	0	0.00	0	109,666.50
489018 IL TRANS METER CHRG	0.00	0	21,301.94	100	0.00	0	0.00	0	0.00	0	0.00	0	21,301.94
489021 G-TRANS REV-IJUMP	1,591,013.93	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,591,013.93
489022 G-TRANS CHG-STANDBY	10,223,378.56	80	1,504,696.43	12	1,049,298.44	8	36,766.84	0	0.00	0	0.00	0	12,814,140.27
489026 G-TRANS-LATE NCM FEE	1,353.79	54	1,100.00	44	43.12	2	23.11	1	0.00	0	0.00	0	2,520.02
489027 ENERGY ASSIST CHARGE	8,730.96	79	2,367.46	21	0.00	0	0.00	0	0.00	0	0.00	0	11,098.42
489038 G-DBS/RESERVATION	79,419.39	92	900.00	1	3,386.44	4	2,461.63	3	0.00	0	0.00	0	86,167.46
489039 G-DBS/COMMODITY	10,146.99	92	171.67	2	490.51	4	267.74	2	0.00	0	0.00	0	11,076.91
489053 G-TRANS REV-PT RIDER	0.00	0	2,311.80	100	0.00	0	0.00	0	0.00	0	0.00	0	2,311.80
489054 G-TRANS REV-ED RIDER	16,774.77	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	16,774.77
493001 G-RENT INC-GAS PROP	213,776.15	79	25,097.33	9	25,040.70	9	5,187.97	2	0.00	0	0.00	0	269,102.15
493011 G-RENT INC-FARM PROP	12,710.63	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	12,710.63
493021 G-RENT EXP-FARM PROP	-1,502.27	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,502.27
495051 G-IL PUBLIC UTIL TAX	0.00	0	2,289,735.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,289,735.01
495061 G-OTHER GAS REVENUE	0.00	0	56,216.76	98	0.00	0	899.81	2	0.00	0	0.00	0	57,116.57
495071 G-DIST WEATHER DERIV	-1,676,137.50	79	-228,420.00	11	-196,906.50	9	-13,536.00	1	0.00	0	0.00	0	-2,115,000.00
G-OTHER GAS REVENUE	16,984,374.83	75	4,462,282.89	20	1,169,994.63	5	62,134.59	0	0.00	0	0.00	0	22,678,786.94
OPERATING REVENUES	743,368,701.53	78	96,332,552.00	10	100,479,731.74	11	7,211,799.22	1	0.00	0	0.00	0	947,392,784.49
OPERATING EXPENSES													
712001 PEAK SHAVING POWER	4,045.00	78	513.40	10	561.53	11	36.28	1	0.00	0	0.00	0	5,156.21
712-OTHER POWER EXP	4,045.00	78	513.40	10	561.53	11	36.28	1	0.00	0	0.00	0	5,156.21
714001 MFG GAS CLEANUP-INT	-15,192.87	119	2,425.67	-19	0.00	0	0.00	0	0.00	0	0.00	0	-12,767.20
714021 MFG GAS CLEANUP-EXT	4,297,132.24	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	4,297,132.24
714-PRODUCER GAS EXP	4,281,939.37	100	2,425.67	0	0.00	0	0.00	0	0.00	0	0.00	0	4,284,365.04
728001 LP GAS VAPORIZED-NN	253,978.32	78	34,395.55	11	35,719.90	11	2,252.27	1	0.00	0	0.00	0	326,346.04
728-LP GAS	253,978.32	78	34,395.55	11	35,719.90	11	2,252.27	1	0.00	0	0.00	0	326,346.04
735001 LP STANDBY EXPENSE	88,492.90	78	11,355.99	10	12,295.19	11	784.61	1	0.00	0	0.00	0	112,928.69
735-MISC PROD EXP	88,492.90	78	11,355.99	10	12,295.19	11	784.61	1	0.00	0	0.00	0	112,928.69
804001 NNG DEMAND-MWG	23,879,103.02	79	3,251,309.90	11	2,877,832.04	10	198,853.79	1	0.00	0	0.00	0	30,207,098.75
804002 NGPL DEMAND-MWG	12,769,669.44	79	1,739,163.70	11	1,526,788.64	9	105,331.78	1	0.00	0	0.00	0	16,140,953.56

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		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
804003	ANR DEMAND-MWG	469,818.07	79	63,962.78	11	56,779.33	10	3,925.53	1	0.00	0	0.00	0	594,485.71
804004	NEPL DEMAND	911,705.71	79	124,171.31	11	108,966.52	9	7,517.00	1	0.00	0	0.00	0	1,152,360.54
804011	NG COM DMD	3,755,937.98	79	483,069.93	10	523,978.38	11	19,422.12	0	0.00	0	0.00	0	4,782,408.41
804013	ANR COM DMD	161,589.12	78	21,421.50	10	22,848.68	11	700.18	0	0.00	0	0.00	0	206,559.48
804021	NG COMMODITY-MWG	260,436,485.83	78	34,697,640.16	10	36,518,030.15	11	3,810,324.19	1	0.00	0	0.00	0	335,462,480.33
804022	NEPL COMMODITY-MWG	43,310,068.41	78	5,619,742.49	10	6,107,297.64	11	194,737.65	0	0.00	0	0.00	0	55,231,846.19
804023	ANR COMMODITY-MWG	6,056,814.37	78	805,571.45	10	853,452.45	11	23,802.65	0	0.00	0	0.00	0	7,739,640.92
804024	NEPL COMMODITY	57,766,729.09	78	7,600,806.76	10	8,142,965.41	11	251,886.70	0	0.00	0	0.00	0	73,762,387.96
804032	NEPL TRANSITION-MWG	3,094.49	79	421.71	11	363.53	9	24.99	1	0.00	0	0.00	0	3,904.72
804041	NG-TRANSP	1,606,695.05	78	214,747.28	10	228,674.32	11	17,372.32	1	0.00	0	0.00	0	2,067,488.97
804042	NEPL-TRANSP	239,989.45	78	32,701.47	11	34,108.50	11	2,544.28	1	0.00	0	0.00	0	309,343.70
804043	ANR-TRANSP	33,320.85	78	4,366.97	10	4,806.35	11	357.46	1	0.00	0	0.00	0	42,851.63
804044	NEPL-TRANSP	9,646.97	78	1,268.55	10	1,370.31	11	121.64	1	0.00	0	0.00	0	12,407.47
804091	NG REFUND	-60,235.70	79	0.00	0	-15,167.00	20	-429.14	1	0.00	0	0.00	0	-75,831.84
804-NG CITY GAS PRCH		411,350,432.15	78	54,660,365.96	10	56,993,095.25	11	4,636,493.14	1	0.00	0	0.00	0	527,640,386.50
805002	SEWER GAS-SIOUX CIT	51,505.94	78	6,646.51	10	7,218.50	11	263.03	0	0.00	0	0.00	0	65,633.98
805111	SALES/RESALE CR-MWG	-5,747,729.50	71	-1,535,255.75	19	-804,871.26	10	-59,497.53	1	0.00	0	0.00	0	-8,147,354.04
805171	DAILY BALANCING CR	-226,468.13	85	-23,790.18	9	-11,821.15	4	-3,765.41	1	0.00	0	0.00	0	-265,844.87
805173	CRITICAL DAY CREDIT	-80,007.86	74	-27,551.42	25	-620.89	1	-239.74	0	0.00	0	0.00	0	-108,419.91
805174	LATE NOM FEE CREDIT	-1,620.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,620.00
805181	CAP RELEASE CR-MWG	-518,230.45	76	-100,859.79	15	-61,418.87	9	-3,021.29	0	0.00	0	0.00	0	-683,530.40
805182	OTHER SHARING TRANS	-62,298.76	75	-11,700.64	14	-8,648.31	10	-555.82	1	0.00	0	0.00	0	-83,203.53
805183	HEDGING CR IRM	-6,516,918.35	77	-890,113.79	11	-924,211.46	11	-112,297.14	1	0.00	0	0.00	0	-8,443,540.74
805184	PGA-WEATHER DERIVAT	-1,983,030.00	80	-271,042.50	11	-216,266.00	9	-14,661.50	1	0.00	0	0.00	0	-2,485,000.00
805185	HEDGING CR STORAGE	-57,115.09	67	-16,545.98	20	-10,396.98	12	-604.16	1	0.00	0	0.00	0	-84,662.21
805186	HEDGING CR PURCHASE	1,860,472.81	70	503,179.76	19	261,108.69	10	18,310.09	1	0.00	0	0.00	0	2,643,071.35
805187	HEDGING CR SUP	34,088.12	79	4,371.49	10	4,337.00	10	314.71	1	0.00	0	0.00	0	43,111.32
805188	HEDGING CR STORAGE	-2,082,027.40	78	-274,059.74	10	-284,394.53	11	-31,995.99	1	0.00	0	0.00	0	-2,672,477.66
805189	HEDGING CR PURCHASE	41,095.70	79	4,686.98	9	5,634.21	11	470.84	1	0.00	0	0.00	0	51,887.73
805190	HEDGE TRANSPORT DMN	-2,573,389.63	78	-336,158.22	10	-358,421.88	11	-29,592.77	1	0.00	0	0.00	0	-3,297,562.50
805192	GAS EXCHANGE CREDIT	-185,665.31	71	-49,151.34	19	-25,557.75	10	-2,122.33	1	0.00	0	0.00	0	-262,496.73
805210	UNRL G/L-RG GAS DER	600.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	600.00
805-OTHER GAS PURCH		-18,046,737.91	76	-3,017,344.61	13	-2,428,330.68	10	-238,995.01	1	0.00	0	0.00	0	-23,731,408.21
807501	RESALE GAS PURCH	166,869,471.05	78	22,231,717.07	10	23,367,648.02	11	1,891,026.62	1	0.00	0	0.00	0	214,359,862.76
807-PURCH GAS EXP		166,869,471.05	78	22,231,717.07	10	23,367,648.02	11	1,891,026.62	1	0.00	0	0.00	0	214,359,862.76
808101	GAS W/D	62,656,915.88	78	8,768,093.53	11	8,869,141.03	11	160,145.26	0	0.00	0	0.00	0	80,454,295.70
808199	GAS W/D-ACCRUAL	4,871,988.96	80	604,043.18	10	599,497.09	10	5,124.72	0	0.00	0	0.00	0	6,080,653.95
808201	GAS DEL	-66,152,454.19	79	-8,282,448.98	10	-9,232,447.96	11	-415,515.16	0	0.00	0	0.00	0	-84,082,866.29
808299	GAS DEL-ACCRUAL	-332,010.44	80	-41,018.26	10	-40,711.84	10	-360.28	0	0.00	0	0.00	0	-414,100.82
808-GAS FROM STORAGE		1,044,440.21	51	1,048,669.47	51	195,478.32	10	-250,605.46	-12	0.00	0	0.00	0	2,037,982.54
813011	GAS SHARING EXPENSE	1,583,186.83	80	189,962.55	10	200,820.60	10	12,565.34	1	0.00	0	0.00	0	1,986,535.32
813-OTHER GAS SUPPLY		1,583,186.83	80	189,962.55	10	200,820.60	10	12,565.34	1	0.00	0	0.00	0	1,986,535.32

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		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
840001	ING-SUPERVISION	737,039.23	78	93,577.49	10	102,317.71	11	6,607.08	1	0.00	0	0.00	0	939,541.51
	840-SUPV/ENGINEERING	737,039.23	78	93,577.49	10	102,317.71	11	6,607.08	1	0.00	0	0.00	0	939,541.51
841001	ING-BLDGS & GRNDS	194,094.19	78	25,658.16	10	27,100.79	11	1,613.89	1	0.00	0	0.00	0	248,467.03
	841-LABOR & EXPENSES	194,094.19	78	25,658.16	10	27,100.79	11	1,613.89	1	0.00	0	0.00	0	248,467.03
842001	ING-RENTS	43,663.35	78	5,541.45	10	6,061.26	11	391.61	1	0.00	0	0.00	0	55,657.67
	842-FL/PWR/GAS LOSS	43,663.35	78	5,541.45	10	6,061.26	11	391.61	1	0.00	0	0.00	0	55,657.67
870001	G DIST-SUPV & ENG	3,998,341.96	79	477,447.23	9	593,414.54	12	10,118.20	0	0.00	0	0.00	0	5,079,321.93
	870-SUPV/ENGINEERING	3,998,341.96	79	477,447.23	9	593,414.54	12	10,118.20	0	0.00	0	0.00	0	5,079,321.93
871001	G DIST-DISPATCHING	1,185,282.90	79	184,997.53	12	112,823.30	8	13,563.04	1	0.00	0	0.00	0	1,496,666.77
	871-LOAD DISPATCHING	1,185,282.90	79	184,997.53	12	112,823.30	8	13,563.04	1	0.00	0	0.00	0	1,496,666.77
874001	G DIST-PIRL MNS/SVC	6,071,501.80	79	418,606.75	5	1,173,700.16	15	69,993.27	1	0.00	0	0.00	0	7,733,801.98
	874-MAINS/SVC EXP	6,071,501.80	79	418,606.75	5	1,173,700.16	15	69,993.27	1	0.00	0	0.00	0	7,733,801.98
878001	G-MIR SVC WK-C REIM	1,159,962.45	80	319,773.86	22	-51,358.33	-4	26,322.80	2	0.00	0	0.00	0	1,454,700.78
	878-MIR/HSE REG EXP	1,159,962.45	80	319,773.86	22	-51,358.33	-4	26,322.80	2	0.00	0	0.00	0	1,454,700.78
879001	G-SV CALL-CUST OWNE	3,392,169.34	81	371,558.65	9	391,705.80	9	24,422.86	1	0.00	0	0.00	0	4,179,856.65
879002	G-FLD SVC WK-C REIM	-126,645.42	88	-11,185.05	8	-5,157.57	4	-400.00	0	0.00	0	0.00	0	-143,388.04
	879-CUST INSTALL EXP	3,265,523.92	81	360,373.60	9	386,548.23	10	24,022.86	1	0.00	0	0.00	0	4,036,468.61
880001	G DIST-MISC OPER EX	4,006,957.78	77	507,168.05	10	672,406.62	13	2,712.16	0	0.00	0	0.00	0	5,189,244.61
	880-OTHER EXPENSE	4,006,957.78	77	507,168.05	10	672,406.62	13	2,712.16	0	0.00	0	0.00	0	5,189,244.61
901001	CUST ACCT-SUPV	1,206,185.82	79	153,443.42	10	165,316.56	11	10,297.18	1	0.00	0	0.00	0	1,535,242.98
	901-SUPERVISION	1,206,185.82	79	153,443.42	10	165,316.56	11	10,297.18	1	0.00	0	0.00	0	1,535,242.98
902001	MIR RDG-SUPERVISION	4,495,648.34	82	473,175.12	9	495,428.32	9	28,778.95	1	0.00	0	0.00	0	5,493,030.73
	902-MIR READING EXP	4,495,648.34	82	473,175.12	9	495,428.32	9	28,778.95	1	0.00	0	0.00	0	5,493,030.73
903001	CUSTOMER SERVICE	7,816,740.63	78	1,011,113.79	10	1,119,308.10	11	61,315.66	1	0.00	0	0.00	0	10,008,478.18
	903-CUSTOMER RECORDS	7,816,740.63	78	1,011,113.79	10	1,119,308.10	11	61,315.66	1	0.00	0	0.00	0	10,008,478.18
904001	UNCOLL ACCTS-NONSVC	3,790.53	78	481.07	10	526.20	11	33.99	1	0.00	0	0.00	0	4,831.79
904040	UNCOLL ACCTS-SERVIC	2,864,101.21	78	363,491.99	10	397,590.76	11	25,686.28	1	0.00	0	0.00	0	3,650,870.24

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		ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
904100	REG CUST SETTLEMENT	20,852.79	79	2,673.74	10	2,445.31	9	456.42	2	0.00	0	0.00	0	26,428.26
	904-UNCOLLECT ACCTS	2,888,744.53	78	366,646.80	10	400,562.27	11	26,176.69	1	0.00	0	0.00	0	3,682,130.29
905001	MISC CUST ACCT EXP	432,193.49	79	52,188.00	10	61,306.84	11	3,376.94	1	0.00	0	0.00	0	549,065.27
	905-MISC CUST ACCTS	432,193.49	79	52,188.00	10	61,306.84	11	3,376.94	1	0.00	0	0.00	0	549,065.27
908001	CUSTOMER ASSISTANCE	142,668.45	76	23,515.26	13	20,303.84	11	1,239.99	1	0.00	0	0.00	0	187,727.54
908201	DSM PROGRAMS-GAS	50.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	50.00
908205	DSM GAS CURR EXP	10,772,843.31	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	10,772,843.31
908210	G-ENERGY ASSIS CHG	0.00	0	544,818.44	100	0.00	0	0.00	0	0.00	0	0.00	0	544,818.44
908220	G-RENEW RESOUR CHG	0.00	0	68,102.16	100	0.00	0	0.00	0	0.00	0	0.00	0	68,102.16
	908-CUST ASSIST EXP	10,915,561.76	94	636,435.86	6	20,303.84	0	1,239.99	0	0.00	0	0.00	0	11,573,541.45
909021	ADVR-LOAD FACTOR IM	218,040.50	79	27,549.67	10	30,134.05	11	1,946.81	1	0.00	0	0.00	0	277,671.03
	909-INFORM/INST ADVR	218,040.50	79	27,549.67	10	30,134.05	11	1,946.81	1	0.00	0	0.00	0	277,671.03
911001	MARKETING SUPERVISIO	90.76	43	112.76	54	5.02	2	0.33	0	0.00	0	0.00	0	208.87
	911-SUPERVISION	90.76	43	112.76	54	5.02	2	0.33	0	0.00	0	0.00	0	208.87
912001	MARKETING	966,298.69	75	172,573.88	13	141,778.41	11	2,846.35	0	0.00	0	0.00	0	1,283,497.33
	912-DEMO/SELLING EXP	966,298.69	75	172,573.88	13	141,778.41	11	2,846.35	0	0.00	0	0.00	0	1,283,497.33
916001	MISC MARKETING EXP	99,756.11	79	12,468.28	10	13,637.90	11	881.01	1	0.00	0	0.00	0	126,743.30
	916-MISC SALES EXP	99,756.11	79	12,468.28	10	13,637.90	11	881.01	1	0.00	0	0.00	0	126,743.30
920001	BUSINESS UNIT ADMIN	5,406,907.24	78	747,128.81	11	745,092.58	11	45,493.99	1	0.00	0	0.00	0	6,944,622.62
	920-A&G SALARIES	5,406,907.24	78	747,128.81	11	745,092.58	11	45,493.99	1	0.00	0	0.00	0	6,944,622.62
921001	BUSINESS UNIT ADMIN	2,561,904.21	77	389,302.29	12	360,853.33	11	20,835.66	1	0.00	0	0.00	0	3,332,895.49
921407	EMPLYE MEMBERSHIP DUE	6,588.64	73	1,709.18	19	635.01	7	36.27	0	0.00	0	0.00	0	8,969.10
	921-OFFICE SUPPL EXP	2,568,492.85	77	391,011.47	12	361,488.34	11	20,871.93	1	0.00	0	0.00	0	3,341,864.59
922011	ADMIN-TRANSFER CR	-99,192.05	78	-13,589.80	11	-13,686.46	11	-766.44	1	0.00	0	0.00	0	-127,234.75
922031	BU - NU TRANSFER CR	-155,819.60	78	-19,817.42	10	-21,633.83	11	-1,394.02	1	0.00	0	0.00	0	-198,664.87
	922-ADMIN EXP XFER	-255,011.65	78	-33,407.22	10	-35,320.29	11	-2,160.46	1	0.00	0	0.00	0	-325,899.62
923001	OUTSIDE SERVICES BU	1,967,300.24	78	259,032.03	10	271,141.57	11	15,740.74	1	0.00	0	0.00	0	2,513,214.58
	923-OUTSIDE SERVICES	1,967,300.24	78	259,032.03	10	271,141.57	11	15,740.74	1	0.00	0	0.00	0	2,513,214.58
924011	INS-ADMINISTRATION	52,641.74	71	7,491.67	10	13,733.11	19	310.76	0	0.00	0	0.00	0	74,177.28
924501	INS-PROPERTY	151,481.20	78	21,282.29	11	21,204.89	11	1,208.45	1	0.00	0	0.00	0	195,176.83

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	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
924-PROPERTY INSUR	204,122.94	76	28,773.96	11	34,938.00	13	1,519.21	1	0.00	0	0.00	0	269,354.11
925003 IT SERVICE-I&D	1,169,426.67	84	114,052.10	8	110,677.30	8	5,174.55	0	0.00	0	0.00	0	1,399,330.62
925021 PUBLIC LIAB SETTLEM	92,323.37	74	16,989.00	14	14,977.28	12	99.26	0	0.00	0	0.00	0	124,388.91
925200 CUST SATISF CERT-PR	6,479.09	92	88.00	1	443.85	6	0.00	0	0.00	0	0.00	0	7,010.94
925501 LIABILITY INSURANCE	282,367.23	77	36,667.39	10	45,547.43	12	1,976.03	1	0.00	0	0.00	0	366,558.08
925901 WORKMAN COMP LOADIN	535,757.35	79	63,853.62	9	72,573.24	11	3,211.92	0	0.00	0	-0.01	0	675,396.12
925-INJURIES/DAMAGES	2,086,353.71	81	231,650.11	9	244,219.10	9	10,461.76	0	0.00	0	-0.01	0	2,572,684.67
926081 ADMIN-EMPL BENEFITS	177,290.38	79	21,733.69	10	25,149.85	11	1,260.71	1	0.00	0	0.00	0	225,434.63
926101 RETIREMENT PLAN	1,712,824.16	79	210,066.10	10	242,756.28	11	12,165.47	1	0.00	0	0.00	0	2,177,812.01
926112 DCP EARNINGS	303,817.53	78	37,714.73	10	43,405.81	11	2,210.72	1	0.00	0	0.00	0	387,148.79
926117 DF COMP-ENHANCE BEN	924,289.13	79	113,536.97	10	129,691.97	11	6,677.57	1	0.00	0	0.00	0	1,174,195.64
926121 401K CONTRIBUTIONS	1,905,823.22	79	234,034.41	10	268,310.39	11	13,479.81	1	0.00	0	0.00	0	2,421,647.83
926211 HEALTH-CARE BENEFIT	5,790,598.98	79	710,666.13	10	816,768.61	11	41,223.55	1	0.00	0	0.00	0	7,359,257.27
926215 HEALTH-FAS106 OPER	4,938,038.53	79	605,907.42	10	697,274.76	11	35,044.90	1	0.00	0	0.00	0	6,276,265.61
926221 LT DISABILITY PLAN	64,616.63	78	7,901.14	10	9,766.07	12	423.59	1	0.00	0	0.00	0	82,707.43
926222 FMLA ADMIN	17,704.32	79	2,173.36	10	2,493.50	11	125.35	1	0.00	0	0.00	0	22,496.53
926224 SUPPLEMENTAL PENSIO	1,418,992.58	79	174,193.75	10	199,833.83	11	10,045.52	1	0.00	0	0.00	0	1,803,065.68
926226 DCP-TIGE	157,902.91	79	19,384.13	10	22,236.63	11	1,117.90	1	0.00	0	0.00	0	200,641.57
926227 DCP 2ND TIER-TIGE	33,071.39	79	4,059.84	10	4,657.23	11	234.15	1	0.00	0	0.00	0	42,022.61
926231 LIFE INSURANCE	85,925.88	78	10,535.71	10	12,521.11	11	575.67	1	0.00	0	0.00	0	109,558.37
926241 GENERAL BENEFITS	188,365.88	79	23,143.34	10	26,105.26	11	1,341.74	1	0.00	0	0.00	0	238,956.22
926251 TUITION REIMBURSE	104,255.67	75	16,527.00	12	16,850.15	12	765.43	1	0.00	0	0.00	0	138,398.25
926271 FLEX BEN RESIDUAL	22,411.77	79	2,753.15	10	3,146.19	11	158.84	1	0.00	0	0.00	0	28,469.95
926281 DENTAL CARE	235,877.48	79	28,829.11	10	33,989.69	11	1,678.03	1	0.00	0	0.00	0	300,374.31
926291 VISION CARE	21,830.45	79	2,679.14	10	3,067.41	11	153.61	1	0.00	0	0.00	0	27,730.61
926901 BENEFITS LOADING	9,715,333.29	79	1,170,856.68	10	1,348,117.04	11	66,800.95	1	0.00	0	-0.01	0	12,301,107.95
926902 BEN LOAD-DR-FAS106	4,066,586.83	79	489,811.45	10	565,754.74	11	27,873.73	1	0.00	0	-0.01	0	5,150,026.74
926911 BENEFITS LOADING CR	-11,806,561.89	79	-1,449,731.39	10	-1,660,849.12	11	-83,891.13	1	0.00	0	0.00	0	-15,001,033.53
926914 BEN LOAD-CR-FAS106	-4,936,647.37	79	-605,963.23	10	-696,251.00	11	-34,985.51	1	0.00	0	0.00	0	-6,273,847.11
926-BENEFITS	15,142,347.75	79	1,830,812.63	10	2,114,796.40	11	104,480.60	1	0.00	0	-0.02	0	19,192,437.36
928311 FORMAL-RETAIL	117,371.53	62	32,739.96	17	39,862.32	21	0.00	0	0.00	0	0.00	0	189,973.81
928312 DIR/REM ASSESS	1,520,253.14	92	0.00	0	127,336.98	8	0.00	0	0.00	0	0.00	0	1,647,590.12
928-REGULATORY COMM	1,637,624.67	89	32,739.96	2	167,199.30	9	0.00	0	0.00	0	0.00	0	1,837,563.93
929011 DUPLICATE CHARGE-CR	-570,602.32	87	-67,986.65	10	-14,060.69	2	-213.79	0	0.00	0	0.00	0	-652,863.45
929-DUPLICATE CHGS	-570,602.32	87	-67,986.65	10	-14,060.69	2	-213.79	0	0.00	0	0.00	0	-652,863.45
930141 GENERAL ADV	44,133.22	78	6,182.28	11	6,170.10	11	348.85	1	0.00	0	0.00	0	56,834.45
930203 BANK ACCOUNT MICE	311,295.46	77	42,047.20	10	46,465.82	12	2,076.00	1	0.00	0	0.00	0	401,884.48
930221 INS-OFFICER/DIRECTO	42,642.49	78	5,974.87	11	5,962.10	11	337.17	1	0.00	0	0.00	0	54,916.63
930264 COMMRC/INDUSTRY DUE	76,237.05	89	5,209.39	6	3,295.77	4	803.94	1	0.00	0	0.00	0	85,546.15
930291 MISC GENERAL EXPENS	21,605.03	78	3,027.22	11	3,020.76	11	170.77	1	0.00	0	0.00	0	27,823.78
930-MISC A&G EXPENSE	495,913.25	79	62,440.96	10	64,914.55	10	3,736.73	1	0.00	0	0.00	0	627,005.49

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931001	HARDWARE RENTAL/LEAS	1,078,650.89	78	130,924.66	9	171,074.36	12	7,351.37	1	0.00	0	0.00	0	1,388,001.28
931999	RENTS-OPER AGREEMEN	7,269,467.10	81	787,704.66	9	850,434.82	9	55,093.29	1	0.00	0	0.00	0	8,962,699.87
	931-RENTS	8,348,117.99	81	918,629.32	9	1,021,509.18	10	62,444.66	1	0.00	0	0.00	0	10,350,701.15
	ACTIVITIES BY FERC	654,162,442.80	78	84,861,738.13	10	88,824,001.76	11	6,608,137.98	1	0.00	0	-0.03	0	834,456,320.64
	OPERATING EXPENSES	654,162,442.80	78	84,861,738.13	10	88,824,001.76	11	6,608,137.98	1	0.00	0	-0.03	0	834,456,320.64
741001	LP BLDG & GRNDS MIT	67,320.82	78	8,543.84	10	9,345.45	11	603.75	1	0.00	0	0.00	0	85,813.86
	741-STRUCTURES	67,320.82	78	8,543.84	10	9,345.45	11	603.75	1	0.00	0	0.00	0	85,813.86
742001	LP PK SHAWNG EQ MIT	6,892.64	78	896.99	10	958.74	11	60.18	1	0.00	0	0.00	0	8,808.55
	742-PRODUCTION EQUIP	6,892.64	78	896.99	10	958.74	11	60.18	1	0.00	0	0.00	0	8,808.55
843200	ING MICE-STRUCTURES	49,421.57	78	6,925.69	11	6,910.28	11	390.58	1	0.00	0	0.00	0	63,648.12
843300	ING-GAS HOLDER MICE	376,805.19	78	47,821.52	10	52,307.64	11	3,379.28	1	0.00	0	0.00	0	480,313.63
843500	ING-LIQUEFACTION EQ	182,910.22	78	23,213.67	10	25,391.30	11	1,640.55	1	0.00	0	0.00	0	233,155.74
843600	ING-VAPORIZING EQ	15,285.15	78	2,147.46	11	2,139.66	11	121.94	1	0.00	0	0.00	0	19,694.21
	843-MAINTENANCE	624,422.13	78	80,108.34	10	86,748.88	11	5,532.35	1	0.00	0	0.00	0	796,811.70
887001	MICE-STEEL MAIN	3,665,869.78	73	666,784.33	13	663,110.75	13	18,948.37	0	0.00	0	0.00	0	5,014,713.23
	887-MAINS	3,665,869.78	73	666,784.33	13	663,110.75	13	18,948.37	0	0.00	0	0.00	0	5,014,713.23
889001	MICE-DST REG STATIO	761,713.96	80	103,877.21	11	76,113.26	8	7,543.68	1	0.00	0	0.00	0	949,248.11
	889-MEAS/REG STAIN-G	761,713.96	80	103,877.21	11	76,113.26	8	7,543.68	1	0.00	0	0.00	0	949,248.11
892001	PLSTC SVC-PLSTC MAI	1,844,257.93	80	73,579.78	3	375,639.39	16	17,062.40	1	0.00	0	0.00	0	2,310,539.50
	892-MICE OF SERVICES	1,844,257.93	80	73,579.78	3	375,639.39	16	17,062.40	1	0.00	0	0.00	0	2,310,539.50
893001	SHOP TEST-DCM METER	3,718,638.37	89	264,898.44	6	197,548.72	5	8,097.78	0	0.00	0	0.00	0	4,189,183.31
	893-METERS/HOUSE REG	3,718,638.37	89	264,898.44	6	197,548.72	5	8,097.78	0	0.00	0	0.00	0	4,189,183.31
935001	HARDWARE MAINT	2,917,001.62	77	469,344.88	12	371,453.02	10	13,479.35	0	0.00	0	0.00	0	3,771,278.87
	935-MICE GEN PLANT	2,917,001.62	77	469,344.88	12	371,453.02	10	13,479.35	0	0.00	0	0.00	0	3,771,278.87
	ACTIVITIES BY FERC	13,606,117.25	79	1,668,033.81	10	1,780,918.21	10	71,327.86	0	0.00	0	0.00	0	17,126,397.13

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01/21/04
Page 7 of 9

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-FERC FORMAT-BY JURISDICTION-YID
GAS

		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
		-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----
	MAINTENANCE	13,606,117.25	79	1,668,033.81	10	1,780,918.21	10	71,327.86	0	0.00	0	0.00	0	17,126,397.13
403200	DEPR EXP-GAS	21,277,873.33	78	2,966,952.97	11	2,770,319.64	10	186,519.80	1	0.00	0	0.00	0	27,201,665.74
	DEPRECIATION EXPENSE	21,277,873.33	78	2,966,952.97	11	2,770,319.64	10	186,519.80	1	0.00	0	0.00	0	27,201,665.74
404200	AMORT EXP-GAS	1,790,849.17	83	143,348.10	7	203,639.03	9	9,621.97	0	0.00	0	0.00	0	2,147,458.27
	404-AMORT LID PLANT	1,790,849.17	83	143,348.10	7	203,639.03	9	9,621.97	0	0.00	0	0.00	0	2,147,458.27
406331	AMORT ACQ ADJUSTMEN	414,732.84	52	0.00	0	383,256.00	48	0.00	0	0.00	0	0.00	0	797,988.84
	406-AMORT PLANT ACQ	414,732.84	52	0.00	0	383,256.00	48	0.00	0	0.00	0	0.00	0	797,988.84
	ACTIVITIES BY FERC	2,205,582.01	75	143,348.10	5	586,895.03	20	9,621.97	0	0.00	0	0.00	0	2,945,447.11
	AMORT & DEPLET MIT	2,205,582.01	75	143,348.10	5	586,895.03	20	9,621.97	0	0.00	0	0.00	0	2,945,447.11
408111	TAXES-FICA	2,614,499.10	79	315,144.78	10	363,436.97	11	17,594.00	1	0.00	0	0.02	0	3,310,674.87
408121	TAXES-FUTA	34,551.51	79	4,095.70	9	5,040.67	11	230.36	1	0.00	0	-0.01	0	43,918.23
408131	TAXES-SUTA	46,888.26	79	5,554.31	9	6,873.28	12	342.48	1	0.00	0	0.02	0	59,658.35
408141	TAXES-R&P PROPERTY	12,412,665.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	12,412,665.00
408142	TAXES-INSID CAP-IL	0.00	0	593,404.86	100	0.00	0	0.00	0	0.00	0	0.00	0	593,404.86
408143	ILL REAL ESTATE TAX	0.00	0	91,037.74	100	0.00	0	0.00	0	0.00	0	0.00	0	91,037.74
408144	SD PROPERTY TAX	0.00	0	0.00	0	967,827.00	100	0.00	0	0.00	0	0.00	0	967,827.00
408145	NE PROPERTY TAXES	0.00	0	0.00	0	0.00	0	27,000.00	100	0.00	0	0.00	0	27,000.00
408162	TAXES-PUBLIC UTIL-I	0.00	0	2,178,547.27	100	0.00	0	0.00	0	0.00	0	0.00	0	2,178,547.27
408163	TAXES-ICC FUND	0.00	0	42,673.38	100	0.00	0	0.00	0	0.00	0	0.00	0	42,673.38
408451	TAXES-MISCELLANEOUS	5,285.46	91	450.53	8	39.70	1	2.26	0	0.00	0	0.00	0	5,777.95
	408-OTHER TAXES	15,113,889.33	77	3,230,908.57	16	1,343,217.62	7	45,169.10	0	0.00	0	0.03	0	19,733,184.65
	ACTIVITIES BY FERC	15,113,889.33	77	3,230,908.57	16	1,343,217.62	7	45,169.10	0	0.00	0	0.03	0	19,733,184.65
	GENERAL TAXES	15,113,889.33	77	3,230,908.57	16	1,343,217.62	7	45,169.10	0	0.00	0	0.03	0	19,733,184.65
409111	CURRENT FIT EXPENSE	-5,590,422.34	75	-683,576.58	9	-1,188,350.86	16	34,675.55	-0	0.00	0	0.00	0	-7,427,674.23
409118	CUR FIT INIRST SYNC	-300,758.00	73	16,568.00	-4	-118,300.00	29	-8,116.00	2	0.00	0	0.00	0	-410,606.00
409121	CURRENT SIT EXPENSE	-1,395,379.00	91	-183,992.00	12	0.00	0	38,947.00	-3	0.00	0	0.00	0	-1,540,424.00
409128	CUR SIT INIRST SYNC	-96,652.00	102	3,662.00	-4	0.00	0	-1,811.00	2	0.00	0	0.00	0	-94,801.00
	409-INCOME TAXES	-7,383,211.34	78	-847,338.58	9	-1,306,650.86	14	63,695.55	-1	0.00	0	0.00	0	-9,473,505.23

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT- FERC FORMAT-BY JURISDICTION-YTD
GAS

AS OF 2003-12-31
M15951

		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
410111	HRV DF FIT-OP INC-D	17,588,921.00	73	2,379,405.00	10	4,027,189.00	17	100,564.00	0	0.00	0	0.00	0	24,096,079.00
410121	HRV DF SIT-OP INC-D	3,065,925.00	89	362,590.00	11	0.00	0	0.00	0	0.00	0	0.00	0	3,428,515.00
410121	410-DEF INCOME TAXES	20,654,846.00	75	2,741,995.00	10	4,027,189.00	15	100,564.00	0	0.00	0	0.00	0	27,524,594.00
411111	HRV DF FIT-OP INC-C	-2,452,343.00	53	-861,524.00	19	-1,216,020.00	26	-113,001.00	2	0.00	0	0.00	0	-4,642,888.00
411121	HRV DF SIT-OP INC-C	43,965.00	-144	-46,092.00	151	0.00	0	-28,379.00	93	0.00	0	0.00	0	-30,506.00
411401	ITC ADJUSTMENT	-435,932.00	85	-65,529.00	13	-8,001.00	2	-3,476.00	1	0.00	0	0.00	0	-512,938.00
411-DF INC TX/INV CR		-2,844,310.00	55	-973,145.00	19	-1,224,021.00	24	-144,856.00	3	0.00	0	0.00	0	-5,186,332.00
ACTIVITIES BY FERC		10,427,324.66	81	921,511.42	7	1,496,517.14	12	19,403.55	0	0.00	0	0.00	0	12,864,756.77
STATE & FED TAX		10,427,324.66	81	921,511.42	7	1,496,517.14	12	19,403.55	0	0.00	0	0.00	0	12,864,756.77
OPERATING EXPENSES		716,793,229.38	78	93,792,493.00	10	96,801,869.40	11	6,940,180.26	1	0.00	0	0.00	0	914,327,772.04
OPER INCOME/LOSS (-)		26,575,472.15	80	2,540,059.00	8	3,677,862.34	11	271,618.96	1	0.00	0	0.00	0	33,065,012.45
OTHER INC & DEDUCTIONS		0.00	0	0.00	0	0.00	0	49.71	100	0.00	0	0.00	0	49.71
415111	REV-FINANCE/LAIE CH	0.00	0	0.00	0	0.00	0	49.71	100	0.00	0	0.00	0	49.71
415-MOSE/CONTRACT REV		0.00	0	0.00	0	0.00	0	49.71	100	0.00	0	0.00	0	49.71
ACTIVITIES BY FERC		0.00	0	0.00	0	0.00	0	49.71	100	0.00	0	0.00	0	49.71
REV MERCH JOBS/CONST		0.00	0	0.00	0	0.00	0	49.71	100	0.00	0	0.00	0	49.71
416011	EXP-APPLANCE MOSE	244.92	86	0.00	0	39.78	14	0.00	0	0.00	0	0.00	0	284.70
416441	NU-PRINCE BENEFITS	50.33	78	0.00	0	14.58	22	0.00	0	0.00	0	0.00	0	64.91
416-MOSE/CONTRACT EXP		295.25	84	0.00	0	54.36	16	0.00	0	0.00	0	0.00	0	349.61
ACTIVITIES BY FERC		295.25	84	0.00	0	54.36	16	0.00	0	0.00	0	0.00	0	349.61
COB MERCH JOBS/CONST		295.25	84	0.00	0	54.36	16	0.00	0	0.00	0	0.00	0	349.61
417119	EXP-NU PROP DEPR	305.47	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	305.47
417 MINUTIL EXPENSE		305.47	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	305.47

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Operating Income Statement
Pro Forma Adjustment - Interest Synchronization
Test Year Ending December 31, 2003

Line	Description (a)	South Dakota Gas (b)	Reference (c)
1.	OPERATING EXPENSE		
2.	Rate Base	\$53,776,081	From Exh___(MJA-1), Sch 1, Col (d), Ln 20
3.	Weighted Cost of Debt	2.918%	From Exh___(JMB-1), Sch 1, Pg 1, Col (e), Ln 1
4.	Pro Forma Interest	\$ 1,569,186	Line 4 times Line 5
5.	Book Interest	1,575,145	WP RRT/I, Line 9
6.	Difference	\$ (5,959)	Line 6 minus Line 7
7.	Pro Forma Adjustment		
8.	Federal Income Taxes (35%)	\$ 2,086	Line 8 times 35%, To Exh.__(RRT-1)

MidAmerican Energy Company
Docket NO. NG-04-
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - 2003 Union Payroll Adjustment
Test Period Ended December 31, 2003

Line	Description (a)	Amount (b)	Reference (c)
1.	Total Union Payroll increase	\$ 1,848,020	WP RRT/C, Page 2
2.	FICA, FUTA, SUTA %	9.30%	WP RRT/C, Page 3
3.	Total Payroll Taxes increase	\$ 171,866	Line 1 * Line 2
4.	O&M vs Total Labor %	84.69%	WP RRT/K, Line 169
5.	O&M Labor increase	\$ 1,565,088	Line 1 * Line 4
6.	Payroll Tax Increase	\$ 145,553	Line 3 * Line 4
7.	Electric Labor Amount	71.38% \$ 1,117,160	Electric Labor Percent * Line 5
8.	Electric Payroll Taxes	71.38% \$ 103,896	Electric Labor Percent * Line 6
9.	Gas Labor Amount	28.62% \$ 447,928	Gas Labor Percent * Line 5
10.	Gas Payroll Taxes	28.62% \$ 41,657	Gas Labor Percent * Line 6
11.	Pro Forma Adjustment - Jurisdictional Distribution of Gas O&M Expense Increase		
12.	Iowa	78.70% \$ 352,520	Gas Labor % - Iowa
13.	Illinois	9.83% \$ 44,031	Gas Labor % - Illinois
14.	South Dakota	10.94% \$ 49,003	Gas Labor % - So Dakota
15.	Nebraska	0.53% \$ 2,374	Gas Labor % - Nebraska
16.	Pro Forma Adjustment - Jurisdictional Distribution of Gas Payroll Tax Expense Increase		
17.	Iowa	78.70% \$ 32,784	Gas Labor % - Iowa
18.	Illinois	9.83% \$ 4,095	Gas Labor % - Illinois
19.	South Dakota	10.94% \$ 4,557	Gas Labor % - So Dakota
20.	Nebraska	0.53% \$ 221	Gas Labor % - Nebraska
21.	Pro Forma Adjustment - SD		
22.	Increase Union Labor Expense	\$ 49,003	To Exh.__(RRT-1), Sch. 5
23.	Pro Forma Adjustment -SD		
24.	Increase Payroll Tax Expense - FICA	\$ 4,415	
25.	Increase Payroll Tax Expense - FUTA	\$ 64	
26.	Increase Payroll Tax Expense - SUTA	\$ 78	
27.	Total	\$ 4,557	To Exh.__(RRT-1), Sch. 5

**Annual Pay Increases
2002 and 2003**

1)	2)	3)	4)	5)	6)	7)	8)	9)
Employee Group or Affiliation	Number of Employees	Percentage Increase to base wages	Effective Date of Governing Contract or Increase	Effective Period of Increase	Base Wages Before Increase	Annualized Wage Increase	Wage Increase In Year	Total Base Wages in Year
2002								
Consolidated Contract	1691	3.00%	3/1/2002	1 Year	\$ 77,837,406	\$ 2,335,122	\$ 1,945,935	\$ 79,783,341
Fort Madison Union Contract	6	3.00%	3/1/2002	1 Year	\$ 229,507	\$ 6,885	\$ 5,738	\$ 235,245
Sioux Falls Union Contract	54	3.30%	10/1/2002	1 Year	\$ 2,017,330	\$ 66,572	\$ 16,643	\$ 2,033,973
Non-Exempt	761	2.41%	1/1/2002	1 Year	\$ 23,740,712	\$ 571,096	\$ 571,096	\$ 24,311,808
Exempt	1271	3.30%	1/1/2002	1 Year	\$ 82,142,424	\$ 2,710,368	\$ 2,710,368	\$ 84,852,792
2003								
Consolidated Contract	1678	2.75%	3/1/2003	1 Year	\$ 79,682,179	\$ 2,191,260	\$ 1,826,050	\$ 81,508,229
Fort Madison Union Contract	6	3.15%	3/1/2003	1 Year	\$ 241,613	\$ 7,611	\$ 6,342	\$ 247,955
Sioux Falls Union Contract	52	3.00%	10/1/2003	1 Year	\$ 2,083,723	\$ 62,512	\$ 15,628	\$ 2,099,351
Non-Exempt	754	2.56%	1/1/2003	1 Year	\$ 23,174,102	\$ 592,799	\$ 592,799	\$ 23,766,901
Exempt	1267	3.25%	1/1/2003	1 Year	\$ 82,910,574	\$ 2,695,373	\$ 2,695,373	\$ 85,605,947
2004								
Consolidated Contract	1680	3.00%	3/1/2004	1 Year	\$ 81,357,245	\$ 2,440,717	\$ 2,033,931	\$ 83,391,176
Fort Madison Union Contract	7	2.80%	3/1/2004	1 Year	\$ 275,608	\$ 7,723	\$ 6,436	\$ 282,244
Sioux Falls Union Contract*	46	3.00%	10/1/2004	1 Year	\$ 2,417,875	\$ 72,536	\$ 18,134	\$ 2,436,009
Non-Exempt	823	2.44%	1/1/2004	1 Year	\$ 28,223,752	\$ 688,954	\$ 688,954	\$ 28,912,705
Exempt	1162	3.05%	1/1/2004	1 Year	\$ 79,766,662	\$ 2,429,533	\$ 2,429,533	\$ 82,196,195

*Note: The Sioux Falls contract expires on September 30, 2004. At that time a new contract will be negotiated. The 3% increase listed for 2004 is a forecasted figure. This rate has not been agreed to by the Company or the Union.

(A) Sum = 41,848,020
 (B) Sum = 43,118,487
 (C) Sum = 42,520,976

WFP BGT/C
 Page 2 of 3

Last updated: Friday August 01 2003

Loading and Transportation Rates

The following rates are effective as of January 1, 2003, for MEC.

Please contact Dale Miller (515-281-2663) with G&A and AFUDC questions or Cathy Smith (515-281-2446) for other rate questions. Historical rates are also available online.

AFUDC G&A Payroll Inventory Transportation

		2003 Actual	Dec. 2002
AFUDC	Monthly Rate - Electric and Gas	0.8421%	
G&A	All Business Units	2.00%	
	Direct Purchases	1.00%	
	Power Stations where MEC is not the managing partner (i.e., QCNPS, OGS)	1.00%	
Payroll	Benefits	28.75%	26.73%
	FAS 106	13.96%	13.44%
	Vacations	7.70%	14.71%
	Holiday	4.50%	3.77%
	Sick Leave and Other Paid Time Off	3.74%	5.06%
	Injuries and Damages	1.36%	3.70%
	FICA	9.01%	6.82%
	FUTA	0.13%	0.00%
	SUTA	0.16%	0.00%
	PIP	13.34%	14.73%
	Total	82.65%	88.96%
Inventory	Utility Inventory	18.5%	
	Affiliate Inventory	24.3%	

A
TOP

Monthly Transportation Rates	Utility	Affiliate
Class 1-Cars and Compact Pickups	\$425.13	\$545.35
Class 2-SUVs, Pickups and Vans	\$602.03	\$768.10
Class 3-Trucks and Dumptrucks	\$809.78	\$1,069.83
Class 4-Digger Derricks less than 35,999 GVW	\$2,083.82	\$2,897.04
Class 5-Digger Derricks over 36,000 GVW	\$2,536.09	\$3,973.54
Class 6-Aerials less than 18,000 GVW	\$2,115.06	\$2,640.27
Class 7-Aerials 18,001 - 28,000 GVW	\$2,185.34	\$2,850.55
Class 8-Aerials 28,001 - 36,000 GVW	\$2,255.42	\$3,171.51

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - 2004 Union Payroll Adjustment
Test Period Ended December 31, 2003

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Total Union Payroll increase	\$ 2,520,976	WP RRT/C, Page 2
2.	FICA, FUTA, SUTA %	9.30%	WP RRT/C, Page 3
3.	Total Payroll Taxes increase	\$ 234,451	Line 1 times Line 2
4.	O&M vs Total Labor %	84.69%	WP RRT/K, Line 169
5.	O&M Labor increase	\$ 2,135,015	Line 1 * Line 4
6.	Payroll Tax Increase	\$ 198,556	Line 3 * Line 4
7.	Electric Labor Amount	71.38% \$ 1,523,973	Electric Labor Percent * Line 5
8.	Electric Payroll Taxes	71.38% \$ 141,730	Electric Labor Percent * Line 6
9.	Gas Labor Amount	28.62% \$ 611,041	Gas Labor Percent * Line 5
10.	Gas Payroll Taxes	28.62% \$ 56,827	Gas Labor Percent * Line 6
11.	Pro Forma Adjustment - Jurisdictional Distribution of Gas O&M Expense Increase		
12.	Iowa	78.70% \$ 480,889	Gas Labor % - Iowa
13.	Illinois	9.83% \$ 60,065	Gas Labor % - Illinois
14.	South Dakota	10.94% \$ 66,848	Gas Labor % - So Dakota
15.	Nebraska	0.53% \$ 3,239	Gas Labor % - Nebraska
16.	Pro Forma Adjustment - Jurisdictional Distribution of Gas Payroll Tax Expense Increase		
17.	Iowa	78.70% \$ 44,723	Gas Labor % - Iowa
18.	Illinois	9.83% \$ 5,586	Gas Labor % - Illinois
19.	South Dakota	10.94% \$ 6,217	Gas Labor % - So Dakota
20.	Nebraska	0.53% \$ 301	Gas Labor % - Nebraska
21.	Pro Forma Adjustment - SD		
22.	Increase Union Labor Expense	\$ 66,848	To Exh,__(RRT-1), Schedule 6
23.	Pro Forma Adjustment - SD		
24.	Increase Payroll Tax Expense - FICA	\$ 6,023	
25.	Increase Payroll Tax Expense - FUTA	\$ 87	
26.	Increase Payroll Tax Expense - SUTA	\$ 107	
27.	Total	\$ 6,217	To Exh,__(RRT-1), Schedule 6

MidAmerican Energy Company
Docket No, NG-04-
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - 2004 Salaried Labor Adjustment
Test Period Ended December 31, 2003

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Total Salaried Labor increase	\$ 3,118,487	WP RRT/C, Page 2
2.	FICA, FUTA, SUTA %	9.30%	WP RRT/C, Page 3
3.	Total Payroll Taxes increase	\$ 290,019	Line 1 times Line 2
4.	O&M vs Total Labor %	84.69%	WP RRT/K, Line 169
5.	O&M Labor increase	\$ 2,641,047	Line 1 * Line 4
6.	Payroll Tax Increase	\$ 245,617	Line 3 * Line 4
7.	Electric Labor Amount	71.38% \$ 1,885,179	Electric Labor Percent * Line 5
8.	Electric Payroll Taxes	71.38% \$ 175,322	Electric Labor Percent * Line 6
9.	Gas Labor Amount	28.62% \$ 755,868	Gas Labor Percent * Line 5
10.	Gas Payroll Taxes	28.62% \$ 70,296	Gas Labor Percent * Line 6
11.	Pro Forma Adjustment - Jurisdictional Distribution of Gas O&M Expense Increase		
12.	Iowa	78.70% \$ 594,868	Gas Labor % - Iowa
13.	Illinois	9.83% \$ 74,302	Gas Labor % - Illinois
14.	South Dakota	10.94% \$ 82,692	Gas Labor % - So Dakota
15.	Nebraska	0.53% \$ 4,006	Gas Labor % - Nebraska
16.	Pro Forma Adjustment - Jurisdictional Distribution of Gas Payroll Tax Expense Increase		
17.	Iowa	78.70% \$ 55,323	Gas Labor % - Iowa
18.	Illinois	9.83% \$ 6,910	Gas Labor % - Illinois
19.	South Dakota	10.94% \$ 7,690	Gas Labor % - So Dakota
20.	Nebraska	0.53% \$ 373	Gas Labor % - Nebraska
21.	Pro Forma Adjustment - South Dakota		
22.	Increase Salaried Labor Expense	\$ 82,692	To Exh,__(RRT-1), Schedule 7
23.	Pro Forma Adjustment - South Dakota		
24.	Increase Payroll Tax Expense - FICA	\$ 7,451	
25.	Increase Payroll Tax Expense - FUTA	\$ 107	
26.	Increase Payroll Tax Expense - SUTA	\$ 132	
27.	Total	\$ 7,690	To Exh,__(RRT-1), Schedule 7

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Wage and Salary Adjustments Labor Distribution
Per FERC Form 1 Labor Distribution Workpapers
December 31, 2003

		South			
Line	Description	Dakota	2003 Union	2004 Union	Total
	A	B	C	D	F
1	Pro Forma Adjustment		\$49,003	\$66,848	\$115,851
2					
3	Gas Operation and Maintenance Direct Payroll Distribution -				
4	Manufactured Gas				
5	Acct 714	\$0	\$0	\$0	\$0
6	Acct 735	4,088	89	121	210
7	Acct 741	4,208	91	125	216
8	Acct 742	482	10	14	25
9	Total	8,778	191	260	451
10	Other Gas Supply Expense				
11	Acct 813	0	0	0	0
12	Other Storage Expenses				
13	Acct 840	17,736	386	526	912
14	Acct 841	14,829	322	440	762
15	Acct 843	41,150	895	1,220	2,115
16	Total	73,715	1,603	2,186	3,789
17	Distribution Expenses				
18	Acct 870	19,919	433	591	1,024
19	Acct 871	38,545	838	1,143	1,981
20	Acct 874	482,093	10,481	14,298	24,779
21	Acct 878	132,319	2,877	3,924	6,801
22	Acct 879	169,926	3,694	5,040	8,734
23	Acct 880	301,388	6,553	8,939	15,491
24	Acct 887	302,747	6,582	8,979	15,561
25	Acct 889	46,070	1,002	1,366	2,368
26	Acct 892	168,619	3,666	5,001	8,667
27	Acct 893	99,789	2,170	2,960	5,129
28	Total	1,761,415	38,295	52,241	90,536
29	Customer Accounts Expenses				
30	Acct 901	0	0	0	0
31	Acct 902	319,439	6,945	9,474	16,419
32	Acct 903	44,180	961	1,310	2,271
33	Acct 905	1,672	36	50	86
34	Total	365,291	7,942	10,834	18,776
35	Customer Service and Informational Expenses				
36	Acct 908	0	0	0	0
37	Sales Expenses				
38	Acct 911	0	0	0	0
39	Acct 912	0	0	0	0
40	Acct 916	0	0	0	0
41	Total	0	0	0	0
42	Administrative and General Expenses				
43	Acct 920	5,501	120	163	283
44	Acct 922	0	0	0	0
45	Acct 924	6,919	150	205	356
46	Acct 925	4,073	89	121	209
47	Acct 926	0	0	0	0
48	Acct 930	0	0	0	0
49	Acct 931	0	0	0	0
50	Acct 935	28,242	614	838	1,452
51	Total	44,735	973	1,327	2,299
52	Total Union Payroll	\$2,253,934	\$49,003	\$66,848	\$115,851

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Wage and Salary Adjustments Labor Distribution
Per FERC Form 1 Labor Distribution Workpapers
December 31, 2003

Line	Description	South	2004 Salaried
		Dakota	
	A	B	C
1	Pro Forma Adjustment		\$82,692
2			
3	Gas Operation and Maintenance Direct Payroll Distribution -		
4	Manufactured Gas		
5	Acct 714	\$0	\$0
6	Acct 735	7,055	168
7	Acct 741	825	20
8	Acct 742	157	4
9	Total	8,037	191
10	Other Gas Supply Expense		
11	Acct 813	191,163	4,539
12	Other Storage Expenses		
13	Acct 840	39,806	945
14	Acct 841	5,723	136
15	Acct 843	7,796	185
16	Total	53,325	1,266
17	Distribution Expenses		
18	Acct 870	484,514	11,504
19	Acct 871	50,755	1,205
20	Acct 874	124,619	2,959
21	Acct 878	51,087	1,213
22	Acct 879	110,359	2,620
23	Acct 880	283,463	6,730
24	Acct 887	116,030	2,755
25	Acct 889	7,423	176
26	Acct 892	39,566	939
27	Acct 893	18,455	438
28	Total	1,286,271	30,540
29	Customer Accounts Expenses		
30	Acct 901	157,010	3,728
31	Acct 902	97,256	2,309
32	Acct 903	733,730	17,421
33	Acct 905	33,108	786
34	Total	1,021,104	24,244
35	Customer Service and Informational Expenses		
36	Acct 908	2,966	70
37	Sales Expenses		
38	Acct 911	0	0
39	Acct 912	103,246	2,451
40	Acct 916	1,137	27
41	Total	104,383	2,478
42	Administrative and General Expenses		
43	Acct 920	739,592	17,560
44	Acct 922	(11,212)	(266)
45	Acct 924	6,146	146
46	Acct 925	27,756	659
47	Acct 926	18,184	432
48	Acct 930	16,286	387
49	Acct 931	94	2
50	Acct 935	18,735	445
51	Total	815,581	19,364
52	Total Salaried Payroll	\$3,482,830	\$82,692

MIDAMERICAN ENERGY COMPANY
 MANAGEMENT INFORMATION SYSTEM
 FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS
 GAS

WP RCT/G
 Page 1 of 1

S OF 2003-12-31
 115950

	IOWA	ILLINOIS		SOUTH DAKOTA		NEBRASKA		FERC		COWIN		TOTAL
MAINTENANCE												
	13,606,117.25	1,668,033.81	10	1,780,918.21	10	71,327.86	0	0.00	0	0.00	0	17,126,397.13
03200 DEER EXP-GAS	21,277,873.33	2,966,952.97	11	2,770,319.64	10	186,519.80	1	0.00	0	0.00	0	27,201,665.74
DEPRECIATION EXPENSE	21,277,873.33	2,966,952.97	11	2,770,319.64	10	186,519.80	1	0.00	0	0.00	0	27,201,665.74
04200 AMRT EXP-GAS	1,790,849.17	143,348.10	7	203,639.03	9	9,621.97	0	0.00	0	0.00	0	2,147,458.27
404-AMRT LTD PLANT	1,790,849.17	143,348.10	7	203,639.03	9	9,621.97	0	0.00	0	0.00	0	2,147,458.27
AMRT ACQ ADJUSTMEN	414,732.84	0.00	0	383,256.00	48	0.00	0	0.00	0	0.00	0	797,988.84
406-AMRT PLANT ACQ	414,732.84	0.00	0	383,256.00	48	0.00	0	0.00	0	0.00	0	797,988.84
ACTIVITIES BY FERC	2,205,582.01	143,348.10	5	586,895.03	20	9,621.97	0	0.00	0	0.00	0	2,945,447.11
AMRT & DEFLT PLT	2,205,582.01	143,348.10	5	586,895.03	20	9,621.97	0	0.00	0	0.00	0	2,945,447.11
TAXES-FICA	2,614,499.10	315,144.78	10	363,436.97	11	17,594.00	1	0.00	0	0.02	0	3,310,674.87
TAXES-FUTA	34,551.51	4,095.70	9	5,040.67	11	230.36	1	0.00	0	-0.01	0	43,918.23
TAXES-SUTA	46,888.26	5,554.31	9	6,873.28	12	342.48	1	0.00	0	0.02	0	59,658.35
TAXES-R&P PROPERTY	12,412,665.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	12,412,665.00
TAXES-INSURD CAP-IL	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	593,404.86
ILL REAL ESTATE TAX	0.00	91,037.74	100	0.00	0	0.00	0	0.00	0	0.00	0	91,037.74
SD PROPERTY TAX	0.00	0.00	0	967,827.00	100	0.00	0	0.00	0	0.00	0	967,827.00
NE PROPERTY TAXES	0.00	0.00	0	0.00	0	27,000.00	100	0.00	0	0.00	0	27,000.00
TAXES-PUBLIC UTIL-I	0.00	2,178,547.27	100	0.00	0	0.00	0	0.00	0	0.00	0	2,178,547.27
TAXES-ICC FUND	0.00	42,673.38	100	0.00	0	0.00	0	0.00	0	0.00	0	42,673.38
TAXES-MISCELLANEOUS	5,285.46	450.53	8	39.70	1	2.26	0	0.00	0	0.00	0	5,777.95
408-OTHER TAXES	15,113,889.33	3,230,908.57	16	1,343,217.62	7	45,169.10	0	0.00	0	0.03	0	19,733,184.65
ACTIVITIES BY FERC	15,113,889.33	3,230,908.57	16	1,343,217.62	7	45,169.10	0	0.00	0	0.03	0	19,733,184.65
GENERAL TAXES	15,113,889.33	3,230,908.57	16	1,343,217.62	7	45,169.10	0	0.00	0	0.03	0	19,733,184.65
CURRENT FTY EXPENSE	-5,590,422.34	-683,576.58	9	-1,188,350.86	16	34,675.55	-0	0.00	0	0.00	0	-7,427,674.23
CLF FIT INTRST SYNC	-300,758.00	16,568.00	-4	-118,300.00	29	-8,116.00	2	0.00	0	0.00	0	-410,606.00
CURRENT SIT EXPENSE	-1,395,379.00	-183,992.00	12	0.00	0	38,947.00	-3	0.00	0	0.00	0	-1,540,424.00
CLF SIT INTRST SYNC	-96,652.00	3,662.00	-4	0.00	0	-1,811.00	2	0.00	0	0.00	0	-94,801.00
409-INCOME TAXES	-7,383,211.34	-847,338.58	9	-1,306,650.86	14	63,695.55	-1	0.00	0	0.00	0	-9,473,505.23

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Late Payment Charge

Line	Description	Total	Reference
	(a)	(b)	(c)
	The Docket No. NG95-006 Settlement Agreement adjusted revenues by excluding late payment charge revenues from the revenue requirement calculation. This reflects the use of a 20-day pay lag cut off which does not reflect cost of service for payments made after the 20-day period.		
1.	Test Period Information:		
2.	Other Operating Revenues		
3.	Forfeited Discounts		
4.	Acct 487	\$145,670	WP RRT/H Page 2
5.	Pro Forma Adjustment	(\$145,670)	To Exh,__(RRT-1), Schedule 12

MID-AMERICAN ENERGY COMPANY
 MANAGEMENT INFORMATION SYSTEM
 FINANCIAL REPORT-SEC FORM BY JURISDICTION - YTD

YEAR TO DATE AS OF 2003-12-31
 M15947P

	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	PERC	%	COMMON	%	TOTAL
487011 G-FORFEITED DISC.	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
487011 G-FORFEITED DISC.	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
488001 G-OTHER GAS REV:													
488001 G-MISC SERVICE REV	130.00	46	35.00	12	116.00	41	0.00	0	0.00	0	0.00	0	281.00
488011 G-BAD CHECK CHARGE	56,091.68	69	10,325.00	13	14,773.80	18	526.00	1	0.00	0	0.00	0	81,716.48
488034 G-DIVERSN & INVESTING	6,769.15	70	115.00	1	2,414.99	25	342.01	4	0.00	0	0.00	0	9,641.15
488051 G-RECONNECT FEES	114,076.13	67	3,310.50	2	48,742.14	28	5,110.00	3	0.00	0	0.00	0	171,238.77
489005 ENERGY ASSIST CHG	0.00	0	15,564.43	100	0.00	0	0.00	0	0.00	0	0.00	0	15,564.43
489005 RENEWAL RESOURCE CHG	0.00	0	1,945.55	100	0.00	0	0.00	0	0.00	0	0.00	0	1,945.55
489006 G-TRANS REV-ESTIMATE	-22,028.83	63	-12,905.24	37	-314.82	1	325.08	-1	0.00	0	0.00	0	-34,923.81
489009 G-TRANSPORT FEE	1,872,754.91	80	312,758.54	13	143,255.23	6	12,000.00	1	0.00	0	0.00	0	2,340,768.68
489011 G-CUST FEE-APPLICN	2,250.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	2,250.00
489014 G-CUST FEE-GROUP BAL	501,597.33	86	49,470.99	8	23,186.03	4	0.00	0	0.00	0	0.00	0	586,014.75
489015 TRANS ADMIN CHARGE	397,720.00	71	103,369.14	19	56,468.55	10	0.00	0	0.00	0	0.00	0	557,557.69
489016 DISTB DEMAND CHG MTR	3,485,087.56	92	283,410.58	8	0.00	0	0.00	0	0.00	0	0.00	0	3,768,498.14
489017 EXC PENALTY USE CHRG	90,261.50	82	19,405.00	18	0.00	0	0.00	0	0.00	0	0.00	0	109,666.50
489018 IL TRANS METER CHRG	0.00	0	21,301.94	100	0.00	0	0.00	0	0.00	0	0.00	0	21,301.94
489021 G-TRANS REV-LUMP	1,591,013.93	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,591,013.93
489022 G-TRANS CHG-STANDEY	10,223,378.56	80	1,504,696.43	12	1,049,298.44	8	36,766.84	0	0.00	0	0.00	0	12,814,140.27
489026 G-TRANS-LATE NCH FEE	1,353.79	54	1,100.00	44	43.12	2	23.11	1	0.00	0	0.00	0	2,520.02
489027 ENERGY ASSIST CHARGE	8,730.96	79	2,367.46	21	0.00	0	0.00	0	0.00	0	0.00	0	11,098.42
489038 G-FES/RESERVATION	79,419.39	92	900.00	1	3,386.44	4	2,461.63	3	0.00	0	0.00	0	86,167.46
489039 G-DES/COMMODITY	10,146.99	92	171.67	2	490.51	4	267.74	2	0.00	0	0.00	0	11,076.91
489053 G-TRANS REV-FT RIDER	0.00	0	2,311.80	100	0.00	0	0.00	0	0.00	0	0.00	0	2,311.80
489054 G-TRANS REV-HD RIDER	16,774.77	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	16,774.77
493001 G-RENT INC-GAS PROP	213,776.15	79	25,097.33	9	25,040.70	9	5,187.97	2	0.00	0	0.00	0	269,102.15
493011 G-RENT INC-FARM PROP	12,710.63	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	12,710.63
493021 G-RENT EXP-FARM PROP	-1,502.27	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,502.27
495051 G-IL PUBLIC UTIL TAX	0.00	0	2,289,735.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,289,735.01
495061 G-OTHER GAS REVENUE	0.00	0	56,216.76	98	0.00	0	899.81	2	0.00	0	0.00	0	57,116.57
495071 G-DIST WEATHER DERIV	-1,676,137.50	79	-228,420.00	11	-196,906.50	9	-13,536.00	1	0.00	0	0.00	0	-2,115,000.00
G-OTHER GAS REV	16,984,374.83	75	4,462,282.89	20	1,169,994.63	5	62,134.59	0	0.00	0	0.00	0	22,678,786.94
GAS REVENUE	743,368,701.53	78	96,332,552.00	10	100,479,731.74	11	7,211,799.22	1	0.00	0	0.00	0	947,392,784.49

GAS REVENUE

NONREGULATED REVENUE:
 REV MERCH JOBSCONST:

415111 REV-FINANCE/LATE CHG
 REV MERCH JOBSCONST

MISC NONREG REVENUE:

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Jurisdictional Income Taxes
Test Period Ended December 31, 2003

Workpaper RRT-I
Page 1 of 1

Line	Description (1)	SD Jurisdictional
1	Revenues	\$0
2	Operation Expense	-
3	Maintenance Expense	-
4	Depreciation	-
5	Amortization	-
6	Amortization of Acquisition Adj.	-
7	Taxes other than income	-
8	Pre tax, pre interest net income	5,174,379
9	Interest Expense	1,575,145
10	Pre Tax Book Income	3,599,234
11	Schedule "M" Items	(3,039,752)
12	Federal Taxable Income	\$559,482
13	Adjustment - bonus Depreciation	\$1,802,590
14	State Taxable Income	\$2,362,072
15	Federal Current	\$195,819
	Interest sync	\$0
16	State Current	\$0
	interest sync	\$0
17	Federal Deferred Taxes	1,272,667
18	State Deferred Taxes	0
19	Subtotal	1,468,486
	Book-to-Tax	
20	Federal Current	(1,502,470)
21	State Current	0
22	Federal Deferred	1,538,502
23	State Deferred	0
24	Net ITC	(8,001)
25	Total	\$1,496,517
26	SUMMARY	
27	Net ITC	(8,001)
28	Federal Current	(\$1,306,651)
29	State Current	\$0
30	Deferred Fed	2,811,169
31	Deferred State	0
32	Total	\$1,496,517

Source: Company Books and Records

MidAmerican Energy Company
Docket No. RPU-02-
Revenue Requirements Analysis
Test Year Ending December 31, 2001
Income Statement - Gas Utility

Acct No.	(a) Income Statement Component	(b) South Dakota Jurisdiction	(c) Interest Synchroniz.	(d) Union Payroll Adjustments	(e) Salaried Labor Adjustment	(f) Weather Normalization	(g) Capital Projects	(h) Acquisition Adjustment Reversal	(i) Acquisition Adjustment 50%
	Gas Operating Revenues	\$ 100,479,732				\$481,744			
	Oper & Maint Expenses								
710	Super & Eng	\$ -							
712	Other Power Expense	\$62							
714	LPG Cleanup	-		\$0	\$0				
728	LPG Gas	35,720		\$210	\$168				
735	Misc Prod Exp	12,295		\$216	\$20				
741	Struct & Improv	9,345		\$25	\$4				
742	Prod Equip	959							
804	Nat Gas City Gate	56,993,095							
805	Other Gas Purchase	(2,428,331)							
807	Other Purchased Gas Exp	23,367,648							
808.1	Gas W/D Storage-Dr	9,468,638							
808.2	Gas Del Storage - Cr	(9,273,160)							
813	Other Gas Supply Expense	200,821		-	4,539				
840	Oper Super & Eng	102,318		912	945				
841	Other Labor & Exp	27,101		762	136				
842.1	Rents	6,061							
843.2	Maint Strct & Imp	6,910		2,115	185				
843.3	Maint Gas Holdrs	52,308							
843.5	Maint Liquef Equip	25,391							
843.6	Maint Vapor Equip	2,140							
870	Oper Super & Eng	593,415		1,024	11,504				
871	Distr Load Dispatch	112,823		1,981	1,205				
874	Mains & Serv Exp	1,173,700		24,779	2,959				
878	Meter & House Reg	(51,358)		6,801	1,213				
879	Cust Install Exp	386,548		8,734	2,620				
880	Other Expenses	672,407		15,491	6,730				
887	Maint of Mains	663,111		15,561	2,755				
889	Maint Meas & Reg - Gen	76,113		2,368	176				
892	Maint of Services	375,639		8,667	939				
893	Maint Met & : Hse Reg	197,549		5,129	438				
901	Supervision	165,317		-	3,728				
902	Meter Reading	495,428		16,419	2,309				
903	Customer Rec. & Collect.	1,119,308		2,271	17,421				
904	Uncollect Accts	400,562		86	786				
905	Misc Cust Accts	61,307							
908	Cust Assist Exp	20,304		-	70				
909	Info & Instruct Exp	30,134							
911	Supervision	5		-	-				
912	Demo & Selling	141,778		-	2,451				
916	Misc Sales Exp	13,638		-	27				
920	Admin & Gen Salaries	745,093		283	17,560				
921	Office Supplies & Exp	361,488		-	-				
922	Admin Exp Trans - Cr	(35,320)		356	(266)				
923	Outside Serv Exp	271,142		209	146				
924	Property Insurance	34,938		-	659				
925	Injuries & Damages	244,219		-	432				
926	Employee Pens & Ben	2,114,796		-	387				
928	Reg Commission Exp	167,199		1,452	2				
929	Duplicate Charges - Cr	(14,061)			445				
930	Misc. Gen & Adv Expenses	64,915							
931	Rents	1,021,509		-					
935	Maint of Gen Plt	371,453							
	Total Oper & Maint	\$ 90,604,920	\$ -	\$ 115,851	\$ 82,692	\$ -	\$ -	\$ -	\$ -
	Depreciation	\$ 3,357,215					\$38,076	(\$383,256)	\$191,628
	Other Taxes - Property	967,827							
	Other Taxes - Misc.	40							
	Other Taxes - Payroll	375,351		\$10,774	\$7,690				
	State Income Taxes	-							
	Federal Income Taxes	(1,306,651)	\$2,086	(\$44,319)	(\$31,634)	\$168,610	(\$13,327)	\$134,140	
	Deferred Taxes	2,811,169							
	Investment Tax Credit	(8,001)							
	Total Gas Oper Exp.	\$ 96,801,870	\$ 2,086	\$ 82,306	\$ 58,748	\$ 168,610	\$ 24,749	\$ (249,116)	\$ 191,628
	Net Gas Oper Income	\$ 3,677,862	\$ (2,086)	\$ (82,306)	\$ (58,748)	\$ 313,134	\$ (24,749)	\$ 249,116	\$ (191,628)

MidAmerican Energy Company
Docket No. RPU-02-
Revenue Requirements Analysis
Test Year Ending December 31, 2001
Income Statement - Gas Utility

Acct No.	(a) Income Statement Component	(j) Late Payment Charges	(k) Pension Costs	(l) Weather Derivative	(m) 2002 Book to Tax Adjustment	(n) Advertising Expense	(o) Economic Development	(p) Reconnect Fees	(q) Open
	Gas Operating Revenues	(\$145,670)		\$196,907				\$28,778	
	Oper & Maint Expenses								
710	Super & Eng								
712	Other Power Expense								
714	LPG Cleanup								
728	LPG Gas								
735	Misc Prod Exp								
741	Struct & Improv								
742	Prod Equip								
804	Nat Gas City Gate								
805	Other Gas Purchase								
807	Other Purchased Gas Exp								
808.1	Gas W/D Storage-Dr								
808.2	Gas Del Storage - Cr								
813	Other Gas Supply Expense								
840	Oper Super & Eng								
841	Other Labor & Exp								
842.1	Rents								
843.2	Maint Struct & Imp								
843.3	Maint Gas Holdrs								
843.5	Maint Liquid Equip								
843.6	Maint Vapor Equip								
870	Oper Super & Eng								
871	Distr Load Dispatch								
874	Mains & Serv Exp								
878	Meter & House Reg								
879	Cust Install Exp								
880	Other Expenses								
887	Maint of Mains								
889	Maint Meas & Reg - Gen								
892	Maint of Services								
893	Maint Met & Hse Reg								
901	Supervision								
902	Meter Reading								
903	Customer Rec. & Collect.								
904	Uncollect Accts								
905	Misc Cust Accts								
908	Cust Assist Exp								
909	Info & Instruct Exp								
911	Supervision								
912	Demo & Selling								
916	Misc Sales Exp								
920	Admin & Gen Salaries								
921	Office Supplies & Exp								
922	Admin Exp Trans - Cr								
923	Outside Serv Exp								
924	Property Insurance								
925	Injuries & Damages								
926	Employee Pens & Ben		\$29,041						
928	Reg Commission Exp								
929	Duplicate Charges - Cr								
930	Misc. Gen & Adv Expenses								
931	Rents								
935	Maint of Gen Plt								
	Total Oper & Maint	\$ -	\$ 29,041	\$ -	\$ -	\$ (6,170)	\$ (34,308)	\$ -	\$ -
	Depreciation								
	Other Taxes - Property								
	Other Taxes - Misc.								
	Other Taxes - Payroll								
	State Income Taxes								
	Federal Income Taxes	(\$50,985)	(\$10,164)	\$68,917	(\$36,032)	\$2,160	\$12,008	\$10,072	
	Deferred Taxes								
	Investment Tax Credit								
	Total Gas Oper Exp.	\$ (50,985)	\$ 18,877	\$ 68,917	\$ (36,032)	\$ (4,010)	\$ (22,300)	\$ 10,072	\$ -
	Net Gas Oper Income	\$ (94,685)	\$ (18,877)	\$ 127,990	\$ 36,032	\$ 4,010	\$ 22,300	\$ 18,706	\$ -

MidAmerican Energy Company
Docket No. RPU-02-
Revenue Requirements Analysis
Test Year Ending December 31, 2001
Income Statement - Gas Utility

Acct No.	Income Statement Component	(n)	(r)	(s)	(t)	(u)
		Total	Adjustments	Subtotal	Additional Revenue Requirement	Adjusted Income Statement
	Gas Operating Revenues	\$	561,759	\$	101,041,491	\$1,559,964 \$ 102,601,455
	Oper & Maint Expenses	\$	-	\$	-	\$ -
710	Super & Eng		-		-	562
712	Other Power Expense		-		-	-
714	LPG Cleanup		378		36,098	36,098
728	LPG Gas		236		12,531	12,531
735	Misc Prod Exp		29		9,374	9,374
741	Struct & Improv		-		959	959
742	Prod Equip		-		56,993,095	56,993,095
804	Nat Gas City Gate		-		(2,428,331)	(2,428,331)
805	Other Gas Purchase		-		23,367,648	23,367,648
807	Other Purchased Gas Exp		-		9,468,638	9,468,638
808.1	Gas W/D Storage-Dr		-		(9,273,160)	(9,273,160)
808.2	Gas Del Storage - Cr		4,539		205,360	205,360
813	Other Gas Supply Expense		1,857		104,175	104,175
840	Oper Super & Eng		898		27,999	27,999
841	Other Labor & Exp		-		6,061	6,061
842.1	Rents		2,300		9,210	9,210
843.2	Maint Strct & Imp		-		52,308	52,308
843.3	Maint Gas Holdrs		-		25,391	25,391
843.5	Maint Liquel Equip		-		2,140	2,140
843.6	Maint Vapor Equip		12,528		605,943	605,943
870	Oper Super & Eng		3,186		116,009	116,009
871	Distr Load Dispatch		27,738		1,201,438	1,201,438
874	Mains & Serv Exp		8,014		(43,344)	(43,344)
878	Mater & House Reg		11,354		397,902	397,902
879	Cust Install Exp		22,221		694,628	694,628
880	Other Expenses		18,316		681,427	681,427
887	Maint of Mains		2,544		78,657	78,657
889	Maint Meas & Reg - Gen		9,606		385,245	385,245
892	Maint of Services		5,567		203,116	203,116
893	Maint Met & Hse Reg		3,728		169,045	169,045
901	Supervision		18,728		514,156	
902	Meter Reading		19,692		1,139,000	
903	Customer Rec. & Collect		872		401,434	6,190 407,624
904	Uncollect Accts		-		61,307	61,307
905	Misc Cust Accts		70		20,374	20,374
908	Cust Assist Exp		-		30,134	30,134
909	Info & Instruct Exp		-		5	5
911	Supervision		(31,857)		109,921	109,921
912	Demo & Selling		27		13,665	13,665
916	Misc Sales Exp		17,843		762,936	762,936
920	Admin & Gen Salaries		-		361,488	361,488
921	Office Supplies & Exp		89		(35,231)	(35,231)
922	Admin Exp Trans - Cr		355		271,497	271,497
923	Outside Serv Exp		659		35,597	35,597
924	Property Insurance		432		244,651	244,651
925	Injuries & Damages		29,428		2,144,224	2,144,224
926	Employee Pens & Ben		1,454		168,653	168,653
928	Reg Commission Exp		445		(13,616)	(13,616)
929	Duplicate Charges - Cr		(6,170)		58,745	58,745
930	Misc. Gen & Adv Expenses		-		1,021,509	1,021,509
931	Rents		-		371,453	371,453
935	Maint of Gen Plt					
	Total Oper & Maint	\$	187,106	\$	90,792,026	\$ 6,190 \$ 90,798,216
	Depreciation	\$	(153,552)	\$	3,203,663	\$ 3,203,663
	Other Taxes - Property		-		967,827	967,827
	Other Taxes - Misc.		-		40	2,376
	Other Taxes - Payroll		18,465		393,816	393,816
	State Income Taxes		-		-	-
	Federal Income Taxes		211,532		(1,095,119)	(552,116)
	Deferred Taxes		-		2,811,169	2,811,169
	Investment Tax Credit		-		(8,001)	(8,001)
	Total Gas Oper Exp.	\$	263,550	\$	97,065,420	\$ 551,530 \$ 97,616,950
	Net Gas Oper Income	\$	298,209	\$	3,976,071	\$ 1,008,435 \$ 4,984,505

MidAmerican Energy Company
Docket No, NG-04-
South Dakota Gas Operating Income Statement
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
1	Direct Payroll Distribution Summary -					
2	Manufactured Gas	\$317,148	\$17,721	\$16,815	\$1,077	\$352,761
3	Other Gas Supply	1,502,272	180,199	191,163	11,949	1,885,583
4	Storage, LNG	914,213	117,102	127,040	8,077	1,166,432
5	Distribution	20,713,120	2,568,971	3,047,686	131,365	26,461,142
6	Customer Accounts	10,739,010	1,300,143	1,386,395	76,296	13,501,844
7	Customer Serv. And Info.	21,579	2,712	2,966	192	27,449
8	Sales	755,924	142,656	104,383	2,360	1,005,323
9	Admin. And General	6,310,414	827,698	860,316	48,670	8,047,098
10	Total	<u>\$41,273,680</u>	<u>\$5,157,202</u>	<u>\$5,736,764</u>	<u>\$279,986</u>	<u>\$52,447,632</u>
11	Percent	<u>78.70%</u>	<u>9.83%</u>	<u>10.94%</u>	<u>0.53%</u>	<u>100.00%</u>
12	Gas Operation and Maintenance Direct Payroll Distribution -					
13	Total Gas					
14	Manufactured Gas					
15	Acct 714	\$196,096	\$2,235	\$0	\$0	\$198,331
16	Acct 735	80,204	10,282	11,143	712	102,341
17	Acct 741	36,259	4,602	5,033	325	46,219
18	Acct 742	4,589	602	639	40	5,870
19	Total	<u>317,148</u>	<u>17,721</u>	<u>16,815</u>	<u>1,077</u>	<u>352,761</u>
20	Other Gas Supply Expense					
21	Acct 813	<u>1,502,272</u>	<u>180,199</u>	<u>191,163</u>	<u>11,949</u>	<u>1,885,583</u>
22	Other Storage Expenses					
23	Acct 840	414,506	52,606	57,542	3,717	528,371
24	Acct 841	147,358	19,348	20,552	1,234	188,492
25	Acct 843	<u>352,349</u>	<u>45,148</u>	<u>48,946</u>	<u>3,126</u>	<u>449,569</u>
26	Total	<u>914,213</u>	<u>117,102</u>	<u>127,040</u>	<u>8,077</u>	<u>1,166,432</u>
27	Distribution Expenses					
28	Acct 870	3,413,250	399,594	504,433	8,541	4,325,818
29	Acct 871	666,510	94,378	89,300	11,950	862,138
30	Acct 874	3,362,260	187,931	606,712	36,712	4,193,615
31	Acct 878	1,999,850	439,141	183,406	16,876	2,639,273
32	Acct 879	2,777,201	335,203	280,285	20,760	3,413,449
33	Acct 880	3,178,547	435,196	584,851	2,025	4,200,619
34	Acct 887	2,173,064	434,740	418,777	13,741	3,040,322
35	Acct 889	497,324	68,805	53,493	6,170	625,792
36	Acct 892	1,068,382	83,427	208,185	11,380	1,371,374

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South Dakota Gas Operating Income Statement
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
37	Acct 893	1,576,732	90,556	118,244	3,210	1,788,742
38	Total	20,713,120	2,568,971	3,047,686	131,365	26,461,142
39	Customer Accounts Expenses					
40	Acct 901	\$1,145,830	\$146,488	\$157,010	\$9,935	\$1,459,263
41	Acct 902	3,910,041	412,044	416,695	24,662	4,763,442
42	Acct 903	5,450,457	713,614	777,910	39,971	6,981,952
43	Acct 905	232,682	27,997	34,780	1,728	297,187
44	Total	10,739,010	1,300,143	1,386,395	76,296	13,501,844
45	Customer Service and Informational Expenses					
46	Acct 908	21,579	2,712	2,966	192	27,449
47	Sales Expenses					
48	Acct 911	0	108	0	0	108
49	Acct 912	746,082	141,508	103,246	2,287	993,123
50	Acct 916	9,842	1,040	1,137	73	12,092
51	Total	755,924	142,656	104,383	2,360	1,005,323
52	Administrative and General Expenses					
53	Acct 920	5,406,907	747,129	745,093	45,494	6,944,623
54	Acct 922	(79,967)	(11,109)	(11,212)	(626)	(102,914)
55	Acct 924	45,207	6,801	13,065	273	65,346
56	Acct 925	536,585	36,007	31,829	1,334	605,755
57	Acct 926	129,532	15,893	18,184	912	164,521
58	Acct 930	108,717	14,290	16,286	581	139,874
59	Acct 931	1,351	94	94	6	1,545
60	Acct 935	162,082	18,593	46,977	696	228,348
61	Total	6,310,414	827,698	860,316	48,670	8,047,098

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South Dakota Gas Operating Income Statement
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
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Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
62	Total Gas Payroll	<u>\$41,273,680</u>	<u>\$5,157,202</u>	<u>\$5,736,764</u>	<u>\$279,986</u>	<u>\$52,447,632</u>
63	Gas Operation and Maintenance Direct Payroll Distribution -					
64	Hourly (or union) utility personnel:					
65	Manufactured Gas					
66	Acct 714	\$28,943	\$0	\$0	\$0	\$28,943
67	Acct 735	29,395	3,819	4,088	257	37,559
68	Acct 741	30,309	3,847	4,208	271	38,635
69	Acct 742	<u>3,465</u>	<u>453</u>	<u>482</u>	<u>31</u>	<u>4,431</u>
70	Total	<u>92,112</u>	<u>8,119</u>	<u>8,778</u>	<u>559</u>	<u>109,568</u>
71	Other Gas Supply Expense					
72	Acct 813	<u>8,906</u>	<u>4,352</u>	<u>0</u>	<u>0</u>	<u>13,258</u>
73	Other Storage Expenses					
74	Acct 840	127,764	16,215	17,736	1,146	162,861
75	Acct 841	106,653	14,041	14,829	913	136,436
76	Acct 843	<u>296,230</u>	<u>37,958</u>	<u>41,150</u>	<u>2,628</u>	<u>377,966</u>
77	Total	<u>530,647</u>	<u>68,214</u>	<u>73,715</u>	<u>4,687</u>	<u>677,263</u>
78	Distribution Expenses					
79	Acct 870	10,974	4,347	19,919	0	35,240
80	Acct 871	300,591	48,904	38,545	7,767	395,807
81	Acct 874	2,336,825	88,670	482,093	27,496	2,935,084
82	Acct 878	1,495,387	378,091	132,319	14,050	2,019,847
83	Acct 879	1,771,083	205,527	169,926	13,098	2,159,634
84	Acct 880	1,618,025	148,818	301,388	606	2,068,837
85	Acct 887	1,613,943	321,030	302,747	12,028	2,249,748
86	Acct 889	409,407	60,070	46,070	5,278	520,825
87	Acct 892	905,435	71,840	168,619	9,703	1,155,597
88	Acct 893	<u>1,260,630</u>	<u>66,619</u>	<u>99,789</u>	<u>2,650</u>	<u>1,429,688</u>

MidAmerican Energy Company
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South Dakota Gas Operating Income Statement
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
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Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
89	Total	<u>11,722,300</u>	<u>1,393,916</u>	<u>1,761,415</u>	<u>92,676</u>	<u>14,970,307</u>
90	Customer Accounts Expenses					
91	Acct 901	\$0	\$0	\$0	\$0	\$0
92	Acct 902	2,807,147	280,693	319,439	19,903	3,427,182
93	Acct 903	348,968	15,465	44,180	3,576	412,189
94	Acct 905	1,455	823	1,672	0	3,950
95	Total	<u>3,157,570</u>	<u>296,981</u>	<u>365,291</u>	<u>23,479</u>	<u>3,843,321</u>
96	Customer Service and Informational Expenses					
97	Acct 908	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
98	Sales Expenses					
99	Acct 911	0	0	0	0	0
100	Acct 912	0	0	0	0	0
101	Acct 916	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
102	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
103	Administrative and General Expenses					
104	Acct 920	44,905	5,542	5,501	311	56,259
105	Acct 922	0	0	0	0	0
106	Acct 924	2	0	6,919	0	6,921
107	Acct 925	178,503	2,432	4,073	0	185,008
108	Acct 926	0	0	0	0	0
109	Acct 930	1,205	0	0	0	1,205
110	Acct 931	(128)	0	0	0	(128)
111	Acct 935	<u>35,258</u>	<u>1,981</u>	<u>28,242</u>	<u>0</u>	<u>65,481</u>
112	Total	<u>259,745</u>	<u>9,955</u>	<u>44,735</u>	<u>311</u>	<u>314,746</u>

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DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
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Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
113	Total Union Payroll	<u>\$15,771,280</u>	<u>\$1,781,537</u>	<u>\$2,253,934</u>	<u>\$121,712</u>	<u>\$19,928,463</u>
114	Gas Operation and Maintenance Direct Payroll Distribution -					
115	Salaried utility personnel:					
116	Manufactured Gas					
117	Acct 714	\$167,153	\$2,235	\$0	\$0	\$169,388
118	Acct 735	50,809	6,463	7,055	455	64,782
119	Acct 741	5,950	755	825	54	7,584
120	Acct 742	<u>1,124</u>	<u>149</u>	<u>157</u>	<u>9</u>	<u>1,439</u>
121	Total	<u>225,036</u>	<u>9,602</u>	<u>8,037</u>	<u>518</u>	<u>243,193</u>
122	Other Gas Supply Expense					
123	Acct 813	<u>1,493,366</u>	<u>175,847</u>	<u>191,163</u>	<u>11,949</u>	<u>1,872,325</u>
124	Other Storage Expenses					
125	Acct 840	286,742	36,391	39,806	2,571	365,510
126	Acct 841	40,705	5,307	5,723	321	52,056
127	Acct 843	<u>56,119</u>	<u>7,190</u>	<u>7,796</u>	<u>498</u>	<u>71,603</u>
128	Total	<u>383,566</u>	<u>48,888</u>	<u>53,325</u>	<u>3,390</u>	<u>489,169</u>
129	Distribution Expenses					
130	Acct 870	3,402,276	395,247	484,514	8,541	4,290,578
131	Acct 871	365,919	45,474	50,755	4,183	466,331
132	Acct 874	1,025,435	99,261	124,619	9,216	1,258,531
133	Acct 878	504,463	61,050	51,087	2,826	619,426
134	Acct 879	1,006,118	129,676	110,359	7,662	1,253,815
135	Acct 880	1,560,522	286,378	283,463	1,419	2,131,782
136	Acct 887	559,121	113,710	116,030	1,713	790,574
137	Acct 889	87,917	8,735	7,423	892	104,967
138	Acct 892	162,947	11,587	39,566	1,677	215,777
139	Acct 893	316,102	23,937	18,455	560	359,054

MidAmerican Energy Company
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South Dakota Gas Operating Income Statement
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
140	Total	8,990,820	1,175,055	1,286,271	38,689	11,490,835
141	Customer Accounts Expenses					
142	Acct 901	\$1,145,830	\$146,488	\$157,010	\$9,935	\$1,459,263
143	Acct 902	1,102,894	131,351	97,256	4,759	1,336,260
144	Acct 903	5,101,489	698,149	733,730	36,395	6,569,763
145	Acct 905	231,227	27,174	33,108	1,728	293,237
146	Total	7,581,440	1,003,162	1,021,104	52,817	9,658,523
147	Customer Service and Informational Expenses					
148	Acct 908	21,579	2,712	2,966	192	27,449
149	Sales Expenses					
150	Acct 911	0	108	0	0	108
151	Acct 912	746,082	141,508	103,246	2,287	993,123
152	Acct 916	9,842	1,040	1,137	73	12,092
153	Total	755,924	142,656	104,383	2,360	1,005,323
154	Administrative and General Expenses					
155	Acct 920	5,362,002	741,587	739,592	45,183	6,888,364
156	Acct 922	(79,967)	(11,109)	(11,212)	(626)	(102,914)
157	Acct 924	45,205	6,801	6,146	273	58,425
158	Acct 925	358,082	33,575	27,756	1,334	420,747
159	Acct 926	129,532	15,893	18,184	912	164,521
160	Acct 930	107,512	14,290	16,286	581	138,669
161	Acct 931	1,479	94	94	6	1,673
162	Acct 935	126,824	16,612	18,735	696	162,867
163	Total	6,050,669	817,743	815,581	48,359	7,732,352
164	Total Salaried Payroll	\$25,502,400	\$3,375,665	\$3,482,830	\$158,274	\$32,519,169
165	Charged to O&M	\$41,273,680	\$5,157,202	\$5,736,764	\$279,986	\$52,447,632
166	Charged to Construction	6,806,061	755,025	1,207,879	85,595	8,854,560
167	Charged to Removal	478,065	44,610	91,823	12,946	627,444
168	Total Direct Labor	\$48,557,806	\$5,956,837	\$7,036,466	\$378,527	\$61,929,636
169	Percent O&M to Total	85.00%	86.58%	81.53%	73.97%	84.69%
170	Electric Direct Labor	135,906,665	17,450,868	1,115,193	-	154,472,726
171	Total MEC Direct Labor	\$184,464,471	\$23,407,705	\$8,151,659	\$378,527	\$216,402,362
172	Percent Gas to Total	26.32%	25.45%	86.32%	100.00%	28.62%

MidAmerican Energy Company
Docket No. NG-04- ..
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Pension, SERP, OPEB Costs
Test Period Ended December 31, 2003

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Expected 2004 Pension Costs - SD Gas	282,236	WP RRT/L Page 2
2.	Expected 2004 SERP Costs - SD Gas	202,762	WP RRT/L Page 2
3.	Expected 2004 OPEB Costs - SD Gas	692,853	WP RRT/L Page 2
4.	Total	1,177,852	Sum lines 1 -3
5.	2003 Pension Costs - SD Gas	242,756	WP RRT/L Page 2
6.	2003 SERP Costs - SD Gas	199,834	WP RRT/L Page 2
7.	2003 OPEB Costs - SD Gas	697,275	WP RRT/L Page 2
8.	Total	1,139,865	Sum lines 5 - 7
9.	Difference	37,987	Line 4 - line 8
10.	O&M %	76.45%	
11.	Change in O&M Expense	29,041	Line 9 * Line 10
12.	Pro Forma Adjustment		
13.	Increase O&M Expense	29,041	To Exh.__(RRT-1), Sch. 13

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Pension, SERP, OPEB Costs
Test Period Ended December 31, 2003

Line	Description (a)	Account (b)	Total Company (c)	Total Gas (d)	South Dakota Gas (e)	Reference (f)
1.	2003 Pension Costs	926.101	7,467,528	2,177,812	242,756	WP RRT/L Pg 3, Account 926101
2.	Jurisdictional Distribution - Year 2003			29.16%	11.15%	
3.	2003 SERP Costs	926.224	6,196,203	1,803,066	199,834	WP RRT/L Pg 3, Account 926224
4.	Jurisdictional Distribution - Year 2003			29.10%	11.08%	
5.	2003 OPEB Costs	926.215	21,550,663	6,276,266	697,275	WP RRT/L Pg 3, Account 926215
6.	Jurisdictional Distribution - Year 2003			29.12%	11.11%	
7.						
8.	2004 Pension Costs		8,682,000			WP RRT/L Pg 4
9.	Gas Portion of 2004 Pension Costs			2,531,998		Line 8 * Line 2
10.	SD Gas Percent of Total				282,236	Line 9 * Line 2
11.						
12.	2004 SERP Costs		6,287,000			WP RRT/L Pg 4
13.	Gas Portion of 2004 SERP Costs			1,829,488		Line 12 * Line 4
14.	SD Gas Percent of Total				202,762	Line 13 * Line 4
15.						
16.	2004 SERP Costs		21,414,000			WP RRT/L Pg 4
17.	Gas Portion of 2004 SERP Costs			6,236,465		Line 16 * Line 6
18.	SD Gas Percent of Total				692,853	Line 17 * Line 6

MIDWESTERN ENERGY COMPANY
 FINANCIAL RETURN-FERC FORM BY JURISDICTION-12 MONTHS

AS OF 2003-12-31
 M5950

		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
924-PROPERTY INSUR		204,122.94	76	28,773.96	11	34,938.00	13	1,519.21	1	0.00	0	0.00	0	269,354.11
IT SERVICE-IED		1,169,426.67	84	114,052.10	8	110,677.30	8	5,174.55	0	0.00	0	0.00	0	1,399,330.62
PUBLIC LEBN SETTLEM		92,323.37	74	16,989.00	14	14,977.28	12	99.26	0	0.00	0	0.00	0	124,388.91
CUST SWITF CRT-IR		6,479.09	92	88.00	1	443.85	6	0.00	0	0.00	0	0.00	0	7,010.94
LIABILITY INSURANCE		282,367.23	77	36,667.39	10	45,547.43	12	1,976.03	1	0.00	0	0.00	0	366,558.08
WORKMAN COMP LONLIN		535,757.35	79	63,853.62	9	72,573.24	11	3,211.92	0	0.00	0	-0.01	0	675,396.12
925-INJURIES/DAMAGES		2,086,353.71	81	231,650.11	9	244,219.10	9	10,461.76	0	0.00	0	-0.01	0	2,572,684.67
ADMIN-REEL BENEFITS		177,290.38	79	21,733.69	10	25,149.85	11	1,260.71	1	0.00	0	0.00	0	225,434.63
RETIREMENT PLAN		1,712,824.16	79	210,066.10	10	242,756.28	11	12,165.47	1	0.00	0	0.00	0	2,177,812.01
ICP ENROLLMENT		303,817.53	78	37,714.73	10	43,405.81	11	2,210.72	1	0.00	0	0.00	0	387,148.79
DF COMP-EMANCE REF		924,289.13	79	113,536.97	10	129,691.97	11	6,677.57	1	0.00	0	0.00	0	1,174,195.61
401K CONTRIBUTIONS		1,905,823.22	79	234,034.41	10	268,310.39	11	13,479.81	1	0.00	0	0.00	0	2,421,617.83
HEALTH-CARE BENEFIT		5,790,598.98	79	710,666.13	10	816,768.61	11	41,223.55	1	0.00	0	0.00	0	7,359,257.27
HEALTH-FASIO6 OTHER		4,938,038.53	79	605,907.42	10	697,274.76	11	35,014.90	1	0.00	0	0.00	0	6,276,265.61
LIT DISABILITY PLAN		64,616.63	78	7,901.14	10	9,766.07	12	423.59	1	0.00	0	0.00	0	82,707.43
RMA NIPUN		17,704.32	79	2,173.36	10	2,491.50	11	125.35	1	0.00	0	0.00	0	22,496.53
SUPPLEMENTAL PENSIO		1,418,992.58	79	174,193.75	10	199,833.83	11	10,045.52	1	0.00	0	0.00	0	1,803,065.68
DCP-ICE		157,902.91	79	19,384.13	10	22,236.63	11	1,117.90	1	0.00	0	0.00	0	200,641.57
ICP 2ND TIER-ICE		33,071.39	79	4,059.84	10	4,657.23	11	234.15	1	0.00	0	0.00	0	42,022.61
LIFE INSURANCE		85,925.88	78	10,535.71	10	12,521.11	11	575.67	1	0.00	0	0.00	0	109,558.37
GENERAL BENEFITS		188,365.88	79	23,143.34	10	26,105.26	11	1,341.74	1	0.00	0	0.00	0	238,956.22
TUITION REIMBURSE		104,255.67	75	16,527.00	12	16,850.15	12	765.43	1	0.00	0	0.00	0	138,398.25
FIX BEN RESIDUAL		22,411.77	79	2,753.15	10	3,146.19	11	158.84	1	0.00	0	0.00	0	28,469.95
VISICN CARE		235,877.48	79	28,829.11	10	33,989.69	11	1,678.03	1	0.00	0	0.00	0	300,374.31
BENEFITS LONLIN		21,830.45	79	2,679.14	10	3,067.41	11	153.61	1	0.00	0	0.00	0	27,730.61
FFN LOND-IR-FASIO6		9,715,333.29	79	1,170,856.68	10	1,348,117.04	11	66,800.95	1	0.00	0	-0.01	0	12,301,107.95
BENEFITS LONLIN CR		4,066,586.83	79	489,811.45	10	565,754.74	11	27,873.73	1	0.00	0	-0.01	0	5,150,026.74
BEN LOND-CR-FASIO6		-11,806,561.89	79	-1,449,731.39	10	-1,660,849.12	11	-83,891.13	1	0.00	0	0.00	0	-15,001,033.53
926-BENEFITS		-4,936,647.37	79	-605,963.23	10	-696,251.00	11	-34,985.51	1	0.00	0	0.00	0	-6,273,847.11
928-BENEFITS		15,142,347.75	79	1,830,812.63	10	2,114,796.40	11	104,480.60	1	0.00	0	-0.02	0	19,192,437.36
928111 FURNAL-RETAIL		117,371.53	62	32,739.96	17	39,862.32	21	0.00	0	0.00	0	0.00	0	189,973.81
928112 DIR/REM ASSESS		1,520,253.14	92	0.00	0	127,336.98	8	0.00	0	0.00	0	0.00	0	1,647,590.12
928-RECURRY CDM		1,637,624.67	89	32,739.96	2	167,199.30	9	0.00	0	0.00	0	0.00	0	1,837,563.93
929011 DUPLICATE CHARGE-OR		-570,602.32	87	-67,986.65	10	-14,060.69	2	-213.79	0	0.00	0	0.00	0	-652,863.45
929-DUPLICATE CHES		-570,602.32	87	-67,986.65	10	-14,060.69	2	-213.79	0	0.00	0	0.00	0	-652,863.45
GENERAL NEW		44,133.22	78	6,182.28	11	6,170.10	11	348.85	1	0.00	0	0.00	0	56,834.45
BANK ACCOUNT MICE		311,295.46	77	42,047.20	10	46,455.82	12	2,076.00	1	0.00	0	0.00	0	401,884.48
INS-OFFICER/DIRECTIO		42,642.49	78	5,974.87	11	5,962.10	11	337.17	1	0.00	0	0.00	0	54,916.63
COM/RC/INDUSTRY LJE		76,237.05	89	5,209.39	6	3,295.77	4	803.94	1	0.00	0	0.00	0	85,546.15
MISC GENERAL EXPENS		21,605.03	78	3,027.22	11	3,020.76	11	170.77	1	0.00	0	0.00	0	27,823.78
930-MISC AGG EXPENSE		495,913.25	79	62,440.96	10	64,914.55	10	3,736.73	1	0.00	0	0.00	0	627,005.49



Watson Wyatt & Company

Suite 1700

8400 Normandale Lake Boulevard
Minneapolis, MN 55437-3837

Telephone 952 842 7000

Fax 952 842 7001

January 30, 2004

Rick Tunning
Manager, Corporate Accounting
MidAmerican Energy Holdings Company
666 Grand Avenue
Des Moines, Iowa 50309

Subject: Estimates of Fiscal 2004 Costs Under FAS 87 and FAS 106

Dear Rick:

This letter summarizes the estimated fiscal 2004 costs for the MidAmerican Energy Holdings Company U.S. retirement and postretirement welfare plans. The estimates are consistent with the liability and asset information reflected in your year-end 2003 FAS 132 disclosure. The estimates do not reflect actual demographic experience during 2003. Please see the attached exhibit for allocations by business platform. The following table summarizes the key results (in \$1,000s):

Qualified Retirement Plan	\$15,635
SERP	10,651
Nonunion Postretirement Welfare	18,316
Union Postretirement Welfare	<u>6,857</u>
Total	\$51,459

Assumptions

These estimates are based on the assumptions as outlined in Towers Perrin's actuarial report (received on August 27, 2003), except as noted below. The following summarizes key assumptions in our projections:

- Discount rate as of 12/31/2003: 5.75%
- Salary scale: 5.00%
- Actual medical plan trend during 2003: 10.25%
- Expected medical plan trend rates as of 12/31/2003: 11.00% in 2004 reducing to 5.00% in 2010 and after

If you have any questions, please call me (952-842-6546) or Steve Schatt (952-842-6351).

Sincerely,

James J. Andrews, FSA
Consulting Actuary

JJA:jah: X:\44453\RET\2004\012704rt ltr.doc

cc: Scott Hippen, Watson Wyatt Worldwide
Steve Schatt, Watson Wyatt Worldwide
Melissa Zabel, Watson Wyatt Worldwide

MidAmerican Energy Holdings Company

Estimated Fiscal 2004 Expense Allocations (\$ 1,000s)

<u>Platform</u>	<u>Pension</u>		<u>Postretirement Welfare</u>		<u>Total</u>
	<u>Qualified</u>	<u>SERP</u>	<u>Nonunion</u>	<u>Union</u>	
Kern River	\$1,219	\$0	\$633	\$0	\$1,852
NNG	4,027	0	1,578	0	5,605
MEC	<u>8,682</u>	<u>6,287</u>	<u>14,557</u>	<u>6,857</u>	<u>36,383</u>
Total Regulated	\$13,928	\$6,287	\$16,768	\$6,857	\$43,840
 Cordova	 \$83	 \$0	 \$88	 \$0	 \$171
Other Non-Regulated	<u>1,624</u>	<u>4,364</u>	<u>1,460</u>	<u>0</u>	<u>7,448</u>
Total Non-Regulated	\$1,707	\$4,364	\$1,548	\$0	\$7,619
 Total	 \$15,635	 \$10,651	 \$18,316	 \$6,857	 \$51,459

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Weather Derivative
Test Period Ended December 31, 2003

<u>Line</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
	(a)	(b)	(c)
1.	Delivery weather hedge (negative) revenue	(\$196,907)	WP RRT/Y Page 2, Acct 495071
2.	Pro Forma Adjustment		
3.	Increase Revenue	\$196,907	To Exh.__(RRT-1), Sch. 14

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS
GAS

	ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
489005 ENERGY ASSIST CHG	0.00	0	15,564.43	100	0.00	0	0.00	0	0.00	0	0.00	0	15,564.43
489006 RENEWAL RESOURCE CHG	0.00	0	1,945.55	100	0.00	0	0.00	0	0.00	0	0.00	0	1,945.55
489009 G-TRANS REV-ESTIMATE	-22,028.83	63	-12,905.24	37	-314.82	1	325.08	-1	0.00	0	0.00	0	-34,923.81
489011 G-TRANSPORT FEE	1,872,754.91	80	312,758.54	13	143,255.23	6	12,000.00	1	0.00	0	0.00	0	2,340,768.68
489013 G-CUST FEE-APPLICAIN	2,250.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	2,250.00
489014 G-CUST FEE-GROUP BAL	501,597.33	86	49,470.99	8	23,186.03	4	11,760.40	2	0.00	0	0.00	0	586,014.75
489015 TRANS ADMIN CHARGE	397,720.00	71	103,369.14	19	56,468.55	10	0.00	0	0.00	0	0.00	0	557,557.69
489016 DISIB DEMAND CHG MDR	3,485,087.56	92	283,410.58	8	0.00	0	0.00	0	0.00	0	0.00	0	3,768,498.14
489017 EXC PENALTY USE CHRG	90,261.50	82	19,405.00	18	0.00	0	0.00	0	0.00	0	0.00	0	109,666.50
489018 IL TRANS METER CHRG	0.00	0	21,301.94	100	0.00	0	0.00	0	0.00	0	0.00	0	21,301.94
489021 G-TRANS REV-LUMP	1,591,013.93	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,591,013.93
489022 G-TRANS CHG-STANDEY	10,223,378.56	80	1,504,696.43	12	1,049,298.44	8	36,766.84	0	0.00	0	0.00	0	12,814,140.27
489026 G-TRANS-LATE NOM FEE	1,353.79	54	1,100.00	44	43.12	2	23.11	1	0.00	0	0.00	0	2,520.02
489027 ENERGY ASSIST CHARGE	8,730.96	79	2,367.46	21	0.00	0	0.00	0	0.00	0	0.00	0	11,098.42
489038 G-DBS/RESERVATION	79,419.39	92	900.00	1	3,186.44	4	2,461.63	3	0.00	0	0.00	0	86,167.46
489039 G-DBS/COMMODITY	10,146.99	92	171.67	2	490.51	4	267.74	2	0.00	0	0.00	0	11,076.91
489053 G-TRANS REV-PT RIDER	0.00	0	2,311.80	100	0.00	0	0.00	0	0.00	0	0.00	0	2,311.80
489054 G-TRANS REV-ED RIDER	16,774.77	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	16,774.77
493001 G-RENT INC-GAS PROP	213,776.15	79	25,097.33	9	25,040.70	9	5,187.97	2	0.00	0	0.00	0	269,102.15
493011 G-RENT INC-FARM PROP	12,710.63	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	12,710.63
493021 G-RENT EXP-FARM PROP	-1,502.27	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,502.27
495051 G-IL PUBLIC UTIL TAX	0.00	0	2,289,735.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,289,735.01
495061 G-OTHER GAS REVENUE	0.00	0	56,216.76	98	0.00	0	899.81	2	0.00	0	0.00	0	57,116.57
495071 G-DIST WEATHER DERIV	-1,676,137.50	79	-228,420.00	11	-196,906.50	9	-13,536.00	1	0.00	0	0.00	0	-2,115,000.00
G-OTHER GAS REVENUE	16,984,374.83	75	4,462,282.89	20	1,169,994.63	5	62,134.59	0	0.00	0	0.00	0	22,678,786.94
OPERATING REVENUES	743,368,701.53	78	96,332,552.00	10	100,479,731.74	11	7,211,799.22	1	0.00	0	0.00	0	947,392,784.49
OPERATING EXPENSES													
712001 PEAK SHAVING POWER	4,045.00	78	513.40	10	561.53	11	36.28	1	0.00	0	0.00	0	5,156.21
712-OTHER POWER EXP	4,045.00	78	513.40	10	561.53	11	36.28	1	0.00	0	0.00	0	5,156.21
714001 MFG GAS CLEANUP-INT	-15,192.87	119	2,425.67	-19	0.00	0	0.00	0	0.00	0	0.00	0	-12,767.20
714021 MFG GAS CLEANUP-EXT	4,297,132.24	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	4,297,132.24
714-PRODUCER GAS EXP	4,281,939.37	100	2,425.67	0	0.00	0	0.00	0	0.00	0	0.00	0	4,284,365.04
728001 LP GAS VAPORIZED-NN	253,978.32	78	34,395.55	11	35,719.90	11	2,252.27	1	0.00	0	0.00	0	326,346.04
728-LP GAS	253,978.32	78	34,395.55	11	35,719.90	11	2,252.27	1	0.00	0	0.00	0	326,346.04
735001 LP STANDBY EXPENSE	88,492.90	78	11,355.99	10	12,295.19	11	784.61	1	0.00	0	0.00	0	112,928.69
735-MISC PROD EXP	88,492.90	78	11,355.99	10	12,295.19	11	784.61	1	0.00	0	0.00	0	112,928.69
804001 NNG DEMAND-MFG	23,879,103.02	79	3,251,309.90	11	2,877,832.04	10	198,853.79	1	0.00	0	0.00	0	30,207,098.75
804002 NEPL DEMAND-MFG	12,769,669.44	79	1,739,163.70	11	1,526,788.64	9	105,331.78	1	0.00	0	0.00	0	16,140,953.56

W/P RET/M
Page 2 of 2

MidAmerican Energy Company
Docket No. NG - 04
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - 2002 Book to Tax Adjustment
Test Period Ended December 31, 2003

Line	Description	Amount	Reference
	(a)	(b)	(c)
	Adjustment to reconcile taxes accrued in 2002		
1.	to the 2002 tax return.	36,032	WP RRT/I Line 20 + Line 21
2.	Pro Forma Adjustment - Decrease Income Tax Expense.	(36,032)	To Exh.__(RRT-1), Sch. 15

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Advertising Expense
Test Period Ended December 31, 2003

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Goodwill Advertising	\$6,170	WP RRT/P Page 2, Acct 930141
2.	Pro Forma Adjustment		
3.	Increase Revenue	(\$6,170)	To Exh.__(RRT-1), Sch. 16

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS
GAS

	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
924-PROPERTY INSUR	204,122.94	76	28,773.96	11	34,938.00	13	1,519.21	1	0.00	0	0.00	0	269,354.11
925003 IT SERVICE-I&D	1,169,426.67	84	114,052.10	8	110,677.30	8	5,174.55	0	0.00	0	0.00	0	1,399,330.62
925021 PUBLIC LIAB SETTLEM	92,323.37	74	16,989.00	14	14,977.28	12	99.26	0	0.00	0	0.00	0	124,388.91
925200 CUST SATISF CERT-PR	6,479.09	92	88.00	1	443.85	6	0.00	0	0.00	0	0.00	0	7,010.94
925501 LIABILITY INSURANCE	282,367.23	77	36,667.39	10	45,547.43	12	1,976.03	1	0.00	0	0.00	0	366,558.08
925901 WORKMAN COMP LOADIN	535,757.35	79	63,853.62	9	72,573.24	11	3,211.92	0	0.00	0	-0.01	0	675,396.12
925-INJURIES/DAMAGES	2,086,353.71	81	231,650.11	9	244,219.10	9	10,461.76	0	0.00	0	-0.01	0	2,572,684.67
926081 ADMIN-EMPL BENEFITS	177,290.38	79	21,733.69	10	25,149.85	11	1,260.71	1	0.00	0	0.00	0	225,434.63
926101 RETIREMENT PLAN	1,712,824.16	79	210,066.10	10	242,756.28	11	12,165.47	1	0.00	0	0.00	0	2,177,812.01
926112 DCP EARNINGS	303,817.53	78	37,714.73	10	43,405.81	11	2,210.72	1	0.00	0	0.00	0	387,148.79
926117 DF COMP-ENHANCE BEN	924,289.13	79	113,536.97	10	129,691.97	11	6,677.57	1	0.00	0	0.00	0	1,174,195.64
926121 401K CONTRIBUTIONS	1,905,823.22	79	234,034.41	10	268,310.39	11	13,479.81	1	0.00	0	0.00	0	2,421,647.83
926211 HEALTH-CARE BENEFIT	5,790,598.98	79	710,666.13	10	816,768.61	11	41,223.55	1	0.00	0	0.00	0	7,359,257.27
926215 HEALTH-FAS106 OPEB	4,938,038.53	79	605,907.42	10	697,274.76	11	35,044.90	1	0.00	0	0.00	0	6,276,265.61
926221 LT DISABILITY PLAN	64,616.63	78	7,901.14	10	9,766.07	12	423.59	1	0.00	0	0.00	0	82,707.43
926222 FMLA ADMIN	17,704.32	79	2,173.36	10	2,493.50	11	125.35	1	0.00	0	0.00	0	22,496.53
926224 SUPPLEMENTAL PENSIO	1,418,992.58	79	174,193.75	10	199,833.83	11	10,045.52	1	0.00	0	0.00	0	1,803,065.68
926226 DCP-ILIGE	157,902.91	79	19,384.13	10	22,236.63	11	1,117.90	1	0.00	0	0.00	0	200,641.57
926227 DCP 2ND TIER-ILIGE	33,071.39	79	4,059.84	10	4,657.23	11	234.15	1	0.00	0	0.00	0	42,022.61
926231 LIFE INSURANCE	85,925.88	78	10,535.71	10	12,521.11	11	575.67	1	0.00	0	0.00	0	109,558.37
926241 GENERAL BENEFITS	188,365.88	79	23,143.34	10	26,105.26	11	1,341.74	1	0.00	0	0.00	0	238,956.22
926251 TUITION REIMBURSE	104,255.67	75	16,527.00	12	16,850.15	12	765.43	1	0.00	0	0.00	0	138,398.25
926271 FLEX BEN RESIDUAL	22,411.77	79	2,753.15	10	3,146.19	11	158.84	1	0.00	0	0.00	0	28,469.95
926281 DENTAL CARE	235,877.48	79	28,829.11	10	33,989.69	11	1,678.03	1	0.00	0	0.00	0	300,374.31
926291 VISION CARE	21,830.45	79	2,679.14	10	3,067.41	11	153.61	1	0.00	0	0.00	0	27,730.61
926901 BENEFITS LOADING	9,715,333.29	79	1,170,856.68	10	1,348,117.04	11	66,800.95	1	0.00	0	-0.01	0	12,301,107.95
926902 BEN LOAD-DR-FAS106	4,066,586.83	79	489,811.45	10	565,754.74	11	27,873.73	1	0.00	0	-0.01	0	5,150,026.74
926911 BENEFITS LOADING CR	-11,806,561.89	79	-1,449,731.39	10	-1,660,849.12	11	-83,891.13	1	0.00	0	0.00	0	-15,001,033.53
926914 BEN LOAD-CR-FAS106	-4,936,647.37	79	-605,963.23	10	-696,251.00	11	-34,985.51	1	0.00	0	0.00	0	-6,273,847.11
926-BENEFITS	15,142,347.75	79	1,830,812.63	10	2,114,796.40	11	104,480.60	1	0.00	0	-0.02	0	19,192,437.36
928311 FORMAL-RETAIL	117,371.53	62	32,739.96	17	39,862.32	21	0.00	0	0.00	0	0.00	0	189,973.81
928312 DIR/REM ASSESS	1,520,253.14	92	0.00	0	127,336.98	8	0.00	0	0.00	0	0.00	0	1,647,590.12
928-REGULATORY COM	1,637,624.67	89	32,739.96	2	167,199.30	9	0.00	0	0.00	0	0.00	0	1,837,563.93
929011 DUPLICATE CHARGE-CR	-570,602.32	87	-67,986.65	10	-14,060.69	2	-213.79	0	0.00	0	0.00	0	-652,863.45
929-DUPLICATE CHGS	-570,602.32	87	-67,986.65	10	-14,060.69	2	-213.79	0	0.00	0	0.00	0	-652,863.45
930141 GENERAL ADV	44,133.22	78	6,182.28	11	6,170.10	11	348.85	1	0.00	0	0.00	0	56,834.45
930203 BANK ACCOUNT MISC	311,295.46	77	42,047.20	10	46,465.82	12	2,076.00	1	0.00	0	0.00	0	401,884.48
930221 INS-OFFICER/DIRECTO	42,642.49	78	5,974.87	11	5,962.10	11	337.17	1	0.00	0	0.00	0	54,916.63
930264 COMARC/INDUSTRY DUE	76,237.05	89	5,209.39	6	3,295.77	4	803.94	1	0.00	0	0.00	0	85,546.15
930291 MISC GENERAL EXPENS	21,605.03	78	3,027.22	11	3,020.76	11	170.77	1	0.00	0	0.00	0	27,823.78
930-MISC A&G EXPENSE	495,913.25	79	62,440.96	10	64,914.55	10	3,736.73	1	0.00	0	0.00	0	627,005.49

W/P RET/P
Page 2 of 2

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Bad Debt Percent
Test Period Ended December 31, 2003

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Gas Bad Debt Expense:		
2.	Iowa	2,888,745	WP RRT-Q Page 2
3.	Illinois	366,647	WP RRT-Q Page 2
4.	South Dakota	400,562	WP RRT-Q Page 2
5.	Nebraska	26,176	WP RRT-Q Page 2
6.			
7.	Gas Revenue:		
8.	Iowa	743,368,702	WP RRT-Q Page 3
9.	Illinois	96,332,552	WP RRT-Q Page 3
10.	South Dakota	100,479,732	WP RRT-Q Page 3
11.	Nebraska	7,211,799	WP RRT-Q Page 3
12.			
13.	Bad Debt %:		
14.	Iowa	0.389%	Line 2 divided by Line 8
15.	Illinois	0.381%	Line 3 divided by Line 9
16.	South Dakota	0.399%	Line 4 divided by Line 10
17.	Nebraska	0.363%	Line 5 divided by Line 11

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Economic Development
Test Period Ended December 31, 2003

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Estimated 2004 economic development costs	\$100,000	
2.	2003 actual economic development costs	\$84,487	WP RRT/R Page 2, Acct 689302
3.	Less: corrections to 2003 actual costs	(\$179)	WP RRT/R Page 3
4.	Corrected 2003 actual costs	\$84,308	Line 2 - Line 3
5.	Difference	\$15,692	Line 1 - Line 4
6.	50% sharing of actual costs with customers	\$42,154	Line 4 times 50%
7.	Less 50% sharing of variance from estimated	(\$7,846)	(Line 5 times 50%) times -1
8.	Total	<u>\$34,308</u>	Line 4 + Line 5
Pro Forma Adjustment			
9.	Decrease O&M Expense	(\$34,308)	To Exh.__(RRT-1),Schedule 17

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-SEC FORM BY JURISDICTION - YID
GAS

	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
<hr/>													
CUST SRV & INF EXP:													
1102 PRF ENGNEFF/SFTY ADV	218,040.50	79	27,549.67	10	30,134.05	11	1,946.81	1	0.00	0	0.00	0	277,671.03
1201 DSM PROGRAMS-GAS	50,00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	50.00
1205 DSM GAS CURR EXP	10,772,843.31	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	10,772,843.31
1210 G-ENERGY ASSIS CHG	0.00	0	544,818.44	100	0.00	0	0.00	0	0.00	0	0.00	0	544,818.44
1220 G-RENEW RESOUR CHG	0.00	0	68,102.16	100	0.00	0	0.00	0	0.00	0	0.00	0	68,102.16
<hr/>													
CUST SRV & INF EXP	10,990,933.81	94	640,470.27	5	30,134.05	0	1,946.81	0	0.00	0	0.00	0	11,663,484.94
<hr/>													
SALES EXPENSE:													
0001 MARKET RESEARCH	100,873.20	78	12,802.16	10	14,003.11	11	904.59	1	0.00	0	0.00	0	128,583.06
0002 MKT/PROD STRATEGIES	-273.84	83	-25.72	8	-28.13	9	-1.81	1	0.00	0	0.00	0	-329.50
0003 NEW PRODUCT/SERVICES	1,888.47	84	160.48	7	175.49	8	11.32	1	0.00	0	0.00	0	2,235.76
9302 SUPPORT ECONOMIC DEV	247,690.80	66	37,161.71	10	84,487.35	23	3,811.24	1	0.00	0	0.00	0	373,151.10
<hr/>													
SALES EXPENSE	350,178.63	70	50,098.63	10	98,637.82	20	4,725.34	1	0.00	0	0.00	0	503,640.42
<hr/>													
ADMIN & GENERAL EXP:													
0001 MGE PROCURE CONTRACTS	93,928.51	78	13,161.83	11	13,133.04	11	742.46	1	0.00	0	0.00	0	120,965.84
0002 MANAGE PROCUREMENT	103,790.11	78	14,412.79	11	14,381.06	11	812.91	1	0.00	0	0.00	0	133,396.87
0101 MGE MAT&SUP PROCESS	37,951.74	79	5,050.40	10	5,039.44	10	284.88	1	0.00	0	0.00	0	48,326.46
0102 OFFICE SUPPLY SERVICE	36,953.58	78	5,044.75	11	4,996.33	11	282.55	1	0.00	0	0.00	0	47,277.21
0301 MGE LEASE PROPERTY	461,040.76	79	44,561.97	8	78,752.22	13	2,482.33	0	0.00	0	0.00	0	586,837.28
0302 OPERATE BUILDING	567,612.19	75	128,616.48	17	57,937.10	8	1,984.94	0	0.00	0	0.00	0	756,150.71
0307 FOOD SERVICES	109.60	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	109.60
1001 RECRUIT STAFF	123,668.45	74	22,268.09	13	20,010.42	12	846.95	1	0.00	0	0.00	0	166,793.91
1101 DEVELOP TRAINING	862,148.31	82	64,079.81	6	122,958.32	12	2,784.46	0	0.00	0	0.00	0	1,051,970.90
1102 DELIVER TRAINING	953,922.78	84	117,135.93	10	60,568.83	5	2,000.67	0	0.00	0	0.00	0	1,133,628.21
1103 ATTEND TRAINING	3,353,904.65	78	425,682.61	10	533,944.53	12	6,285.85	0	0.00	0	0.00	0	4,319,817.64
1201 DEV/COORD/MGE STAFF	77,345.73	80	8,968.47	9	9,890.16	10	557.22	1	0.00	0	0.00	0	96,761.58
1202 MAINT EMPL RECORDS	13,797.11	79	1,704.57	10	1,934.22	11	96.38	1	0.00	0	0.00	0	17,532.28
1203 PROV EMPL RELOC SVCS	109,342.09	77	15,762.82	11	16,063.55	11	589.53	0	0.00	0	0.00	0	141,757.99
1204 ADMIN LAB GRIEVANCE	54,329.01	79	6,560.06	10	7,698.55	11	377.07	1	0.00	0	0.00	0	68,964.69
1205 UNION CONTR/NEGOTIAT	20,783.88	62	10,256.12	31	2,274.24	7	115.97	0	0.00	0	0.00	0	33,430.21
1206 MGE/ADMIN LABOR REL	221,376.42	80	24,390.47	9	28,715.92	10	1,407.38	1	0.00	0	0.00	0	275,890.19
1207 PROV EMPL COACH/DEV	520,354.93	78	75,919.64	11	63,552.47	10	4,019.49	1	0.00	0	0.00	0	663,846.53
1208 PROV AWARDS/RECORG	259,624.31	79	29,751.23	9	37,051.03	11	1,803.88	1	0.00	0	0.00	0	328,230.45
1301 COORD EMPL COMP	105,091.67	79	12,958.86	10	14,816.33	11	758.84	1	0.00	0	0.00	0	133,625.70
1302 COORD EMPL BENEFITS	176,215.44	79	21,621.03	10	24,799.71	11	1,237.59	1	0.00	0	0.00	0	223,873.77
13501 COUNSEL EMPL/FAMILY	46,979.00	78	5,742.50	10	6,788.09	11	347.87	1	0.00	0	0.00	0	59,857.46
13502 DEV/ADM HEALTH/SAFTY	1,337,637.27	85	119,710.43	8	115,080.94	7	5,280.92	0	0.00	0	0.00	0	1,577,709.56
13503 MANAGE WORKERS COMP	57,557.51	79	6,763.73	9	7,923.47	11	335.45	0	0.00	0	0.00	0	72,580.16
16101 COMMUNICATE W/EMPL	827,276.32	76	111,241.31	10	144,555.31	13	5,893.00	1	0.00	0	0.00	0	1,088,965.94
182002 DEV SYS/APPL REQ-OIH	396,163.51	78	52,094.88	10	54,781.74	11	3,359.17	1	0.00	0	0.00	0	506,399.30
182004 IMPELMT NEW SYS/APPL	376,939.72	84	35,392.64	8	36,116.27	8	2,122.22	0	0.00	0	0.00	0	450,570.85
182005 MAINTAIN SYSTEM APPS	3,214,401.94	79	415,939.43	10	436,310.61	11	26,845.87	1	0.00	0	0.00	0	4,093,497.85
182007 PERF INTRG EST-OIHRK	246,977.02	78	31,591.28	10	34,303.73	11	2,195.09	1	0.00	0	0.00	0	315,067.12
182102 DEV COMM SYS REQ-OIH	18,089.92	82	1,878.25	9	1,875.18	9	106.09	0	0.00	0	0.00	0	21,949.44

South Dakota Gas Economic Development

Description	Voucher	Loc 100 Amount	SD Gas Allocation .0183
Chamber of Commerce - Perry, IA	0301 37746	(195.00)	(3.57)
Clear Lake Chamber of Commerce	0308 15606	(342.00)	(6.26)
Johnston Chamber of Commerce	0305 32474	(500.00)	(9.15)
Junior Achievement	0303 69749	(2,500.00)	(45.75)
Junior Achievement	0308 19295	(2,000.00)	(36.60)
Phoenix Club - Des Moines	0301 37656	(500.00)	(9.15)
United Way of Central Iowa	0302 54819	(144.00)	(2.64)
Cedar Valley Economic Development Corp	0312 11721	(436.62)	(7.99)
Clarinda Association of Business	0307 55773	(600.35)	(10.99)
Council Bluffs Area Chamber	0312 08822	(436.62)	(7.99)
Greater Des Moines Partnership	0312 11738	(1,840.00)	(33.67)
Iowa Department of Economic Development	0306 43343	(200.00)	(3.66)
Quad City Development Group	0305 34316	(580.74)	(10.63)
Yankton Office of Economic Dev	0307 61937	600.35	10.99
Orion Lions Club - Illinois	0301 33638	(56.00)	(1.02)
Orion Lions Club- Illinois	0307 63583	(56.00)	(1.02)
		<hr/> (9,786.98)	<hr/> (179.10)

w/11 RPT/R
Page 3 of 3

MidAmerican Energy Company
Docket No. NG-04-
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Reconnect Fees

<u>Line</u>	<u>Description</u> (a)	<u>Total</u> (b)	
1.	Gas Operating Revenues		
2.	Other Operating Revenues		
3.	Misc. Service Revenues - Account 488051		
4.	Proposed Reconnect Fee -		
5.	Per Occurance Charge		
6.	During Work Hours	\$ 55.00	WP RRT/S Page 2 Line 42
7.	After Work Hours	\$ 80.00	WP RRT/S Page 2 Line 42
8.	On Sunday Holiday	\$ 100.00	WP RRT/S Page 2 Line 42
9.	Occurances - Total	1,323	WP RRT/S Page 3
10.	During Work Hours	1,136	WP RRT/S Page 3
11.	After Work Hours	183	WP RRT/S Page 3
12.	On Sunday Holiday	4	WP RRT/S Page 3
13.	Revenue		
14.	During Work Hours	\$ 62,480	Line 6 multiplied by Line 10
15.	After Work Hours	14,640	Line 7 multiplied by Line 11
16.	On Sunday Holiday	400	Line 8 multiplied by Line 12
	Total	\$ 77,520	
17.	2003 Reconnect Fee Revenue	\$ 48,742	WP RRT/S Page 4
18.	Change	\$ 28,778	
19.	Pro Forma Adjustment	\$ 28,778	To Exh.__(RRT-1), Sch. 18

South Dakota Gas Reconnect Fees
Reconnect Fee Calculation
2004

Line	Description	Loading Rate	Normal Working Hours	After Hours	Sun./Hol.
	(a)	(b)	(c)	(d)	(e)
1.	Hourly Cost Calculations:				
2.	Combination Serviceman				
3.	Labor Cost		\$24.03	\$72.09	\$96.12
4.	Benefits	36.79%	\$8.84	\$0.00	\$0.00
5.	FAS 106	13.80%	\$3.32	\$0.00	\$0.00
6.	Paid Time Off	17.25%	\$4.15	\$0.00	\$0.00
7.	Injuries & Damages	1.76%	\$0.42	\$0.42	\$0.42
8.	Payroll Taxes	9.51%	\$2.29	\$6.86	\$9.14
9.	Truck	\$ 3.77	\$3.77	\$3.77	\$3.77
10.	Dist. A&G	20.33%	\$4.88	\$4.88	\$4.88
11.	A&G	5.00%	\$1.20	\$1.20	\$1.20
12.	Total		<u>\$52.90</u>	<u>\$89.22</u>	<u>\$115.54</u>
13.	Call Center Representative				
14.	Labor Cost		\$14.13	\$14.13	\$14.13
15.	Benefits	36.79%	\$5.20	\$5.20	\$5.20
16.	FAS 106	13.80%	\$1.95	\$1.95	\$1.95
17.	Paid Time Off	17.25%	\$2.44	\$2.44	\$2.44
18.	Injuries & Damages	1.76%	\$0.25	\$0.25	\$0.25
19.	Payroll Taxes	9.51%	\$1.34	\$1.34	\$1.34
20.	PIP	13.84%	\$1.96	\$1.96	\$1.96
21.	Cust. Serv. A&G	8.73%	\$1.23	\$1.23	\$1.23
22.	A&G	5.00%	\$0.71	\$0.71	\$0.71
23.	Total		<u>\$29.20</u>	<u>\$29.20</u>	<u>\$29.20</u>
24.	Dispatch (by Operations Clerk)				
25.	Labor Cost		\$18.65	\$18.65	\$18.65
26.	Benefits	36.79%	\$6.86	\$6.86	\$6.86
27.	FAS 106	13.80%	\$2.57	\$2.57	\$2.57
28.	Paid Time Off	17.25%	\$3.22	\$3.22	\$3.22
29.	Injuries & Damages	1.76%	\$0.33	\$0.33	\$0.33
30.	Payroll Taxes	9.51%	\$1.77	\$1.77	\$1.77
31.	PIP	13.84%	\$2.58	\$2.58	\$2.58
32.	Dist. A&G	20.33%	\$3.79	\$3.79	\$3.79
33.	A&G	5.00%	\$0.93	\$0.93	\$0.93
34.	Total		<u>\$40.71</u>	<u>\$40.71</u>	<u>\$40.71</u>
35.	Calculated Cost:				
36.	Serviceman				
37.	For 45 minutes		\$39.67	\$66.92	\$86.65
38.	Call Center Representative				
39.	For 17 minutes		\$8.27	\$8.27	\$8.27
40.	Credit Division - use Call Center Pricing				
41.	For 7 minutes		\$3.41	\$3.41	\$3.41
42.	Dispatch				
43.	For 4 minutes		\$2.71	\$2.71	\$2.71
44.	Total		<u>\$54.07</u>	<u>\$81.31</u>	<u>\$101.05</u>
45.	Proposed Fee		<u>\$55.00</u>	<u>\$80.00</u>	<u>\$100.00</u>

Tunning, Rick R

From: Blanchard, Angel F
Sent: Thursday, February 26, 2004 3:52 PM
To: Tunning, Rick R
Subject: SD Reconnects

Attached is a spreadsheet of the 2003 reconnect fees in SD. I can tie to MIS for all but \$10.50. Most of the transactions are in the \$35/\$55/\$75 amounts, but there are a few that are off. When you look at those, you will see they are credit adjustments causing the odd cents in the amounts.

There are:

Total records: 1365

Credit adjustments: 38

\$35 charges: 1136

\$55 charges: 183

\$75 charges: 4

Let me know if there is anything else I can get for you.

Angel Blanchard

Accounting System Support

Desk - 515-281-2689

Fax - 515-281-2981



South Dakota
Reconnect Fees 20..

AS OF 2003-12-31
MI5951

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-FERC FORMAT-BY JURISDICTION-YTD
GAS

PAGE 1
RUN DATE 01/21/2004
RUN TIME 21:34:02

	ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
INCOME STATEMENT													
480011 G-RESID-BILLED REV	386,597,519.95	80	47,681,659.08	10	48,480,955.00	10	2,853,501.41	1	0.00	0	0.00	0	485,613,635.44
480021 G-RESID-UNBILLED REV	500,527.62	73	19,841.40	3	157,969.55	23	3,112.11	0	0.00	0	0.00	0	681,450.68
480031 G-RESID-REV ADJUSTMT	-39,779.66	81	0.00	0	-9,025.88	18	-214.27	0	0.00	0	0.00	0	-49,019.81
480041 G-RESID-BILLED FGA	7,745,914.27	79	2,106,226.04	21	-28,357.92	-0	11,532.29	0	0.00	0	0.00	0	9,835,314.68
480042 G-RESID-EE RECVR O/U	-1,547,585.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,547,585.00
480043 G-RES-ILL-MFG MATCH	0.00	0	2,129.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,129.01
G-RESID REVENUE	393,256,597.18	80	49,809,855.53	10	48,601,540.75	10	2,867,931.54	1	0.00	0	0.00	0	494,535,925.00
481011 G-COMM-BILLED REV	144,404,480.53	76	17,390,135.88	9	26,728,183.16	14	2,170,679.44	1	0.00	0	0.00	0	190,693,479.01
481021 G-COMM-UNBILLED REV	142,120.90	70	11,384.81	6	47,316.10	23	1,657.53	1	0.00	0	0.00	0	202,479.34
481031 G-COMM-REV ADJUSTMT	-18,462.24	75	0.00	0	-5,978.83	24	-196.25	1	0.00	0	0.00	0	-24,637.32
481041 G-COMM-BILLED FGA	3,539,125.76	81	837,110.74	19	-14,818.92	-0	26,064.67	1	0.00	0	0.00	0	4,387,482.25
481042 G-COMM-EE RECVR O/U	240,962.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	240,962.00
481043 G-COMM-ILL-MFG MATCH	0.00	0	17,096.89	100	0.00	0	0.00	0	0.00	0	0.00	0	17,096.89
G-COMM REVENUE	148,308,226.95	76	18,255,728.32	9	26,754,701.51	14	2,198,205.39	1	0.00	0	0.00	0	195,516,862.17
481211 G-IND-BILLED REV	25,933,098.34	87	2,584,790.04	9	918,513.41	3	392,868.22	1	0.00	0	0.00	0	29,829,270.01
481221 G-IND-UNBILLED REV	3,669.80	-31	-590.63	5	-14,500.95	122	-511.99	4	0.00	0	0.00	0	-11,933.77
481231 G-IND-REV ADJUSTMENT	-1,993.80	92	0.00	0	-162.29	7	-18.62	1	0.00	0	0.00	0	-2,174.71
481241 G-IND-BILLED FGA	-11,500,612.80	86	-1,224,267.64	9	-463,672.96	3	-216,727.04	2	0.00	0	0.00	0	-13,405,280.44
481242 G-IND-EE RECOVER O/U	20,128.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	20,128.00
481243 G-IND-ILL-MFG MATCH	0.00	0	8,716.40	100	0.00	0	0.00	0	0.00	0	0.00	0	8,716.40
G-INDUSTRIAL REVENUE	14,454,289.54	88	1,368,648.17	8	440,177.21	3	175,610.57	1	0.00	0	0.00	0	16,438,725.49
483111 G-SALES/RESALE	143,892,602.01	78	19,194,082.02	10	20,178,296.06	11	1,610,658.17	1	0.00	0	0.00	0	184,875,638.26
G-RESALE REV	143,892,602.01	78	19,194,082.02	10	20,178,296.06	11	1,610,658.17	1	0.00	0	0.00	0	184,875,638.26
484011 G-REV-INTERNAL	1,941,189.29	97	66,865.21	3	0.00	0	0.00	0	0.00	0	0.00	0	2,008,054.50
484015 G-REV-INTERDEPT-TRNS	543,297.64	100	1,971.92	0	0.00	0	0.00	0	0.00	0	0.00	0	545,269.56
484016 G-REV-INDIDPT NON REG	22,976,869.04	78	3,037,635.05	10	3,189,351.96	11	280,368.45	1	0.00	0	0.00	0	29,484,224.50
G-INTER SALES REV	25,461,355.97	79	3,106,472.18	10	3,189,351.96	10	280,368.45	1	0.00	0	0.00	0	32,037,548.56
487011 G-FORFEITED DISCOUNT	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
G-FORFEITED DISCOUNT	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
488001 G-MISC SERVICE REV	130.00	46	35.00	12	116.00	41	0.00	0	0.00	0	0.00	0	281.00
488011 G-BAD CHECK CHARGE	56,091.68	69	10,325.00	13	14,773.80	18	526.00	1	0.00	0	0.00	0	81,716.48
488034 G-DIVERSN & INVESTING	6,769.15	70	115.00	1	2,414.99	25	342.01	4	0.00	0	0.00	0	9,641.15
488051 G-RECONNECT FEES	114,076.13	67	3,310.50	2	48,742.14	28	5,110.00	3	0.00	0	0.00	0	171,238.77

WIP RPT/IS
Page 4 of 4

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)	
	)	DOCKET NO. NG04-__
MIDAMERICAN ENERGY COMPANY)	
)	

**DIRECT TESTIMONY
OF
DAVID M. BLOMQUIST**

1 **Q. Please state your name and business address for the record.**

2 A. David M. Blomquist, 106 East Second Street, Davenport, Iowa 52808.

3 **Q. By whom are you employed and in what position?**

4 A. I am employed as a Senior Rate Analyst with MidAmerican Energy Company
5 ("MidAmerican" or "Company").

6 **Q. Please describe your education and business experience.**

7 A. I received an undergraduate degree in accounting from Augustana College in
8 1968. Immediately after graduating, I joined the Company (then Iowa-Illinois
9 Gas and Electric Company) and became an Accountant in General Accounting.
10 In this position my responsibilities included fuel accounting and internal financial
11 statement preparation. Approximately six months after joining the Company I
12 entered the United States Army and served almost two years. After leaving the
13 Army with an honorable discharge I returned to work for the Company. From
14 1971 through 1973, I worked as a Senior Accountant in the areas of budgeting
15 and forecasting. In this capacity I was involved with preparing and analyzing the

16 operating and construction budgets of the Company as well as performing
17 financial forecasting. In 1974, I became a Senior Accountant in General
18 Accounting where my responsibilities included the preparation of external
19 financial reports and financial statements. From 1976 through 1989, I was an
20 Accounting Analyst. My responsibilities in this position included the preparation
21 of financial reports as well as providing support for the Company in rate cases
22 before the Illinois Commerce Commission and the Iowa Utilities Board. In 1989,
23 I became a Financial Reports Supervisor where my previous responsibilities were
24 expanded to include accounting for InterCoast Energy Company, the Company's
25 non-regulated subsidiary. In August 1995, I became a Senior Financial Analyst.
26 My responsibilities in this position included budget coordination, preparation of
27 the Company's energy cost adjustment clauses and involvement in the
28 MidAmerican's electric rate case proceedings. In April 1997, I became a Senior
29 Rate Analyst. In this position my responsibilities have included, among other
30 things, review of electric fuel adjustment clauses filings, preparation of Alternate
31 Energy Production Clause and Cooper Tracker annual reconciliation and factor
32 filings, preparation of electric billing determinants, and revenue requirement
33 calculations.

34 **Q. Have you provided testimony in previous dockets?**

35 A. I filed prepared testimony in Docket No. 97-0569 with the Illinois Commerce
36 Commission and Docket No. SPU-98-12 with the Iowa Utilities Board.

37 **Purpose of Direct Testimony**

38 **Q. What is the purpose of your prepared direct testimony?**

39 A. The purpose of my testimony is to present to the Commission my calculation of
40 the working capital portion of the natural gas rate base which is shown on
41 Exhibit____(DMB-1).

42 **Cash Working Capital**

43 **Q. Please explain Exhibit____(DMB-1), Schedule 1, Page 1 of 2.**

44 A. Exhibit____(DMB-1), Schedule 1, Page 1 of 2 displays the components of the
45 Company's South Dakota jurisdictional working capital portion of the rate base.

46 **Q. Would you please define working capital?**

47 A. For ratemaking purposes, "working capital" is generally the amount of day-to-
48 day capital required to operate a business. Working capital is required to cover
49 the time lag between the expenditure of cash in the production and delivery of
50 services and the collection of revenues from the sale of such services.

51 **Q. Is the method used in performing the working capital calculation the same as**
52 **that used in prior rate cases?**

53 A. The methodology used in this proceeding is the same as that used in prior
54 Company rate proceedings, namely Docket Nos. NG95-006, NG98-011 and
55 NG01-10.

56 **Q. Please explain the net day amount shown in Column (b), Line 29 of Schedule**
57 **1, Page 1 of 2.**

58 A. The net day amount shown in Column (b), Line 29 of Schedule 1, Page 1 of 2 is
59 the net difference between revenue lag days and the expense lead days.

60 **Q. Would you please define the terms "lag days" and "lead days"?**

61 A. The term "lag days" refers to the time period between the rendering of the service
62 and the payment by the customer. "Lead days" refers to the time period between
63 the incurrence of the expense and the payment by the Company.

64 **Q. Please explain the make up of revenue lag days.**

65 A. There are three components that make up revenue lag days. The three
66 components are billing period days, processing period days and collection period
67 days.

68 **Q. In this proceeding, what is the number of revenue lag days you propose to**
69 **use?**

70 A. The number of revenue lag days I propose to use in this proceeding is 36.21 days.

71 **Q. Of the total revenue lag days, what portion is represented by each of the**
72 **components?**

73 A. The billing period component is 15.21 days, the processing period is 1.00 days
74 and the collection period is 20.00 days.

75 **Q. How was the billing period component of 15.21 days determined?**

76 A. The 15.21 days was determined by dividing the 365 days of a normal calendar
77 year by 12 months to arrive at the number of days in an average month, which is
78 then divided by two in order to determine the billing period of an average
79 customer. Gas customers are billed on a monthly basis.

80 **Q. Please explain how you determined a collection period of 20.00 days.**

81 A. In the Settlement Stipulation of Docket No. NG-95-006, the Company and
82 Commission Staff agreed to the use of a 20-day pay lag cut off since Section V,
83 Sheet No. 19 of the Company's filed tariff with the Commission states that bills

will be due twenty (20) days after the mailing date. Since a calculation of the collection period made by the Company utilizing actual collection data supports an amount greater than the twenty days used, the Company has made a pro forma adjustment to the test period income statement to remove late payment penalties. This adjustment, supported by Company witness Tunning, corresponds to the use of the 20-day pay lag cut off which does not reflect cost of service for payments made after the 20-day period. Such treatment is consistent with the position taken by Commission Staff in prior rate cases.

Q. Please explain the calculation of the bill processing period of 1.00 days.

A. A two-part calculation was used to arrive at the bill processing period of 1.00 days (See WPR-1, Page 1 of 20). Part one is to calculate read-bill days by adding the sample months' "read-bill-total-amount"¹ and bill amount totals, by revenue class, to arrive at totals for the respective revenue classes in order to determine a class average. As an example, two read-bill days would occur if a customer's meter were read on the 3rd of the month and the bill mailed on the 5th. The second part of the calculation is to arrive at the overall average number of processing days. This is accomplished by multiplying the previously calculated class average bill processing days times the 2003 revenue for that class and arriving at weighted processing dollar days total. The weighted processing dollar days total is then divided by total revenue to arrive at a weighted bill-processing figure.

¹ Read-bill-total-amount is the amount of the bill amount times the number of days between reading the customer's meter and billing the customer.

105 **Q. Are there any other aspects used in the calculation of the bill processing**
106 **period that you would like to point out?**

107 A. Yes, there are two items that I would like to point out. First, in the calculation of
108 the bill processing period, I used data from the test year months of March, June,
109 September and December for all of the revenue classes with the exception of
110 transportation customers, where November data was substituted for December
111 data. November, instead of December, data was used for transportation
112 customers since the bill pay date for December billings was not available in the
113 year 2003 transaction history obtained. The sample months used represent each
114 of the four seasons of the calendar year. I believe that the resultant component
115 factors are fairly representative of the total test year. Second, the accounts that
116 make up the sampling are South Dakota only gas customers.

117 **Q. Please explain the amounts shown in Column (f), Lines 1-24 of Schedule 1,**
118 **Page 1 of 2.**

119 A. The amounts shown in Column (f), Lines 1-24 of Schedule 1, Page 1 of 2 are the
120 calculated days of lead time attributable to the expense items described in
121 Column (a) of the Schedule.

122 **Q. How were the days of lead time for gas purchased for resale determined for**
123 **purposes of your working capital calculation?**

124 A. For the calculation of lead time days for gas purchased for resale, I took each
125 voucher pertaining to gas purchased for resale during 2003 and subtracted from
126 the date paid the end of the billing month to arrive at the number of lead days.
127 The resultant number of lead days was multiplied by the amount of the invoice to

128 determine the weighted dollars amount. The weighted dollar amount of all the
129 invoices was totaled and divided by the total amount due of the same invoices to
130 determine the weighted dollar days. The weighted dollar days were then added to
131 the 15.21 billing period days, thereby arriving at the days of lead time for gas
132 purchased for resale.

133 **Q. Explain how you determined the lead time days shown for labor costs?**

134 A. For union labor costs, which are paid on a bi-weekly basis, the average number of
135 days in a working period was added to the number of days between the cutoff
136 date and the pay date. For office labor costs, which are paid semi-monthly, the
137 average working period was used since the pay period ends on the pay date.

138 **Q. You have calculated a lead time of 4.68 days for other operating and**
139 **maintenance expenses. How was that calculated?**

140 A. From the test year 2003 I selected four months (February, May, August and
141 November) as being representative of the entire year since each of the four
142 seasons of the calendar year are represented. A query of vouchers paid provided
143 me with a list of vouchers classified to gas operations and maintenance activities
144 during the selected months. The number of days between the voucher date and
145 the paid date, which are shown on the schedule (See WPR-5, Pages 1 through
146 207), was multiplied by the invoice amount to determine a weighted dollar
147 amount. An average weighted dollar day was computed by dividing the total
148 weighted dollars by the total dollar amount of the invoices.

149 **Q. What modifications to working capital are made for pension expense,**
150 **property taxes, gross receipt taxes, unemployment taxes, FICA taxes, federal**
151 **income taxes, interest on long-term debt, and preferred stock dividends?**

152 A. These items are collected on a monthly basis prior to being paid and are thus
153 computed as a reduction to working capital, which in turn reduces revenue
154 requirements related to these items (see WPR-4 and WPR-6 through WPR-12).

155 **Q. Does this conclude your prepared direct testimony?**

156 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA)
) ss
COUNTY OF SCOTT)

I, David M. Blomquist, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

David M. Blomquist

Subscribed and sworn to before me this 19th day of March 2004.

Karen L. Strieder
Notary Public in and for the State of Iowa



**MidAmerican Energy Company
Gas Working Capital - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description of Expense	South Dakota Per Books	Adjustments	Pro Forma Expense	Expense Per Day (Col d / 365)	Days of Lead Time	Expense Dollar Days
1	Cost of Gas Purchased	\$ 78,164	\$ -	\$ 78,164	\$ 214	39.46	\$ 8,450
2							
3	Union Labor	2,254	116	2,370	6	12.00	78
4	Office Labor	3,483	83	3,566	10	7.50	73
5							
6	Pension Expense	243	29	272	1	49.07	37
7							
8	Other Oper and Maint [1]	5,700	(40)	5,660	16	4.68	73
9							
10	Depreciation Expense	3,357	(154)	3,204	9	-	-
11							
12	Taxes Other Than Income:						
13	Property	968	-	968	3	396.29	1,051
14	Gross Receipts	127	2	130	0	335.25	119
15	Payroll - FICA	363	19	383	1	10.27	11
16	Payroll - FUTA	5	-	5	0	46.88	1
17	Payroll - SUTA	7	-	7	0	46.88	1
18	Other	-	-	-	-	-	-
19	Income Taxes:						
20	Federal	(1,307)	755	(552)	(2)	47.99	(73)
21	Deferred Income Taxes	2,811	-	2,811	8	-	-
22							
23	Interest on Long Term Debt			1,569	4	91.29	392
24	Preferred Stock Dividends			29	0	45.54	4
25	Total Working Capital				<u>\$ 270</u>	<u>37.83</u>	<u>10,216</u>
26							
27	Revenue Lag Days	36.21					
28	Expense Lead Days	<u>37.83</u>					
29	Net Days	(1.62)					
30							
31	Cash Working Capital	<u>\$ (438)</u>					

[1] Excludes Uncollectible Accounts Expenses, Injuries & Damages and Prepaid Insurance.

Sources:

Col (b), Ln 1-21: Exhibit____(RRT-1), Schedule 2, Col (b)

Col (b), Ln 27: Workpapers of David M. Blomquist, WPR-1, Pg 1 of 20, Col (D), Ln 11 plus 20 plus 15.21

Col (c), Ln 1-21: Exhibit____(RRT-1), Schedule 2, Col (c)

Col (d), Ln 23: Exhibit____(MJA-1), Schedule 1, Col (d), Ln 20 times Exhibit____(JMB-1), Schedule 1, Pg 1, Col (e), Ln 1

Col (d), Ln 24: Exhibit____(MJA-1), Schedule 1, Col (d), Ln 20 times Exhibit____(JMB-1), Schedule 1, Pg 1, Col (e), Ln 2

Col (f), Ln 1: Workpapers of David M. Blomquist, WPR-2, Pg 24 of 24, Col (e), Ln 1892

Col (f), Ln 3: Workpapers of David M. Blomquist, WPR-3, Pg 1 of 1, Col (b), Ln 2

Col (f), Ln 4: Workpapers of David M. Blomquist, WPR-3, Pg 1 of 1, Col (b), Ln 5

Col (f), Ln 6: Workpapers of David M. Blomquist, WPR-4, Pg 1 of 1, Col (f), Ln 16

Col (f), Ln 8: Workpapers of David M. Blomquist, WPR-5, Pg 207 of 207, Col (i), Ln 12601

Col (f), Ln 13: Workpapers of David M. Blomquist, WPR-6, Pg 1 of 1, Col (f), Ln 13

Col (f), Ln 14: Workpapers of David M. Blomquist, WPR-7, Pg 1 of 1, Col (f), Ln 13

Col (f), Ln 15: Workpapers of David M. Blomquist, WPR-8, Pg 1 of 7, Col (d), Ln 6

Col (f), Ln 16: Workpapers of David M. Blomquist, WPR-9, Pg 1 of 1, Col (f), Ln 13

Col (f), Ln 17: Workpapers of David M. Blomquist, WPR-9, Pg 1 of 1, Col (f), Ln 13

Col (f), Ln 20: Workpapers of David M. Blomquist, WPR-10, Pg 1 of 1, Col (f), Ln 17

Col (f), Ln 23: Workpapers of David M. Blomquist, WPR-11, Pg 1 of 1, Col (f), Ln 13

Col (f), Ln 24: Workpapers of David M. Blomquist, WPR-12, Pg 1 of 1, Col (f), Ln 13

MidAmerican Energy Company
Gas Tax Collections Available - South Dakota
Test Year Ending December 31, 2003
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.		Test Year Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
1	Employee FICA	\$ 363	\$ 18	\$ 382	\$ 1	10.27	\$ 11
2							
3	Federal Withholding	478	17	495	1	10.27	13
4							
5	Sales Tax	4,245	85	4,330	12	9.40	112
6							
7	Total	<u>\$ 5,087</u>	<u>\$ 120</u>	<u>\$ 5,206</u>			<u>\$ 136</u>

Sources:

Col (b), Ln 1: Exhibit____(RRT-1), Schedule 2, Col (b)

Col (b), Ln 3: Workpapers of David M. Blomquist, WPR-13, Pg 1 of 3

Col (b), Ln 5: Workpapers of David M. Blomquist, WPR-14, Pg 1 of 6

Col (c), Ln 1-5: Exhibit____(RRT-1), Schedule 2, Col (c)

Col (f), Ln 1 & 3: Workpapers of David M. Blomquist, WPR-8, Pg 1 of 7, Col (d), Ln 6

Col (f), Ln 5: [(365/12)/2] + 30.4 - 36.21 (revenue lag) reflects South Dakota sales tax remittance statute

MidAmerican Energy Company
South Dakota Gas - Working Capital - Workpapers

<u>Workpaper</u>	<u>Page Number</u>	<u>Description</u>
1	1	Bill_Proc_Time_SD
1	2, 3	Hard copy only
1	4	Bill_Proc_Period_SD
1	5 - 20	Hard copy only
2	All 24 pages	Gas_Cost_Lead
3	1	Wage_Lead_SD
4	1	Pension_Lead_SD
5	All 207 pages	Voucher_Lead
6	1	PropTax_Lead_SD
7	1	Gross_Rcpt_Tax_Lead_SD
8	1	FICA_Lead_SD
8	2 - 7	Hard copy only
9	1	UnempTax_Lead_SD
10	1	IncTax_Lead_SD
11	1	LTD_Lead_SD
12	1	PfdStock_Lead_SD
13	All 3 pages	Hard copy only
14	All 6 pages	Hard copy only

MIDAMERICAN ENERGY COMPANY
WORKING CAPITAL ANALYSIS - BILL PROCESSING TIME (South Dakota)
TEST YEAR ENDING DECEMBER 31, 2003

LINE NO.	(A) REVENUE CLASS	(B) 2003 REVENUE (-\$-)	(C) BILL PROCESSING PERIOD (DAYS)	(D) WEIGHTED PROCESSING DAYS (\$)
1	RESIDENTIAL	\$48,601,541	0.692	\$33,632,266
2				
3	COMMERCIAL	26,754,702	1.048	28,038,928
4				
5	INDUSTRIAL - OTHER	440,177	4.995	2,198,684
6				
7	TRANSPORTATION - 489	1,275,814	10.440	13,319,498
8	TOTAL	\$77,072,234		\$77,189,376
9				
10				
11	WEIGHTED PROCESSING DAYS			1.00
12				
13				

Sources:

Col B, Ln 1, 3 & 5: Workpapers of David M. Blomquist, WPR-1, Pg 2 of 20
Col B, Ln 7: Workpapers of David M. Blomquist, WPR-1, Pg 3 of 20
Col C, Ln 1, 3, & 5: Workpapers of David M. Blomquist, WPR-1, Pg 4 of 20
Col C, Ln 7: Workpapers of David M. Blomquist, WPR-1, Pg 10 of 20

AS OF 2003-12-31
MIS950

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-PERC FORMAT BY JURISDICTION-12 MONTHS
GAS

PAGE 1
RUN DATE 01/21/2004
RUN TIME 21:34:02

	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	PERC	%	COMMON	%	TOTAL
INCOME STATEMENT													
480011 G-RESID-BILLED REV	386,597,519.95	80	47,681,659.08	10	48,480,955.00	10	2,853,501.41	1	0.00	0	0.00	0	485,613,635.44
480021 G-RESID-UNBILLED REV	500,527.62	73	19,841.40	3	157,969.55	23	3,112.11	0	0.00	0	0.00	0	681,450.68
480031 G-RESID-REV ADJUSTMT	-39,779.66	81	0.00	0	-9,025.88	18	-214.27	0	0.00	0	0.00	0	-49,019.81
480041 G-RESID-BILLED FGA	7,745,914.27	79	2,106,226.04	21	-28,357.92	-0	11,532.29	0	0.00	0	0.00	0	9,835,314.68
480042 G-RESID-EE RECVR O/U	-1,547,585.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,547,585.00
480043 G-RES-ILL-MFG MATCH	0.00	0	2,129.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,129.01
G-RESID REVENUE	393,256,597.18	80	49,809,855.53	10	48,601,540.75 ✓	10	2,867,931.54	1	0.00	0	0.00	0	494,535,925.00
481011 G-COMM-BILLED REV	144,404,480.53	76	17,390,135.88	9	26,728,183.16	14	2,170,679.44	1	0.00	0	0.00	0	190,693,479.01
481021 G-COMM-UNBILLED REV	142,120.90	70	11,384.81	6	47,316.10	23	1,657.53	1	0.00	0	0.00	0	202,479.34
481031 G-COMM-REV ADJUSTMT	-18,462.24	75	0.00	0	-5,978.83	24	-196.25	1	0.00	0	0.00	0	-24,637.32
481041 G-COMM-BILLED FGA	3,539,125.76	81	837,110.74	19	-14,818.92	-0	26,064.67	1	0.00	0	0.00	0	4,387,482.25
481042 G-COMM-EE RECVR O/U	240,962.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	240,962.00
481043 G-COMM-ILL-MFG MATCH	0.00	0	17,096.89	100	0.00	0	0.00	0	0.00	0	0.00	0	17,096.89
G-COMM REVENUE	148,308,226.95	76	18,255,728.32	9	26,754,701.51 ✓	14	2,198,205.39	1	0.00	0	0.00	0	195,516,862.17
481211 G-IND-BILLED REV	25,933,098.34	87	2,584,790.04	9	918,513.41	3	392,868.22	1	0.00	0	0.00	0	29,829,270.01
481221 G-IND-UNBILLED REV	3,669.80	-31	-590.63	5	-14,500.95	122	-511.99	4	0.00	0	0.00	0	-11,933.77
481231 G-IND-REV ADJUSTMENT	-1,993.80	92	0.00	0	-162.29	7	-18.62	1	0.00	0	0.00	0	-2,174.71
481241 G-IND-BILLED FGA	-11,500,612.80	86	-1,224,267.64	9	-463,672.96	3	-216,727.04	2	0.00	0	0.00	0	-13,405,280.44
481242 G-IND-EE RECOVER O/U	20,128.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	20,128.00
481243 G-IND-ILL-MFG MATCH	0.00	0	8,716.40	100	0.00	0	0.00	0	0.00	0	0.00	0	8,716.40
G-INDUSTRIAL REVENUE	14,454,289.54	88	1,368,648.17	8	440,177.21 ✓	3	175,610.57	1	0.00	0	0.00	0	16,438,725.49
483111 G-SALES/RESALE	143,892,602.01	78	19,194,082.02	10	20,178,296.06	11	1,610,658.17	1	0.00	0	0.00	0	184,875,638.26
G-RESALE REV	143,892,602.01	78	19,194,082.02	10	20,178,296.06	11	1,610,658.17	1	0.00	0	0.00	0	184,875,638.26
484011 G-REV-INTERNAL	1,941,189.29	97	66,865.21	3	0.00	0	0.00	0	0.00	0	0.00	0	2,008,054.50
484015 G-REV-INTERDEPT-TRANS	543,297.64	100	1,971.92	0	0.00	0	0.00	0	0.00	0	0.00	0	545,269.56
484016 G-REV-INDIPT NON REG	22,976,869.04	78	3,037,635.05	10	3,189,351.96	11	280,368.45	1	0.00	0	0.00	0	29,484,224.50
G-INTER SALES REV	25,461,355.97	79	3,106,472.18	10	3,189,351.96	10	280,368.45	1	0.00	0	0.00	0	32,037,548.56
487011 G-FORFEITED DISCOUNT	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
G-FORFEITED DISCOUNT	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
488001 G-MISC SERVICE REV	130.00	46	35.00	12	116.00	41	0.00	0	0.00	0	0.00	0	281.00
488011 G-BAD CHECK CHARGE	56,091.68	69	10,325.00	13	14,773.80	18	526.00	1	0.00	0	0.00	0	81,716.48
488034 G-DIVERSN & INVESTIG	6,769.15	70	115.00	1	2,414.99	25	342.01	4	0.00	0	0.00	0	9,641.15
488051 G-RECONNECT FEES	114,076.13	67	3,310.50	2	48,742.14	28	5,110.00	3	0.00	0	0.00	0	171,238.77

AS OF 2003-12-31
MI5950

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS
GAS

PAGE 2
RUN DATE 01/21/2004
RUN TIME 21:34:02

	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
489005 ENERGY ASSIST CHG	0.00	0	15,564.43	100	0.00	0	0.00	0	0.00	0	0.00	0	15,564.43
489006 RENEWAL RESOURCE CHG	0.00	0	1,945.55	100	0.00	0	0.00	0	0.00	0	0.00	0	1,945.55
489009 G-TRANS REV-ESTIMATE	-22,028.83	63	-12,905.24	37	-314.82	1	325.08	-1	0.00	0	0.00	0	-34,923.81
489011 G-TRANSPORT FEE	1,872,754.91	80	312,758.54	13	143,255.23	6	12,000.00	1	0.00	0	0.00	0	2,340,768.68
489013 G-CUST FEE-APPLICAIN	2,250.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	2,250.00
489014 G-CUST FEE-GROUP BAL	501,597.33	86	49,470.99	8	23,186.03	4	11,760.40	2	0.00	0	0.00	0	586,014.75
489015 TRANS ADMIN CHARGE	397,720.00	71	103,369.14	19	56,468.55	10	0.00	0	0.00	0	0.00	0	557,557.69
489016 DISTB DEMAND CHG MOR	3,485,087.56	92	283,410.58	8	0.00	0	0.00	0	0.00	0	0.00	0	3,768,498.14
489017 EXC PENALTY USE CHRG	90,261.50	82	19,405.00	18	0.00	0	0.00	0	0.00	0	0.00	0	109,666.50
489018 IL TRANS METER CHRG	0.00	0	21,301.94	100	0.00	0	0.00	0	0.00	0	0.00	0	21,301.94
489021 G-TRANS REV-IJUMP	1,591,013.93	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,591,013.93
489022 G-TRANS CHG-STANDEY	10,223,378.56	80	1,504,696.43	12	1,049,298.44	8	36,766.84	0	0.00	0	0.00	0	12,814,140.27
489026 G-TRANS-LATE NCM FEE	1,353.79	54	1,100.00	44	43.12	2	23.11	1	0.00	0	0.00	0	2,520.02
489027 ENERGY ASSIST CHARGE	8,730.96	79	2,367.46	21	0.00	0	0.00	0	0.00	0	0.00	0	11,098.42
489038 G-DES/RESERVATION	79,419.39	92	900.00	1	3,386.44	4	2,461.63	3	0.00	0	0.00	0	86,167.46
489039 G-DES/COMMODITY	10,146.99	92	171.67	2	490.51	4	267.74	2	0.00	0	0.00	0	11,076.91
489053 G-TRANS REV-ET RIDER	0.00	0	2,311.80	100	0.00	0	0.00	0	0.00	0	0.00	0	2,311.80
489054 G-TRANS REV-ED RIDER	16,774.77	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	16,774.77
493001 G-RENT INC-GAS PROP	213,776.15	79	25,097.33	9	25,040.70	9	5,187.97	2	0.00	0	0.00	0	269,102.15
493011 G-RENT INC-FARM PROP	12,710.63	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	12,710.63
493021 G-RENT EXP-FARM PROP	-1,502.27	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,502.27
495051 G-IL PUBLIC UTIL TAX	0.00	0	2,289,735.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,289,735.01
495061 G-OTHER GAS REVENUE	0.00	0	56,216.76	98	0.00	0	899.81	2	0.00	0	0.00	0	57,116.57
495071 G-DIST WEATHER DERIV	-1,676,137.50	79	-228,420.00	11	-196,906.50	9	-13,536.00	1	0.00	0	0.00	0	-2,115,000.00
G-OTHER GAS REVENUE	16,984,374.83	75	4,462,282.89	20	1,169,994.63	5	62,134.59	0	0.00	0	0.00	0	22,678,786.94
① 1,275,813.50													
OPERATING REVENUES	743,368,701.53	78	96,332,552.00	10	100,479,731.74	11	7,211,799.22	1	0.00	0	0.00	0	947,392,784.49
OPERATING EXPENSES													
712001 PEAK SHAVING POWER	4,045.00	78	513.40	10	561.53	11	36.28	1	0.00	0	0.00	0	5,156.21
712-OTHER POWER EXP	4,045.00	78	513.40	10	561.53	11	36.28	1	0.00	0	0.00	0	5,156.21
714001 MFG GAS CLEANUP-INT	-15,192.87	119	2,425.67	-19	0.00	0	0.00	0	0.00	0	0.00	0	-12,767.20
714021 MFG GAS CLEANUP-EXT	4,297,132.24	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	4,297,132.24
714-PRODUCER GAS EXP	4,281,939.37	100	2,425.67	0	0.00	0	0.00	0	0.00	0	0.00	0	4,284,365.04
728001 LP GAS VAPORIZED-NV	253,978.32	78	34,395.55	11	35,719.90	11	2,252.27	1	0.00	0	0.00	0	326,346.04
728-LP GAS	253,978.32	78	34,395.55	11	35,719.90	11	2,252.27	1	0.00	0	0.00	0	326,346.04
735001 LP STANDBY EXPENSE	88,492.90	78	11,355.99	10	12,295.19	11	784.61	1	0.00	0	0.00	0	112,928.69
735-MISC PROD EXP	88,492.90	78	11,355.99	10	12,295.19	11	784.61	1	0.00	0	0.00	0	112,928.69
804001 NNG DEMAND-MAG	23,879,103.02	79	3,251,309.90	11	2,877,832.04	10	198,853.79	1	0.00	0	0.00	0	30,207,098.75
804002 NGL DEMAND-MAG	12,769,669.44	79	1,739,163.70	11	1,526,788.64	9	105,331.78	1	0.00	0	0.00	0	16,140,953.56

**MidAmerican Energy Company
 Working Capital Analysis - South Dakota
 Bill-Processing Period Calculation
 Test Year Ending December 31, 2003**

Line No.	(a) Description	(b) Read-Bill Total Amount	(c) Bill Amount
1	Residential		
2	March 2003	\$ 3,321,917.09	\$ 5,636,076.09
3	June 2003	1,279,909.47	1,201,078.50
4	September 2003	615,694.38	922,561.81
5	December 2003	3,122,927.09	4,296,943.54
6		<u>\$ 8,340,448.03</u>	<u>\$ 12,056,659.94</u>
7			
8	Bill-Processing Period (Days)	0.692	
9			
10			
11	Commercial		
12	March 2003	\$ 3,644,731.50	\$ 3,877,491.10
13	June 2003	1,226,524.52	789,648.40
14	September 2003	813,555.11	587,176.62
15	December 2003	2,862,293.50	2,901,481.05
16		<u>\$ 8,547,104.63</u>	<u>\$ 8,155,797.17</u>
17			
18	Bill-Processing Period (Days)	1.048	
19			
20			
21	Industrial		
22	March 2003	\$ 360,231.44	\$ 82,298.17
23	June 2003	221,647.83	29,224.90
24	September 2003	187,493.50	28,523.08
25	December 2003	316,758.66	77,409.15
26		<u>\$ 1,086,131.43</u>	<u>\$ 217,455.30</u>
27			
28	Bill-Pay Processing (Days)	4.995	
29			
30			
31			
32	Sources:		
33	Col (b) & (c), Lines 2, 12 & 22: Workpapers of David M. Blomquist, WPR-1, Pg 6 of 20		
34	Col (b) & (c), Lines 3, 13 & 23: Workpapers of David M. Blomquist, WPR-1, Pg 7 of 20		
35	Col (b) & (c), Lines 4, 14 & 24: Workpapers of David M. Blomquist, WPR-1, Pg 8 of 20		
36	Col (b) & (c), Lines 5, 15 & 25: Workpapers of David M. Blomquist, WPR-1, Pg 9 of 20		
37			

CO_CD VALUES

- 15 = Illinois
- 16 = Iowa
- 17 = Nebraska
- ✓ 18 = South Dakota

TRF_TYPE_CD VALUES

- ✓ 01 = Residential
- ✓ 03 = Commercial
- ✓ 05 = Industrial
- 06 = Street & Highway Light
- 07 = Public Authority
- 20 = Wholesale
- 21 = Interdepartmental
- 22 = Company Use

ODDAYCNT	2004-01-15 TIME 10:05:09	GAS ONLY USAGE/NO BUDGET FOR 03-2003			LAG BETWEEN READING, BILLING AND LAST PAYMENT		
CO TYPE	BILL-ACCT READ-DATE DAYS	BILL-DATE DAYS	PAYMENT-DATE	BILL-AMOUNT	READ-BILL-TOT-AMT	BILL-PAY-TOT-AMT	
16 22	74.5	14298.0		66,339.99	52,694.30	17,877,471.94	
	READ-BILL-CALC	52,694.30	/	66,339.99	=	.79	
	BILL-PAY-CALC	17,877,471.94	/	66,339.99	=	269.48	
17 01	3688.5	116125.0		349,221.10	337,945.65	12,765,933.38	
	READ-BILL-CALC	337,945.65	/	349,221.10	=	.97	
	BILL-PAY-CALC	12,765,933.38	/	349,221.10	=	36.56	
17 03	265.0	12912.0		258,627.40	412,439.88	6,830,326.87	
	READ-BILL-CALC	412,439.88	/	258,627.40	=	1.59	
	BILL-PAY-CALC	6,830,326.87	/	258,627.40	=	26.41	
17 05	994.0	47147.0		237,472.14	188,583.31	6,127,670.09	
	READ-BILL-CALC	188,583.31	/	237,472.14	=	.79	
	BILL-PAY-CALC	6,127,670.09	/	237,472.14	=	25.80	
17 07	949.5	47715.0		212,320.60	129,544.58	5,681,874.48	
	READ-BILL-CALC	129,544.58	/	212,320.60	=	.61	
	BILL-PAY-CALC	5,681,874.48	/	212,320.60	=	26.76	
18 01 ✓	27893.5	1356808.0		5,636,076.09 ✓	3,321,917.09 ✓	171,386,926.52	
	READ-BILL-CALC	3,321,917.09	/	5,636,076.09	=	.59	
	BILL-PAY-CALC	171,386,926.52	/	5,636,076.09	=	30.41	
18 03 ✓	6923.0	165716.0		3,877,491.10 ✓	3,644,731.50 ✓	86,000,739.68	
	READ-BILL-CALC	3,644,731.50	/	3,877,491.10	=	.94	
	BILL-PAY-CALC	86,000,739.68	/	3,877,491.10	=	22.18	
18 05 ✓	178.5	1046.0		82,298.17 ✓	360,231.44 ✓	1,626,264.49	
	READ-BILL-CALC	360,231.44	/	82,298.17	=	4.38	
	BILL-PAY-CALC	1,626,264.49	/	82,298.17	=	19.76	
18 07	586.0	14632.0		713,806.28	612,132.56	16,088,183.86	
	READ-BILL-CALC	612,132.56	/	713,806.28	=	.86	
	BILL-PAY-CALC	16,088,183.86	/	713,806.28	=	22.54	
18 22	3.5	1803.0		2,739.93	1,494.08	820,621.10	
	READ-BILL-CALC	1,494.08	/	2,739.93	=	.55	
	BILL-PAY-CALC	820,621.10	/	2,739.93	=	299.50	
00 TOTAL	142743.0	4594660.0		36,157,079.09	71,397,381.43	1225,491,793.30	
	READ-BILL-CALC	71,397,381.43	/	36,157,079.09	=	1.97	
	BILL-PAY-CALC	1225,491,793.30	/	36,157,079.09	=	33.89	

ODDAYCNT CO TYPE	2004-01-15 TIME		12:39:56	GAS ONLY		USAGE/NO BUDGET FOR 06-2003	LAG		BETWEEN READING, BILLING AND LAST PAYMENT	
	BILL-ACCT	READ-DATE	DAYS	BILL-DATE	DAYS	PAYMENT-DATE	BILL-AMOUNT	READ-BILL-TOT-AMT	BILL-PAY-TOT-AMT	BILL-PAY-TOT-AMT
16 22	READ-BILL-CALC BILL-PAY-CALC		310.0	104,325.01 1,817,040.02	/	11,015.59 11,015.59	11,015.59 9.47 164.95	104,325.01	1,817,040.02	
17 01	READ-BILL-CALC BILL-PAY-CALC		2819.0	119,296.38 3,240,682.70	/	83,185.58 83,185.58	83,185.58 1.43 38.96	119,296.38	3,240,682.70	
17 03	READ-BILL-CALC BILL-PAY-CALC		436.5	233,017.50 1,624,251.93	/	90,724.99 90,724.99	90,724.99 2.57 17.90	233,017.50	1,624,251.93	
17 05	READ-BILL-CALC BILL-PAY-CALC		1541.5	73,421.73 1,387,801.53	/	49,199.64 49,199.64	49,199.64 1.49 28.21	73,421.73	1,387,801.53	
17 07	READ-BILL-CALC BILL-PAY-CALC		1578.0	48,011.88 1,333,315.72	/	44,857.20 44,857.20	44,857.20 1.07 29.72	48,011.88	1,333,315.72	
18 01 ✓	READ-BILL-CALC BILL-PAY-CALC		40220.5	1,279,909.47 38,853,350.07	/	1,201,078.50 1,201,078.50	1,201,078.50 1.07 32.35	1,279,909.47 ✓	38,853,350.07	
18 03 ✓	READ-BILL-CALC BILL-PAY-CALC		6525.0	1,226,524.52 18,274,523.36	/	789,648.40 789,648.40	789,648.40 1.55 23.14	1,226,524.52 ✓	18,274,523.36	
18 05 ✓	READ-BILL-CALC BILL-PAY-CALC		162.0	221,647.83 760,570.02	/	29,224.90 29,224.90	29,224.90 7.58 26.02	221,647.83 ✓	760,570.02	
18 07	READ-BILL-CALC BILL-PAY-CALC		762.0	185,388.96 2,428,831.07	/	125,236.13 125,236.13	125,236.13 1.48 19.39	185,388.96	2,428,831.07	
18 22	READ-BILL-CALC BILL-PAY-CALC		6.5	175.44 38,853.99	/	185.78 185.78	185.78 .94 209.14	175.44	38,853.99	
00 TOTAL	READ-BILL-CALC BILL-PAY-CALC		158488.0	33,015,342.94 312,194,967.20	/	9,327,348.93 9,327,348.93	9,327,348.93 3.54 33.47	33,015,342.94	312,194,967.20	

ODDAYCNT	2004-01-15 TIME 16:08:33	GAS ONLY	USAGE/NO BUDGET FOR 09-2003	LAG BETWEEN READING, BILLING AND LAST PAYMENT
CO TYPE	BILL-ACCT READ-DATE DAYS	BILL-DATE DAYS	PAYMENT-DATE	BILL-AMOUNT READ-BILL-TOT-AMT BILL-PAY-TOT-AMT
16 22	255.0	6455.0		3,847.86 22,150.99 354,307.06
	READ-BILL-CALC 22,150.99 /	3,847.86 =		5.76
	BILL-PAY-CALC 354,307.06 /	3,847.86 =		92.08
17 01	4105.5	94223.0		68,499.04 193,977.14 2,196,963.66
	READ-BILL-CALC 193,977.14 /	68,499.04 =		2.83
	BILL-PAY-CALC 2,196,963.66 /	68,499.04 =		32.07
17 03	445.5	13275.0		88,507.03 193,043.57 1,950,470.81
	READ-BILL-CALC 193,043.57 /	88,507.03 =		2.18
	BILL-PAY-CALC 1,950,470.81 /	88,507.03 =		22.04
17 05	1052.5	44149.0		39,475.36 55,404.98 1,275,351.54
	READ-BILL-CALC 55,404.98 /	39,475.36 =		1.40
	BILL-PAY-CALC 1,275,351.54 /	39,475.36 =		32.31
17 07	1038.0	44288.0		34,934.92 21,830.26 922,992.29
	READ-BILL-CALC 21,830.26 /	34,934.92 =		.62
	BILL-PAY-CALC 922,992.29 /	34,934.92 =		26.42
18 01 ✓	29970.0	1249752.0		922,561.81 ✓ 615,694.38 ✓ 25,822,715.57
	READ-BILL-CALC 615,694.38 /	922,561.81 =		.67
	BILL-PAY-CALC 25,822,715.57 /	922,561.81 =		27.99
18 03 ✓	5772.5	168920.0		587,176.62 ✓ 813,555.11 ✓ 12,905,136.89
	READ-BILL-CALC 813,555.11 /	587,176.62 =		1.39
	BILL-PAY-CALC 12,905,136.89 /	587,176.62 =		21.98
18 05 ✓	148.0	1729.0		28,523.08 ✓ 187,493.50 ✓ 827,371.09
	READ-BILL-CALC 187,493.50 /	28,523.08 =		6.57
	BILL-PAY-CALC 827,371.09 /	28,523.08 =		29.01
18 07	715.0	17146.0		82,310.47 99,593.16 2,056,042.62
	READ-BILL-CALC 99,593.16 /	82,310.47 =		1.21
	BILL-PAY-CALC 2,056,042.62 /	82,310.47 =		24.98
18 22	4.0	687.0		156.93 93.60 17,834.95
	READ-BILL-CALC 93.60 /	156.93 =		.60
	BILL-PAY-CALC 17,834.95 /	156.93 =		113.65
00 TOTAL	140042.0	4243969.0		8,360,433.91 32,386,559.13 222,034,713.69
	READ-BILL-CALC 32,386,559.13 /	8,360,433.91 =		3.87
	BILL-PAY-CALC 222,034,713.69 /	8,360,433.91 =		26.56

ODDAYCNT	2004-01-15 TIME 18:32:00	GAS ONLY	USAGE/NO BUDGET FOR 12-2003	LAG BETWEEN READING, BILLING AND LAST PAYMENT
CO TYPE	BILL-ACCT READ-DATE	DAYS	BILL-DATE	PAYMENT-DATE
16 22		117.5	2091.0	
	READ-BILL-CALC	95,129.92	/ 45,822.87	= 2.08
	BILL-PAY-CALC	1,465,644.72	/ 45,822.87	= 31.99
17 01		3742.5	63745.0	
	READ-BILL-CALC	297,414.07	/ 310,206.59	= .96
	BILL-PAY-CALC	6,320,959.62	/ 310,206.59	= 20.38
17 03		561.5	8985.0	
	READ-BILL-CALC	327,405.15	/ 227,452.53	= 1.44
	BILL-PAY-CALC	4,141,967.27	/ 227,452.53	= 18.21
17 05		1292.0	35532.0	
	READ-BILL-CALC	159,797.22	/ 187,780.82	= .85
	BILL-PAY-CALC	3,934,063.08	/ 187,780.82	= 20.95
17 07		1283.0	35790.0	
	READ-BILL-CALC	119,021.14	/ 172,659.05	= .69
	BILL-PAY-CALC	3,385,871.98	/ 172,659.05	= 19.61
18 01 ✓		37215.5	936645.0	
	READ-BILL-CALC	3,122,927.09	/ 4,296,943.54	= .73
	BILL-PAY-CALC	87,398,395.70	/ 4,296,943.54	= 20.34
18 03 ✓		7045.0	131228.0	
	READ-BILL-CALC	2,862,293.50	/ 2,901,481.05	= .99
	BILL-PAY-CALC	56,165,646.47	/ 2,901,481.05	= 19.36
18 05 ✓		550.0	1480.0	
	READ-BILL-CALC	316,758.66	/ 77,409.15	= 4.09
	BILL-PAY-CALC	1,473,314.05	/ 77,409.15	= 19.03
18 07		1151.5	14152.0	
	READ-BILL-CALC	533,406.77	/ 546,635.83	= .98
	BILL-PAY-CALC	11,764,730.84	/ 546,635.83	= 21.52
18 22		7.5	203.0	
	READ-BILL-CALC	1,706.35	/ 2,135.65	= .80
	BILL-PAY-CALC	68,698.97	/ 2,135.65	= 32.17
00 TOTAL		158366.0	3117219.0	
	READ-BILL-CALC	58,121,547.45	/ 28,354,327.01	= 2.05
	BILL-PAY-CALC	536,077,174.78	/ 28,354,327.01	= 18.91

**CALCULATION OF REVENUE LAG DAYS
TRANSPORTATION CUSTOMERS - SOUTH DAKOTA
TEST YEAR 2003**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	ACCOUNT NUMBER	READ DATE	BILL DATE	NUMBER OF DAYS	PAY DATE	NUMBER OF DAYS	BILL AMOUNT	PAY AMOUNT	READ-BILL TOTAL \$ DAYS	BILL-PAY TOTAL \$ DAYS
1	61860-56013	28-Feb-03	13-Mar-03	13	26-Mar-03	13	\$2,720.28	\$2,720.28	\$35,363.64	\$35,363.64
2	61860-56013	31-May-03	11-Jun-03	11	25-Jun-03	14	2,303.41	2,303.41	25,337.51	32,247.74
3	61860-56013	31-Aug-03	10-Sep-03	10	24-Sep-03	14	2,081.70	2,081.70	20,817.00	29,143.80
4	61860-56013	31-Oct-03	07-Nov-03	7	20-Nov-03	13	2,293.76	2,293.76	16,056.32	29,818.88
5	00960-60012	28-Feb-03	13-Mar-03	13	28-Mar-03	15	520.23	520.23	6,762.99	7,803.45
6	00960-60012	31-May-03	11-Jun-03	11	27-Jun-03	16	572.58	572.58	6,298.38	9,161.28
7	00960-60012	31-Aug-03	10-Sep-03	10	06-Oct-03	26	564.30	564.30	5,643.00	14,671.80
8	00960-60012	31-Oct-03	07-Nov-03	7	01-Dec-03	24	497.26	497.26	3,480.82	11,934.24
9	48840-17019	28-Feb-03	13-Mar-03	13	01-Apr-03	19	744.90	744.90	9,683.70	14,153.10
10	48840-17019	31-May-03	11-Jun-03	11	02-Jul-03	21	580.00	580.00	6,380.00	12,180.00
11	48840-17019	31-Aug-03	10-Sep-03	10	01-Oct-03	21	564.52	564.52	5,645.20	11,854.92
12	48840-17019	31-Oct-03	07-Nov-03	7	26-Nov-03	19	626.37	626.37	4,384.59	11,901.03
13	04740-52028	28-Feb-03	13-Mar-03	13	28-Mar-03	15	494.23	494.23	6,424.99	7,413.45
14	04740-52028	31-May-03	11-Jun-03	11	27-Jun-03	16	145.71	145.71	1,602.81	2,331.36
15	07470-52028	31-Aug-03	10-Sep-03	10	06-Oct-03	26	106.17	106.17	1,061.70	2,760.42
16	07470-52028	31-Oct-03	07-Nov-03	7	01-Dec-03	24	188.77	188.77	1,321.39	4,530.48
17	28470-21019	28-Feb-03	13-Mar-03	13	01-Apr-03	19	470.69	470.69	6,118.97	8,943.11
18	28470-21019	31-May-03	11-Jun-03	11	02-Jul-03	21	245.94	245.94	2,705.34	5,164.74
19	28470-21019	31-Aug-03	10-Sep-03	10	01-Oct-03	21	185.17	185.17	1,851.70	3,888.57
20	28470-21019	31-Oct-03	07-Nov-03	7	26-Nov-03	19	254.15	254.15	1,779.05	4,828.85
21										
22										
23										
24	TOTAL						\$16,160.14	\$16,160.14	\$168,719.10	\$260,094.86
25										
26	BILL PROCESSING DAYS							168,719.10 /	16,160.14	<u>10.44045</u>
27										
28	BILL COLLECTION DAYS							260,094.86 /	16,160.14	<u>16.09484</u>
29										
30										

Source:
Customer Information System

TRANSLAG_SD.XLS
2/27/04

MidAmerican Energy Company
Workpapers of David M. Blomquist
WPR-1
Page 10 of 20

*** Account Information ***

Account Number: 61860-56013
Account Status: Active
KERY GROUP

Mail To:

*** Current Account Status ***

Credit Amount:	\$0.00	Previous Balance:	\$0.00
Deposit Requested:	\$0.00	Current Bill:	\$0.00
Deposit On-Hand:	\$0.00	New Charges:	\$0.00
Suspended Charges:	\$0.00	Account Balance:	\$0.00

Requested By:

Current Rate(s): 1. MT Medium Gas Transportation
2.3.
4.

DATE	TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	BUDGET BILL		METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
						CURRENT BILL	BUDGET BALANCE					
01/14/2003	GAS SERVICE	12/01/2002 01/01/2003		\$2860.48				T09521690	0007784	38325		
01/14/2003	Regular Bill		02/05		\$2860.48							31
01/29/2003	Payment - Check			\$-2860.48								
02/12/2003	GAS SERVICE	01/01/2003 02/01/2003		\$3007.31				T09521690	0044796	40364		
02/12/2003	Regular Bill		03/06		\$3007.31							31
02/28/2003	Payment - Check			\$-3007.31								
03/13/2003	GAS SERVICE	02/01/2003 03/01/2003		\$2720.28				T09521690	0078186	36378		
03/13/2003	Regular Bill ✓		04/04		\$2720.28							28
03/26/2003	Payment - Check ✓			\$-2720.28								
04/11/2003	GAS SERVICE	03/01/2003 04/01/2003		\$2794.23				T09521690	0012486	37405		
04/11/2003	Regular Bill		05/05		\$2794.23							31
04/25/2003	Payment - Check			\$-2794.23								
05/12/2003	GAS SERVICE	04/01/2003 05/01/2003		\$2368.44				T09521690	0041136	31492		
05/12/2003	Regular Bill		06/03		\$2368.44							30
05/29/2003	Payment - Check			\$-2368.44								
06/11/2003	GAS SERVICE	05/01/2003 06/01/2003		\$2303.41				T09521690	0068962	30589		
06/11/2003	Regular Bill ✓		07/03		\$2303.41							31
06/25/2003	Payment - Check ✓			\$-2303.41								
07/11/2003	GAS SERVICE	06/01/2003 07/01/2003		\$2282.75				T09521690	0096692	30302		
07/11/2003	Regular Bill		08/04		\$2282.75							30
07/30/2003	Payment - Check			\$-2282.75								
08/11/2003	GAS SERVICE	07/01/2003 08/01/2003		\$2122.24				T09521690	0022540	28073		
08/11/2003	Regular Bill		09/02		\$2122.24							31
08/25/2003	Payment - Check			\$-2122.24								
09/10/2003	GAS SERVICE	08/01/2003 09/01/2003		\$2081.70				T09521690	0047840	27510		
09/10/2003	Regular Bill ✓		10/02		\$2081.70							31
09/24/2003	Payment - Check ✓			\$-2081.70								
10/13/2003	GAS SERVICE	09/01/2003 10/01/2003		\$2108.12				T09521690	0073427	27877		
10/13/2003	Regular Bill		11/04		\$2108.12							30
10/27/2003	Payment - Check			\$-2108.12								
11/07/2003	GAS SERVICE	10/01/2003 11/01/2003		\$2293.76				T09521690	0001409	30455		
11/07/2003	Regular Bill ✓		12/01		\$2293.76							31
11/20/2003	Payment - Check ✓			\$-2293.76								

Read Types: C = Customer E = Estimate

TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
/2003 GAS SERVICE	11/01/2003 12/01/2003	01/02	\$2564.16	\$2564.16			T09521690	0032805	34210		30
/2003 Regular Bill											
/2003 Payment - Check			\$-2564.16								

Read Types: C = Customer E = Estimate

*** Account Information ***

Account Number: 00960-60012
Account Status: Active

Mail To:

*** Current Account Status ***

Credit Amount:	\$0.00	Previous Balance:	\$0.00
Deposit Requested:	\$0.00	Current Bill:	\$0.00
Deposit On-Hand:	\$0.00	New Charges:	\$0.00
Suspended Charges:	\$0.00	Account Balance:	\$0.00

Requested By:

Current Rate(s): 1. MT Medium Gas Transportation
2.3.
4.

DATE	TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	BUDGET BILL CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
01/13/2003	GAS SERVICE	12/01/2002 01/01/2003		\$523.25				T09529092	0019005	5868		31
01/13/2003	Regular Bill		02/04		\$523.25							
02/03/2003	Payment - Check			\$-523.25								
02/12/2003	GAS SERVICE	01/01/2003 02/01/2003		\$517.64				T09529092	0023473	5790		31
02/12/2003	Regular Bill		03/06		\$517.64							
02/28/2003	Payment - Check			\$-517.64								
03/13/2003	GAS SERVICE	02/01/2003 03/01/2003		\$520.23				T09529092	0027975	5826		28
03/13/2003	Regular Bill		04/04		\$520.23							
03/28/2003	Payment - Check			\$-520.23								
04/11/2003	GAS SERVICE	03/01/2003 04/01/2003		\$497.76				T09529092	0032232	5514		31
04/11/2003	Regular Bill		05/05		\$497.76							
04/30/2003	Payment - Check			\$-497.76								
05/12/2003	GAS SERVICE	04/01/2003 05/01/2003		\$500.28				T09529092	0036481	5549		30
05/12/2003	Regular Bill		06/03		\$500.28							
05/30/2003	Payment - Check			\$-500.28								
06/11/2003	GAS SERVICE	05/01/2003 06/01/2003		\$572.58				T09529092	0041500	6553		31
06/11/2003	Regular Bill		07/03		\$572.58							
06/27/2003	Payment - Check			\$-572.58								
07/11/2003	GAS SERVICE	06/01/2003 07/01/2003		\$540.83				T09529092	0046210	6112		30
07/11/2003	Regular Bill		08/04		\$540.83							
07/28/2003	Payment - Check			\$-540.83								
08/18/2003	GAS SERVICE	07/01/2003 08/01/2003		\$491.64				T09529092	0050419	5429		31
08/18/2003	Regular Bill		09/09		\$491.64							
08/29/2003	Payment - Check			\$-491.64								
09/10/2003	GAS SERVICE	08/01/2003 09/01/2003		\$564.30				T09529092	0055404	6438		31
09/10/2003	Regular Bill		10/02		\$564.30							
10/06/2003	Payment - Check			\$-564.30								
10/13/2003	GAS SERVICE	09/01/2003 10/01/2003		\$548.10				T09529092	0060205	6213		30
10/13/2003	Regular Bill		11/04		\$548.10							
11/03/2003	Payment - Check			\$-548.10								
11/07/2003	GAS SERVICE	10/01/2003 11/01/2003		\$497.26				T09529092	0064465	5507		31
11/07/2003	Regular Bill		12/01		\$497.26							
12/01/2003	Payment - Check			\$-497.26								

Read Types: C = Customer E = Estimate

TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
2003 GAS SERVICE	11/01/2003 12/01/2003	01/02	\$491.43	\$491.43			T09529092	0068660	5426		30
2003 Regular Bill											
2003 Payment - Check			\$-491.43								

Read Types: C = Customer E = Estimate

*** Account Information ***

Account Number: 48840-17019
Account Status: Active

Mail To:

Credit Amount:	\$0.00	Previous Balance:	\$0.00
Deposit Requested:	\$0.00	Current Bill:	\$0.00
Deposit On-Hand:	\$0.00	New Charges:	\$0.00
Suspended Charges:	\$0.00	Account Balance:	\$0.00

Requested By:

Current Rate(s): 1. MT Medium Gas Transportation
2.3.
4.

DATE	TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	BUDGET BILL CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
01/13/2003	GAS SERVICE	12/01/2002	01/01/2003	\$694.93				T09548497	0045603	8252		31
01/13/2003	Regular Bill		02/04		\$694.93							
02/04/2003	Payment - Check			\$-694.93								
02/12/2003	GAS SERVICE	01/01/2003	02/01/2003	\$833.62				T09548497	0053464	10178		31
02/12/2003	Regular Bill		03/06		\$833.62							
03/04/2003	Payment - Check			\$-833.62								
03/13/2003	GAS SERVICE	02/01/2003	03/01/2003	\$744.90				T09548497	0060380	8946		28
03/13/2003	Regular Bill		04/04		\$744.90							
04/01/2003	Payment - Check			\$-744.90								
04/11/2003	GAS SERVICE	03/01/2003	04/01/2003	\$702.85				T09548497	0066837	8362		31
04/11/2003	Regular Bill		05/05		\$702.85							
04/29/2003	Payment - Check			\$-702.85								
05/12/2003	GAS SERVICE	04/01/2003	05/01/2003	\$577.55				T09548497	0071912	6622		30
05/12/2003	Regular Bill		06/03		\$577.55							
05/30/2003	Payment - Check			\$-577.55								
06/11/2003	GAS SERVICE	05/01/2003	06/01/2003	\$580.00				T09548497	0077012	6656		31
06/11/2003	Regular Bill		07/03		\$580.00							
07/02/2003	Payment - Check			\$-580.00								
07/11/2003	GAS SERVICE	06/01/2003	07/01/2003	\$604.84				T09548497	0082409	7001		30
07/11/2003	Regular Bill		08/04		\$604.84							
07/28/2003	Payment - Check			\$-604.84								
08/18/2003	GAS SERVICE	07/01/2003	08/01/2003	\$576.18				T09548497	0087527	6603		31
08/18/2003	Regular Bill		09/09		\$576.18							
08/28/2003	Payment - Check			\$-576.18								
09/10/2003	GAS SERVICE	08/01/2003	09/01/2003	\$564.52				T09548497	0092517	6441		31
09/10/2003	Regular Bill		10/02		\$564.52							
10/01/2003	Payment - Check			\$-564.52								
10/13/2003	GAS SERVICE	09/01/2003	10/01/2003	\$573.95				T09548497	0097599	6572		30
10/13/2003	Regular Bill		11/04		\$573.95							
11/03/2003	Payment - Check			\$-573.95								
11/07/2003	GAS SERVICE	10/01/2003	11/01/2003	\$626.37				T09548497	0003250	7300		31
11/07/2003	Regular Bill		12/01		\$626.37							
11/26/2003	Payment - Check			\$-626.37								

Read Types: C = Customer E = Estimate

TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
/2003 GAS SERVICE /2003 Regular Bill	11/01/2003 12/01/2003	01/02	\$674.26	\$674.26			T09548497	0009408	7965		30
Read Types: C = Customer E = Estimate \$-674.26											

/2003 Payment - Check

*** Account Information ***

Account Number: 04740-52028
Account Status: Active

Mail To:

Requested By:

*** Current Account Status ***

Credit Amount:	\$0.00	Previous Balance:	\$0.00
Deposit Requested:	\$0.00	Current Bill:	\$0.00
Deposit On-Hand:	\$0.00	New Charges:	\$0.00
Suspended Charges:	\$0.00	Account Balance:	\$0.00

Current Rate(s): 1. MT Medium Gas Transportation
2.3.
4.

DATE	TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	BUDGET BILL CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
01/13/2003	GAS SERVICE	12/01/2002 01/01/2003		\$452.76				A05580868	0058745	4889		
01/13/2003	Regular Bill		02/04		\$452.76							31
02/03/2003	Payment - Check			\$-452.76								
02/12/2003	GAS SERVICE	01/01/2003 02/01/2003		\$515.77				A05580868	0064570	5764		
02/12/2003	Regular Bill		03/06		\$515.77							31
02/28/2003	Payment - Check			\$-515.77								
03/13/2003	GAS SERVICE	02/01/2003 03/01/2003		\$494.23				A05580868	0070110	5465		
03/13/2003	Regular Bill		04/04		\$494.23							28
03/28/2003	Payment - Check			\$-494.23								
04/11/2003	GAS SERVICE	03/01/2003 04/01/2003		\$378.23				A05580868	0074004	3854		
04/11/2003	Regular Bill		05/05		\$378.23							31
04/30/2003	Payment - Check			\$-378.23								
05/12/2003	GAS SERVICE	04/01/2003 05/01/2003		\$301.61				A05580868	0076802	2790		
05/12/2003	Regular Bill		06/03		\$301.61							30
05/30/2003	Payment - Check			\$-301.61								
06/11/2003	GAS SERVICE	05/01/2003 06/01/2003		\$145.71				A05580868	0077427	625		
06/11/2003	Regular Bill		07/03		\$145.71							31
06/27/2003	Payment - Check			\$-145.71								
07/11/2003	GAS SERVICE	06/01/2003 07/01/2003		\$107.47				A05580868	0077521	94		
07/11/2003	Regular Bill		08/04		\$107.47							30
07/28/2003	Payment - Check			\$-107.47								
08/11/2003	GAS SERVICE	07/01/2003 08/01/2003		\$106.39				A05580868	0077600	79		
08/11/2003	Regular Bill		09/02		\$106.39							31
08/29/2003	Payment - Check			\$-106.39								
09/10/2003	GAS SERVICE	08/01/2003 09/01/2003		\$106.17				A05580868	0077676	76		
09/10/2003	Regular Bill		10/02		\$106.17							31
10/06/2003	Payment - Check			\$-106.17								
10/13/2003	GAS SERVICE	09/01/2003 10/01/2003		\$122.23				A05580868	0077979	299		
10/13/2003	Regular Bill		11/04		\$122.23							30
11/03/2003	Payment - Check			\$-122.23								
11/07/2003	GAS SERVICE	10/01/2003 11/01/2003		\$188.77				A05580868	0079218	1223		
11/07/2003	Regular Bill		12/01		\$188.77							31
12/01/2003	Payment - Check			\$-188.77								

Read Types: C = Customer E = Estimate

TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
/2003 GAS SERVICE	11/01/2003 12/01/2003	01/02	\$403.29	\$403.29			A05580868	0083474	4202		30
/2003 Regular Bill											
/2003 Payment - Check			\$-403.29								

Read Types: C = Customer E = Estimate

*** Account Information ***

Account Number: 28470-21019
Account Status: Active

Mail To:

*** Current Account Status ***

Credit Amount:	\$0.00	Previous Balance:	\$0.00
Deposit Requested:	\$0.00	Current Bill:	\$0.00
Deposit On-Hand:	\$0.00	New Charges:	\$0.00
Suspended Charges:	\$0.00	Account Balance:	\$0.00

Requested By:

Current Rate(s): 1. MT Medium Gas Transportation
2.3.
4.

DATE	TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	BUDGET BILL CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	BILLED KW	DAYS USED
01/13/2003	GAS SERVICE	12/01/2002 01/01/2003		\$428.63				A05531472	0160378	4554		
01/13/2003	Regular Bill		02/04		\$428.63							31
02/04/2003	Payment - Check			\$-428.63								
02/12/2003	GAS SERVICE	01/01/2003 02/01/2003		\$508.20				A05531472	0166010	5659		
02/12/2003	Regular Bill		03/06		\$508.20							31
03/04/2003	Payment - Check			\$-508.20								
03/13/2003	GAS SERVICE	02/01/2003 03/01/2003		\$470.69				A05531472	0171129	5138		
03/13/2003	Regular Bill		04/04		\$470.69							28
04/01/2003	Payment - Check			\$-470.69								
04/11/2003	GAS SERVICE	03/01/2003 04/01/2003		\$383.12				A05531472	0175036	3922		
04/11/2003	Regular Bill		05/05		\$383.12							31
04/29/2003	Payment - Check			\$-383.12								
05/12/2003	GAS SERVICE	04/01/2003 05/01/2003		\$288.07				A05531472	0177604	2602		
05/12/2003	Regular Bill		06/03		\$288.07							30
05/30/2003	Payment - Check			\$-288.07								
06/11/2003	GAS SERVICE	05/01/2003 06/01/2003		\$245.94				A05531472	0179591	2017		
06/11/2003	Regular Bill		07/03		\$245.94							31
07/02/2003	Payment - Check			\$-245.94								
07/11/2003	GAS SERVICE	06/01/2003 07/01/2003		\$197.19				A05531472	0180931	1340		
07/11/2003	Regular Bill		08/04		\$197.19							30
07/28/2003	Payment - Check			\$-197.19								
08/18/2003	GAS SERVICE	07/01/2000 08/01/2003		\$182.86				A05531472	0182072	1141		
08/18/2003	Regular Bill		09/09		\$182.86							31
08/28/2003	Payment - Check			\$-182.86								
09/10/2003	GAS SERVICE	08/01/2003 09/01/2003		\$185.17				A05531472	0183245	1173		
09/10/2003	Regular Bill		10/02		\$185.17							31
10/01/2003	Payment - Check			\$-185.17								
10/13/2003	GAS SERVICE	09/01/2003 10/01/2003		\$201.95				A05531472	0184651	1406		
10/13/2003	Regular Bill		11/04		\$201.95							30
11/03/2003	Payment - Check			\$-201.95								
11/07/2003	GAS SERVICE	10/01/2003 11/01/2003		\$254.15				A05531472	0186782	2131		
11/07/2003	Regular Bill		12/01		\$254.15							31
11/26/2003	Payment - Check			\$-254.15								

Read Types: C = Customer E = Estimate

TRANSACTION TYPE	BILLING PERIOD	DUE DATE	TRANSACTION AMOUNT	AMOUNT DUE	CURRENT BILL	BUDGET BALANCE	METER NUMBER	READ/ TYPE	USAGE KWH/CCF	ADJ KW	DAYS USED
'2003 GAS SERVICE	11/01/2003 12/01/2003	01/02	\$341.72	\$341.72			A05531472	0190128	3347		30
'2003 Regular Bill											
'2003 Payment - Check			\$-341.72								

Read Types: C = Customer E = Estimate

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1	200212	MORGAN STANLEY CAPITAL GROUP INC	030128734	\$ 47,800.00	12/31/2002	1/3/2003	3	\$ 143,400.00	
2	200212	AEP ENERGY SERVICES INC	030129256	78,487.50	12/31/2002	1/6/2003	6	470,925.00	
3	200212	MORGAN STANLEY CAPITAL GROUP INC	030129257	107,135.00	12/31/2002	1/6/2003	6	642,810.00	
4	200212	INTERCONTINENTAL EXCHANGE LLC	030130233	(996.31)	12/31/2002	1/7/2003	7	(6,974.17)	
5	200212	INTERCONTINENTAL EXCHANGE LLC	030130233	996.31	12/31/2002	1/7/2003	7	6,974.17	
6	200212	J ARON & COMPANY	030130618	47,229.00	12/31/2002	1/8/2003	8	377,832.00	
7	200212	ENERGY KOCH TRADING	030130624	282,500.00	12/31/2002	1/8/2003	8	2,260,000.00	
8	200212	UBS WARBURG ENERGY LLC	030131319	15,065.05	12/31/2002	1/9/2003	9	135,585.45	
9	200212	VIRGINIA POWER ENERGY MARKETING	030131320	64,325.00	12/31/2002	1/9/2003	9	578,925.00	
10	200212	MORGAN STANLEY CAPITAL GROUP INC	030131321	498,146.75	12/31/2002	1/9/2003	9	4,483,320.75	
11	200212	AEP ENERGY SERVICES INC	030131322	143,685.00	12/31/2002	1/9/2003	9	1,293,165.00	
12	200212	SEMPRA ENERGY TRADING CORP	030131323	16,507.50	12/31/2002	1/9/2003	9	148,567.50	
13	200212	NORTHERN NATURAL GAS	030132682	5,000.00	12/31/2002	1/13/2003	13	65,000.00	
14	200212	NORTHERN NATURAL GAS	030132682	61,490.00	12/31/2002	1/13/2003	13	799,370.00	
15	200212	NORTHERN NATURAL GAS	030132682	164,850.56	12/31/2002	1/13/2003	13	2,143,057.28	
16	200212	NORTHERN NATURAL GAS	030132682	198,030.00	12/31/2002	1/13/2003	13	2,574,390.00	
17	200212	NORTHERN NATURAL GAS	030132682	342,049.99	12/31/2002	1/13/2003	13	4,446,649.87	
18	200212	NORTHERN NATURAL GAS	030132682	379,688.72	12/31/2002	1/13/2003	13	4,935,953.36	
19	200212	NORTHERN NATURAL GAS	030132682	2,679,321.70	12/31/2002	1/13/2003	13	34,831,182.10	
20	200212	NORTHERN NATURAL GAS	030132682	31,771.74	12/31/2002	1/13/2003	13	413,032.62	
21	200212	NORTHERN NATURAL GAS	030132682	3,123.42	12/31/2002	1/13/2003	13	40,604.46	
22	200212	NORTHERN NATURAL GAS	030132682	643,650.00	12/31/2002	1/13/2003	13	8,367,450.00	
23	200212	NORTHERN NATURAL GAS	030132682	20,745.00	12/31/2002	1/13/2003	13	269,685.00	
24	200212	TYLEX INC	030134904	24,031.82	12/31/2002	1/15/2003	15	360,477.30	
25	200212	ENERGY KOCH TRADING	030134993	60,000.00	12/31/2002	1/16/2003	16	960,000.00	
26	200212	NATURAL GAS PIPELINE	030137437	168.83	12/31/2002	1/21/2003	21	3,545.43	
27	200212	NATURAL GAS PIPELINE	030137437	19,263.11	12/31/2002	1/21/2003	21	404,525.31	
28	200212	NATURAL GAS PIPELINE	030137437	1,140.86	12/31/2002	1/21/2003	21	23,958.06	
29	200212	NATURAL GAS PIPELINE	030137437	44,790.92	12/31/2002	1/21/2003	21	940,609.32	
30	200212	NATURAL GAS PIPELINE	030137437	1,000,000.00	12/31/2002	1/21/2003	21	21,000,000.00	
31	200212	NATURAL GAS PIPELINE	030137437	96,547.89	12/31/2002	1/21/2003	21	2,027,505.69	
32	200212	NATURAL GAS PIPELINE	030137437	31,546.93	12/31/2002	1/21/2003	21	662,485.53	
33	200212	NATURAL GAS PIPELINE	030137437	1,944.42	12/31/2002	1/21/2003	21	40,832.82	
34	200212	NATURAL GAS PIPELINE	030137437	7,873.75	12/31/2002	1/21/2003	21	165,348.75	
35	200212	CITY OF DAKOTA CITY	030138011	862.13	12/31/2002	1/22/2003	22	18,966.86	
36	200212	NORTHERN NATURAL GAS	030139895	11,425.23	12/31/2002	1/24/2003	24	274,205.52	
37	200212	NORTHERN NATURAL GAS	030139895	3,484.50	12/31/2002	1/24/2003	24	83,628.00	
38	200212	NORTHERN NATURAL GAS	030139895	168,272.42	12/31/2002	1/24/2003	24	4,038,538.08	
39	200212	NORTHERN NATURAL GAS	030139895	53,833.26	12/31/2002	1/24/2003	24	1,291,998.24	
40	200212	NORTHERN NATURAL GAS	030139895	21,434.50	12/31/2002	1/24/2003	24	514,428.00	
41	200212	NORTHERN NATURAL GAS	030139895	1,404,166.61	12/31/2002	1/24/2003	24	33,699,998.64	
42	200212	NORTHERN NATURAL GAS	030139895	4,663.01	12/31/2002	1/24/2003	24	111,912.24	
43	200212	NORTHERN NATURAL GAS	030139895	47,814.21	12/31/2002	1/24/2003	24	1,147,541.04	
44	200212	NORTHERN NATURAL GAS	030139895	2,957.18	12/31/2002	1/24/2003	24	70,972.32	
45	200212	NORTHERN NATURAL GAS	030139895	27.70	12/31/2002	1/24/2003	24	664.80	
46	200212	NORTHERN NATURAL GAS	030139895	94.43	12/31/2002	1/24/2003	24	2,266.32	
47	200212	NORTHERN NATURAL GAS	030139895	489.00	12/31/2002	1/24/2003	24	11,736.00	
48	200212	NORTHERN NATURAL GAS	030139895	1,919.52	12/31/2002	1/24/2003	24	46,068.48	
49	200212	NORTHERN NATURAL GAS	030139895	2,954.00	12/31/2002	1/24/2003	24	70,896.00	
50	200212	BP CANADA ENERGY MARKETING CORP	030140143	534,922.16	12/31/2002	1/27/2003	27	14,442,898.32	
51	200212	BP CANADA ENERGY MARKETING CORP	030140143	5,278,959.69	12/31/2002	1/27/2003	27	142,531,911.63	
52	200212	BP CANADA ENERGY MARKETING CORP	030140143	6,969,908.70	12/31/2002	1/27/2003	27	188,187,534.90	
53	200212	VIRGINIA POWER ENERGY MARKETING	030140144	5,780,046.68	12/31/2002	1/27/2003	27	156,061,260.36	
54	200212	VIRGINIA POWER ENERGY MARKETING	030140144	3,997,733.26	12/31/2002	1/27/2003	27	107,938,798.02	
55	200212	VIRGINIA POWER ENERGY MARKETING	030140144	51,043.50	12/31/2002	1/27/2003	27	1,378,174.50	
56	200212	MIRANT AMERICAS ENERGY MARKETING	030140147	3,777,745.84	12/31/2002	1/27/2003	27	101,999,137.68	
57	200212	MIRANT AMERICAS ENERGY MARKETING	030140147	406,200.00	12/31/2002	1/27/2003	27	10,967,400.00	
58	200212	MIRANT AMERICAS ENERGY MARKETING	030140147	2,130,302.07	12/31/2002	1/27/2003	27	57,518,155.89	
59	200212	MARATHON OIL COMPANY	030140149	83,493.75	12/31/2002	1/27/2003	27	2,254,331.25	
60	200212	MARATHON OIL COMPANY	030140149	241,340.43	12/31/2002	1/27/2003	27	6,516,191.61	
61	200212	MARATHON OIL COMPANY	030140149	2,535,078.38	12/31/2002	1/27/2003	27	68,447,116.26	
62	200212	ENERGY KOCH TRADING	030140150	3,380,773.28	12/31/2002	1/27/2003	27	91,280,878.56	
63	200212	ENERGY KOCH TRADING	030140150	329,682.31	12/31/2002	1/27/2003	27	8,901,422.37	
64	200212	ENERGY KOCH TRADING	030140150	176,172.50	12/31/2002	1/27/2003	27	4,756,657.50	
65	200212	ONEOK GAS MARKETING	030140151	173,050.00	12/31/2002	1/27/2003	27	4,672,350.00	
66	200212	ONEOK GAS MARKETING	030140151	22,250.00	12/31/2002	1/27/2003	27	600,750.00	
67	200212	ONEOK GAS MARKETING	030140151	15,884.00	12/31/2002	1/27/2003	27	428,868.00	
68	200212	ONEOK GAS MARKETING	030140151	7,980.00	12/31/2002	1/27/2003	27	215,460.00	
69	200212	ONEOK GAS MARKETING	030140151	569,044.50	12/31/2002	1/27/2003	27	15,364,201.50	
70	200212	PROGAS USA INC	030140153	4,229.95	12/31/2002	1/27/2003	27	114,208.65	
71	200212	TENASKA MARKETING VENTURES	030140157	1,866,764.82	12/31/2002	1/27/2003	27	50,402,650.14	
72	200212	TENASKA MARKETING VENTURES	030140157	263,652.32	12/31/2002	1/27/2003	27	7,118,612.64	
73	200212	TENASKA MARKETING VENTURES	030140157	67,950.00	12/31/2002	1/27/2003	27	1,834,650.00	
74	200212	BP ENERGY CO	030140161	148,455.00	12/31/2002	1/27/2003	27	4,008,285.00	
75	200212	BP ENERGY CO	030140161	20,400.00	12/31/2002	1/27/2003	27	550,800.00	
76	200212	OCCIDENTAL ENERGY MARKETING INC	030140178	130,200.00	12/31/2002	1/27/2003	27	3,515,400.00	
77	200212	OCCIDENTAL ENERGY MARKETING INC	030140178	24,912.50	12/31/2002	1/27/2003	27	672,637.50	
78	200212	OCCIDENTAL ENERGY MARKETING INC	030140178	44,000.00	12/31/2002	1/27/2003	27	1,188,000.00	
79	200212	OCCIDENTAL ENERGY MARKETING INC	030140178	190,032.48	12/31/2002	1/27/2003	27	5,130,876.96	
80	200212	OCCIDENTAL ENERGY MARKETING INC	030140178	316,817.50	12/31/2002	1/27/2003	27	8,554,072.50	
81	200212	OCCIDENTAL ENERGY MARKETING INC	030140178	422,199.50	12/31/2002	1/27/2003	27	11,399,386.50	
82	200212	TENASKA GAS STORAGE LLC	030140184	1,007,717.18	12/31/2002	1/27/2003	27	27,208,363.86	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
83	200212	TENASKA GAS STORAGE LLC	030140184	203,784.00	12/31/2002	1/27/2003	27	5,502,168.00	
84	200212	APB ENERGY	030140191	400.00	12/31/2002	1/27/2003	27	10,800.00	
85	200212	APB ENERGY	030140191	100.00	12/31/2002	1/27/2003	27	2,700.00	
86	200212	DEVON GAS SERVICES LP	030140201	44,000.00	12/31/2002	1/27/2003	27	1,188,000.00	
87	200212	HUSKY GAS MARKETING	030140204	30,833.22	12/31/2002	1/27/2003	27	832,496.94	
88	200212	HUSKY GAS MARKETING	030140204	637,050.00	12/31/2002	1/27/2003	27	17,200,350.00	
89	200212	HUSKY GAS MARKETING	030140204	1,889,616.78	12/31/2002	1/27/2003	27	51,019,653.06	
90	200212	NICOR HUB SERVICES	030140205	1,301,688.00	12/31/2002	1/27/2003	27	35,150,976.00	
91	200212	NICOR HUB SERVICES	030140205	447,240.00	12/31/2002	1/27/2003	27	12,075,480.00	
92	200212	NICOR HUB SERVICES	030140205	396,888.10	12/31/2002	1/27/2003	27	10,715,978.70	
93	200212	NICOR HUB SERVICES	030140205	69,185.00	12/31/2002	1/27/2003	27	1,867,995.00	
94	200212	NICOR HUB SERVICES	030140205	191,620.00	12/31/2002	1/27/2003	27	5,173,740.00	
95	200212	E PRIME INC	030140208	104,296.12	12/31/2002	1/27/2003	27	2,815,995.24	
96	200212	E PRIME INC	030140208	64,387.50	12/31/2002	1/27/2003	27	1,738,462.50	
97	200212	CINERGY	030140210	42,696.67	12/31/2002	1/27/2003	27	1,152,810.09	
98	200212	CINERGY	030140210	61,875.00	12/31/2002	1/27/2003	27	1,670,625.00	
99	200212	CINERGY	030140210	112,560.00	12/31/2002	1/27/2003	27	3,039,120.00	
100	200212	CINERGY	030140210	187,467.90	12/31/2002	1/27/2003	27	5,061,633.30	
101	200212	CINERGY	030140210	784,989.74	12/31/2002	1/27/2003	27	21,194,722.98	
102	200212	CINERGY	030140210	1,328,671.69	12/31/2002	1/27/2003	27	35,874,135.63	
103	200212	CINERGY	030140210	1,847,212.50	12/31/2002	1/27/2003	27	49,874,737.50	
104	200212	ALLIANT ENERGY	030140211	206,950.00	12/31/2002	1/27/2003	27	5,587,650.00	
105	200212	SEMPRA ENERGY TRADING CORP	030140215	13,817.72	12/31/2002	1/27/2003	27	373,078.44	
106	200212	SEMPRA ENERGY TRADING CORP	030140215	127,268.00	12/31/2002	1/27/2003	27	3,436,236.00	
107	200212	SEMPRA ENERGY TRADING CORP	030140215	3,939,485.64	12/31/2002	1/27/2003	27	106,366,112.28	
108	200212	NATIONAL ENERGY & TRADE LP	030140224	540,475.00	12/31/2002	1/27/2003	27	14,592,825.00	
109	200212	DUKE ENERGY TRADING & MARKETING	030140226	275,642.85	12/31/2002	1/27/2003	27	7,442,356.95	
110	200212	DUKE ENERGY TRADING & MARKETING	030140226	804,821.28	12/31/2002	1/27/2003	27	21,730,174.56	
111	200212	DUKE ENERGY TRADING & MARKETING	030140226	741,600.00	12/31/2002	1/27/2003	27	20,023,200.00	
112	200212	DUKE ENERGY TRADING & MARKETING	030140226	6,200.00	12/31/2002	1/27/2003	27	167,400.00	
113	200212	DUKE ENERGY TRADING & MARKETING	030140226	56,554.00	12/31/2002	1/27/2003	27	1,526,958.00	
114	200212	DUKE ENERGY TRADING & MARKETING	030140226	73,200.00	12/31/2002	1/27/2003	27	1,976,400.00	
115	200212	DUKE ENERGY TRADING & MARKETING	030140226	94,145.00	12/31/2002	1/27/2003	27	2,541,915.00	
116	200212	DUKE ENERGY TRADING & MARKETING	030140226	241,686.42	12/31/2002	1/27/2003	27	6,525,533.34	
117	200212	DUKE ENERGY TRADING & MARKETING	030140226	628,634.16	12/31/2002	1/27/2003	27	16,973,122.32	
118	200212	DUKE ENERGY TRADING & MARKETING	030140226	499,409.95	12/31/2002	1/27/2003	27	13,484,068.92	
119	200212	DUKE ENERGY TRADING & MARKETING	030140226	(2,078.34)	12/31/2002	1/27/2003	27	(56,115.18)	
120	200212	ENSERCO ENERGY INC	030140229	379,409.67	12/31/2002	1/27/2003	27	10,244,061.09	
121	200212	ENSERCO ENERGY INC	030140229	9,060.00	12/31/2002	1/27/2003	27	244,620.00	
122	200212	ENSERCO ENERGY INC	030140229	671,268.73	12/31/2002	1/27/2003	27	18,124,255.71	
123	200212	PG&E ENERGY TRADING CORP GAS	030140245	22,900.00	12/31/2002	1/27/2003	27	618,300.00	
124	200212	COENERGY TRADING COMPANY	030140248	4,067,045.33	12/31/2002	1/27/2003	27	109,810,223.91	
125	200212	COENERGY TRADING COMPANY	030140248	208,751.84	12/31/2002	1/27/2003	27	5,636,299.68	
126	200212	WILLIAMS ENERGY MARKETING & TRADE	030140250	(565.73)	12/31/2002	1/27/2003	27	(15,274.71)	
127	200212	WILLIAMS ENERGY MARKETING & TRADE	030140250	1,029,633.83	12/31/2002	1/27/2003	27	27,800,113.41	
128	200212	WILLIAMS ENERGY MARKETING & TRADE	030140250	947,286.80	12/31/2002	1/27/2003	27	25,576,743.60	
129	200212	DYNEGY MARKETING & TRADE	030140252	652,991.70	12/31/2002	1/27/2003	27	17,630,775.90	
130	200212	DYNEGY MARKETING & TRADE	030140252	375,793.09	12/31/2002	1/27/2003	27	10,146,413.43	
131	200212	DYNEGY MARKETING & TRADE	030140252	146,140.10	12/31/2002	1/27/2003	27	3,945,782.70	
132	200212	AQUILA MERCHANT SERVICES	030140255	592,841.55	12/31/2002	1/27/2003	27	16,006,721.85	
133	200212	AQUILA MERCHANT SERVICES	030140255	705,010.66	12/31/2002	1/27/2003	27	19,035,287.82	
134	200212	AQUILA MERCHANT SERVICES	030140255	1,356,362.00	12/31/2002	1/27/2003	27	36,621,774.00	
135	200212	NGTS LLC FORTIS CAPITAL CORP	030140257	1,571,439.13	12/31/2002	1/27/2003	27	42,428,856.51	
136	200212	CONOCO NATURAL GAS SALES	030140259	1,324,676.05	12/31/2002	1/27/2003	27	35,766,253.35	
137	200212	CORAL ENERGY RESOURCES LP	030140260	86,265.00	12/31/2002	1/27/2003	27	2,329,155.00	
138	200212	CORAL ENERGY RESOURCES LP	030140260	175,400.00	12/31/2002	1/27/2003	27	4,735,800.00	
139	200212	CORAL ENERGY RESOURCES LP	030140260	2,566,221.30	12/31/2002	1/27/2003	27	69,287,975.10	
140	200212	CONSUMERS ENERGY	030140262	11.06	12/31/2002	1/27/2003	27	298.62	
141	200212	CONSUMERS ENERGY	030140262	538.91	12/31/2002	1/27/2003	27	14,550.57	
142	200212	WESTERN GAS RESOURCES INC	030140263	276,975.00	12/31/2002	1/27/2003	27	7,478,325.00	
143	200212	WESTERN GAS RESOURCES INC	030140263	99,701.58	12/31/2002	1/27/2003	27	2,691,942.66	
144	200212	WESTERN GAS RESOURCES INC	030140263	279,450.00	12/31/2002	1/27/2003	27	7,545,150.00	
145	200212	WESTERN GAS RESOURCES INC	030140263	76,416.60	12/31/2002	1/27/2003	27	2,063,248.20	
146	200212	DTE ENERGY	030140269	126.55	12/31/2002	1/27/2003	27	3,416.85	
147	200212	DTE ENERGY	030140269	7.81	12/31/2002	1/27/2003	27	210.87	
148	200212	AMEREX NATURAL GAS LTD	030140270	155.00	12/31/2002	1/27/2003	27	4,185.00	
149	200212	OGGE ENERGY RESOURCES INC	030140274	1,956,180.20	12/31/2002	1/27/2003	27	52,816,865.40	
150	200212	OGGE ENERGY RESOURCES INC	030140274	2,814,247.68	12/31/2002	1/27/2003	27	75,984,687.36	
151	200212	OGGE ENERGY RESOURCES INC	030140274	6,981,247.52	12/31/2002	1/27/2003	27	188,493,683.04	
152	200212	CONCORD ENERGY LLC	030140280	706,699.00	12/31/2002	1/27/2003	27	19,080,873.00	
153	200212	CONCORD ENERGY LLC	030140280	272,295.00	12/31/2002	1/27/2003	27	7,351,965.00	
154	200212	TRACTEBEL ENERGY MARKETING INC	030140282	952,327.20	12/31/2002	1/27/2003	27	25,712,834.40	
155	200212	TRACTEBEL ENERGY MARKETING INC	030140282	40,230.00	12/31/2002	1/27/2003	27	1,086,210.00	
156	200212	SABINE HUB SERVICES HENRY HUB	030140287	2,621.60	12/31/2002	1/27/2003	27	70,783.20	
157	200212	UBS WARBURG AG LONDON	030140288	2,253,700.00	12/31/2002	1/27/2003	27	60,849,900.00	
158	200212	INTERCONTINENTAL EXCHANGE LLC	030140291	1,153.37	12/31/2002	1/27/2003	27	31,140.99	
159	200212	INTERCONTINENTAL EXCHANGE LLC	030140291	754.88	12/31/2002	1/27/2003	27	20,381.76	
160	200212	WPS ENERGY SERVICES INC	030140294	64,575.00	12/31/2002	1/27/2003	27	1,743,525.00	
161	200212	ANADARKO TRADING COMPANY	030140295	141,593.50	12/31/2002	1/27/2003	27	3,823,024.50	
162	200212	ANADARKO TRADING COMPANY	030140295	2,115.00	12/31/2002	1/27/2003	27	57,105.00	
163	200212	NORTHERN BORDER PIPELINE CO	030140297	18,538.21	12/31/2002	1/27/2003	27	500,531.67	
164	200212	NORTHERN BORDER PIPELINE CO	030140297	104,752.72	12/31/2002	1/27/2003	27	2,828,323.44	

MidAmerican Energy Company
 Lead Lag Analysis
 Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
165	200212	NORTHERN BORDER PIPELINE CO	030140297	581.33	12/31/2002	1/27/2003	27	15,695.91	
166	200212	ANR PIPELINE	030140307	53,702.31	12/31/2002	1/27/2003	27	1,449,962.37	
167	200212	ANR PIPELINE	030140307	49,234.33	12/31/2002	1/27/2003	27	1,329,326.91	
168	200212	ANR PIPELINE	030140307	1,684.97	12/31/2002	1/27/2003	27	45,494.19	
169	200212	ANR PIPELINE	030140307	1,871.68	12/31/2002	1/27/2003	27	50,535.36	
170	200212	TXU ENERGY TRADING	030140350	111,900.00	12/31/2002	1/27/2003	27	3,021,300.00	
171	200212	TXU ENERGY TRADING	030140350	702,430.87	12/31/2002	1/27/2003	27	18,965,633.49	
172	200212	TXU ENERGY TRADING	030140350	2,074,624.34	12/31/2002	1/27/2003	27	56,014,857.18	
173	200212	MIRANT AMERICAS ENERGY MARKETING	030142073	(2,130,302.07)	12/31/2002	1/29/2003	29	(61,778,760.03)	
174	200212	MIRANT AMERICAS ENERGY MARKETING	030142073	2,130,302.07	12/31/2002	1/29/2003	29	61,778,760.03	
175	200212	WESTERN GAS RESOURCES INC	030142075	(279,450.00)	12/31/2002	1/29/2003	29	(8,104,050.00)	
176	200212	WESTERN GAS RESOURCES INC	030142075	279,450.00	12/31/2002	1/29/2003	29	8,104,050.00	
177	200212	NORTHERN BORDER PIPELINE CO	030142078	(104,752.72)	12/31/2002	1/29/2003	29	(3,037,828.88)	
178	200212	NORTHERN BORDER PIPELINE CO	030142078	104,752.72	12/31/2002	1/29/2003	29	3,037,828.88	
179	200212	BP ENERGY CO	030142501	71,250.00	12/31/2002	1/30/2003	30	2,137,500.00	
180	200212	ALLIANT ENERGY	030142608	97,300.00	12/31/2002	1/30/2003	30	2,919,000.00	
181	200212	ALLIANT ENERGY	030142608	(97,300.00)	12/31/2002	1/30/2003	30	(2,919,000.00)	
182	200212	TRANSWESTERN PIPELINE COMPANY	030143333	14,244.03	12/31/2002	1/31/2003	31	441,564.93	
183	200301	AEP ENERGY SERVICES INC	030245325	97,980.00	1/31/2003	2/5/2003	5	489,900.00	
184	200301	MORGAN STANLEY CAPITAL GROUP INC	030245327	307,350.00	1/31/2003	2/5/2003	5	1,536,750.00	
185	200301	BP ENERGY CO	030246269	122,500.00	1/31/2003	2/6/2003	6	735,000.00	
186	200301	VIRGINIA POWER ENERGY MARKETING	030247847	32,900.00	1/31/2003	2/10/2003	10	329,000.00	
187	200301	SEMPRA ENERGY TRADING CORP	030247862	121,870.00	1/31/2003	2/10/2003	10	1,218,700.00	
188	200301	AEP ENERGY SERVICES INC	030247866	171,500.00	1/31/2003	2/10/2003	10	1,715,000.00	
189	200301	MORGAN STANLEY CAPITAL GROUP INC	030247869	708,575.00	1/31/2003	2/10/2003	10	7,085,750.00	
190	200301	UBS WARBURG ENERGY LLC	030247876	51,647.50	1/31/2003	2/10/2003	10	516,475.00	
191	200301	NORTHERN NATURAL GAS	030248336	20,655.00	1/31/2003	2/11/2003	11	227,205.00	
192	200301	NORTHERN NATURAL GAS	030248336	5,000.00	1/31/2003	2/11/2003	11	55,000.00	
193	200301	NORTHERN NATURAL GAS	030248336	61,310.00	1/31/2003	2/11/2003	11	674,410.00	
194	200301	NORTHERN NATURAL GAS	030248336	164,850.56	1/31/2003	2/11/2003	11	1,813,356.16	
195	200301	NORTHERN NATURAL GAS	030248336	198,030.00	1/31/2003	2/11/2003	11	2,178,330.00	
196	200301	NORTHERN NATURAL GAS	030248336	340,350.00	1/31/2003	2/11/2003	11	3,743,850.00	
197	200301	NORTHERN NATURAL GAS	030248336	386,252.44	1/31/2003	2/11/2003	11	4,248,776.84	
198	200301	NORTHERN NATURAL GAS	030248336	639,910.00	1/31/2003	2/11/2003	11	7,039,010.00	
199	200301	NORTHERN NATURAL GAS	030248336	2,670,591.59	1/31/2003	2/11/2003	11	29,376,507.49	
200	200301	NORTHERN NATURAL GAS	030248336	3,116.44	1/31/2003	2/11/2003	11	34,280.84	
201	200301	CITY OF SOUTH SIOUX CITY	030249073	3,598.20	1/31/2003	2/13/2003	13	46,776.60	
202	200301	MIDAMERICAN ENERGY CO	030249126	109.91	1/31/2003	2/13/2003	13	1,428.83	
203	200301	MIDAMERICAN ENERGY CO	030249126	1,569.87	1/31/2003	2/13/2003	13	20,408.31	
204	200301	NATURAL GAS PIPELINE	030253717	9,683.03	1/31/2003	2/19/2003	19	183,977.57	
205	200301	NATURAL GAS PIPELINE	030253717	43,094.99	1/31/2003	2/19/2003	19	818,804.81	
206	200301	NATURAL GAS PIPELINE	030253717	115,553.40	1/31/2003	2/19/2003	19	2,195,514.60	
207	200301	NATURAL GAS PIPELINE	030253717	1,895.17	1/31/2003	2/19/2003	19	36,008.23	
208	200301	NATURAL GAS PIPELINE	030253717	316,922.44	1/31/2003	2/19/2003	19	6,021,526.36	
209	200301	NATURAL GAS PIPELINE	030253717	3,574.96	1/31/2003	2/19/2003	19	67,924.24	
210	200301	NATURAL GAS PIPELINE	030253717	7.61	1/31/2003	2/19/2003	19	144.59	
211	200301	NATURAL GAS PIPELINE	030253717	(570,630.00)	1/31/2003	2/19/2003	19	(10,841,970.00)	
212	200301	NATURAL GAS PIPELINE	030253717	1,000,000.00	1/31/2003	2/19/2003	19	19,000,000.00	
213	200301	CITY OF DAKOTA CITY	030254041	1,048.36	1/31/2003	2/21/2003	21	22,015.56	
214	200301	NORTHERN NATURAL GAS	030255314	1,622.71	1/31/2003	2/24/2003	24	38,945.04	
215	200301	NORTHERN NATURAL GAS	030255314	8,295.90	1/31/2003	2/24/2003	24	199,101.60	
216	200301	NORTHERN NATURAL GAS	030255314	3,270.50	1/31/2003	2/24/2003	24	78,492.00	
217	200301	NORTHERN NATURAL GAS	030255314	1,088.04	1/31/2003	2/24/2003	24	26,112.96	
218	200301	NORTHERN NATURAL GAS	030255314	3,425.64	1/31/2003	2/24/2003	24	82,215.36	
219	200301	NORTHERN NATURAL GAS	030255314	8,597.15	1/31/2003	2/24/2003	24	206,331.60	
220	200301	NORTHERN NATURAL GAS	030255314	11,003.61	1/31/2003	2/24/2003	24	264,086.64	
221	200301	NORTHERN NATURAL GAS	030255314	14,750.01	1/31/2003	2/24/2003	24	354,000.24	
222	200301	NORTHERN NATURAL GAS	030255314	33,742.87	1/31/2003	2/24/2003	24	809,828.88	
223	200301	NORTHERN NATURAL GAS	030255314	984.86	1/31/2003	2/24/2003	24	23,636.64	
224	200301	NORTHERN NATURAL GAS	030255314	141,652.54	1/31/2003	2/24/2003	24	3,399,660.96	
225	200301	NORTHERN NATURAL GAS	030255314	46,686.64	1/31/2003	2/24/2003	24	1,120,479.36	
226	200301	NORTHERN NATURAL GAS	030255314	158,989.46	1/31/2003	2/24/2003	24	3,815,747.04	
227	200301	NORTHERN NATURAL GAS	030255314	1,693,942.17	1/31/2003	2/24/2003	24	40,654,612.08	
228	200301	NORTHERN NATURAL GAS	030255314	60,231.59	1/31/2003	2/24/2003	24	1,445,558.16	
229	200301	NORTHERN NATURAL GAS	030255314	174.23	1/31/2003	2/24/2003	24	4,181.52	
230	200301	NORTHERN NATURAL GAS	030255314	159.97	1/31/2003	2/24/2003	24	3,839.28	
231	200301	NORTHERN NATURAL GAS	030255314	137.11	1/31/2003	2/24/2003	24	3,290.64	
232	200301	NORTHERN NATURAL GAS	030255314	136.38	1/31/2003	2/24/2003	24	3,273.12	
233	200301	NORTHERN NATURAL GAS	030255314	115.13	1/31/2003	2/24/2003	24	2,763.12	
234	200301	NORTHERN NATURAL GAS	030255314	67,139.13	1/31/2003	2/24/2003	24	1,611,339.12	
235	200301	NORTHERN NATURAL GAS	030255314	422.00	1/31/2003	2/24/2003	24	10,128.00	
236	200301	ANR PIPELINE	030255323	2,580.77	1/31/2003	2/24/2003	24	61,938.48	
237	200301	ANR PIPELINE	030255323	15,652.25	1/31/2003	2/24/2003	24	375,654.00	
238	200301	ANR PIPELINE	030255323	40,109.23	1/31/2003	2/24/2003	24	962,621.52	
239	200301	ANR PIPELINE	030255323	49,234.33	1/31/2003	2/24/2003	24	1,181,623.92	
240	200301	ANR PIPELINE	030255323	181.79	1/31/2003	2/24/2003	24	4,362.96	
241	200301	ALLIANT ENERGY INTERGRATED	030255514	5,686.64	1/31/2003	2/25/2003	25	142,166.00	
242	200301	OGE ENERGY RESOURCES INC	030256005	8,385,167.00	1/31/2003	2/25/2003	25	209,629,175.00	
243	200301	OGE ENERGY RESOURCES INC	030256005	3,839,970.53	1/31/2003	2/25/2003	25	95,999,263.25	
244	200301	OGE ENERGY RESOURCES INC	030256005	2,003,502.45	1/31/2003	2/25/2003	25	50,087,561.25	
245	200301	BP CANADA ENERGY MARKETING CORP	030256006	184,095.00	1/31/2003	2/25/2003	25	4,602,375.00	
246	200301	BP CANADA ENERGY MARKETING CORP	030256006	9,235,988.51	1/31/2003	2/25/2003	25	230,899,712.75	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
247	200301	BP CANADA ENERGY MARKETING CORP	030256006	10,176,071.15	1/31/2003	2/25/2003	25	254,401,778.75	
248	200301	BP CANADA ENERGY MARKETING CORP	030256006	115,273.00	1/31/2003	2/25/2003	25	2,881,825.00	
249	200301	PROGAS USA INC	030256012	4,229.95	1/31/2003	2/25/2003	25	105,748.75	
250	200301	OCCIDENTAL ENERGY MARKETING INC	030256013	2,307,548.51	1/31/2003	2/25/2003	25	57,688,712.75	
251	200301	OCCIDENTAL ENERGY MARKETING INC	030256013	399,861.00	1/31/2003	2/25/2003	25	9,996,525.00	
252	200301	OCCIDENTAL ENERGY MARKETING INC	030256013	297,962.50	1/31/2003	2/25/2003	25	7,449,062.50	
253	200301	BURLINGTON RESOURCES TRADING INC	030256015	703,700.00	1/31/2003	2/25/2003	25	17,592,500.00	
254	200301	BURLINGTON RESOURCES TRADING INC	030256015	703,312.50	1/31/2003	2/25/2003	25	17,582,812.50	
255	200301	BP ENERGY CO	030256016	83,120.75	1/31/2003	2/25/2003	25	2,078,018.75	
256	200301	BP ENERGY CO	030256016	30,590.00	1/31/2003	2/25/2003	25	764,750.00	
257	200301	ONEOK GAS MARKETING	030256017	124,159.78	1/31/2003	2/25/2003	25	3,103,994.50	
258	200301	ONEOK GAS MARKETING	030256017	29,675.00	1/31/2003	2/25/2003	25	741,875.00	
259	200301	ONEOK GAS MARKETING	030256017	11,800.00	1/31/2003	2/25/2003	25	295,000.00	
260	200301	ONEOK GAS MARKETING	030256017	77,208.40	1/31/2003	2/25/2003	25	1,930,210.00	
261	200301	TXU PORTFOLIO MANAGEMENT COMPANY	030256019	357,121.33	1/31/2003	2/25/2003	25	8,928,033.25	
262	200301	TXU PORTFOLIO MANAGEMENT COMPANY	030256019	570.00	1/31/2003	2/25/2003	25	14,250.00	
263	200301	TXU PORTFOLIO MANAGEMENT COMPANY	030256019	2,047,429.50	1/31/2003	2/25/2003	25	51,185,737.50	
264	200301	TXU PORTFOLIO MANAGEMENT COMPANY	030256019	802,001.00	1/31/2003	2/25/2003	25	20,050,025.00	
265	200301	TENASKA MARKETING VENTURES	030256020	1,533,906.52	1/31/2003	2/25/2003	25	38,347,663.00	
266	200301	TENASKA MARKETING VENTURES	030256020	101,475.00	1/31/2003	2/25/2003	25	2,536,875.00	
267	200301	MARATHON OIL COMPANY	030256022	15,500.00	1/31/2003	2/25/2003	25	387,500.00	
268	200301	MARATHON OIL COMPANY	030256022	26,800.00	1/31/2003	2/25/2003	25	670,000.00	
269	200301	MARATHON OIL COMPANY	030256022	259,563.17	1/31/2003	2/25/2003	25	6,489,079.25	
270	200301	MARATHON OIL COMPANY	030256022	1,433,975.00	1/31/2003	2/25/2003	25	35,849,375.00	
271	200301	VIRGINIA POWER ENERGY MARKETING	030256023	8,208,113.88	1/31/2003	1/25/2003	-6	(49,248,683.28)	
272	200301	VIRGINIA POWER ENERGY MARKETING	030256023	4,295,116.50	1/31/2003	1/25/2003	-6	(25,770,699.00)	
273	200301	ANADARKO TRADING COMPANY	030256024	354,036.00	1/31/2003	2/25/2003	25	8,850,900.00	
274	200301	ANADARKO TRADING COMPANY	030256024	72,150.00	1/31/2003	2/25/2003	25	1,803,750.00	
275	200301	TRACTEBEL ENERGY MARKETING INC	030256026	88,350.00	1/31/2003	2/25/2003	25	2,208,750.00	
276	200301	TRACTEBEL ENERGY MARKETING INC	030256026	1,255,792.53	1/31/2003	2/25/2003	25	31,394,813.25	
277	200301	NATIONAL ENERGY & TRADE LP	030256027	562,996.92	1/31/2003	2/25/2003	25	14,074,923.00	
278	200301	NATIONAL ENERGY & TRADE LP	030256027	63,900.00	1/31/2003	2/25/2003	25	1,597,500.00	
279	200301	INTERCONTINENTAL EXCHANGE LLC	030256029	836.71	1/31/2003	2/25/2003	25	20,917.75	
280	200301	INTERCONTINENTAL EXCHANGE LLC	030256029	1,411.36	1/31/2003	2/25/2003	25	35,284.00	
281	200301	WPS ENERGY SERVICES INC	030256032	8,175.00	1/31/2003	2/25/2003	25	204,375.00	
282	200301	TENASKA GAS STORAGE LLC	030256033	1,305,649.62	1/31/2003	2/25/2003	25	32,641,240.50	
283	200301	TENASKA GAS STORAGE LLC	030256033	703,180.08	1/31/2003	2/25/2003	25	17,579,502.00	
284	200301	TENASKA GAS STORAGE LLC	030256033	215,689.46	1/31/2003	2/25/2003	25	5,392,236.50	
285	200301	SABINE HUB SERVICES HENRY HUB	030256034	1,746.00	1/31/2003	2/25/2003	25	43,650.00	
286	200301	UBS WARBURG AG LONDON	030256035	1,610,428.52	1/31/2003	2/25/2003	25	40,260,713.00	
287	200301	UBS WARBURG AG LONDON	030256035	595,511.10	1/31/2003	2/25/2003	25	14,887,777.50	
288	200301	UBS WARBURG AG LONDON	030256035	46,592.80	1/31/2003	2/25/2003	25	1,164,820.00	
289	200301	SEMPRA ENERGY SOLUTIONS	030256036	24,150.00	1/31/2003	2/25/2003	25	603,750.00	
290	200301	SEMPRA ENERGY SOLUTIONS	030256036	117,410.00	1/31/2003	2/25/2003	25	2,935,250.00	
291	200301	NORTHERN BORDER PIPELINE CO	030256038	104,752.72	1/31/2003	2/25/2003	25	2,618,818.00	
292	200301	NORTHERN BORDER PIPELINE CO	030256038	723.33	1/31/2003	2/25/2003	25	18,083.25	
293	200301	NORTHERN BORDER PIPELINE CO	030256038	23,472.85	1/31/2003	2/25/2003	25	586,821.25	
294	200301	HUSKY GAS MARKETING	030256039	2,158,037.10	1/31/2003	2/25/2003	25	53,950,927.50	
295	200301	HUSKY GAS MARKETING	030256039	720,750.00	1/31/2003	2/25/2003	25	18,018,750.00	
296	200301	HUSKY GAS MARKETING	030256039	13,512.90	1/31/2003	2/25/2003	25	337,822.50	
297	200301	ENERGY KOCH TRADING	030256045	104,050.50	1/31/2003	2/25/2003	25	2,601,262.50	
298	200301	ENERGY KOCH TRADING	030256045	614,469.70	1/31/2003	2/25/2003	25	15,361,742.50	
299	200301	ENERGY KOCH TRADING	030256045	5,378,671.91	1/31/2003	2/25/2003	25	134,466,797.75	
300	200301	MIRANT AMERICAS ENERGY MARKETING	030256048	4,082,162.59	1/31/2003	2/25/2003	25	102,054,064.75	
301	200301	MIRANT AMERICAS ENERGY MARKETING	030256048	2,169,799.59	1/31/2003	2/25/2003	25	54,244,989.75	
302	200301	E PRIME INC	030256049	309,921.49	1/31/2003	2/25/2003	25	7,748,037.25	
303	200301	E PRIME INC	030256049	140,469.00	1/31/2003	2/25/2003	25	3,511,725.00	
304	200301	DUKE ENERGY TRADING & MARKETING	030256052	6,200.00	1/31/2003	2/25/2003	25	155,000.00	
305	200301	DUKE ENERGY TRADING & MARKETING	030256052	215,332.00	1/31/2003	2/25/2003	25	5,383,300.00	
306	200301	DUKE ENERGY TRADING & MARKETING	030256052	170,401.00	1/31/2003	2/25/2003	25	4,260,025.00	
307	200301	DUKE ENERGY TRADING & MARKETING	030256052	988,050.00	1/31/2003	2/25/2003	25	24,701,250.00	
308	200301	DUKE ENERGY TRADING & MARKETING	030256052	918,522.95	1/31/2003	2/25/2003	25	22,963,073.75	
309	200301	DUKE ENERGY TRADING & MARKETING	030256052	262,002.44	1/31/2003	2/25/2003	25	6,550,061.00	
310	200301	DUKE ENERGY TRADING & MARKETING	030256052	21,200.00	1/31/2003	2/25/2003	25	530,000.00	
311	200301	DUKE ENERGY TRADING & MARKETING	030256052	41,634.00	1/31/2003	2/25/2003	25	1,040,850.00	
312	200301	ALLIANT ENERGY	030256053	1,256.60	1/31/2003	2/25/2003	25	31,415.00	
313	200301	CINERGY	030256057	140.00	1/31/2003	2/25/2003	25	3,500.00	
314	200301	CINERGY	030256057	14,634.62	1/31/2003	2/25/2003	25	365,865.50	
315	200301	CINERGY	030256057	16,530.00	1/31/2003	2/25/2003	25	413,250.00	
316	200301	CINERGY	030256057	27,716.00	1/31/2003	2/25/2003	25	692,900.00	
317	200301	CINERGY	030256057	53,694.88	1/31/2003	2/25/2003	25	1,342,372.00	
318	200301	CINERGY	030256057	65,047.25	1/31/2003	2/25/2003	25	1,626,181.25	
319	200301	CINERGY	030256057	2,140,162.50	1/31/2003	2/25/2003	25	53,504,062.50	
320	200301	CINERGY	030256057	671,624.00	1/31/2003	2/25/2003	25	16,790,600.00	
321	200301	CINERGY	030256057	1,902,548.13	1/31/2003	2/25/2003	25	47,563,703.25	
322	200301	DYNEGY MARKETING & TRADE	030256063	37,871.23	1/31/2003	2/25/2003	25	946,780.75	
323	200301	DYNEGY MARKETING & TRADE	030256063	848,263.77	1/31/2003	2/25/2003	25	21,206,594.25	
324	200301	DYNEGY MARKETING & TRADE	030256063	1,199,356.46	1/31/2003	2/25/2003	25	29,983,911.50	
325	200301	AMEREX NATURAL GAS LTD	030256073	140.00	1/31/2003	2/25/2003	25	3,500.00	
326	200301	SEMPRA ENERGY TRADING CORP	030256076	542,830.00	1/31/2003	2/25/2003	25	13,565,750.00	
327	200301	SEMPRA ENERGY TRADING CORP	030256076	4,352,917.99	1/31/2003	2/25/2003	25	108,822,949.75	
328	200301	SEMPRA ENERGY TRADING CORP	030256076	152,457.50	1/31/2003	2/25/2003	25	3,811,437.50	

MidAmerican Energy Company
 Lead Lag Analysis
 Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
329	200301	DTE ENERGY	030256094	374.81	1/31/2003	2/25/2003	25	9,370.25	
330	200301	DTE ENERGY	030256094	167.45	1/31/2003	2/25/2003	25	4,186.25	
331	200301	WESTERN GAS RESOURCES INC	030256100	223,325.08	1/31/2003	2/25/2003	25	5,583,127.00	
332	200301	WESTERN GAS RESOURCES INC	030256100	49,700.00	1/31/2003	2/25/2003	25	1,242,500.00	
333	200301	CONSUMERS ENERGY	030256106	61.85	1/31/2003	2/25/2003	25	1,546.25	
334	200301	CONSUMERS ENERGY	030256106	423.10	1/31/2003	2/25/2003	25	10,577.50	
335	200301	COOK INLET ENERGY SUPPLY	030256110	401,225.00	1/31/2003	2/25/2003	25	10,030,625.00	
336	200301	COOK INLET ENERGY SUPPLY	030256110	281,143.00	1/31/2003	2/25/2003	25	7,028,575.00	
337	200301	COOK INLET ENERGY SUPPLY	030256110	519,064.15	1/31/2003	2/25/2003	25	12,976,603.75	
338	200301	CORAL ENERGY RESOURCES LP	030256133	2,886,821.75	1/31/2003	2/25/2003	25	72,170,543.75	
339	200301	CORAL ENERGY RESOURCES LP	030256133	516,654.00	1/31/2003	2/25/2003	25	12,916,350.00	
340	200301	CORAL ENERGY RESOURCES LP	030256133	136,922.30	1/31/2003	2/25/2003	25	3,423,057.50	
341	200301	CORAL ENERGY RESOURCES LP	030256133	(27.70)	1/31/2003	2/25/2003	25	(692.50)	
342	200301	CONOCO NATURAL GAS SALES	030256134	464,824.50	1/31/2003	2/25/2003	25	11,620,612.50	
343	200301	CONOCO NATURAL GAS SALES	030256134	51,900.00	1/31/2003	2/25/2003	25	1,297,500.00	
344	200301	CONOCO NATURAL GAS SALES	030256134	633,695.26	1/31/2003	2/25/2003	25	15,842,381.50	
345	200301	CONOCO NATURAL GAS SALES	030256134	(1,050.00)	1/31/2003	2/25/2003	25	(26,250.00)	
346	200301	NGTS LLC FORTIS CAPITAL CORP	030256135	1,608,428.68	1/31/2003	2/25/2003	25	40,210,742.00	
347	200301	NGTS LLC FORTIS CAPITAL CORP	030256135	207,709.57	1/31/2003	2/25/2003	25	5,192,739.25	
348	200301	AQUILA MERCHANT SERVICES	030256136	2,106,298.74	1/31/2003	2/25/2003	25	52,657,468.50	
349	200301	AQUILA MERCHANT SERVICES	030256136	867,741.75	1/31/2003	2/25/2003	25	21,693,543.75	
350	200301	AQUILA MERCHANT SERVICES	030256136	303,381.82	1/31/2003	2/25/2003	25	7,584,545.50	
351	200301	WILLIAMS ENERGY MARKETING &TRADE	030256137	2,139,080.08	1/31/2003	2/25/2003	25	53,477,002.00	
352	200301	WILLIAMS ENERGY MARKETING &TRADE	030256137	2,550,052.72	1/31/2003	2/25/2003	25	63,751,318.00	
353	200301	COENERGY TRADING COMPANY	030256140	1,301,568.33	1/31/2003	2/25/2003	25	32,539,208.25	
354	200301	COENERGY TRADING COMPANY	030256140	277,197.53	1/31/2003	2/25/2003	25	6,929,938.25	
355	200301	COENERGY TRADING COMPANY	030256140	258,761.50	1/31/2003	2/25/2003	25	6,469,037.50	
356	200301	COENERGY TRADING COMPANY	030256140	3,447,190.02	1/31/2003	2/25/2003	25	86,179,750.50	
357	200301	PG&E ENERGY TRADING CORP GAS	030256148	45,325.00	1/31/2003	2/25/2003	25	1,133,125.00	
358	200301	PG&E ENERGY TRADING CORP GAS	030256148	56,721.00	1/31/2003	2/25/2003	25	1,418,025.00	
359	200301	PG&E ENERGY TRADING CORP GAS	030256148	349,325.00	1/31/2003	2/25/2003	25	8,733,125.00	
360	200301	DEVON GAS SERVICES LP	030256156	34,082.25	1/31/2003	2/25/2003	25	852,056.25	
361	200301	NICOR HUB SERVICES	030256159	148,528.75	1/31/2003	2/25/2003	25	3,713,218.75	
362	200301	NICOR HUB SERVICES	030256159	148,500.00	1/31/2003	2/25/2003	25	3,712,500.00	
363	200301	TRANSWESTERN PIPELINE COMPANY	030256902	22,641.05	1/31/2003	2/26/2003	26	588,667.30	
364	200301	ANR PIPELINE	030257016	13,730.00	1/31/2003	2/26/2003	26	356,980.00	
365	200301	ANR PIPELINE	030257016	(13,730.00)	1/31/2003	2/26/2003	26	(356,980.00)	
366	200302	ANR PIPELINE	030300345	(732.53)	2/28/2003	3/24/2003	24	(17,580.72)	
367	200302	ANR PIPELINE	030300345	107,832.16	2/28/2003	3/24/2003	24	2,587,971.84	
368	200302	NORTHERN NATURAL GAS	030300348	511.19	2/28/2003	3/24/2003	24	12,268.56	
369	200302	NORTHERN NATURAL GAS	030300348	9,090.70	2/28/2003	3/24/2003	24	218,176.80	
370	200302	NORTHERN NATURAL GAS	030300348	13,305.64	2/28/2003	3/24/2003	24	319,335.36	
371	200302	NORTHERN NATURAL GAS	030300348	23,890.85	2/28/2003	3/24/2003	24	573,380.40	
372	200302	NORTHERN NATURAL GAS	030300348	28,352.12	2/28/2003	3/24/2003	24	680,450.88	
373	200302	NORTHERN NATURAL GAS	030300348	31,055.79	2/28/2003	3/24/2003	24	745,338.96	
374	200302	NORTHERN NATURAL GAS	030300348	50,159.65	2/28/2003	3/24/2003	24	1,203,831.60	
375	200302	NORTHERN NATURAL GAS	030300348	81,754.12	2/28/2003	3/24/2003	24	1,982,098.88	
376	200302	NORTHERN NATURAL GAS	030300348	120,286.58	2/28/2003	3/24/2003	24	2,886,877.92	
377	200302	NORTHERN NATURAL GAS	030300348	135,886.52	2/28/2003	3/24/2003	24	3,261,276.48	
378	200302	NORTHERN NATURAL GAS	030300348	3,713,122.01	2/28/2003	3/24/2003	24	89,114,928.24	
379	200302	NORTHERN NATURAL GAS	030300348	1,471.30	2/28/2003	3/24/2003	24	35,311.20	
380	200302	NORTHERN NATURAL GAS	030300348	1,220.73	2/28/2003	3/24/2003	24	29,297.52	
381	200302	NORTHERN NATURAL GAS	030300348	1,200.15	2/28/2003	3/24/2003	24	28,803.60	
382	200302	NORTHERN NATURAL GAS	030300348	(96.35)	2/28/2003	3/24/2003	24	(2,312.40)	
383	200302	NORTHERN NATURAL GAS	030300348	2,954.00	2/28/2003	3/24/2003	24	70,896.00	
384	200302	NORTHERN NATURAL GAS	030300348	53.17	2/28/2003	3/24/2003	24	1,276.08	
385	200302	NORTHERN NATURAL GAS	030300348	664.70	2/28/2003	3/24/2003	24	15,952.80	
386	200302	NORTHERN NATURAL GAS	030300348	57.31	2/28/2003	3/24/2003	24	1,375.44	
387	200302	NORTHERN NATURAL GAS	030300348	568.41	2/28/2003	3/24/2003	24	13,641.84	
388	200302	NORTHERN NATURAL GAS	030300348	73.11	2/28/2003	3/24/2003	24	1,754.64	
389	200302	NORTHERN NATURAL GAS	030300348	90.17	2/28/2003	3/24/2003	24	2,164.08	
390	200302	NORTHERN NATURAL GAS	030300348	125.01	2/28/2003	3/24/2003	24	3,000.24	
391	200302	NORTHERN NATURAL GAS	030300348	305.04	2/28/2003	3/24/2003	24	7,320.96	
392	200302	NORTHERN NATURAL GAS	030300348	360.88	2/28/2003	3/24/2003	24	8,661.12	
393	200302	NORTHERN NATURAL GAS	030300348	(31.70)	2/28/2003	3/24/2003	24	(760.80)	
394	200302	OGE ENERGY RESOURCES INC	030300875	1,413,674.97	2/28/2003	3/25/2003	25	35,341,874.25	
395	200302	OGE ENERGY RESOURCES INC	030300875	3,765,401.00	2/28/2003	3/25/2003	25	94,135,025.00	
396	200302	OGE ENERGY RESOURCES INC	030300875	6,291,223.91	2/28/2003	3/25/2003	25	157,280,597.75	
397	200302	BP CANADA ENERGY MARKETING CORP	030300877	149,380.16	2/28/2003	3/25/2003	25	3,734,504.00	
398	200302	BP CANADA ENERGY MARKETING CORP	030300877	9,837,971.15	2/28/2003	3/25/2003	25	245,949,278.75	
399	200302	BP CANADA ENERGY MARKETING CORP	030300877	76,000.00	2/28/2003	3/25/2003	25	1,900,000.00	
400	200302	BP CANADA ENERGY MARKETING CORP	030300877	10,074,289.35	2/28/2003	3/25/2003	25	251,857,233.75	
401	200302	VIRGINIA POWER ENERGY MARKETING	030300886	46,350.00	2/28/2003	3/25/2003	25	1,158,750.00	
402	200302	VIRGINIA POWER ENERGY MARKETING	030300886	5,323,887.05	2/28/2003	3/25/2003	25	133,097,176.25	
403	200302	VIRGINIA POWER ENERGY MARKETING	030300886	8,291,107.77	2/28/2003	3/25/2003	25	207,277,894.25	
404	200302	MIRANT AMERICAS ENERGY MARKETING	030300887	70,440.00	2/28/2003	3/25/2003	25	1,761,000.00	
405	200302	MIRANT AMERICAS ENERGY MARKETING	030300887	1,309,995.01	2/28/2003	3/25/2003	25	32,749,875.25	
406	200302	MIRANT AMERICAS ENERGY MARKETING	030300887	3,796,254.87	2/28/2003	3/25/2003	25	94,906,371.75	
407	200302	CMS MARKETING SERVICES & TRADE	030300915	51,842.00	2/28/2003	3/25/2003	25	1,296,050.00	
408	200302	E PRIME INC	030300916	78,176.80	2/28/2003	3/25/2003	25	1,954,420.00	
409	200302	E PRIME INC	030300916	303,257.05	2/28/2003	3/25/2003	25	7,581,426.25	
410	200302	HUSKY GAS MARKETING	030300921	13,559.04	2/28/2003	3/25/2003	25	338,976.00	

MidAmerican Energy Company
 Lead Lag Analysis
 Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
411	200302	HUSKY GAS MARKETING	030300921	2,205,354.86	2/28/2003	3/25/2003	25	55,133,871.50	
412	200302	HUSKY GAS MARKETING	030300921	736,839.84	2/28/2003	3/25/2003	25	18,420,996.00	
413	200302	INTERCONTINENTAL EXCHANGE LLC	030300926	1,074.06	2/28/2003	3/25/2003	25	26,851.50	
414	200302	INTERCONTINENTAL EXCHANGE LLC	030300926	858.09	2/28/2003	3/25/2003	25	21,452.25	
415	200302	NORTHERN BORDER PIPELINE CO	030300928	94,615.36	2/28/2003	3/25/2003	25	2,365,384.00	
416	200302	NORTHERN BORDER PIPELINE CO	030300928	633.68	2/28/2003	3/25/2003	25	15,842.00	
417	200302	NORTHERN BORDER PIPELINE CO	030300928	12,489.28	2/28/2003	3/25/2003	25	312,232.00	
418	200302	TXU PORTFOLIO MANAGEMENT COMPANY	030300929	999,717.80	2/28/2003	3/25/2003	25	24,992,945.00	
419	200302	TXU PORTFOLIO MANAGEMENT COMPANY	030300929	722,641.70	2/28/2003	3/25/2003	25	18,066,042.50	
420	200302	TXU PORTFOLIO MANAGEMENT COMPANY	030300929	29,375.00	2/28/2003	3/25/2003	25	734,375.00	
421	200302	TXU PORTFOLIO MANAGEMENT COMPANY	030300929	2,139,803.95	2/28/2003	3/25/2003	25	53,495,098.75	
422	200302	ONEOK GAS MARKETING	030300931	1,918.80	2/28/2003	3/25/2003	25	47,970.00	
423	200302	ONEOK GAS MARKETING	030300931	49,909.63	2/28/2003	3/25/2003	25	1,247,740.75	
424	200302	ONEOK GAS MARKETING	030300931	87,350.00	2/28/2003	3/25/2003	25	2,183,750.00	
425	200302	ONEOK GAS MARKETING	030300931	123,225.00	2/28/2003	3/25/2003	25	3,080,625.00	
426	200302	ONEOK GAS MARKETING	030300931	457,047.18	2/28/2003	3/25/2003	25	11,426,179.50	
427	200302	ONEOK GAS MARKETING	030300931	32,400.00	2/28/2003	3/25/2003	25	810,000.00	
428	200302	APB ENERGY	030300932	380.00	2/28/2003	3/25/2003	25	9,500.00	
429	200302	SEMPRA ENERGY SOLUTIONS	030300933	78,870.00	2/28/2003	3/25/2003	25	1,971,750.00	
430	200302	SEMPRA ENERGY SOLUTIONS	030300933	39,600.00	2/28/2003	3/25/2003	25	990,000.00	
431	200302	BP ENERGY CO	030300934	361,338.23	2/28/2003	3/25/2003	25	9,033,455.75	
432	200302	BP ENERGY CO	030300934	788,450.00	2/28/2003	3/25/2003	25	19,711,250.00	
433	200302	BURLINGTON RESOURCES TRADING INC	030300936	1,366,128.36	2/28/2003	3/25/2003	25	34,153,209.00	
434	200302	PROGAS USA INC	030300937	3,820.60	2/28/2003	3/25/2003	25	95,515.00	
435	200302	OCCIDENTAL ENERGY MARKETING INC	030300938	3,795,958.58	2/28/2003	3/25/2003	25	94,898,964.50	
436	200302	OCCIDENTAL ENERGY MARKETING INC	030300938	176,264.00	2/28/2003	3/25/2003	25	4,406,600.00	
437	200302	OCCIDENTAL ENERGY MARKETING INC	030300938	60,672.00	2/28/2003	3/25/2003	25	1,516,800.00	
438	200302	OCCIDENTAL ENERGY MARKETING INC	030300938	68,800.00	2/28/2003	3/25/2003	25	1,720,000.00	
439	200302	UBS WARBURG AG LONDON	030300939	5,272,039.90	2/28/2003	3/25/2003	25	131,800,997.50	
440	200302	UBS WARBURG AG LONDON	030300939	40,756.00	2/28/2003	3/25/2003	25	1,018,900.00	
441	200302	UBS WARBURG AG LONDON	030300939	57,100.00	2/28/2003	3/25/2003	25	1,427,500.00	
442	200302	ENERGY KOCH TRADING	030300940	288,488.00	2/28/2003	3/25/2003	25	7,212,200.00	
443	200302	ENERGY KOCH TRADING	030300940	4,023,479.13	2/28/2003	3/25/2003	25	100,586,978.25	
444	200302	SABINE HUB SERVICES HENRY HUB	030300941	1,232.00	2/28/2003	3/25/2003	25	30,800.00	
445	200302	TRACTEBEL ENERGY MARKETING INC	030300944	1,678,587.76	2/28/2003	3/25/2003	25	41,964,694.00	
446	200302	TRACTEBEL ENERGY MARKETING INC	030300944	532,054.00	2/28/2003	3/25/2003	25	13,301,350.00	
447	200302	NICOR HUB SERVICES	030300945	177,050.00	2/28/2003	3/25/2003	25	4,426,250.00	
448	200302	NICOR HUB SERVICES	030300945	110,516.28	2/28/2003	3/25/2003	25	2,762,907.00	
449	200302	NICOR HUB SERVICES	030300945	81,000.00	2/28/2003	3/25/2003	25	2,025,000.00	
450	200302	NICOR HUB SERVICES	030300945	1,614,303.00	2/28/2003	3/25/2003	25	40,357,575.00	
451	200302	CONCORD ENERGY LLC	030300947	343,259.26	2/28/2003	3/25/2003	25	8,581,481.50	
452	200302	CONCORD ENERGY LLC	030300947	2,651,261.30	2/28/2003	3/25/2003	25	66,281,532.50	
453	200302	CINERGY	030300950	229,000.00	2/28/2003	3/25/2003	25	5,725,000.00	
454	200302	CINERGY	030300950	23,237.00	2/28/2003	3/25/2003	25	580,925.00	
455	200302	CINERGY	030300950	37,248.00	2/28/2003	3/25/2003	25	931,200.00	
456	200302	CINERGY	030300950	178,025.00	2/28/2003	3/25/2003	25	4,450,625.00	
457	200302	CINERGY	030300950	69,200.06	2/28/2003	3/25/2003	25	1,730,001.50	
458	200302	CINERGY	030300950	2,117,850.00	2/28/2003	3/25/2003	25	52,946,250.00	
459	200302	CINERGY	030300950	74,347.00	2/28/2003	3/25/2003	25	1,858,675.00	
460	200302	CINERGY	030300950	1,971,778.37	2/28/2003	3/25/2003	25	49,294,459.25	
461	200302	CINERGY	030300950	683,756.64	2/28/2003	3/25/2003	25	17,093,916.00	
462	200302	WPS ENERGY SERVICES INC	030300951	12,300.00	2/28/2003	3/25/2003	25	307,500.00	
463	200302	WPS ENERGY SERVICES INC	030300951	255,372.00	2/28/2003	3/25/2003	25	6,384,300.00	
464	200302	AMEREX NATURAL GAS LTD	030300952	948.77	2/28/2003	3/25/2003	25	23,719.25	
465	200302	NEXEN MARKETING USA INC	030300953	51,000.00	2/28/2003	3/25/2003	25	1,275,000.00	
466	200302	NEXEN MARKETING USA INC	030300953	155,000.00	2/28/2003	3/25/2003	25	3,875,000.00	
467	200302	CORAL CANADA US INC	030300954	2,978,176.94	2/28/2003	3/25/2003	25	74,454,423.50	
468	200302	DEVON GAS SERVICES LP	030300955	159,349.99	2/28/2003	3/25/2003	25	3,983,749.75	
469	200302	DEVON GAS SERVICES LP	030300955	64,400.01	2/28/2003	3/25/2003	25	1,610,000.25	
470	200302	DEVON GAS SERVICES LP	030300955	1,489,600.00	2/28/2003	3/25/2003	25	37,240,000.00	
471	200302	ANADARKO TRADING COMPANY	030300956	346,547.03	2/28/2003	3/25/2003	25	8,663,675.75	
472	200302	ANADARKO TRADING COMPANY	030300956	2,518,279.21	2/28/2003	3/25/2003	25	62,956,980.25	
473	200302	ANADARKO TRADING COMPANY	030300956	353,745.82	2/28/2003	3/25/2003	25	8,843,645.50	
474	200302	ANADARKO TRADING COMPANY	030300956	60,300.00	2/28/2003	3/25/2003	25	1,507,500.00	
475	200302	SEMPRA ENERGY TRADING CORP	030300957	6,639,841.70	2/28/2003	3/25/2003	25	165,996,042.50	
476	200302	SEMPRA ENERGY TRADING CORP	030300957	64,150.00	2/28/2003	3/25/2003	25	1,603,750.00	
477	200302	SEMPRA ENERGY TRADING CORP	030300957	212,060.00	2/28/2003	3/25/2003	25	5,301,500.00	
478	200302	MARATHON OIL COMPANY	030300958	26,560.62	2/28/2003	3/25/2003	25	664,015.50	
479	200302	MARATHON OIL COMPANY	030300958	253,830.08	2/28/2003	3/25/2003	25	6,345,752.00	
480	200302	COOK INLET ENERGY SUPPLY	030300960	425,495.00	2/28/2003	3/25/2003	25	10,637,375.00	
481	200302	COOK INLET ENERGY SUPPLY	030300960	156,859.35	2/28/2003	3/25/2003	25	3,921,483.75	
482	200302	COOK INLET ENERGY SUPPLY	030300960	114,719.00	2/28/2003	3/25/2003	25	2,867,975.00	
483	200302	WESTERN GAS RESOURCES INC	030300965	235,783.16	2/28/2003	3/25/2003	25	5,894,579.00	
484	200302	CONSUMERS ENERGY	030300968	113.25	2/28/2003	3/25/2003	25	2,831.25	
485	200302	CONSUMERS ENERGY	030300968	317.11	2/28/2003	3/25/2003	25	7,927.75	
486	200302	COENERGY TRADING COMPANY	030300974	4,195,913.38	2/28/2003	3/25/2003	25	104,897,834.50	
487	200302	COENERGY TRADING COMPANY	030300974	242,785.02	2/28/2003	3/25/2003	25	6,069,625.50	
488	200302	COENERGY TRADING COMPANY	030300974	458,633.00	2/28/2003	3/25/2003	25	11,465,825.00	
489	200302	COENERGY TRADING COMPANY	030300974	696,887.62	2/28/2003	3/25/2003	25	17,422,190.50	
490	200302	WILLIAMS ENERGY MARKETING &TRADE	030300981	1,992,725.01	2/28/2003	3/25/2003	25	49,818,125.25	
491	200302	WILLIAMS ENERGY MARKETING &TRADE	030300981	1,779,086.90	2/28/2003	3/25/2003	25	44,477,172.50	
492	200302	AQUILA MERCHANT SERVICES	030300986	1,593,175.00	2/28/2003	3/25/2003	25	39,829,375.00	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
493	200302	AQUILA MERCHANT SERVICES	030300986	159,849.16	2/28/2003	3/25/2003	25	3,996,229.00	
494	200302	EL PASO ENERGY MARKETING COMPANY	030300990	34,734.00	2/28/2003	3/25/2003	25	868,350.00	
495	200302	NGTS LLC FORTIS CAPITAL CORP	030300994	67,482.38	2/28/2003	3/25/2003	25	1,687,059.50	
496	200302	NGTS LLC FORTIS CAPITAL CORP	030300994	1,511,146.44	2/28/2003	3/25/2003	25	37,778,661.00	
497	200302	DUKE ENERGY TRADING & MARKETING	030300998	913,708.54	2/28/2003	3/25/2003	25	22,842,713.50	
498	200302	DUKE ENERGY TRADING & MARKETING	030300998	5,600.00	2/28/2003	3/25/2003	25	140,000.00	
499	200302	DUKE ENERGY TRADING & MARKETING	030300998	7,974.36	2/28/2003	3/25/2003	25	199,359.00	
500	200302	DUKE ENERGY TRADING & MARKETING	030300998	14,005.75	2/28/2003	3/25/2003	25	350,143.75	
501	200302	DUKE ENERGY TRADING & MARKETING	030300998	31,250.00	2/28/2003	3/25/2003	25	781,250.00	
502	200302	DUKE ENERGY TRADING & MARKETING	030300998	275,286.06	2/28/2003	3/25/2003	25	6,882,151.50	
503	200302	DUKE ENERGY TRADING & MARKETING	030300998	128,931.70	2/28/2003	3/25/2003	25	3,223,292.50	
504	200302	DUKE ENERGY TRADING & MARKETING	030300998	122,500.00	2/28/2003	3/25/2003	25	3,062,500.00	
505	200302	DUKE ENERGY TRADING & MARKETING	030300998	49,890.00	2/28/2003	3/25/2003	25	1,247,250.00	
506	200302	DUKE ENERGY TRADING & MARKETING	030300998	685,146.41	2/28/2003	3/25/2003	25	17,128,660.25	
507	200302	CONOCO NATURAL GAS SALES	030301004	18,480.00	2/28/2003	3/25/2003	25	462,000.00	
508	200302	CONOCO NATURAL GAS SALES	030301004	252,093.84	2/28/2003	3/25/2003	25	6,302,346.00	
509	200302	CONOCO NATURAL GAS SALES	030301004	167,660.00	2/28/2003	3/25/2003	25	4,191,500.00	
510	200302	CONOCO NATURAL GAS SALES	030301004	1,682,118.62	2/28/2003	3/25/2003	25	42,052,965.50	
511	200302	CORAL ENERGY RESOURCES LP	030301005	278,406.50	2/28/2003	3/25/2003	25	6,960,162.50	
512	200302	CORAL ENERGY RESOURCES LP	030301005	27,466.25	2/28/2003	3/25/2003	25	686,656.25	
513	200302	CORAL ENERGY RESOURCES LP	030301005	708,053.00	2/28/2003	3/25/2003	25	17,701,325.00	
514	200302	TENASKA GAS STORAGE LLC	030301006	28,822.50	2/28/2003	3/25/2003	25	720,562.50	
515	200302	TRANSWESTERN PIPELINE COMPANY	030302182	9,057.99	2/28/2003	3/27/2003	27	244,565.73	
516	200302	NORTHERN NATURAL GAS	030302189	(1,200.15)	2/28/2003	3/27/2003	27	(32,404.05)	
517	200302	NORTHERN NATURAL GAS	030302189	1,200.15	2/28/2003	3/27/2003	27	32,404.05	
518	200302	OCCIDENTAL ENERGY MARKETING INC	030303355	60,672.00	2/28/2003	3/28/2003	28	1,698,816.00	
519	200302	OCCIDENTAL ENERGY MARKETING INC	030303355	(60,672.00)	2/28/2003	3/28/2003	28	(1,698,816.00)	
520	200302	BP CANADA ENERGY MARKETING CORP	030303374	(10,074,289.35)	2/28/2003	3/28/2003	28	(282,080,101.80)	
521	200302	BP CANADA ENERGY MARKETING CORP	030303374	10,074,289.35	2/28/2003	3/28/2003	28	282,080,101.80	
522	200302	VIRGINIA POWER ENERGY MARKETING	030304067	22,510.68	2/28/2003	3/31/2003	31	697,831.08	
523	200302	ANR PIPELINE	030304073	(4,758.80)	2/28/2003	3/31/2003	31	(147,516.60)	
524	200302	ANR PIPELINE	030304073	4,758.80	2/28/2003	3/31/2003	31	147,516.60	
525	200302	MONTEZUMA NATURAL GAS DEPT	030359056	4,270.00	2/28/2003	3/3/2003	3	12,810.00	
526	200302	MORGAN STANLEY CAPITAL GROUP INC	030359205	415,400.00	2/28/2003	3/4/2003	4	1,661,600.00	
527	200302	MIDAMERICAN ENERGY CO	030359418	692.78	2/28/2003	3/5/2003	5	3,463.90	
528	200302	MIDAMERICAN ENERGY CO	030359418	9,896.82	2/28/2003	3/5/2003	5	49,484.10	
529	200302	BP ENERGY CO	030359727	485,890.00	2/28/2003	3/5/2003	5	2,429,450.00	
530	200302	MORGAN STANLEY CAPITAL GROUP INC	030359751	737,802.50	2/28/2003	3/5/2003	5	3,689,012.50	
531	200302	VIRGINIA POWER ENERGY MARKETING	030362485	155,860.00	2/28/2003	3/10/2003	10	1,568,600.00	
532	200302	MORGAN STANLEY CAPITAL GROUP INC	030362500	512,019.25	2/28/2003	3/10/2003	10	5,120,192.50	
533	200302	BP ENERGY CO	030362504	290,842.00	2/28/2003	3/10/2003	10	2,908,420.00	
534	200302	AEP ENERGY SERVICES INC	030363108	98,735.00	2/28/2003	3/10/2003	10	987,350.00	
535	200302	NORTHERN NATURAL GAS	030363320	164,850.56	2/28/2003	3/11/2003	11	1,813,356.16	
536	200302	NORTHERN NATURAL GAS	030363320	61,310.00	2/28/2003	3/11/2003	11	674,410.00	
537	200302	NORTHERN NATURAL GAS	030363320	20,655.00	2/28/2003	3/11/2003	11	227,205.00	
538	200302	NORTHERN NATURAL GAS	030363320	198,030.00	2/28/2003	3/11/2003	11	2,178,330.00	
539	200302	NORTHERN NATURAL GAS	030363320	3,116.44	2/28/2003	3/11/2003	11	34,280.84	
540	200302	NORTHERN NATURAL GAS	030363320	639,910.00	2/28/2003	3/11/2003	11	7,039,010.00	
541	200302	NORTHERN NATURAL GAS	030363320	5,000.00	2/28/2003	3/11/2003	11	55,000.00	
542	200302	NORTHERN NATURAL GAS	030363320	386,252.44	2/28/2003	3/11/2003	11	4,248,776.84	
543	200302	NORTHERN NATURAL GAS	030363320	2,672,636.09	2/28/2003	3/11/2003	11	29,398,996.99	
544	200302	NORTHERN NATURAL GAS	030363320	340,950.00	2/28/2003	3/11/2003	11	3,750,450.00	
545	200302	TRANSWESTERN PIPELINE COMPANY	030364315	80,348.91	2/28/2003	3/12/2003	12	964,186.92	
546	200302	UBS WARBURG ENERGY LLC	030365080	12,000.00	2/28/2003	3/13/2003	13	156,000.00	
547	200302	BP ENERGY CO	030366820	19,000.00	2/28/2003	3/17/2003	17	323,000.00	
548	200302	CITY OF DAKOTA CITY	030367454	684.59	2/28/2003	3/19/2003	19	13,007.21	
549	200302	ALLIANT ENERGY INTERGRATED	030367455	4,693.92	2/28/2003	3/19/2003	19	89,184.48	
550	200302	CITY OF SOUTH SIOUX CITY	030367516	3,734.60	2/28/2003	3/19/2003	19	70,957.40	
551	200302	BP ENERGY CO	030368207	30,000.00	2/28/2003	3/19/2003	19	570,000.00	
552	200302	NATURAL GAS PIPELINE	030368215	6.58	2/28/2003	3/19/2003	19	125.02	
553	200302	NATURAL GAS PIPELINE	030368215	9,181.62	2/28/2003	3/19/2003	19	174,450.78	
554	200302	NATURAL GAS PIPELINE	030368215	40,446.61	2/28/2003	3/19/2003	19	768,465.59	
555	200302	NATURAL GAS PIPELINE	030368215	3,973.22	2/28/2003	3/19/2003	19	75,491.18	
556	200302	NATURAL GAS PIPELINE	030368215	1,185.00	2/28/2003	3/19/2003	19	22,515.00	
557	200302	NATURAL GAS PIPELINE	030368215	14,602.55	2/28/2003	3/19/2003	19	277,448.45	
558	200302	NATURAL GAS PIPELINE	030368215	1,000,000.00	2/28/2003	3/19/2003	19	19,000,000.00	
559	200302	NATURAL GAS PIPELINE	030368215	347,470.20	2/28/2003	3/19/2003	19	6,501,933.80	
560	200302	NATURAL GAS PIPELINE	030368215	1,895.17	2/28/2003	3/19/2003	19	36,008.23	
561	200302	NATURAL GAS PIPELINE	030368215	(344,712.50)	2/28/2003	3/19/2003	19	(6,549,537.50)	
562	200302	NATURAL GAS PIPELINE	030368215	(2,757.70)	2/28/2003	3/19/2003	19	(52,396.30)	
563	200302	NATURAL GAS PIPELINE	030368215	(13,083.87)	2/28/2003	3/19/2003	19	(248,593.53)	
564	200302	CITY OF SOUTH SIOUX CITY	030369257	2,995.30	2/28/2003	3/21/2003	21	62,901.30	
565	200303	MIDAMERICAN ENERGY CO	030405186	1,806.56	3/31/2003	4/2/2003	2	3,613.12	
566	200303	MIDAMERICAN ENERGY CO	030405186	25,808.09	3/31/2003	4/2/2003	2	51,616.18	
567	200303	AEP ENERGY SERVICES INC	030406487	69,250.00	3/31/2003	4/3/2003	3	207,750.00	
568	200303	MORGAN STANLEY CAPITAL GROUP INC	030406490	174,620.00	3/31/2003	4/3/2003	3	523,860.00	
569	200303	BP ENERGY CO	030406495	282,140.00	3/31/2003	4/3/2003	3	846,420.00	
570	200303	ENERGY KOCH TRADING	030408039	483,030.00	3/31/2003	4/7/2003	7	3,381,210.00	
571	200303	BP ENERGY CO	030408042	1,162,748.12	3/31/2003	4/7/2003	7	8,139,236.84	
572	200303	J ARON & COMPANY	030408093	1,815,000.00	3/31/2003	4/7/2003	7	12,705,000.00	
573	200303	UBS WARBURG ENERGY LLC	030408470	33,397.00	3/31/2003	4/8/2003	8	267,176.00	
574	200303	VIRGINIA POWER ENERGY MARKETING	030408471	35,100.00	3/31/2003	4/8/2003	8	280,800.00	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
575	200303	SEMPRA ENERGY TRADING CORP	030408474	65,550.00	3/31/2003	4/8/2003	8	524,400.00	
576	200303	BP ENERGY CO	030408475	4,180.47	3/31/2003	4/8/2003	8	33,443.76	
577	200303	NORTHERN NATURAL GAS	030410736	20,655.00	3/31/2003	4/11/2003	11	227,205.00	
578	200303	NORTHERN NATURAL GAS	030410736	2,574,741.59	3/31/2003	4/11/2003	11	28,322,157.49	
579	200303	NORTHERN NATURAL GAS	030410736	61,310.00	3/31/2003	4/11/2003	11	674,410.00	
580	200303	NORTHERN NATURAL GAS	030410736	164,850.56	3/31/2003	4/11/2003	11	1,813,356.16	
581	200303	NORTHERN NATURAL GAS	030410736	3,116.44	3/31/2003	4/11/2003	11	34,280.84	
582	200303	NORTHERN NATURAL GAS	030410736	5,000.00	3/31/2003	4/11/2003	11	55,000.00	
583	200303	NORTHERN NATURAL GAS	030410736	340,350.00	3/31/2003	4/11/2003	11	3,743,850.00	
584	200303	NORTHERN NATURAL GAS	030410736	639,910.00	3/31/2003	4/11/2003	11	7,039,010.00	
585	200303	NORTHERN NATURAL GAS	030410736	198,030.00	3/31/2003	4/11/2003	11	2,178,330.00	
586	200303	NORTHERN NATURAL GAS	030410736	382,202.44	3/31/2003	4/11/2003	11	4,204,226.84	
587	200303	BP ENERGY CO	030415218	27,000.00	3/31/2003	4/18/2003	18	486,000.00	
588	200303	DTE ENERGY	030415227	918.08	3/31/2003	4/18/2003	18	16,525.44	
589	200303	NATURAL GAS PIPELINE	030416009	72,743.28	3/31/2003	4/21/2003	21	1,527,608.88	
590	200303	NATURAL GAS PIPELINE	030416009	298,939.13	3/31/2003	4/21/2003	21	6,277,721.73	
591	200303	NATURAL GAS PIPELINE	030416009	1,000,000.00	3/31/2003	4/21/2003	21	21,000,000.00	
592	200303	NATURAL GAS PIPELINE	030416009	116.45	3/31/2003	4/21/2003	21	2,445.45	
593	200303	NATURAL GAS PIPELINE	030416009	6,847.45	3/31/2003	4/21/2003	21	143,796.45	
594	200303	NATURAL GAS PIPELINE	030416009	23,810.00	3/31/2003	4/21/2003	21	500,010.00	
595	200303	NATURAL GAS PIPELINE	030416009	65,468.67	3/31/2003	4/21/2003	21	1,374,842.07	
596	200303	NATURAL GAS PIPELINE	030416009	88,486.56	3/31/2003	4/21/2003	21	1,858,217.76	
597	200303	NATURAL GAS PIPELINE	030416009	1,895.17	3/31/2003	4/21/2003	21	39,798.57	
598	200303	NATURAL GAS PIPELINE	030416009	44,163.73	3/31/2003	4/21/2003	21	927,438.33	
599	200303	ANR PIPELINE	030416045	104,719.55	3/31/2003	4/21/2003	21	2,199,110.55	
600	200303	ANR PIPELINE	030416045	2,182.12	3/31/2003	4/21/2003	21	45,824.52	
601	200303	NORTHERN NATURAL GAS	030416094	1,229.53	3/31/2003	4/21/2003	21	25,820.13	
602	200303	SABINE HUB SERVICES HENRY HUB	030416126	1,122.40	3/31/2003	4/21/2003	21	23,570.40	
603	200303	CITY OF SOUTH SIOUX CITY	030416233	2,307.95	3/31/2003	4/22/2003	22	50,774.90	
604	200303	CITY OF DAKOTA CITY	030416235	543.90	3/31/2003	4/22/2003	22	11,965.80	
605	200303	CONOCO NATURAL GAS SALES	030419220	48,500.00	3/31/2003	4/25/2003	25	1,212,500.00	
606	200303	CONOCO NATURAL GAS SALES	030419220	103,298.12	3/31/2003	4/25/2003	25	2,582,453.00	
607	200303	CONOCO NATURAL GAS SALES	030419220	453,300.00	3/31/2003	4/25/2003	25	11,332,500.00	
608	200303	CONOCO NATURAL GAS SALES	030419220	2,816,154.54	3/31/2003	4/25/2003	25	70,403,863.50	
609	200303	CONOCO NATURAL GAS SALES	030419220	8,436,389.45	3/31/2003	4/25/2003	25	210,909,736.25	
610	200303	DUKE ENERGY TRADING & MARKETING	030419230	4,710.00	3/31/2003	4/25/2003	25	117,750.00	
611	200303	DUKE ENERGY TRADING & MARKETING	030419230	23,805.00	3/31/2003	4/25/2003	25	595,125.00	
612	200303	DUKE ENERGY TRADING & MARKETING	030419230	113,200.00	3/31/2003	4/25/2003	25	2,830,000.00	
613	200303	DUKE ENERGY TRADING & MARKETING	030419230	126,550.00	3/31/2003	4/25/2003	25	3,163,750.00	
614	200303	DUKE ENERGY TRADING & MARKETING	030419230	255,000.00	3/31/2003	4/25/2003	25	6,375,000.00	
615	200303	DUKE ENERGY TRADING & MARKETING	030419230	267,770.00	3/31/2003	4/25/2003	25	6,694,250.00	
616	200303	DUKE ENERGY TRADING & MARKETING	030419230	436,315.39	3/31/2003	4/25/2003	25	10,907,884.75	
617	200303	DUKE ENERGY TRADING & MARKETING	030419230	516,844.71	3/31/2003	4/25/2003	25	12,921,117.75	
618	200303	DUKE ENERGY TRADING & MARKETING	030419230	595,225.67	3/31/2003	4/25/2003	25	14,880,641.75	
619	200303	DUKE ENERGY TRADING & MARKETING	030419230	212,878.05	3/31/2003	4/25/2003	25	5,321,951.25	
620	200303	BURLINGTON RESOURCES TRADING INC	030419244	601,396.47	3/31/2003	4/25/2003	25	15,034,911.75	
621	200303	BURLINGTON RESOURCES TRADING INC	030419244	(1,553.04)	3/31/2003	4/25/2003	25	(38,826.00)	
622	200303	BURLINGTON RESOURCES TRADING INC	030419244	1,334,162.50	3/31/2003	4/25/2003	25	33,354,062.50	
623	200303	DYNEGY MARKETING & TRADE	030419251	298,476.17	3/31/2003	4/25/2003	25	7,461,904.25	
624	200303	DYNEGY MARKETING & TRADE	030419251	1,958,932.40	3/31/2003	4/25/2003	25	48,973,310.00	
625	200303	DYNEGY MARKETING & TRADE	030419251	57,087.27	3/31/2003	4/25/2003	25	1,427,181.75	
626	200303	TENASKA MARKETING VENTURES	030419254	1,106,768.48	3/31/2003	4/25/2003	25	27,669,212.00	
627	200303	TENASKA MARKETING VENTURES	030419254	2,482,281.02	3/31/2003	4/25/2003	25	62,057,025.50	
628	200303	TENASKA MARKETING VENTURES	030419254	297,498.37	3/31/2003	4/25/2003	25	7,437,459.25	
629	200303	ENERGY KOCH TRADING	030419255	161,743.55	3/31/2003	4/25/2003	25	4,043,588.75	
630	200303	ENERGY KOCH TRADING	030419255	3,477,670.18	3/31/2003	4/25/2003	25	86,941,754.50	
631	200303	ENERGY KOCH TRADING	030419255	975,778.38	3/31/2003	4/25/2003	25	24,394,459.50	
632	200303	OCCIDENTAL ENERGY MARKETING INC	030419256	44,990.00	3/31/2003	4/25/2003	25	1,124,750.00	
633	200303	OCCIDENTAL ENERGY MARKETING INC	030419256	1,711,907.85	3/31/2003	4/25/2003	25	42,797,696.25	
634	200303	OCCIDENTAL ENERGY MARKETING INC	030419256	153,900.00	3/31/2003	4/25/2003	25	3,847,500.00	
635	200303	OCCIDENTAL ENERGY MARKETING INC	030419256	135,975.00	3/31/2003	4/25/2003	25	3,399,375.00	
636	200303	MIRANT AMERICAS ENERGY MARKETING	030419259	16,705,944.23	3/31/2003	4/25/2003	25	417,648,605.75	
637	200303	MIRANT AMERICAS ENERGY MARKETING	030419259	9,700.00	3/31/2003	4/25/2003	25	242,500.00	
638	200303	MIRANT AMERICAS ENERGY MARKETING	030419259	682,876.58	3/31/2003	4/25/2003	25	17,071,914.50	
639	200303	PROGAS USA INC	030419261	4,229.95	3/31/2003	4/25/2003	25	105,748.75	
640	200303	TXU PORTFOLIO MANAGEMENT COMPANY	030419264	3,059,070.68	3/31/2003	4/25/2003	25	76,476,767.00	
641	200303	TXU PORTFOLIO MANAGEMENT COMPANY	030419264	983,881.10	3/31/2003	4/25/2003	25	24,597,027.50	
642	200303	TXU PORTFOLIO MANAGEMENT COMPANY	030419264	117,450.00	3/31/2003	4/25/2003	25	2,936,250.00	
643	200303	TXU PORTFOLIO MANAGEMENT COMPANY	030419264	54,018.00	3/31/2003	4/25/2003	25	1,350,450.00	
644	200303	TXU PORTFOLIO MANAGEMENT COMPANY	030419264	(52.53)	3/31/2003	4/25/2003	25	(1,313.25)	
645	200303	TXU PORTFOLIO MANAGEMENT COMPANY	030419264	(56.36)	3/31/2003	4/25/2003	25	(1,409.00)	
646	200303	MARATHON OIL COMPANY	030419270	24,465.60	3/31/2003	4/25/2003	25	611,640.00	
647	200303	MARATHON OIL COMPANY	030419270	442,282.98	3/31/2003	4/25/2003	25	11,057,074.50	
648	200303	MARATHON OIL COMPANY	030419270	291,681.09	3/31/2003	4/25/2003	25	7,292,027.25	
649	200303	MARATHON OIL COMPANY	030419270	106,700.00	3/31/2003	4/25/2003	25	2,667,500.00	
650	200303	MARATHON OIL COMPANY	030419270	78,000.00	3/31/2003	4/25/2003	25	1,950,000.00	
651	200303	MARATHON OIL COMPANY	030419270	42,500.00	3/31/2003	4/25/2003	25	1,062,500.00	
652	200303	MARATHON OIL COMPANY	030419270	47,340.00	3/31/2003	4/25/2003	25	1,183,500.00	
653	200303	NORTHERN BORDER PIPELINE CO	030419277	104,752.72	3/31/2003	4/25/2003	25	2,618,818.00	
654	200303	NORTHERN BORDER PIPELINE CO	030419277	543.92	3/31/2003	4/25/2003	25	13,598.00	
655	200303	NORTHERN BORDER PIPELINE CO	030419277	23,901.31	3/31/2003	4/25/2003	25	597,532.75	
656	200303	CINERGY	030419298	68,900.00	3/31/2003	4/25/2003	25	1,722,500.00	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
657	200303	CINERGY	030419298	120,000.00	3/31/2003	4/25/2003	25	3,000,000.00	
658	200303	CINERGY	030419298	4,014,112.50	3/31/2003	4/25/2003	25	100,352,812.50	
659	200303	CINERGY	030419298	23,062.50	3/31/2003	4/25/2003	25	576,562.50	
660	200303	CINERGY	030419298	48,719.76	3/31/2003	4/25/2003	25	1,217,994.00	
661	200303	CINERGY	030419298	147,900.00	3/31/2003	4/25/2003	25	3,697,500.00	
662	200303	CINERGY	030419298	944,885.55	3/31/2003	4/25/2003	25	23,622,138.75	
663	200303	CINERGY	030419298	928,619.90	3/31/2003	4/25/2003	25	23,215,497.50	
664	200303	CINERGY	030419298	452,650.00	3/31/2003	4/25/2003	25	11,316,250.00	
665	200303	CINERGY	030419298	295,950.00	3/31/2003	4/25/2003	25	7,398,750.00	
666	200303	CINERGY	030419298	1,983,637.98	3/31/2003	4/25/2003	25	49,590,949.50	
667	200303	SEMPRA ENERGY TRADING CORP	030419311	2,611,758.98	3/31/2003	4/25/2003	25	65,293,974.50	
668	200303	SEMPRA ENERGY TRADING CORP	030419311	238,387.50	3/31/2003	4/25/2003	25	5,959,687.50	
669	200303	DTE ENERGY	030419320	94.38	3/31/2003	4/25/2003	25	2,359.50	
670	200303	DTE ENERGY	030419320	2,771.89	3/31/2003	4/25/2003	25	69,297.25	
671	200303	WESTERN GAS RESOURCES INC	030419325	2,675,300.00	3/31/2003	4/25/2003	25	66,882,500.00	
672	200303	WESTERN GAS RESOURCES INC	030419325	313,565.00	3/31/2003	4/25/2003	25	7,839,125.00	
673	200303	WESTERN GAS RESOURCES INC	030419325	40,125.00	3/31/2003	4/25/2003	25	1,003,125.00	
674	200303	ALLIANT ENERGY	030419338	3,658.00	3/31/2003	4/25/2003	25	91,450.00	
675	200303	E PRIME INC	030419339	390,759.58	3/31/2003	4/25/2003	25	9,768,989.50	
676	200303	E PRIME INC	030419339	88,575.00	3/31/2003	4/25/2003	25	2,214,375.00	
677	200303	COOK INLET ENERGY SUPPLY	030419340	105,940.00	3/31/2003	4/25/2003	25	2,648,500.00	
678	200303	COOK INLET ENERGY SUPPLY	030419340	245,971.01	3/31/2003	4/25/2003	25	6,149,275.25	
679	200303	COOK INLET ENERGY SUPPLY	030419340	101,312.50	3/31/2003	4/25/2003	25	2,532,812.50	
680	200303	AMEREX NATURAL GAS LTD	030419342	75.00	3/31/2003	4/25/2003	25	1,875.00	
681	200303	NICOR HUB SERVICES	030419343	240,000.00	3/31/2003	4/25/2003	25	6,000,000.00	
682	200303	NICOR HUB SERVICES	030419343	63,900.00	3/31/2003	4/25/2003	25	1,597,500.00	
683	200303	NICOR HUB SERVICES	030419343	182,881.00	3/31/2003	4/25/2003	25	4,572,025.00	
684	200303	OGE ENERGY RESOURCES INC	030419347	3,184,175.78	3/31/2003	4/25/2003	25	79,604,394.50	
685	200303	OGE ENERGY RESOURCES INC	030419347	2,061,498.20	3/31/2003	4/25/2003	25	51,537,455.00	
686	200303	OGE ENERGY RESOURCES INC	030419347	4,620,004.87	3/31/2003	4/25/2003	25	115,500,121.75	
687	200303	PG&E ENERGY TRADING CORP GAS	030419351	145,200.00	3/31/2003	4/25/2003	25	3,630,000.00	
688	200303	WILLIAMS ENERGY MARKETING &TRADE	030419416	2,860,486.65	3/31/2003	4/25/2003	25	71,512,166.25	
689	200303	WILLIAMS ENERGY MARKETING &TRADE	030419416	127,454.34	3/31/2003	4/25/2003	25	3,186,358.50	
690	200303	WILLIAMS ENERGY MARKETING &TRADE	030419416	2,111,862.81	3/31/2003	4/25/2003	25	52,796,570.25	
691	200303	ANADARKO TRADING COMPANY	030419430	302,779.43	3/31/2003	4/25/2003	25	7,569,485.75	
692	200303	ANADARKO TRADING COMPANY	030419430	1,312,507.93	3/31/2003	4/25/2003	25	32,812,698.25	
693	200303	ANADARKO TRADING COMPANY	030419430	1,060,794.57	3/31/2003	4/25/2003	25	26,519,864.25	
694	200303	ANADARKO TRADING COMPANY	030419430	164,729.18	3/31/2003	4/25/2003	25	4,118,229.50	
695	200303	SEQUENT ENERGY MANAGEMENT	030419436	217,500.00	3/31/2003	4/25/2003	25	5,437,500.00	
696	200303	CORAL CANADA US INC	030419437	5,454,204.24	3/31/2003	4/25/2003	25	136,355,106.00	
697	200303	CORAL CANADA US INC	030419437	31,663.11	3/31/2003	4/25/2003	25	791,577.75	
698	200303	CORAL CANADA US INC	030419437	(1,383,834.69)	3/31/2003	4/25/2003	25	(34,595,867.25)	
699	200303	CONCORD ENERGY LLC	030419441	502,025.00	3/31/2003	4/25/2003	25	12,550,625.00	
700	200303	CONCORD ENERGY LLC	030419441	2,867,372.40	3/31/2003	4/25/2003	25	71,684,310.00	
701	200303	ENSERCO ENERGY INC	030419443	81,500.00	3/31/2003	4/25/2003	25	2,037,500.00	
702	200303	ENSERCO ENERGY INC	030419443	163,172.32	3/31/2003	4/25/2003	25	4,079,308.00	
703	200303	INTERCONTINENTAL EXCHANGE LLC	030419447	669.78	3/31/2003	4/25/2003	25	16,744.50	
704	200303	INTERCONTINENTAL EXCHANGE LLC	030419447	779.25	3/31/2003	4/25/2003	25	19,481.25	
705	200303	VIRGINIA POWER ENERGY MARKETING	030419451	7,313,341.85	3/31/2003	4/25/2003	25	182,833,546.25	
706	200303	VIRGINIA POWER ENERGY MARKETING	030419451	12,809,019.41	3/31/2003	4/25/2003	25	320,225,485.25	
707	200303	HUSKY GAS MARKETING	030419469	45,674.16	3/31/2003	4/25/2003	25	1,141,854.00	
708	200303	HUSKY GAS MARKETING	030419469	4,041,675.84	3/31/2003	4/25/2003	25	101,041,896.00	
709	200303	HUSKY GAS MARKETING	030419469	1,359,350.00	3/31/2003	4/25/2003	25	33,983,750.00	
710	200303	COENERGY TRADING COMPANY	030419477	304,669.84	3/31/2003	4/25/2003	25	7,616,746.00	
711	200303	COENERGY TRADING COMPANY	030419477	3,693,174.92	3/31/2003	4/25/2003	25	92,329,373.00	
712	200303	COENERGY TRADING COMPANY	030419477	5,555,283.05	3/31/2003	4/25/2003	25	138,882,076.25	
713	200303	AQUILA MERCHANT SERVICES	030419493	3,219,280.00	3/31/2003	4/25/2003	25	80,482,000.00	
714	200303	AQUILA MERCHANT SERVICES	030419493	573,069.15	3/31/2003	4/25/2003	25	14,326,728.75	
715	200303	EL PASO ENERGY MARKETING COMPANY	030419497	27,000.00	3/31/2003	4/25/2003	25	675,000.00	
716	200303	EL PASO ENERGY MARKETING COMPANY	030419497	11,350.50	3/31/2003	4/25/2003	25	283,762.50	
717	200303	NGTS LLC FORTIS CAPITAL CORP	030419499	2,758,729.71	3/31/2003	4/25/2003	25	68,968,242.75	
718	200303	NGTS LLC FORTIS CAPITAL CORP	030419499	776,326.83	3/31/2003	4/25/2003	25	19,408,170.75	
719	200303	CORAL ENERGY RESOURCES LP	030419502	24,975.00	3/31/2003	4/25/2003	25	624,375.00	
720	200303	CORAL ENERGY RESOURCES LP	030419502	127,993.75	3/31/2003	4/25/2003	25	3,199,843.75	
721	200303	CORAL ENERGY RESOURCES LP	030419502	475,115.00	3/31/2003	4/25/2003	25	11,877,875.00	
722	200303	NICOR ENERCHANGE LLC	030419508	168,950.00	3/31/2003	4/25/2003	25	4,223,750.00	
723	200303	NICOR ENERCHANGE LLC	030419508	567,857.50	3/31/2003	4/25/2003	25	14,196,437.50	
724	200303	ONEOK GAS MARKETING	030419518	868,403.81	3/31/2003	4/25/2003	25	21,710,095.25	
725	200303	ONEOK GAS MARKETING	030419518	675,159.03	3/31/2003	4/25/2003	25	16,878,975.75	
726	200303	ONEOK GAS MARKETING	030419518	253,250.00	3/31/2003	4/25/2003	25	6,331,250.00	
727	200303	BP ENERGY CO	030419540	68,284.50	3/31/2003	4/25/2003	25	1,707,112.50	
728	200303	BP ENERGY CO	030419540	3,090,425.00	3/31/2003	4/25/2003	25	77,260,625.00	
729	200303	NATIONAL ENERGY & TRADE LP	030419541	337,547.00	3/31/2003	4/25/2003	25	8,438,675.00	
730	200303	NATIONAL ENERGY & TRADE LP	030419541	319,712.00	3/31/2003	4/25/2003	25	7,992,800.00	
731	200303	TRACTEBEL ENERGY MARKETING INC	030419542	1,250,423.36	3/31/2003	4/25/2003	25	31,260,584.00	
732	200303	TRACTEBEL ENERGY MARKETING INC	030419542	553,595.72	3/31/2003	4/25/2003	25	13,839,893.00	
733	200303	TRACTEBEL ENERGY MARKETING INC	030419542	258,920.45	3/31/2003	4/25/2003	25	6,473,011.25	
734	200303	TENASKA GAS STORAGE LLC	030419543	866,969.79	3/31/2003	4/25/2003	25	21,674,244.75	
735	200303	TENASKA GAS STORAGE LLC	030419543	325,912.88	3/31/2003	4/25/2003	25	8,147,822.00	
736	200303	UBS WARBURG AG LONDON	030419544	83,325.00	3/31/2003	4/25/2003	25	2,083,125.00	
737	200303	UBS WARBURG AG LONDON	030419544	52,750.00	3/31/2003	4/25/2003	25	1,318,750.00	
738	200303	BP CANADA ENERGY MARKETING CORP	030419550	15,025,320.10	3/31/2003	4/25/2003	25	375,633,002.50	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
739	200303	BP CANADA ENERGY MARKETING CORP	030419550	51,183.65	3/31/2003	4/25/2003	25	1,279,591.25	
740	200303	BP CANADA ENERGY MARKETING CORP	030419550	395,479.30	3/31/2003	4/25/2003	25	9,886,982.50	
741	200303	BP CANADA ENERGY MARKETING CORP	030419550	11,637,477.75	3/31/2003	4/25/2003	25	290,936,943.75	
742	200303	TRANSWESTERN PIPELINE COMPANY	030419945	22,668.25	3/31/2003	4/28/2003	28	634,711.00	
743	200303	ANR PIPELINE	030421669	(1,284.96)	3/31/2003	4/30/2003	30	(38,548.80)	
744	200303	ANR PIPELINE	030421669	1,284.96	3/31/2003	4/30/2003	30	38,548.80	
745	200303	CONOCO NATURAL GAS SALES	030421767	(2,816,154.54)	3/31/2003	4/30/2003	30	(84,484,636.20)	
746	200303	CONOCO NATURAL GAS SALES	030421767	2,816,154.54	3/31/2003	4/30/2003	30	84,484,636.20	
747	200303	DTE ENERGY	030421768	(2,771.89)	3/31/2003	4/30/2003	30	(83,156.70)	
748	200303	DTE ENERGY	030421768	2,771.89	3/31/2003	4/30/2003	30	83,156.70	
749	200303	NICOR HUB SERVICES	030421770	182,881.00	3/31/2003	4/30/2003	30	5,486,430.00	
750	200303	NICOR HUB SERVICES	030421770	(182,881.00)	3/31/2003	4/30/2003	30	(5,486,430.00)	
751	200304	ENERGY KOCH TRADING	030521984	15,000.00	4/30/2003	5/1/2003	1	15,000.00	
752	200304	ENERGY KOCH TRADING	030522830	6,900.00	4/30/2003	5/2/2003	2	13,800.00	
753	200304	UBS WARBURG ENERGY LLC	030523667	35,700.00	4/30/2003	5/5/2003	5	178,500.00	
754	200304	UBS WARBURG ENERGY LLC	030525806	26,540.00	4/30/2003	5/8/2003	8	212,320.00	
755	200304	MORGAN STANLEY CAPITAL GROUP INC	030525807	8,370.00	4/30/2003	5/8/2003	8	66,960.00	
756	200304	SEMPRA ENERGY TRADING CORP	030525808	40,067.50	4/30/2003	5/8/2003	8	320,540.00	
757	200304	CITY OF DAKOTA CITY	030526493	434.06	4/30/2003	5/12/2003	12	5,208.72	
758	200304	NORTHERN NATURAL GAS	030526811	147,318.66	4/30/2003	5/12/2003	12	1,767,823.92	
759	200304	NORTHERN NATURAL GAS	030526811	16.53	4/30/2003	5/12/2003	12	198.36	
760	200304	NORTHERN NATURAL GAS	030526811	78,240.00	4/30/2003	5/12/2003	12	938,880.00	
761	200304	NORTHERN NATURAL GAS	030526811	164,850.56	4/30/2003	5/12/2003	12	1,978,206.72	
762	200304	NORTHERN NATURAL GAS	030526811	346,550.00	4/30/2003	5/12/2003	12	4,158,600.00	
763	200304	NORTHERN NATURAL GAS	030526811	798,889.91	4/30/2003	5/12/2003	12	9,586,678.92	
764	200304	NORTHERN NATURAL GAS	030526811	216,910.00	4/30/2003	5/12/2003	12	2,602,920.00	
765	200304	NORTHERN NATURAL GAS	030526811	20,655.00	4/30/2003	5/12/2003	12	247,860.00	
766	200304	ENERGY KOCH TRADING	030529409	30,000.00	4/30/2003	5/15/2003	15	450,000.00	
767	200304	NATURAL GAS PIPELINE	030532190	7,310.30	4/30/2003	5/20/2003	20	146,206.00	
768	200304	NATURAL GAS PIPELINE	030532190	1,895.17	4/30/2003	5/20/2003	20	37,903.40	
769	200304	NATURAL GAS PIPELINE	030532190	594,842.51	4/30/2003	5/20/2003	20	11,896,850.20	
770	200304	NATURAL GAS PIPELINE	030532190	1,000,000.00	4/30/2003	5/20/2003	20	20,000,000.00	
771	200304	NATURAL GAS PIPELINE	030532190	4,638.97	4/30/2003	5/20/2003	20	92,779.40	
772	200304	NATURAL GAS PIPELINE	030532190	6,900.61	4/30/2003	5/20/2003	20	138,012.20	
773	200304	NATURAL GAS PIPELINE	030532190	118,879.05	4/30/2003	5/20/2003	20	2,377,581.00	
774	200304	NATURAL GAS PIPELINE	030532190	5,070.36	4/30/2003	5/20/2003	20	101,407.20	
775	200304	SABINE HUB SERVICES HENRY HUB	030532290	688.00	4/30/2003	5/20/2003	20	13,760.00	
776	200304	NORTHERN NATURAL GAS	030534020	160.10	4/30/2003	5/22/2003	22	3,522.20	
777	200304	NORTHERN NATURAL GAS	030534020	24.25	4/30/2003	5/22/2003	22	533.50	
778	200304	NORTHERN NATURAL GAS	030534020	510.10	4/30/2003	5/22/2003	22	11,222.20	
779	200304	NORTHERN NATURAL GAS	030534020	1,661.58	4/30/2003	5/22/2003	22	36,554.76	
780	200304	NORTHERN NATURAL GAS	030534020	1,799.07	4/30/2003	5/22/2003	22	39,579.54	
781	200304	NORTHERN NATURAL GAS	030534020	2,667.00	4/30/2003	5/22/2003	22	58,674.00	
782	200304	NORTHERN NATURAL GAS	030534020	2,743.00	4/30/2003	5/22/2003	22	60,346.00	
783	200304	NORTHERN NATURAL GAS	030534020	4,811.47	4/30/2003	5/22/2003	22	105,852.34	
784	200304	NORTHERN NATURAL GAS	030534020	10,607.95	4/30/2003	5/22/2003	22	233,374.90	
785	200304	NORTHERN NATURAL GAS	030534020	6,077.25	4/30/2003	5/22/2003	22	133,699.50	
786	200304	NORTHERN NATURAL GAS	030534020	6,492.25	4/30/2003	5/22/2003	22	142,829.50	
787	200304	NORTHERN NATURAL GAS	030534020	36,295.00	4/30/2003	5/22/2003	22	798,490.00	
788	200304	NORTHERN NATURAL GAS	030534020	921,675.65	4/30/2003	5/22/2003	22	20,276,864.30	
789	200304	NORTHERN NATURAL GAS	030534020	(5.05)	4/30/2003	5/22/2003	22	(111.10)	
790	200304	NORTHERN NATURAL GAS	030534020	2,837.79	4/30/2003	5/22/2003	22	62,431.38	
791	200304	NORTHERN NATURAL GAS	030534020	74,607.17	4/30/2003	5/22/2003	22	1,641,357.74	
792	200304	NORTHERN NATURAL GAS	030534020	(851,229.82)	4/30/2003	5/22/2003	22	(18,727,056.04)	
793	200304	NORTHERN NATURAL GAS	030534020	(4,698.86)	4/30/2003	5/22/2003	22	(103,374.92)	
794	200304	CITY OF SOUTH SIOUX CITY	030534442	1,184.90	4/30/2003	5/23/2003	23	27,252.70	
795	200304	ANR PIPELINE	030535024	1,549.59	4/30/2003	5/23/2003	23	35,640.57	
796	200304	ANR PIPELINE	030535024	40,667.91	4/30/2003	5/23/2003	23	935,361.93	
797	200304	BP CANADA ENERGY MARKETING CORP	030535850	31,632.41	4/30/2003	5/27/2003	27	854,075.07	
798	200304	BP CANADA ENERGY MARKETING CORP	030535850	5,160.00	4/30/2003	5/27/2003	27	139,320.00	
799	200304	BP CANADA ENERGY MARKETING CORP	030535850	1,608,579.15	4/30/2003	5/27/2003	27	43,431,637.05	
800	200304	BP CANADA ENERGY MARKETING CORP	030535850	133,746.48	4/30/2003	5/27/2003	27	3,611,154.96	
801	200304	BP CANADA ENERGY MARKETING CORP	030535850	4,630,249.09	4/30/2003	5/27/2003	27	125,016,725.43	
802	200304	BP CANADA ENERGY MARKETING CORP	030535850	88,017.39	4/30/2003	5/27/2003	27	2,376,469.53	
803	200304	AQUILA MERCHANT SERVICES	030535851	169,760.55	4/30/2003	5/27/2003	27	4,583,534.85	
804	200304	COENERGY TRADING COMPANY	030535852	25,862.50	4/30/2003	5/27/2003	27	698,287.50	
805	200304	OGE ENERGY RESOURCES INC	030535853	1,865,669.24	4/30/2003	5/27/2003	27	50,373,069.48	
806	200304	OGE ENERGY RESOURCES INC	030535853	5,429,276.27	4/30/2003	5/27/2003	27	146,590,459.29	
807	200304	OGE ENERGY RESOURCES INC	030535853	698,467.98	4/30/2003	5/27/2003	27	18,858,635.46	
808	200304	NICOR HUB SERVICES	030535854	19,874.00	4/30/2003	5/27/2003	27	536,598.00	
809	200304	NICOR HUB SERVICES	030535854	724,190.00	4/30/2003	5/27/2003	27	19,553,130.00	
810	200304	NICOR HUB SERVICES	030535854	137,205.30	4/30/2003	5/27/2003	27	3,704,543.10	
811	200304	ALLIANT ENERGY INTERGRATED	030535855	3,360.00	4/30/2003	5/27/2003	27	90,720.00	
812	200304	AMEREX NATURAL GAS LTD	030535856	77.50	4/30/2003	5/27/2003	27	2,092.50	
813	200304	SEMPRA ENERGY TRADING CORP	030535857	106,137.77	4/30/2003	5/27/2003	27	2,865,719.79	
814	200304	SEMPRA ENERGY TRADING CORP	030535857	754,658.00	4/30/2003	5/27/2003	27	20,375,766.00	
815	200304	SEMPRA ENERGY TRADING CORP	030535857	515,347.68	4/30/2003	5/27/2003	27	13,914,387.36	
816	200304	CINERGY	030535858	91,800.00	4/30/2003	5/27/2003	27	2,478,600.00	
817	200304	CINERGY	030535858	41,426.00	4/30/2003	5/27/2003	27	1,118,502.00	
818	200304	CINERGY	030535858	1,278,564.78	4/30/2003	5/27/2003	27	34,521,249.06	
819	200304	CINERGY	030535858	2,025,808.04	4/30/2003	5/27/2003	27	54,696,817.08	
820	200304	CINERGY	030535858	22,926.68	4/30/2003	5/27/2003	27	619,020.36	

MidAmerican Energy Company
 Lead Lag Analysis
 Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
821	200304	CINERGY	030535858	108,245.50	4/30/2003	5/27/2003	27	2,922,628.50	
822	200304	CMS CONTINENTAL NATURAL GAS INC	030535859	712,862.36	4/30/2003	5/27/2003	27	19,247,283.72	
823	200304	COOK INLET ENERGY SUPPLY	030535860	171,222.70	4/30/2003	5/27/2003	27	4,623,012.90	
824	200304	COOK INLET ENERGY SUPPLY	030535860	1,254,447.32	4/30/2003	5/27/2003	27	33,870,077.64	
825	200304	NGTS LLC FORTIS CAPITAL CORP	030535861	2,909,750.00	4/30/2003	5/27/2003	27	78,563,250.00	
826	200304	NGTS LLC FORTIS CAPITAL CORP	030535861	857,199.34	4/30/2003	5/27/2003	27	23,144,382.18	
827	200304	EL PASO ENERGY MARKETING COMPANY	030535863	7,742.00	4/30/2003	5/27/2003	27	209,034.00	
828	200304	CORAL ENERGY RESOURCES LP	030535868	125,800.00	4/30/2003	5/27/2003	27	3,396,600.00	
829	200304	CORAL ENERGY RESOURCES LP	030535868	24,625.00	4/30/2003	5/27/2003	27	664,875.00	
830	200304	CORAL ENERGY RESOURCES LP	030535868	24,325.00	4/30/2003	5/27/2003	27	656,775.00	
831	200304	CONOCO NATURAL GAS SALES	030535869	430,079.16	4/30/2003	5/27/2003	27	11,612,137.32	
832	200304	CONOCO NATURAL GAS SALES	030535869	1,200.00	4/30/2003	5/27/2003	27	32,400.00	
833	200304	CONOCO NATURAL GAS SALES	030535869	656,741.14	4/30/2003	5/27/2003	27	17,732,010.78	
834	200304	CONOCO NATURAL GAS SALES	030535869	616,149.19	4/30/2003	5/27/2003	27	16,636,028.13	
835	200304	CONOCO NATURAL GAS SALES	030535869	(1,200.00)	4/30/2003	5/27/2003	27	(32,400.00)	
836	200304	AEP ENERGY SERVICES INC	030535870	175,337.50	4/30/2003	5/27/2003	27	4,734,112.50	
837	200304	AEP ENERGY SERVICES INC	030535870	485,424.03	4/30/2003	5/27/2003	27	13,106,448.81	
838	200304	DUKE ENERGY TRADING & MARKETING	030535871	330,328.00	4/30/2003	5/27/2003	27	8,918,856.00	
839	200304	DUKE ENERGY TRADING & MARKETING	030535871	334,838.50	4/30/2003	5/27/2003	27	9,040,639.50	
840	200304	DUKE ENERGY TRADING & MARKETING	030535871	159,000.00	4/30/2003	5/27/2003	27	4,293,000.00	
841	200304	DUKE ENERGY TRADING & MARKETING	030535871	909,628.89	4/30/2003	5/27/2003	27	24,559,980.03	
842	200304	DUKE ENERGY TRADING & MARKETING	030535871	63,007.84	4/30/2003	5/27/2003	27	1,701,211.68	
843	200304	DUKE ENERGY TRADING & MARKETING	030535871	209,760.25	4/30/2003	5/27/2003	27	5,663,526.75	
844	200304	DUKE ENERGY TRADING & MARKETING	030535871	15,730.00	4/30/2003	5/27/2003	27	424,710.00	
845	200304	DUKE ENERGY TRADING & MARKETING	030535871	5,412.00	4/30/2003	5/27/2003	27	146,124.00	
846	200304	DUKE ENERGY TRADING & MARKETING	030535871	16,140.00	4/30/2003	5/27/2003	27	435,780.00	
847	200304	HUSKY GAS MARKETING	030535874	78,405.00	4/30/2003	5/27/2003	27	2,116,935.00	
848	200304	HUSKY GAS MARKETING	030535874	720,000.00	4/30/2003	5/27/2003	27	19,440,000.00	
849	200304	HUSKY GAS MARKETING	030535874	2,093,691.60	4/30/2003	5/27/2003	27	56,529,673.20	
850	200304	SEMPRA ENERGY SOLUTIONS	030535875	26,200.00	4/30/2003	5/27/2003	27	707,400.00	
851	200304	UBS WARBURG AG LONDON	030535876	699,000.00	4/30/2003	5/27/2003	27	18,873,000.00	
852	200304	UBS WARBURG AG LONDON	030535876	33,959.88	4/30/2003	5/27/2003	27	916,916.76	
853	200304	TENASKA GAS STORAGE LLC	030535877	1,587,039.61	4/30/2003	5/27/2003	27	42,850,069.47	
854	200304	TENASKA GAS STORAGE LLC	030535877	12,701.92	4/30/2003	5/27/2003	27	342,951.84	
855	200304	VIRGINIA POWER ENERGY MARKETING	030535878	39,741.74	4/30/2003	5/27/2003	27	1,073,026.98	
856	200304	VIRGINIA POWER ENERGY MARKETING	030535878	763,250.00	4/30/2003	5/27/2003	27	20,607,750.00	
857	200304	VIRGINIA POWER ENERGY MARKETING	030535878	2,398,680.00	4/30/2003	5/27/2003	27	64,764,360.00	
858	200304	VIRGINIA POWER ENERGY MARKETING	030535878	1,585.60	4/30/2003	5/27/2003	27	42,811.20	
859	200304	CONCORD ENERGY LLC	030535879	834,632.80	4/30/2003	5/27/2003	27	22,535,085.60	
860	200304	CONCORD ENERGY LLC	030535879	226,558.99	4/30/2003	5/27/2003	27	6,117,092.73	
861	200304	CONCORD ENERGY LLC	030535879	11,627.62	4/30/2003	5/27/2003	27	313,945.74	
862	200304	NATIONAL ENERGY & TRADE LP	030535880	715,500.00	4/30/2003	5/27/2003	27	19,318,500.00	
863	200304	CORAL CANADA US INC	030535881	2,925,384.00	4/30/2003	5/27/2003	27	78,985,368.00	
864	200304	INTERCONTINENTAL EXCHANGE LLC	030535882	506.80	4/30/2003	5/27/2003	27	13,683.60	
865	200304	INTERCONTINENTAL EXCHANGE LLC	030535882	605.52	4/30/2003	5/27/2003	27	16,349.04	
866	200304	SEQUENT ENERGY MANAGEMENT	030535883	347,236.39	4/30/2003	5/27/2003	27	9,375,382.53	
867	200304	SEQUENT ENERGY MANAGEMENT	030535883	276,048.15	4/30/2003	5/27/2003	27	7,453,300.05	
868	200304	SEQUENT ENERGY MANAGEMENT	030535883	51,000.00	4/30/2003	5/27/2003	27	1,377,000.00	
869	200304	OKLAHOMA ENERGY SERVICES INC	030535884	2,097.00	4/30/2003	5/27/2003	27	56,619.00	
870	200304	NORTHERN BORDER PIPELINE CO	030535886	23,130.30	4/30/2003	5/27/2003	27	624,518.10	
871	200304	NORTHERN BORDER PIPELINE CO	030535886	639.43	4/30/2003	5/27/2003	27	17,264.61	
872	200304	NORTHERN BORDER PIPELINE CO	030535886	(5,710.99)	4/30/2003	5/27/2003	27	(154,196.73)	
873	200304	NORTHERN BORDER PIPELINE CO	030535886	(38,459.26)	4/30/2003	5/27/2003	27	(1,038,400.02)	
874	200304	NORTHERN BORDER PIPELINE CO	030535886	101,373.60	4/30/2003	5/27/2003	27	2,737,087.20	
875	200304	MIRANT AMERICAS ENERGY MARKETING	030535888	705,140.66	4/30/2003	5/27/2003	27	19,038,797.82	
876	200304	MIRANT AMERICAS ENERGY MARKETING	030535888	2,461,941.19	4/30/2003	5/27/2003	27	66,472,412.13	
877	200304	MIRANT AMERICAS ENERGY MARKETING	030535888	2,212,122.03	4/30/2003	5/27/2003	27	59,727,294.81	
878	200304	ENERGY KOCH TRADING	030535889	241,582.00	4/30/2003	5/27/2003	27	6,522,714.00	
879	200304	ENERGY KOCH TRADING	030535889	26,025.00	4/30/2003	5/27/2003	27	702,675.00	
880	200304	ENERGY KOCH TRADING	030535889	4,574,371.98	4/30/2003	5/27/2003	27	123,508,043.46	
881	200304	ANADARKO TRADING COMPANY	030535890	215,034.17	4/30/2003	5/27/2003	27	5,805,922.59	
882	200304	ANADARKO TRADING COMPANY	030535890	9,001.88	4/30/2003	5/27/2003	27	243,050.76	
883	200304	ANADARKO TRADING COMPANY	030535890	321,589.76	4/30/2003	5/27/2003	27	8,682,923.52	
884	200304	MARATHON OIL COMPANY	030535891	633,866.96	4/30/2003	5/27/2003	27	17,114,407.92	
885	200304	MARATHON OIL COMPANY	030535891	412,415.74	4/30/2003	5/27/2003	27	11,135,224.98	
886	200304	MARATHON OIL COMPANY	030535891	171,513.00	4/30/2003	5/27/2003	27	4,630,851.00	
887	200304	ONEOK GAS MARKETING	030535896	36,860.00	4/30/2003	5/27/2003	27	995,220.00	
888	200304	ONEOK GAS MARKETING	030535896	84,644.43	4/30/2003	5/27/2003	27	2,285,399.61	
889	200304	ONEOK GAS MARKETING	030535896	903,950.00	4/30/2003	5/27/2003	27	24,406,650.00	
890	200304	BP ENERGY CO	030535899	549,847.14	4/30/2003	5/27/2003	27	14,845,872.78	
891	200304	BP ENERGY CO	030535899	123,673.00	4/30/2003	5/27/2003	27	3,339,171.00	
892	200304	BURLINGTON RESOURCES TRADING INC	030535903	24,600.00	4/30/2003	5/27/2003	27	664,200.00	
893	200304	DYNEGY MARKETING & TRADE	030535905	910,477.34	4/30/2003	5/27/2003	27	24,582,888.18	
894	200304	DYNEGY MARKETING & TRADE	030535905	6,789,505.52	4/30/2003	5/27/2003	27	183,316,649.04	
895	200304	PROGAS USA INC	030535907	4,093.50	4/30/2003	5/27/2003	27	110,524.50	
896	200304	TENASKA MARKETING VENTURES	030535909	1,521,746.42	4/30/2003	5/27/2003	27	41,087,153.34	
897	200304	TENASKA MARKETING VENTURES	030535909	2,131.10	4/30/2003	5/27/2003	27	57,539.70	
898	200304	TENASKA MARKETING VENTURES	030535909	1,996,577.12	4/30/2003	5/27/2003	27	53,907,582.24	
899	200304	TENASKA MARKETING VENTURES	030535909	493,168.82	4/30/2003	5/27/2003	27	13,315,558.14	
900	200304	OCCIDENTAL ENERGY MARKETING INC	030535912	70.00	4/30/2003	5/27/2003	27	1,890.00	
901	200304	OCCIDENTAL ENERGY MARKETING INC	030535912	562.00	4/30/2003	5/27/2003	27	15,174.00	
902	200304	OCCIDENTAL ENERGY MARKETING INC	030535912	18,283.05	4/30/2003	5/27/2003	27	493,642.35	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
903	200304	OCCIDENTAL ENERGY MARKETING INC	030535912	29,061.94	4/30/2003	5/27/2003	27	784,672.38	
904	200304	OCCIDENTAL ENERGY MARKETING INC	030535912	34,300.00	4/30/2003	5/27/2003	27	926,100.00	
905	200304	OCCIDENTAL ENERGY MARKETING INC	030535912	36,540.00	4/30/2003	5/27/2003	27	986,580.00	
906	200304	OCCIDENTAL ENERGY MARKETING INC	030535912	220,542.45	4/30/2003	5/27/2003	27	5,954,646.15	
907	200304	OCCIDENTAL ENERGY MARKETING INC	030535912	272,400.00	4/30/2003	5/27/2003	27	7,354,800.00	
908	200304	TRISTAR PRODUCER SERVICES OF	030536159	15,485.33	4/30/2003	5/27/2003	27	418,103.91	
909	200304	TRANSWESTERN PIPELINE COMPANY	030536941	32,826.52	4/30/2003	5/29/2003	29	951,969.08	
910	200304	DUKE ENERGY TRADING & MARKETING	030537937	(909,828.89)	4/30/2003	5/30/2003	30	(27,288,866.70)	
911	200304	DUKE ENERGY TRADING & MARKETING	030537937	909,828.89	4/30/2003	5/30/2003	30	27,288,866.70	
912	200305	BP ENERGY CO	030640046	170,650.00	5/31/2003	6/4/2003	4	682,600.00	
913	200305	SEMPRA ENERGY TRADING CORP	030640051	27,000.00	5/31/2003	6/4/2003	4	108,000.00	
914	200305	BP ENERGY CO	030642421	7,500.00	5/31/2003	6/9/2003	9	67,500.00	
915	200305	UBS WARBURG ENERGY LLC	030642434	28,500.00	5/31/2003	6/9/2003	9	256,500.00	
916	200305	MORGAN STANLEY CAPITAL GROUP INC	030642437	57,000.00	5/31/2003	6/9/2003	9	513,000.00	
917	200305	AEP ENERGY SERVICES INC	030642438	6,375.00	5/31/2003	6/9/2003	9	57,375.00	
918	200305	SEMPRA ENERGY TRADING CORP	030642440	133,875.00	5/31/2003	6/9/2003	9	1,204,875.00	
919	200305	WILLIAMS ENERGY MARKETING & TRADE	030642443	5,125.00	5/31/2003	6/9/2003	9	46,125.00	
920	200305	NORTHERN NATURAL GAS	030645133	20,655.00	5/31/2003	6/12/2003	12	247,860.00	
921	200305	NORTHERN NATURAL GAS	030645133	216,910.00	5/31/2003	6/12/2003	12	2,602,920.00	
922	200305	NORTHERN NATURAL GAS	030645133	164,971.00	5/31/2003	6/12/2003	12	1,979,652.00	
923	200305	NORTHERN NATURAL GAS	030645133	164,850.56	5/31/2003	6/12/2003	12	1,978,206.72	
924	200305	NORTHERN NATURAL GAS	030645133	147,318.66	5/31/2003	6/12/2003	12	1,767,823.92	
925	200305	NORTHERN NATURAL GAS	030645133	78,240.00	5/31/2003	6/12/2003	12	938,880.00	
926	200305	NORTHERN NATURAL GAS	030645133	798,889.91	5/31/2003	6/12/2003	12	9,586,678.92	
927	200305	ENERGY KOCH TRADING	030646353	463,000.00	5/31/2003	6/13/2003	13	6,019,000.00	
928	200305	ENERGY KOCH TRADING	030647682	217,500.00	5/31/2003	6/17/2003	17	3,697,500.00	
929	200305	ENERGY KOCH TRADING	030648826	255,000.00	5/31/2003	6/18/2003	18	4,590,000.00	
930	200305	NATURAL GAS PIPELINE	030648830	523,977.83	5/31/2003	6/18/2003	18	9,431,600.94	
931	200305	NATURAL GAS PIPELINE	030648830	2,428.04	5/31/2003	6/18/2003	18	43,704.72	
932	200305	NATURAL GAS PIPELINE	030648830	6,995.13	5/31/2003	6/18/2003	18	125,912.34	
933	200305	NATURAL GAS PIPELINE	030648830	1,998.90	5/31/2003	6/18/2003	18	35,980.20	
934	200305	NATURAL GAS PIPELINE	030648830	1,000,000.00	5/31/2003	6/18/2003	18	18,000,000.00	
935	200305	NATURAL GAS PIPELINE	030648830	25,319.32	5/31/2003	6/18/2003	18	455,747.76	
936	200305	NATURAL GAS PIPELINE	030648830	1,895.17	5/31/2003	6/18/2003	18	34,113.06	
937	200305	NATURAL GAS PIPELINE	030648830	68,175.98	5/31/2003	6/18/2003	18	1,227,167.64	
938	200305	NATURAL GAS PIPELINE	030648830	5.11	5/31/2003	6/18/2003	18	91.98	
939	200305	ENERGY KOCH TRADING	030650506	22,500.00	5/31/2003	6/20/2003	20	450,000.00	
940	200305	CITY OF DAKOTA CITY	030650748	304.70	5/31/2003	6/23/2003	23	7,008.10	
941	200305	ANR PIPELINE	030650884	40,667.91	5/31/2003	6/23/2003	23	935,361.93	
942	200305	ANR PIPELINE	030650884	2,030.95	5/31/2003	6/23/2003	23	46,711.85	
943	200305	NORTHERN NATURAL GAS	030650894	(0.75)	5/31/2003	6/23/2003	23	(17.25)	
944	200305	NORTHERN NATURAL GAS	030650894	(504.80)	5/31/2003	6/23/2003	23	(11,610.40)	
945	200305	NORTHERN NATURAL GAS	030650894	(948.87)	5/31/2003	6/23/2003	23	(21,824.01)	
946	200305	NORTHERN NATURAL GAS	030650894	(10,024.31)	5/31/2003	6/23/2003	23	(230,559.13)	
947	200305	NORTHERN NATURAL GAS	030650894	(150.86)	5/31/2003	6/23/2003	23	(3,469.76)	
948	200305	NORTHERN NATURAL GAS	030650894	(3.54)	5/31/2003	6/23/2003	23	(81.42)	
949	200305	NORTHERN NATURAL GAS	030650894	4.54	5/31/2003	6/23/2003	23	104.42	
950	200305	NORTHERN NATURAL GAS	030650894	6.82	5/31/2003	6/23/2003	23	156.86	
951	200305	NORTHERN NATURAL GAS	030650894	286.91	5/31/2003	6/23/2003	23	6,598.93	
952	200305	NORTHERN NATURAL GAS	030650894	384.00	5/31/2003	6/23/2003	23	8,832.00	
953	200305	NORTHERN NATURAL GAS	030650894	775.15	5/31/2003	6/23/2003	23	17,828.45	
954	200305	NORTHERN NATURAL GAS	030650894	1,528.00	5/31/2003	6/23/2003	23	35,144.00	
955	200305	NORTHERN NATURAL GAS	030650894	2,283.00	5/31/2003	6/23/2003	23	52,509.00	
956	200305	NORTHERN NATURAL GAS	030650894	(60.26)	5/31/2003	6/23/2003	23	(1,385.98)	
957	200305	NORTHERN NATURAL GAS	030650894	5,637.90	5/31/2003	6/23/2003	23	129,671.70	
958	200305	NORTHERN NATURAL GAS	030650894	3,270.50	5/31/2003	6/23/2003	23	75,221.50	
959	200305	NORTHERN NATURAL GAS	030650894	30,076.34	5/31/2003	6/23/2003	23	691,755.82	
960	200305	NORTHERN NATURAL GAS	030650894	4,049.69	5/31/2003	6/23/2003	23	93,142.87	
961	200305	NORTHERN NATURAL GAS	030650894	3,361.74	5/31/2003	6/23/2003	23	77,320.02	
962	200305	NORTHERN NATURAL GAS	030650894	8,499.00	5/31/2003	6/23/2003	23	195,477.00	
963	200305	NORTHERN NATURAL GAS	030650894	5,395.84	5/31/2003	6/23/2003	23	124,104.32	
964	200305	NORTHERN NATURAL GAS	030650894	69,197.46	5/31/2003	6/23/2003	23	1,591,541.58	
965	200305	NORTHERN NATURAL GAS	030650894	(172,810.91)	5/31/2003	6/23/2003	23	(3,974,650.93)	
966	200305	CITY OF SOUTH SIOUX CITY	030652197	487.30	5/31/2003	6/24/2003	24	11,695.20	
967	200305	OKLAHOMA ENERGY SERVICES INC	030652553	4,083.00	5/31/2003	6/25/2003	25	102,075.00	
968	200305	CORAL CANADA US INC	030652558	3,021,114.37	5/31/2003	6/25/2003	25	75,527,859.25	
969	200305	CONOCO NATURAL GAS SALES	030652571	404,540.60	5/31/2003	6/25/2003	25	10,113,515.00	
970	200305	CONOCO NATURAL GAS SALES	030652571	148,870.05	5/31/2003	6/25/2003	25	3,721,751.25	
971	200305	CONOCO NATURAL GAS SALES	030652571	56,105.00	5/31/2003	6/25/2003	25	1,402,625.00	
972	200305	CORAL ENERGY RESOURCES LP	030652579	286,500.15	5/31/2003	6/25/2003	25	7,162,503.75	
973	200305	CORAL ENERGY RESOURCES LP	030652579	56,575.00	5/31/2003	6/25/2003	25	1,414,375.00	
974	200305	AQUILA MERCHANT SERVICES	030652586	213,489.28	5/31/2003	6/25/2003	25	5,337,232.00	
975	200305	AQUILA MERCHANT SERVICES	030652586	152,703.00	5/31/2003	6/25/2003	25	3,817,575.00	
976	200305	COENERGY TRADING COMPANY	030652589	432,800.00	5/31/2003	6/25/2003	25	10,820,000.00	
977	200305	DUKE ENERGY TRADING & MARKETING	030652591	58,106.13	5/31/2003	6/25/2003	25	1,452,653.25	
978	200305	DUKE ENERGY TRADING & MARKETING	030652591	109,510.00	5/31/2003	6/25/2003	25	2,737,750.00	
979	200305	DUKE ENERGY TRADING & MARKETING	030652591	2,130,843.83	5/31/2003	6/25/2003	25	53,271,095.75	
980	200305	DUKE ENERGY TRADING & MARKETING	030652591	639,138.97	5/31/2003	6/25/2003	25	15,978,474.25	
981	200305	DUKE ENERGY TRADING & MARKETING	030652591	104,081.50	5/31/2003	6/25/2003	25	2,602,037.50	
982	200305	DUKE ENERGY TRADING & MARKETING	030652591	51,893.72	5/31/2003	6/25/2003	25	1,297,343.00	
983	200305	DUKE ENERGY TRADING & MARKETING	030652591	46,624.00	5/31/2003	6/25/2003	25	1,165,600.00	
984	200305	DUKE ENERGY TRADING & MARKETING	030652591	958,435.43	5/31/2003	6/25/2003	25	23,960,885.75	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
985	200305	ALLIANT ENERGY	030652597	47,397.63	5/31/2003	6/25/2003	25	1,184,940.75	
986	200305	EL PASO ENERGY MARKETING COMPANY	030652599	124,670.00	5/31/2003	6/25/2003	25	3,116,750.00	
987	200305	EL PASO ENERGY MARKETING COMPANY	030652599	266,950.00	5/31/2003	6/25/2003	25	6,673,750.00	
988	200305	PEOPLES GAS LIGHT AND COKE CO	030652600	270.00	5/31/2003	6/25/2003	25	6,750.00	
989	200305	E PRIME INC	030652601	217.80	5/31/2003	6/25/2003	25	5,445.00	
990	200305	BP CANADA ENERGY MARKETING CORP	030652602	3,279,133.62	5/31/2003	6/25/2003	25	81,978,340.50	
991	200305	BP CANADA ENERGY MARKETING CORP	030652602	75,168.68	5/31/2003	6/25/2003	25	1,879,217.00	
992	200305	BP CANADA ENERGY MARKETING CORP	030652602	7,576.00	5/31/2003	6/25/2003	25	189,400.00	
993	200305	BP CANADA ENERGY MARKETING CORP	030652602	(1,032.24)	5/31/2003	6/25/2003	25	(25,806.00)	
994	200305	BP CANADA ENERGY MARKETING CORP	030652602	2,043,053.84	5/31/2003	6/25/2003	25	51,076,346.00	
995	200305	HUSKY GAS MARKETING	030652604	740,900.00	5/31/2003	6/25/2003	25	18,522,500.00	
996	200305	HUSKY GAS MARKETING	030652604	747,100.00	5/31/2003	6/25/2003	25	18,677,500.00	
997	200305	HUSKY GAS MARKETING	030652604	2,176,906.02	5/31/2003	6/25/2003	25	54,422,650.50	
998	200305	HUSKY GAS MARKETING	030652604	1,807,408.50	5/31/2003	6/25/2003	25	45,185,212.50	
999	200305	VIRGINIA POWER ENERGY MARKETING	030652611	570,589.06	5/31/2003	6/25/2003	25	14,264,726.50	
1000	200305	VIRGINIA POWER ENERGY MARKETING	030652611	3,306,500.97	5/31/2003	6/25/2003	25	82,662,524.25	
1001	200305	INTERCONTINENTAL EXCHANGE LLC	030652617	540.31	5/31/2003	6/25/2003	25	13,507.75	
1002	200305	INTERCONTINENTAL EXCHANGE LLC	030652617	514.11	5/31/2003	6/25/2003	25	12,852.75	
1003	200305	ANADARKO TRADING COMPANY	030652626	152,313.62	5/31/2003	6/25/2003	25	3,807,840.50	
1004	200305	ANADARKO TRADING COMPANY	030652626	1,524,962.24	5/31/2003	6/25/2003	25	38,124,056.00	
1005	200305	NORTHERN BORDER PIPELINE CO	030652627	966.68	5/31/2003	6/25/2003	25	24,167.00	
1006	200305	NORTHERN BORDER PIPELINE CO	030652627	104,752.72	5/31/2003	6/25/2003	25	2,618,818.00	
1007	200305	NORTHERN BORDER PIPELINE CO	030652627	23,715.09	5/31/2003	6/25/2003	25	592,877.25	
1008	200305	MARATHON OIL COMPANY	030652628	151,032.00	5/31/2003	6/25/2003	25	3,775,800.00	
1009	200305	MARATHON OIL COMPANY	030652628	149,791.19	5/31/2003	6/25/2003	25	3,744,779.75	
1010	200305	MARATHON OIL COMPANY	030652628	2,390.00	5/31/2003	6/25/2003	25	59,750.00	
1011	200305	MARATHON OIL COMPANY	030652628	(2,462.40)	5/31/2003	6/25/2003	25	(61,560.00)	
1012	200305	MARATHON OIL COMPANY	030652628	291,675.00	5/31/2003	6/25/2003	25	7,291,875.00	
1013	200305	MIRANT AMERICAS ENERGY MARKETING	030652639	659,740.88	5/31/2003	6/25/2003	25	16,493,522.00	
1014	200305	MIRANT AMERICAS ENERGY MARKETING	030652639	774,529.40	5/31/2003	6/25/2003	25	19,363,235.00	
1015	200305	MIRANT AMERICAS ENERGY MARKETING	030652639	1,287,120.48	5/31/2003	6/25/2003	25	32,178,012.00	
1016	200305	ENERGY KOCH TRADING	030652648	3,653,015.19	5/31/2003	6/25/2003	25	91,325,379.75	
1017	200305	ENERGY KOCH TRADING	030652648	40,016.00	5/31/2003	6/25/2003	25	1,000,400.00	
1018	200305	BP ENERGY CO	030652654	1,588,500.00	5/31/2003	6/25/2003	25	39,712,500.00	
1019	200305	BP ENERGY CO	030652654	27,912.50	5/31/2003	6/25/2003	25	697,812.50	
1020	200305	BURLINGTON RESOURCES TRADING INC	030652656	956,871.77	5/31/2003	6/25/2003	25	23,921,794.25	
1021	200305	BURLINGTON RESOURCES TRADING INC	030652656	724,625.00	5/31/2003	6/25/2003	25	18,115,625.00	
1022	200305	OCCIDENTAL ENERGY MARKETING INC	030652657	44,772.00	5/31/2003	6/25/2003	25	1,119,300.00	
1023	200305	OCCIDENTAL ENERGY MARKETING INC	030652657	32,400.00	5/31/2003	6/25/2003	25	810,000.00	
1024	200305	OCCIDENTAL ENERGY MARKETING INC	030652657	73,098.00	5/31/2003	6/25/2003	25	1,827,450.00	
1025	200305	OCCIDENTAL ENERGY MARKETING INC	030652657	963,920.69	5/31/2003	6/25/2003	25	24,098,017.25	
1026	200305	OCCIDENTAL ENERGY MARKETING INC	030652657	29,075.00	5/31/2003	6/25/2003	25	726,875.00	
1027	200305	PROGAS USA INC	030652665	4,229.95	5/31/2003	6/25/2003	25	105,748.75	
1028	200305	TENASKA MARKETING VENTURES	030652670	92,786.80	5/31/2003	6/25/2003	25	2,319,670.00	
1029	200305	TENASKA MARKETING VENTURES	030652670	136,810.08	5/31/2003	6/25/2003	25	3,420,252.00	
1030	200305	TENASKA MARKETING VENTURES	030652670	1,878,493.84	5/31/2003	6/25/2003	25	46,962,346.00	
1031	200305	SEQUENT ENERGY MANAGEMENT	030652698	58,500.00	5/31/2003	6/25/2003	25	1,462,500.00	
1032	200305	SEQUENT ENERGY MANAGEMENT	030652698	338,999.77	5/31/2003	6/25/2003	25	8,474,994.25	
1033	200305	SEQUENT ENERGY MANAGEMENT	030652698	766,567.76	5/31/2003	6/25/2003	25	19,164,194.00	
1034	200305	SEQUENT ENERGY MANAGEMENT	030652698	788,693.40	5/31/2003	6/25/2003	25	19,717,335.00	
1035	200305	NEXEN MARKETING USA INC	030652701	398,851.43	5/31/2003	6/25/2003	25	9,971,285.75	
1036	200305	NEXEN MARKETING USA INC	030652701	394,100.66	5/31/2003	6/25/2003	25	9,852,516.50	
1037	200305	NATIONAL ENERGY & TRADE LP	030652703	472,162.18	5/31/2003	6/25/2003	25	11,804,054.50	
1038	200305	NATIONAL ENERGY & TRADE LP	030652703	65,165.24	5/31/2003	6/25/2003	25	1,629,631.00	
1039	200305	WPS ENERGY SERVICES INC	030652705	11,366.29	5/31/2003	6/25/2003	25	284,157.25	
1040	200305	ENSERCO ENERGY INC	030652706	27,170.00	5/31/2003	6/25/2003	25	679,250.00	
1041	200305	ENSERCO ENERGY INC	030652706	29,050.00	5/31/2003	6/25/2003	25	726,250.00	
1042	200305	CONCORD ENERGY LLC	030652708	193,600.00	5/31/2003	6/25/2003	25	4,840,000.00	
1043	200305	CONCORD ENERGY LLC	030652708	326,424.37	5/31/2003	6/25/2003	25	8,160,609.25	
1044	200305	TRACTEBEL ENERGY MARKETING INC	030652712	24,248.50	5/31/2003	6/25/2003	25	606,212.50	
1045	200305	TRACTEBEL ENERGY MARKETING INC	030652712	233,663.45	5/31/2003	6/25/2003	25	5,841,586.25	
1046	200305	SABINE HUB SERVICES HENRY HUB	030652715	2,042.80	5/31/2003	6/25/2003	25	51,070.00	
1047	200305	TENASKA GAS STORAGE LLC	030652716	710,649.27	5/31/2003	6/25/2003	25	17,766,231.75	
1048	200305	UBS WARBURG AG LONDON	030652720	227,321.00	5/31/2003	6/25/2003	25	5,683,025.00	
1049	200305	UBS WARBURG AG LONDON	030652720	212,538.00	5/31/2003	6/25/2003	25	5,313,450.00	
1050	200305	SEMPRA ENERGY SOLUTIONS	030652722	66,256.50	5/31/2003	6/25/2003	25	1,656,412.50	
1051	200305	APB ENERGY	030652723	2,283.75	5/31/2003	6/25/2003	25	57,093.75	
1052	200305	WESTERN GAS RESOURCES INC	030652779	29,802.00	5/31/2003	6/25/2003	25	745,050.00	
1053	200305	WESTERN GAS RESOURCES INC	030652779	738,575.00	5/31/2003	6/25/2003	25	18,464,375.00	
1054	200305	NGTS LLC FORTIS CAPITAL CORP	030652783	1,504,756.56	5/31/2003	6/25/2003	25	37,618,914.00	
1055	200305	OGE ENERGY RESOURCES INC	030652785	435,045.09	5/31/2003	6/25/2003	25	10,876,127.25	
1056	200305	OGE ENERGY RESOURCES INC	030652785	2,353,811.27	5/31/2003	6/25/2003	25	58,845,281.75	
1057	200305	OGE ENERGY RESOURCES INC	030652785	274.74	5/31/2003	6/25/2003	25	6,868.50	
1058	200305	OGE ENERGY RESOURCES INC	030652785	5,507,858.40	5/31/2003	6/25/2003	25	137,696,460.00	
1059	200305	DEVON GAS SERVICES LP	030652799	1,525,200.00	5/31/2003	6/25/2003	25	38,130,000.00	
1060	200305	NICOR HUB SERVICES	030652803	57,900.00	5/31/2003	6/25/2003	25	1,447,500.00	
1061	200305	NICOR HUB SERVICES	030652803	42,348.00	5/31/2003	6/25/2003	25	1,058,700.00	
1062	200305	AMEREX NATURAL GAS LTD	030652808	150.00	5/31/2003	6/25/2003	25	3,750.00	
1063	200305	ALLIANT ENERGY RESOURCES	030652812	3,162.00	5/31/2003	6/25/2003	25	79,050.00	
1064	200305	CMS CONTINENTAL NATURAL GAS INC	030652819	738,962.50	5/31/2003	6/25/2003	25	18,474,062.50	
1065	200305	TRISTAR PRODUCER SERVICES OF	030652928	16,137.69	5/31/2003	6/25/2003	25	403,442.25	
1066	200305	J ARON & COMPANY	030653354	285,000.00	5/31/2003	6/26/2003	26	7,410,000.00	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1067	200305	ENRON NORTH AMERICA	030653374	14,100,000.00	5/31/2003	6/26/2003	26	366,600,000.00	
1068	200305	TRANSWESTERN PIPELINE COMPANY	030654778	15,708.91	5/31/2003	6/30/2003	30	471,267.30	
1069	200306	MIRANT AMERICAS ENERGY MARKETING	030700186	202,200.00	6/30/2003	7/25/2003	25	5,055,000.00	
1070	200306	TRANSWESTERN PIPELINE COMPANY	030700419	11,694.17	6/30/2003	7/28/2003	28	327,436.76	
1071	200306	ENERGY KOCH TRADING	030700423	50,000.00	6/30/2003	7/28/2003	28	1,400,000.00	
1072	200306	BP ENERGY CO	030701078	25,000.00	6/30/2003	7/29/2003	29	725,000.00	
1073	200306	ENERGY KOCH TRADING	030701079	52,000.00	6/30/2003	7/29/2003	29	1,508,000.00	
1074	200306	NATURAL GAS PIPELINE	030701734	309,609.69	6/30/2003	7/30/2003	30	9,288,290.70	
1075	200306	NATURAL GAS PIPELINE	030701734	(309,609.69)	6/30/2003	7/30/2003	30	(9,288,290.70)	
1076	200306	ENERGY KOCH TRADING	030701923	50,000.00	6/30/2003	7/30/2003	30	1,500,000.00	
1077	200306	SEMPRA ENERGY TRADING CORP	030703163	67,160.00	6/30/2003	7/31/2003	31	2,081,960.00	
1078	200306	SEMPRA ENERGY TRADING CORP	030703163	(67,160.00)	6/30/2003	7/31/2003	31	(2,081,960.00)	
1079	200306	MORGAN STANLEY CAPITAL GROUP INC	030756140	171,500.00	6/30/2003	7/2/2003	2	343,000.00	
1080	200306	BP ENERGY CO	030757276	3,230.00	6/30/2003	7/3/2003	3	9,690.00	
1081	200306	UBS WARBURG ENERGY LLC	030757292	161,685.00	6/30/2003	7/3/2003	3	485,055.00	
1082	200306	ENERGY KOCH TRADING	030757305	15,120.00	6/30/2003	7/3/2003	3	45,360.00	
1083	200306	MORGAN STANLEY CAPITAL GROUP INC	030759136	200,000.00	6/30/2003	7/8/2003	8	1,600,000.00	
1084	200306	MORGAN STANLEY CAPITAL GROUP INC	030759933	5,890.00	6/30/2003	7/9/2003	9	53,010.00	
1085	200306	BP ENERGY CO	030759936	15,810.00	6/30/2003	7/9/2003	9	142,290.00	
1086	200306	ENERGY KOCH TRADING	030759940	60,000.00	6/30/2003	7/9/2003	9	540,000.00	
1087	200306	NORTHERN NATURAL GAS	030761586	578.00	6/30/2003	7/11/2003	11	6,358.00	
1088	200306	NORTHERN NATURAL GAS	030761586	20,655.00	6/30/2003	7/11/2003	11	227,205.00	
1089	200306	NORTHERN NATURAL GAS	030761586	78,240.00	6/30/2003	7/11/2003	11	860,640.00	
1090	200306	NORTHERN NATURAL GAS	030761586	798,297.56	6/30/2003	7/11/2003	11	8,781,273.16	
1091	200306	NORTHERN NATURAL GAS	030761586	560,536.29	6/30/2003	7/11/2003	11	6,165,899.19	
1092	200306	NORTHERN NATURAL GAS	030761586	346,550.00	6/30/2003	7/11/2003	11	3,812,050.00	
1093	200306	NORTHERN NATURAL GAS	030761586	216,910.00	6/30/2003	7/11/2003	11	2,386,010.00	
1094	200306	NORTHERN NATURAL GAS	030761586	152,055.12	6/30/2003	7/11/2003	11	1,672,606.32	
1095	200306	BP ENERGY CO	030766220	130,000.00	6/30/2003	7/21/2003	21	2,730,000.00	
1096	200306	NATURAL GAS PIPELINE	030766269	3,549.89	6/30/2003	7/21/2003	21	74,547.69	
1097	200306	NATURAL GAS PIPELINE	030766269	6,802.21	6/30/2003	7/21/2003	21	142,846.41	
1098	200306	NATURAL GAS PIPELINE	030766269	5,034.09	6/30/2003	7/21/2003	21	105,715.89	
1099	200306	NATURAL GAS PIPELINE	030766269	1,758.28	6/30/2003	7/21/2003	21	36,923.88	
1100	200306	NATURAL GAS PIPELINE	030766269	210.33	6/30/2003	7/21/2003	21	4,416.93	
1101	200306	NATURAL GAS PIPELINE	030766269	9.25	6/30/2003	7/21/2003	21	194.25	
1102	200306	NATURAL GAS PIPELINE	030766269	570,000.00	6/30/2003	7/21/2003	21	11,970,000.00	
1103	200306	NATURAL GAS PIPELINE	030766269	430,000.00	6/30/2003	7/21/2003	21	9,030,000.00	
1104	200306	NATURAL GAS PIPELINE	030766269	309,609.69	6/30/2003	7/21/2003	21	6,501,803.49	
1105	200306	NATURAL GAS PIPELINE	030766269	(52,544.19)	6/30/2003	7/21/2003	21	(1,103,427.99)	
1106	200306	NATURAL GAS PIPELINE	030766269	1,895.17	6/30/2003	7/21/2003	21	39,798.57	
1107	200306	CITY OF DAKOTA CITY	030767722	270.55	6/30/2003	7/23/2003	23	6,222.65	
1108	200306	CITY OF SOUTH SIOUX CITY	030767726	365.90	6/30/2003	7/23/2003	23	8,415.70	
1109	200306	ANR PIPELINE	030768883	2,072.79	6/30/2003	7/24/2003	24	49,746.96	
1110	200306	ANR PIPELINE	030768883	40,569.78	6/30/2003	7/24/2003	24	973,674.72	
1111	200306	ENERGY KOCH TRADING	030768905	130,000.00	6/30/2003	7/24/2003	24	3,120,000.00	
1112	200306	ANR PIPELINE	030769144	1,800.00	6/30/2003	7/24/2003	24	43,200.00	
1113	200306	MIRANT AMERICAS ENERGY MARKETING	030769583	(202,200.00)	6/30/2003	7/25/2003	25	(5,055,000.00)	
1114	200306	MIRANT AMERICAS ENERGY MARKETING	030769583	495,851.15	6/30/2003	7/25/2003	25	12,396,278.75	
1115	200306	MIRANT AMERICAS ENERGY MARKETING	030769583	694,165.90	6/30/2003	7/25/2003	25	17,354,147.50	
1116	200306	MIRANT AMERICAS ENERGY MARKETING	030769583	2,918,300.26	6/30/2003	7/25/2003	25	72,957,506.50	
1117	200306	COOK INLET ENERGY SUPPLY	030769619	287,860.00	6/30/2003	7/25/2003	25	7,196,500.00	
1118	200306	COOK INLET ENERGY SUPPLY	030769619	480,079.49	6/30/2003	7/25/2003	25	12,001,987.25	
1119	200306	COOK INLET ENERGY SUPPLY	030769619	26,475.00	6/30/2003	7/25/2003	25	661,875.00	
1120	200306	CORAL ENERGY RESOURCES LP	030769636	514,046.45	6/30/2003	7/25/2003	25	12,851,161.25	
1121	200306	CORAL ENERGY RESOURCES LP	030769636	59,975.00	6/30/2003	7/25/2003	25	1,499,375.00	
1122	200306	CORAL ENERGY RESOURCES LP	030769636	151,762.00	6/30/2003	7/25/2003	25	3,794,050.00	
1123	200306	CONOCO NATURAL GAS SALES	030769638	32,670.00	6/30/2003	7/25/2003	25	816,750.00	
1124	200306	CONOCO NATURAL GAS SALES	030769638	4,320,839.17	6/30/2003	7/25/2003	25	108,020,979.25	
1125	200306	CONOCO NATURAL GAS SALES	030769638	579,176.38	6/30/2003	7/25/2003	25	14,479,409.50	
1126	200306	CONOCO NATURAL GAS SALES	030769638	189,997.41	6/30/2003	7/25/2003	25	4,749,935.25	
1127	200306	CONOCO NATURAL GAS SALES	030769638	39,410.00	6/30/2003	7/25/2003	25	985,250.00	
1128	200306	DUKE ENERGY TRADING & MARKETING	030769655	44,882.00	6/30/2003	7/25/2003	25	1,122,050.00	
1129	200306	DUKE ENERGY TRADING & MARKETING	030769655	121,600.00	6/30/2003	7/25/2003	25	3,040,000.00	
1130	200306	DUKE ENERGY TRADING & MARKETING	030769655	235,380.00	6/30/2003	7/25/2003	25	5,884,500.00	
1131	200306	DUKE ENERGY TRADING & MARKETING	030769655	825,000.00	6/30/2003	7/25/2003	25	20,625,000.00	
1132	200306	DUKE ENERGY TRADING & MARKETING	030769655	1,053,314.86	6/30/2003	7/25/2003	25	26,332,871.50	
1133	200306	DUKE ENERGY TRADING & MARKETING	030769655	1,133,350.00	6/30/2003	7/25/2003	25	28,333,750.00	
1134	200306	NGTS LLC FORTIS CAPITAL CORP	030769674	386,487.09	6/30/2003	7/25/2003	25	9,662,177.25	
1135	200306	NGTS LLC FORTIS CAPITAL CORP	030769674	1,160,426.77	6/30/2003	7/25/2003	25	29,010,669.25	
1136	200306	BP ENERGY CO	030769684	102,858.40	6/30/2003	7/25/2003	25	2,571,460.00	
1137	200306	BURLINGTON RESOURCES TRADING INC	030769690	165,290.00	6/30/2003	7/25/2003	25	4,132,250.00	
1138	200306	DYNEGY MARKETING & TRADE	030769698	2,184,230.89	6/30/2003	7/25/2003	25	54,605,772.25	
1139	200306	DYNEGY MARKETING & TRADE	030769698	84,002.37	6/30/2003	7/25/2003	25	2,100,059.25	
1140	200306	DYNEGY MARKETING & TRADE	030769698	794,270.76	6/30/2003	7/25/2003	25	19,856,769.00	
1141	200306	OCCIDENTAL ENERGY MARKETING INC	030769709	41,745.00	6/30/2003	7/25/2003	25	1,043,625.00	
1142	200306	OCCIDENTAL ENERGY MARKETING INC	030769709	1,795,314.42	6/30/2003	7/25/2003	25	44,882,860.50	
1143	200306	PROGAS USA INC	030769719	4,093.50	6/30/2003	7/25/2003	25	102,337.50	
1144	200306	EL PASO ENERGY MARKETING COMPANY	030769728	184,790.00	6/30/2003	7/25/2003	25	4,619,750.00	
1145	200306	EL PASO ENERGY MARKETING COMPANY	030769728	108,950.00	6/30/2003	7/25/2003	25	2,723,750.00	
1146	200306	AQUILA MERCHANT SERVICES	030769734	519,550.39	6/30/2003	7/25/2003	25	12,988,759.75	
1147	200306	COENERGY TRADING COMPANY	030769737	830,250.00	6/30/2003	7/25/2003	25	20,756,250.00	
1148	200306	COENERGY TRADING COMPANY	030769737	(88.56)	6/30/2003	7/25/2003	25	(2,214.00)	

MidAmerican Energy Company
 Lead Lag Analysis
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1149	200306	COENERGY TRADING COMPANY	030769737	1,659,750.00	6/30/2003	7/25/2003	25	41,493,750.00	
1150	200306	COENERGY TRADING COMPANY	030769737	(177.04)	6/30/2003	7/25/2003	25	(4,426.00)	
1151	200306	OGE ENERGY RESOURCES INC	030769743	673,536.10	6/30/2003	7/25/2003	25	16,838,402.50	
1152	200306	OGE ENERGY RESOURCES INC	030769743	1,979,951.52	6/30/2003	7/25/2003	25	49,498,788.00	
1153	200306	OGE ENERGY RESOURCES INC	030769743	4,178,746.62	6/30/2003	7/25/2003	25	104,468,665.50	
1154	200306	US ENERGY SERVICES	030769763	135,582.48	6/30/2003	7/25/2003	25	3,389,562.00	
1155	200306	DEVON GAS SERVICES LP	030769764	869,625.00	6/30/2003	7/25/2003	25	21,740,625.00	
1156	200306	NICOR HUB SERVICES	030769765	120,921.98	6/30/2003	7/25/2003	25	3,023,049.50	
1157	200306	NICOR HUB SERVICES	030769765	1,038,504.00	6/30/2003	7/25/2003	25	25,962,600.00	
1158	200306	CINERGY	030769769	1,874,343.45	6/30/2003	7/25/2003	25	46,858,586.25	
1159	200306	CINERGY	030769769	854,796.80	6/30/2003	7/25/2003	25	21,369,920.00	
1160	200306	CINERGY	030769769	3,467,588.35	6/30/2003	7/25/2003	25	86,689,708.75	
1161	200306	SEMPRA ENERGY TRADING CORP	030769774	422,857.90	6/30/2003	7/25/2003	25	10,571,447.50	
1162	200306	SEMPRA ENERGY TRADING CORP	030769774	67,180.00	6/30/2003	7/25/2003	25	1,679,000.00	
1163	200306	ALLIANT ENERGY RESOURCES	030769777	3,240.00	6/30/2003	7/25/2003	25	81,000.00	
1164	200306	ENSERCO ENERGY INC	030769780	676,847.16	6/30/2003	7/25/2003	25	16,921,179.00	
1165	200306	ENSERCO ENERGY INC	030769780	1,065,005.10	6/30/2003	7/25/2003	25	26,625,127.50	
1166	200306	NATIONAL ENERGY & TRADE LP	030769781	824,625.00	6/30/2003	7/25/2003	25	20,615,625.00	
1167	200306	NATIONAL ENERGY & TRADE LP	030769781	55,835.97	6/30/2003	7/25/2003	25	1,395,899.25	
1168	200306	NEXEN MARKETING USA INC	030769782	336,745.98	6/30/2003	7/25/2003	25	8,418,649.50	
1169	200306	NEXEN MARKETING USA INC	030769782	659,018.00	6/30/2003	7/25/2003	25	16,475,450.00	
1170	200306	NEXEN MARKETING USA INC	030769782	2,586,295.00	6/30/2003	7/25/2003	25	64,657,375.00	
1171	200306	CORAL CANADA US INC	030769783	3,354,500.40	6/30/2003	7/25/2003	25	83,862,510.00	
1172	200306	SEQUENT ENERGY MANAGEMENT	030769784	209,703.00	6/30/2003	7/25/2003	25	5,242,575.00	
1173	200306	SEQUENT ENERGY MANAGEMENT	030769784	406,416.75	6/30/2003	7/25/2003	25	10,160,418.75	
1174	200306	SEQUENT ENERGY MANAGEMENT	030769784	47,142.69	6/30/2003	7/25/2003	25	1,178,567.25	
1175	200306	SEQUENT ENERGY MANAGEMENT	030769784	829,125.00	6/30/2003	7/25/2003	25	20,728,125.00	
1176	200306	TRISTAR PRODUCER SERVICES OF	030769785	30,356.97	6/30/2003	7/25/2003	25	758,924.25	
1177	200306	ANADARKO TRADING COMPANY	030769786	159,759.30	6/30/2003	7/25/2003	25	3,993,982.50	
1178	200306	ANADARKO TRADING COMPANY	030769786	412,571.87	6/30/2003	7/25/2003	25	10,314,296.75	
1179	200306	NORTHERN BORDER PIPELINE CO	030769787	101,373.60	6/30/2003	7/25/2003	25	2,534,340.00	
1180	200306	NORTHERN BORDER PIPELINE CO	030769787	697.53	6/30/2003	7/25/2003	25	17,438.25	
1181	200306	NORTHERN BORDER PIPELINE CO	030769787	17,421.87	6/30/2003	7/25/2003	25	435,546.75	
1182	200306	MARATHON OIL COMPANY	030769788	70,290.00	6/30/2003	7/25/2003	25	1,757,250.00	
1183	200306	MARATHON OIL COMPANY	030769788	290,090.50	6/30/2003	7/25/2003	25	7,252,262.50	
1184	200306	ENERGY KOCH TRADING	030769789	92,082.50	6/30/2003	7/25/2003	25	2,302,062.50	
1185	200306	ENERGY KOCH TRADING	030769789	3,425,333.20	6/30/2003	7/25/2003	25	85,633,330.00	
1186	200306	UBS WARBURG AG LONDON	030769796	332,100.00	6/30/2003	7/25/2003	25	8,302,500.00	
1187	200306	UBS WARBURG AG LONDON	030769796	59,400.00	6/30/2003	7/25/2003	25	1,485,000.00	
1188	200306	UBS WARBURG AG LONDON	030769796	46,498.00	6/30/2003	7/25/2003	25	1,162,450.00	
1189	200306	SABINE HUB SERVICES HENRY HUB	030769802	646.40	6/30/2003	7/25/2003	25	16,160.00	
1190	200306	CONCORD ENERGY LLC	030769807	856,663.50	6/30/2003	7/25/2003	25	21,416,587.50	
1191	200306	CONCORD ENERGY LLC	030769807	1,087,541.00	6/30/2003	7/25/2003	25	27,188,525.00	
1192	200306	BP CANADA ENERGY MARKETING CORP	030769818	2,284,980.84	6/30/2003	7/25/2003	25	57,124,521.00	
1193	200306	BP CANADA ENERGY MARKETING CORP	030769818	1,942,651.66	6/30/2003	7/25/2003	25	48,566,291.50	
1194	200306	BP CANADA ENERGY MARKETING CORP	030769818	614,281.40	6/30/2003	7/25/2003	25	15,357,035.00	
1195	200306	HUSKY GAS MARKETING	030769826	829,500.00	6/30/2003	7/25/2003	25	20,737,500.00	
1196	200306	HUSKY GAS MARKETING	030769826	2,427,531.07	6/30/2003	7/25/2003	25	60,688,276.75	
1197	200306	INTERCONTINENTAL EXCHANGE LLC	030769830	670.29	6/30/2003	7/25/2003	25	16,757.25	
1198	200306	INTERCONTINENTAL EXCHANGE LLC	030769830	777.97	6/30/2003	7/25/2003	25	19,449.25	
1199	200306	APB ENERGY	030769842	1,176.95	6/30/2003	7/25/2003	25	29,423.75	
1200	200306	SEMPRA ENERGY SOLUTIONS	030769843	29,750.00	6/30/2003	7/25/2003	25	743,750.00	
1201	200306	TENASKA GAS STORAGE LLC	030769845	87,788.13	6/30/2003	7/25/2003	25	2,194,703.25	
1202	200307	BP ENERGY CO	030804735	181,700.00	7/31/2003	8/5/2003	5	908,500.00	
1203	200307	SEMPRA ENERGY TRADING CORP	030804747	182,365.00	7/31/2003	8/5/2003	5	911,825.00	
1204	200307	MORGAN STANLEY CAPITAL GROUP INC	030804749	34,520.00	7/31/2003	8/5/2003	5	172,600.00	
1205	200307	MORGAN STANLEY CAPITAL GROUP INC	030807257	59,520.00	7/31/2003	8/8/2003	8	476,160.00	
1206	200307	SEMPRA ENERGY TRADING CORP	030807259	23,412.16	7/31/2003	8/8/2003	8	187,297.28	
1207	200307	WILLIAMS ENERGY MARKETING &TRADE	030807261	4,025.00	7/31/2003	8/8/2003	8	32,200.00	
1208	200307	NORTHERN NATURAL GAS	030808277	798,297.56	7/31/2003	8/11/2003	11	8,781,273.16	
1209	200307	NORTHERN NATURAL GAS	030808277	560,536.29	7/31/2003	8/11/2003	11	6,165,899.19	
1210	200307	NORTHERN NATURAL GAS	030808277	346,550.00	7/31/2003	8/11/2003	11	3,812,050.00	
1211	200307	NORTHERN NATURAL GAS	030808277	216,910.00	7/31/2003	8/11/2003	11	2,386,010.00	
1212	200307	NORTHERN NATURAL GAS	030808277	152,055.12	7/31/2003	8/11/2003	11	1,672,606.32	
1213	200307	NORTHERN NATURAL GAS	030808277	78,240.00	7/31/2003	8/11/2003	11	860,640.00	
1214	200307	NORTHERN NATURAL GAS	030808277	20,655.00	7/31/2003	8/11/2003	11	227,205.00	
1215	200307	ENERGY KOCH TRADING	030812419	38,500.00	7/31/2003	8/18/2003	18	693,000.00	
1216	200307	NATURAL GAS PIPELINE	030813259	370,227.34	7/31/2003	8/19/2003	19	7,034,319.46	
1217	200307	NATURAL GAS PIPELINE	030813259	1,175.57	7/31/2003	8/19/2003	19	22,335.83	
1218	200307	NATURAL GAS PIPELINE	030813259	6,312.27	7/31/2003	8/19/2003	19	119,933.13	
1219	200307	NATURAL GAS PIPELINE	030813259	4,368.55	7/31/2003	8/19/2003	19	83,002.45	
1220	200307	NATURAL GAS PIPELINE	030813259	3,679.85	7/31/2003	8/19/2003	19	69,917.15	
1221	200307	NATURAL GAS PIPELINE	030813259	2,230.87	7/31/2003	8/19/2003	19	42,386.53	
1222	200307	NATURAL GAS PIPELINE	030813259	430,000.00	7/31/2003	8/19/2003	19	8,170,000.00	
1223	200307	NATURAL GAS PIPELINE	030813259	34,259.54	7/31/2003	8/19/2003	19	650,931.26	
1224	200307	NATURAL GAS PIPELINE	030813259	1,895.17	7/31/2003	8/19/2003	19	36,008.23	
1225	200307	NATURAL GAS PIPELINE	030813259	63.80	7/31/2003	8/19/2003	19	1,212.20	
1226	200307	NATURAL GAS PIPELINE	030813259	570,000.00	7/31/2003	8/19/2003	19	10,830,000.00	
1227	200307	CITY OF DAKOTA CITY	030816254	317.74	7/31/2003	8/25/2003	25	7,943.50	
1228	200307	ANR PIPELINE	030816304	2,069.67	7/31/2003	8/25/2003	25	51,741.75	
1229	200307	ANR PIPELINE	030816304	40,569.78	7/31/2003	8/25/2003	25	1,014,244.50	
1230	200307	BP ENERGY CO	030816307	369,351.00	7/31/2003	8/25/2003	25	9,233,775.00	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1231	200307	BP ENERGY CO	030816307	49,200.00	7/31/2003	8/25/2003	25	1,230,000.00	
1232	200307	DYNEGY MARKETING & TRADE	030816309	832,003.92	7/31/2003	8/25/2003	25	20,800,098.00	
1233	200307	DYNEGY MARKETING & TRADE	030816309	125,366.59	7/31/2003	8/25/2003	25	3,134,164.75	
1234	200307	OCCIDENTAL ENERGY MARKETING INC	030816311	25,627.00	7/31/2003	8/25/2003	25	640,675.00	
1235	200307	OCCIDENTAL ENERGY MARKETING INC	030816311	47,858.40	7/31/2003	8/25/2003	25	1,196,460.00	
1236	200307	OCCIDENTAL ENERGY MARKETING INC	030816311	154,715.50	7/31/2003	8/25/2003	25	3,867,887.50	
1237	200307	PROGAS USA INC	030816313	4,229.95	7/31/2003	8/25/2003	25	105,748.75	
1238	200307	TENASKA MARKETING VENTURES	030816314	1,620,250.00	7/31/2003	8/25/2003	25	40,506,250.00	
1239	200307	TENASKA MARKETING VENTURES	030816314	750,015.52	7/31/2003	8/25/2003	25	18,750,388.00	
1240	200307	TENASKA MARKETING VENTURES	030816314	57,969.00	7/31/2003	8/25/2003	25	1,449,225.00	
1241	200307	TENASKA MARKETING VENTURES	030816314	869,887.50	7/31/2003	8/25/2003	25	21,747,187.50	
1242	200307	NICOR HUB SERVICES	030816316	571,588.50	7/31/2003	8/25/2003	25	14,289,712.50	
1243	200307	AMEREX NATURAL GAS LTD	030816317	232.50	7/31/2003	8/25/2003	25	5,812.50	
1244	200307	AMEREX NATURAL GAS LTD	030816317	1,302.50	7/31/2003	8/25/2003	25	32,562.50	
1245	200307	CARGILL INCORPORATED	030816318	490,793.92	7/31/2003	8/25/2003	25	12,269,848.00	
1246	200307	CARGILL INCORPORATED	030816318	34,144.00	7/31/2003	8/25/2003	25	853,600.00	
1247	200307	CARGILL INCORPORATED	030816318	1,329,227.09	7/31/2003	8/25/2003	25	33,230,677.25	
1248	200307	COOK INLET ENERGY SUPPLY	030816322	51,435.86	7/31/2003	8/25/2003	25	1,285,896.50	
1249	200307	COOK INLET ENERGY SUPPLY	030816322	1,303,173.64	7/31/2003	8/25/2003	25	32,579,341.00	
1250	200307	WESTERN GAS RESOURCES INC	030816325	387,998.26	7/31/2003	8/25/2003	25	9,699,956.50	
1251	200307	NICOR ENERCHANGE LLC	030816328	1,184,884.55	7/31/2003	8/25/2003	25	29,622,113.75	
1252	200307	NICOR ENERCHANGE LLC	030816328	71,470.00	7/31/2003	8/25/2003	25	1,786,750.00	
1253	200307	UBS WARBURG AG LONDON	030816330	267,150.00	7/31/2003	8/25/2003	25	6,678,750.00	
1254	200307	UBS WARBURG AG LONDON	030816330	880,903.16	7/31/2003	8/25/2003	25	22,022,579.00	
1255	200307	UBS WARBURG AG LONDON	030816330	15,343.11	7/31/2003	8/25/2003	25	383,577.75	
1256	200307	TRISTAR PRODUCER SERVICES OF	030816331	28,683.10	7/31/2003	8/25/2003	25	717,077.50	
1257	200307	CONOCO NATURAL GAS SALES	030816336	9,557.10	7/31/2003	8/25/2003	25	238,927.50	
1258	200307	CONOCO NATURAL GAS SALES	030816336	2,327,393.30	7/31/2003	8/25/2003	25	58,184,832.50	
1259	200307	CONOCO NATURAL GAS SALES	030816336	436,343.00	7/31/2003	8/25/2003	25	10,908,575.00	
1260	200307	DUKE ENERGY TRADING & MARKETING	030816345	1,006,728.18	7/31/2003	8/25/2003	25	25,168,204.50	
1261	200307	DUKE ENERGY TRADING & MARKETING	030816345	3,072.00	7/31/2003	8/25/2003	25	76,800.00	
1262	200307	DUKE ENERGY TRADING & MARKETING	030816345	7,301.00	7/31/2003	8/25/2003	25	182,525.00	
1263	200307	DUKE ENERGY TRADING & MARKETING	030816345	623,936.69	7/31/2003	8/25/2003	25	15,598,417.25	
1264	200307	NGTS LLC FORTIS CAPITAL CORP	030816350	504,878.19	7/31/2003	8/25/2003	25	12,621,954.75	
1265	200307	EL PASO ENERGY MARKETING COMPANY	030816351	50,600.00	7/31/2003	8/25/2003	25	1,265,000.00	
1266	200307	AQUILA MERCHANT SERVICES	030816352	66,673.13	7/31/2003	8/25/2003	25	1,666,828.25	
1267	200307	AQUILA MERCHANT SERVICES	030816352	48,505.47	7/31/2003	8/25/2003	25	1,212,636.75	
1268	200307	AQUILA MERCHANT SERVICES	030816352	34,967.00	7/31/2003	8/25/2003	25	874,175.00	
1269	200307	COENERGY TRADING COMPANY	030816355	1,722,537.50	7/31/2003	8/25/2003	25	43,063,437.50	
1270	200307	OGE ENERGY RESOURCES INC	030816356	1,370,835.32	7/31/2003	8/25/2003	25	34,270,883.00	
1271	200307	OGE ENERGY RESOURCES INC	030816356	2,558,126.40	7/31/2003	8/25/2003	25	63,953,160.00	
1272	200307	OGE ENERGY RESOURCES INC	030816356	504,611.96	7/31/2003	8/25/2003	25	12,615,299.00	
1273	200307	NATIONAL ENERGY & TRADE LP	030816373	817,625.00	7/31/2003	8/25/2003	25	20,440,625.00	
1274	200307	NEXEN MARKETING USA INC	030816379	1,661,618.27	7/31/2003	8/25/2003	25	41,540,456.75	
1275	200307	NEXEN MARKETING USA INC	030816379	425,787.00	7/31/2003	8/25/2003	25	10,644,675.00	
1276	200307	CORAL CANADA US INC	030816385	3,302,502.50	7/31/2003	8/25/2003	25	82,562,562.50	
1277	200307	SEQUENT ENERGY MANAGEMENT	030816387	809,406.50	7/31/2003	8/25/2003	25	20,235,162.50	
1278	200307	SEQUENT ENERGY MANAGEMENT	030816387	131,350.00	7/31/2003	8/25/2003	25	3,283,750.00	
1279	200307	SEQUENT ENERGY MANAGEMENT	030816387	385,497.40	7/31/2003	8/25/2003	25	9,637,435.00	
1280	200307	APACHE	030816392	13,025.00	7/31/2003	8/25/2003	25	325,625.00	
1281	200307	APACHE	030816392	4,370,389.08	7/31/2003	8/25/2003	25	109,259,727.00	
1282	200307	ANADARKO TRADING COMPANY	030816396	250,975.40	7/31/2003	8/25/2003	25	6,274,385.00	
1283	200307	ANADARKO TRADING COMPANY	030816396	1,678,618.16	7/31/2003	8/25/2003	25	41,965,454.00	
1284	200307	ANADARKO TRADING COMPANY	030816396	1,597,275.00	7/31/2003	8/25/2003	25	39,931,875.00	
1285	200307	NORTHERN BORDER PIPELINE CO	030816407	14,351.76	7/31/2003	8/25/2003	25	358,794.00	
1286	200307	NORTHERN BORDER PIPELINE CO	030816407	104,752.72	7/31/2003	8/25/2003	25	2,618,818.00	
1287	200307	NORTHERN BORDER PIPELINE CO	030816407	1,451.38	7/31/2003	8/25/2003	25	36,284.50	
1288	200307	MARATHON OIL COMPANY	030816410	8,964.00	7/31/2003	8/25/2003	25	224,100.00	
1289	200307	MARATHON OIL COMPANY	030816410	35,490.00	7/31/2003	8/25/2003	25	887,250.00	
1290	200307	MARATHON OIL COMPANY	030816410	42,106.68	7/31/2003	8/25/2003	25	1,052,667.00	
1291	200307	MARATHON OIL COMPANY	030816410	3,556.00	7/31/2003	8/25/2003	25	88,900.00	
1292	200307	ENERGY KOCH TRADING	030816416	3,002,835.74	7/31/2003	8/25/2003	25	75,070,893.50	
1293	200307	ENERGY KOCH TRADING	030816416	312,183.00	7/31/2003	8/25/2003	25	7,804,575.00	
1294	200307	ENERGY KOCH TRADING	030816416	19,026.00	7/31/2003	8/25/2003	25	475,650.00	
1295	200307	ONEOK GAS MARKETING	030816418	47,482.50	7/31/2003	8/25/2003	25	1,187,062.50	
1296	200307	BP CANADA ENERGY MARKETING CORP	030816425	4,313,518.50	7/31/2003	8/25/2003	25	107,837,962.50	
1297	200307	BP CANADA ENERGY MARKETING CORP	030816425	676,863.01	7/31/2003	8/25/2003	25	16,921,575.25	
1298	200307	BP CANADA ENERGY MARKETING CORP	030816425	2,034,243.84	7/31/2003	8/25/2003	25	50,856,096.00	
1299	200307	HUSKY GAS MARKETING	030816428	2,388,773.20	7/31/2003	8/25/2003	25	59,719,330.00	
1300	200307	HUSKY GAS MARKETING	030816428	819,950.00	7/31/2003	8/25/2003	25	20,498,750.00	
1301	200307	VIRGINIA POWER ENERGY MARKETING	030816431	160,195.56	7/31/2003	8/25/2003	25	4,004,889.00	
1302	200307	VIRGINIA POWER ENERGY MARKETING	030816431	215,289.65	7/31/2003	8/25/2003	25	5,382,241.25	
1303	200307	VIRGINIA POWER ENERGY MARKETING	030816431	133,580.00	7/31/2003	8/25/2003	25	3,339,500.00	
1304	200307	INTERCONTINENTAL EXCHANGE LLC	030816432	761.17	7/31/2003	8/25/2003	25	19,029.25	
1305	200307	INTERCONTINENTAL EXCHANGE LLC	030816432	870.91	7/31/2003	8/25/2003	25	21,772.75	
1306	200307	APB ENERGY	030816436	1,140.00	7/31/2003	8/25/2003	25	28,500.00	
1307	200307	APB ENERGY	030816436	2,347.00	7/31/2003	8/25/2003	25	58,675.00	
1308	200307	SABINE HUB SERVICES HENRY HUB	030816438	479.56	7/31/2003	8/25/2003	25	11,989.00	
1309	200307	TENASKA GAS STORAGE LLC	030816442	54,204.78	7/31/2003	8/25/2003	25	1,355,119.50	
1310	200307	CONCORD ENERGY LLC	030816445	886,415.67	7/31/2003	8/25/2003	25	22,160,391.75	
1311	200307	CONCORD ENERGY LLC	030816445	799,025.00	7/31/2003	8/25/2003	25	19,975,625.00	
1312	200307	ENSERCO ENERGY INC	030816449	27,108.00	7/31/2003	8/25/2003	25	677,700.00	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1313	200307	ENSERCO ENERGY INC	030816449	88,740.00	7/31/2003	8/25/2003	25	2,218,500.00	
1314	200307	ENSERCO ENERGY INC	030816449	2,310,068.28	7/31/2003	8/25/2003	25	57,751,707.00	
1315	200307	TRANSWESTERN PIPELINE COMPANY	030818971	4,501.10	7/31/2003	8/28/2003	28	126,030.80	
1316	200308	UBS WARBURG ENERGY LLC	030922071	27,975.00	8/31/2003	9/4/2003	4	111,900.00	
1317	200308	ENERGY KOCH TRADING	030922072	15,470.00	8/31/2003	9/4/2003	4	61,880.00	
1318	200308	CITY OF SOUTH SIOUX CITY	030922783	323.40	8/31/2003	9/5/2003	5	1,617.00	
1319	200308	BP ENERGY CO	030923702	9,674.52	8/31/2003	9/8/2003	8	77,396.16	
1320	200308	ENERGY KOCH TRADING	030924570	151,250.00	8/31/2003	9/9/2003	9	1,361,250.00	
1321	200308	BP ENERGY CO	030924598	46,650.00	8/31/2003	9/9/2003	9	419,850.00	
1322	200308	MORGAN STANLEY CAPITAL GROUP INC	030924604	26,400.00	8/31/2003	9/9/2003	9	237,600.00	
1323	200308	AQUILA MERCHANT SERVICES INC	030924614	9,300.00	8/31/2003	9/9/2003	9	83,700.00	
1324	200308	MORGAN STANLEY CAPITAL GROUP INC	030926717	55,000.00	8/31/2003	9/11/2003	11	605,000.00	
1325	200308	ENERGY KOCH TRADING	030926718	43,000.00	8/31/2003	9/11/2003	11	473,000.00	
1326	200308	NORTHERN NATURAL GAS	030927412	152,055.12	8/31/2003	9/12/2003	12	1,824,661.44	
1327	200308	NORTHERN NATURAL GAS	030927412	78,240.00	8/31/2003	9/12/2003	12	938,880.00	
1328	200308	NORTHERN NATURAL GAS	030927412	20,655.00	8/31/2003	9/12/2003	12	247,860.00	
1329	200308	NORTHERN NATURAL GAS	030927412	216,910.00	8/31/2003	9/12/2003	12	2,602,920.00	
1330	200308	NORTHERN NATURAL GAS	030927412	346,550.00	8/31/2003	9/12/2003	12	4,158,600.00	
1331	200308	NORTHERN NATURAL GAS	030927412	560,536.29	8/31/2003	9/12/2003	12	6,726,435.48	
1332	200308	NORTHERN NATURAL GAS	030927412	798,297.56	8/31/2003	9/12/2003	12	9,579,570.72	
1333	200308	ENERGY KOCH TRADING	030927450	186,000.00	8/31/2003	9/12/2003	12	2,232,000.00	
1334	200308	ENERGY KOCH TRADING	030928247	165,000.00	8/31/2003	9/15/2003	15	2,475,000.00	
1335	200308	BP ENERGY CO	030928960	60,000.00	8/31/2003	9/16/2003	16	960,000.00	
1336	200308	ENERGY KOCH TRADING	030930914	117,000.00	8/31/2003	9/18/2003	18	2,106,000.00	
1337	200308	NATURAL GAS PIPELINE	030930945	72.78	8/31/2003	9/18/2003	18	1,310.04	
1338	200308	NATURAL GAS PIPELINE	030930945	182.50	8/31/2003	9/18/2003	18	3,285.00	
1339	200308	NATURAL GAS PIPELINE	030930945	1,555.00	8/31/2003	9/18/2003	18	27,990.00	
1340	200308	NATURAL GAS PIPELINE	030930945	1,895.17	8/31/2003	9/18/2003	18	34,113.06	
1341	200308	NATURAL GAS PIPELINE	030930945	1,981.05	8/31/2003	9/18/2003	18	35,658.90	
1342	200308	NATURAL GAS PIPELINE	030930945	3,162.79	8/31/2003	9/18/2003	18	56,930.22	
1343	200308	NATURAL GAS PIPELINE	030930945	3,660.98	8/31/2003	9/18/2003	18	65,897.64	
1344	200308	NATURAL GAS PIPELINE	030930945	7,039.84	8/31/2003	9/18/2003	18	126,717.12	
1345	200308	NATURAL GAS PIPELINE	030930945	430,000.00	8/31/2003	9/18/2003	18	7,740,000.00	
1346	200308	NATURAL GAS PIPELINE	030930945	570,000.00	8/31/2003	9/18/2003	18	10,260,000.00	
1347	200308	BP ENERGY CO	030931702	54,000.00	8/31/2003	9/19/2003	19	1,026,000.00	
1348	200308	CITY OF DAKOTA CITY	030931858	344.69	8/31/2003	9/22/2003	22	7,583.18	
1349	200308	ANR PIPELINE	030932532	40,569.78	8/31/2003	9/22/2003	22	892,535.16	
1350	200308	ANR PIPELINE	030932532	2,106.52	8/31/2003	9/22/2003	22	46,343.44	
1351	200308	NORTHERN NATURAL GAS	030932542	27,585.14	8/31/2003	9/22/2003	22	606,873.08	
1352	200308	NORTHERN NATURAL GAS	030932542	21.28	8/31/2003	9/22/2003	22	468.16	
1353	200308	NORTHERN NATURAL GAS	030932542	373,676.31	8/31/2003	9/22/2003	22	8,220,878.82	
1354	200308	NORTHERN NATURAL GAS	030932542	84,560.64	8/31/2003	9/22/2003	22	1,860,334.08	
1355	200308	NORTHERN NATURAL GAS	030932542	44,450.00	8/31/2003	9/22/2003	22	977,900.00	
1356	200308	NORTHERN NATURAL GAS	030932542	8,339.28	8/31/2003	9/22/2003	22	183,464.16	
1357	200308	NORTHERN NATURAL GAS	030932542	6,501.38	8/31/2003	9/22/2003	22	143,030.36	
1358	200308	NORTHERN NATURAL GAS	030932542	5,946.81	8/31/2003	9/22/2003	22	130,829.82	
1359	200308	NORTHERN NATURAL GAS	030932542	3,270.12	8/31/2003	9/22/2003	22	71,942.64	
1360	200308	NORTHERN NATURAL GAS	030932542	14.64	8/31/2003	9/22/2003	22	322.08	
1361	200308	NORTHERN NATURAL GAS	030932542	(0.06)	8/31/2003	9/22/2003	22	(1.32)	
1362	200308	NORTHERN NATURAL GAS	030932542	(0.12)	8/31/2003	9/22/2003	22	(2.64)	
1363	200308	NORTHERN NATURAL GAS	030932542	(18.62)	8/31/2003	9/22/2003	22	(409.64)	
1364	200308	NORTHERN NATURAL GAS	030932542	(2,914.43)	8/31/2003	9/22/2003	22	(64,117.46)	
1365	200308	NORTHERN NATURAL GAS	030932542	4,970.42	8/31/2003	9/22/2003	22	109,349.24	
1366	200308	NORTHERN NATURAL GAS	030932542	15,565.77	8/31/2003	9/22/2003	22	342,446.94	
1367	200308	ENERGY KOCH TRADING	030932557	193,500.00	8/31/2003	9/22/2003	22	4,257,000.00	
1368	200308	BP ENERGY CO	030932558	53,500.00	8/31/2003	9/22/2003	22	1,177,000.00	
1369	200308	BP ENERGY CO	030933183	29,500.00	8/31/2003	9/23/2003	23	678,500.00	
1370	200308	ENERGY KOCH TRADING	030933802	39,000.00	8/31/2003	9/24/2003	24	936,000.00	
1371	200308	DYNEGY MARKETING & TRADE	030934572	113,517.10	8/31/2003	9/25/2003	25	2,837,927.50	
1372	200308	DYNEGY MARKETING & TRADE	030934572	3,046,035.61	8/31/2003	9/25/2003	25	76,150,890.25	
1373	200308	OCCIDENTAL ENERGY MARKETING INC	030934580	49,973.00	8/31/2003	9/25/2003	25	1,249,325.00	
1374	200308	OCCIDENTAL ENERGY MARKETING INC	030934580	423,538.10	8/31/2003	9/25/2003	25	10,588,452.50	
1375	200308	OCCIDENTAL ENERGY MARKETING INC	030934580	161,645.00	8/31/2003	9/25/2003	25	4,041,125.00	
1376	200308	PROGAS USA INC	030934583	4,229.95	8/31/2003	9/25/2003	25	105,748.75	
1377	200308	ENSERCO ENERGY INC	030934589	137,502.98	8/31/2003	9/25/2003	25	3,437,574.50	
1378	200308	ENSERCO ENERGY INC	030934589	22,410.00	8/31/2003	9/25/2003	25	560,250.00	
1379	200308	WPS ENERGY SERVICES INC	030934594	2,572.50	8/31/2003	9/25/2003	25	64,312.50	
1380	200308	NEXEN MARKETING USA INC	030934597	1,900,991.86	8/31/2003	9/25/2003	25	47,524,796.50	
1381	200308	NEXEN MARKETING USA INC	030934597	738,878.34	8/31/2003	9/25/2003	25	18,471,958.50	
1382	200308	NEXEN MARKETING USA INC	030934597	259,828.75	8/31/2003	9/25/2003	25	6,495,718.75	
1383	200308	NEXEN MARKETING USA INC	030934597	23,650.00	8/31/2003	9/25/2003	25	591,250.00	
1384	200308	CORAL CANADA US INC	030934602	2,845,713.58	8/31/2003	9/25/2003	25	71,142,839.50	
1385	200308	SEQUENT ENERGY MANAGEMENT	030934606	395,507.50	8/31/2003	9/25/2003	25	9,887,687.50	
1386	200308	SEQUENT ENERGY MANAGEMENT	030934606	704,475.00	8/31/2003	9/25/2003	25	17,611,875.00	
1387	200308	TRISTAR PRODUCER SERVICES OF	030934608	75,078.98	8/31/2003	9/25/2003	25	1,876,974.50	
1388	200308	TRISTAR PRODUCER SERVICES OF	030934608	123,835.18	8/31/2003	9/25/2003	25	3,095,879.50	
1389	200308	APACHE	030934609	2,232,470.14	8/31/2003	9/25/2003	25	55,811,753.50	
1390	200308	APACHE	030934609	55,339.95	8/31/2003	9/25/2003	25	1,383,498.75	
1391	200308	APACHE	030934609	704,087.50	8/31/2003	9/25/2003	25	17,602,187.50	
1392	200308	CINERGY	030934613	1,083,406.01	8/31/2003	9/25/2003	25	27,085,150.25	
1393	200308	CINERGY	030934613	96,950.00	8/31/2003	9/25/2003	25	2,423,750.00	
1394	200308	CINERGY	030934613	32,626.80	8/31/2003	9/25/2003	25	815,670.00	

MidAmerican Energy Company
 Lead Lag Analysis
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1395	200308	AMEREX NATURAL GAS LTD	030934615	75.00	8/31/2003	9/25/2003	25	1,875.00	
1396	200308	AMEREX NATURAL GAS LTD	030934615	449.00	8/31/2003	9/25/2003	25	11,225.00	
1397	200308	CARGILL INCORPORATED	030934617	1,251,269.30	8/31/2003	9/25/2003	25	31,281,732.50	
1398	200308	CARGILL INCORPORATED	030934617	1,154,721.72	8/31/2003	9/25/2003	25	28,868,043.00	
1399	200308	CARGILL INCORPORATED	030934617	21,022.00	8/31/2003	9/25/2003	25	525,550.00	
1400	200308	CARGILL INCORPORATED	030934617	58,016.25	8/31/2003	9/25/2003	25	1,450,406.25	
1401	200308	DTE ENERGY	030934619	100.00	8/31/2003	9/25/2003	25	2,500.00	
1402	200308	COOK INLET ENERGY SUPPLY	030934620	101,475.00	8/31/2003	9/25/2003	25	2,536,875.00	
1403	200308	COOK INLET ENERGY SUPPLY	030934620	1,981,787.15	8/31/2003	9/25/2003	25	49,544,678.75	
1404	200308	ENERGYUSA TPC	030934621	47,187.00	8/31/2003	9/25/2003	25	1,179,675.00	
1405	200308	ENERGYUSA TPC	030934621	1,445,375.00	8/31/2003	9/25/2003	25	36,134,375.00	
1406	200308	VIRGINIA POWER ENERGY MARKETING	030934623	133,656.86	8/31/2003	9/25/2003	25	3,341,421.50	
1407	200308	VIRGINIA POWER ENERGY MARKETING	030934623	229,650.00	8/31/2003	9/25/2003	25	5,741,250.00	
1408	200308	VIRGINIA POWER ENERGY MARKETING	030934623	286,444.50	8/31/2003	9/25/2003	25	7,161,112.50	
1409	200308	VIRGINIA POWER ENERGY MARKETING	030934623	501,567.00	8/31/2003	9/25/2003	25	12,539,175.00	
1410	200308	DOMINION TRANSMISSION INC	030934624	620.00	8/31/2003	9/25/2003	25	15,500.00	
1411	200308	DOMINION TRANSMISSION INC	030934624	122.76	8/31/2003	9/25/2003	25	3,069.00	
1412	200308	CIMAREX ENERGY SERVICES INC	030934625	344,487.50	8/31/2003	9/25/2003	25	8,612,187.50	
1413	200308	ANADARKO TRADING COMPANY	030934626	112,921.48	8/31/2003	9/25/2003	25	2,823,037.00	
1414	200308	ANADARKO TRADING COMPANY	030934626	153,214.50	8/31/2003	9/25/2003	25	3,830,362.50	
1415	200308	NORTHERN BORDER PIPELINE CO	030934627	1,415.22	8/31/2003	9/25/2003	25	35,380.50	
1416	200308	NORTHERN BORDER PIPELINE CO	030934627	14,351.76	8/31/2003	9/25/2003	25	358,794.00	
1417	200308	NORTHERN BORDER PIPELINE CO	030934627	104,752.72	8/31/2003	9/25/2003	25	2,618,818.00	
1418	200308	MARATHON OIL COMPANY	030934628	43,470.00	8/31/2003	9/25/2003	25	1,086,750.00	
1419	200308	MARATHON OIL COMPANY	030934628	29,227.10	8/31/2003	9/25/2003	25	730,677.50	
1420	200308	MARATHON OIL COMPANY	030934628	49,654.84	8/31/2003	9/25/2003	25	1,241,371.00	
1421	200308	MARATHON OIL COMPANY	030934628	53,330.00	8/31/2003	9/25/2003	25	1,333,250.00	
1422	200308	ENERGY KOCH TRADING	030934630	2,576,743.12	8/31/2003	9/25/2003	25	64,418,578.00	
1423	200308	ENERGY KOCH TRADING	030934630	49,900.00	8/31/2003	9/25/2003	25	1,247,500.00	
1424	200308	ENERGY KOCH TRADING	030934630	35,700.00	8/31/2003	9/25/2003	25	892,500.00	
1425	200308	ENERGY KOCH TRADING	030934630	21,000.00	8/31/2003	9/25/2003	25	525,000.00	
1426	200308	ONEOK GAS MARKETING	030934631	13,680.00	8/31/2003	9/25/2003	25	342,000.00	
1427	200308	ONEOK GAS MARKETING	030934631	72,825.00	8/31/2003	9/25/2003	25	1,820,625.00	
1428	200308	ONEOK GAS MARKETING	030934631	726,310.47	8/31/2003	9/25/2003	25	18,157,761.75	
1429	200308	BP ENERGY CO	030934634	74,000.00	8/31/2003	9/25/2003	25	1,850,000.00	
1430	200308	BP ENERGY CO	030934634	257,418.85	8/31/2003	9/25/2003	25	6,435,471.25	
1431	200308	AEP ENERGY SERVICES INC	030934650	2,277,500.15	8/31/2003	9/25/2003	25	56,937,503.75	
1432	200308	AEP ENERGY SERVICES INC	030934650	328,177.65	8/31/2003	9/25/2003	25	8,204,441.25	
1433	200308	HUSKY GAS MARKETING	030934652	1,960,595.00	8/31/2003	9/25/2003	25	49,014,875.00	
1434	200308	HUSKY GAS MARKETING	030934652	703,686.38	8/31/2003	9/25/2003	25	17,592,159.50	
1435	200308	BP CANADA ENERGY MARKETING CORP	030934654	1,661,675.00	8/31/2003	9/25/2003	25	41,541,875.00	
1436	200308	BP CANADA ENERGY MARKETING CORP	030934654	7,056,469.56	8/31/2003	9/25/2003	25	176,411,739.00	
1437	200308	BP CANADA ENERGY MARKETING CORP	030934654	847,069.07	8/31/2003	9/25/2003	25	21,176,726.75	
1438	200308	INTERCONTINENTAL EXCHANGE LLC	030934658	1,202.12	8/31/2003	9/25/2003	25	30,053.00	
1439	200308	INTERCONTINENTAL EXCHANGE LLC	030934658	593.41	8/31/2003	9/25/2003	25	14,835.25	
1440	200308	APB ENERGY	030934663	947.50	8/31/2003	9/25/2003	25	23,687.50	
1441	200308	UBS WARBURG AG LONDON	030934664	58,807.80	8/31/2003	9/25/2003	25	1,470,195.00	
1442	200308	TENASKA GAS STORAGE LLC	030934666	38,240.60	8/31/2003	9/25/2003	25	956,015.00	
1443	200308	SABINE HUB SERVICES HENRY HUB	030934669	560.00	8/31/2003	9/25/2003	25	14,000.00	
1444	200308	CONCORD ENERGY LLC	030934672	111,819.58	8/31/2003	9/25/2003	25	2,795,489.50	
1445	200308	CORAL ENERGY RESOURCES LP	030934678	10,260.00	8/31/2003	9/25/2003	25	256,500.00	
1446	200308	CORAL ENERGY RESOURCES LP	030934678	111,621.00	8/31/2003	9/25/2003	25	2,790,525.00	
1447	200308	CONOCO NATURAL GAS SALES	030934682	93,307.50	8/31/2003	9/25/2003	25	2,332,687.50	
1448	200308	CONOCO NATURAL GAS SALES	030934682	1,630,829.46	8/31/2003	9/25/2003	25	40,770,736.50	
1449	200308	CONOCO NATURAL GAS SALES	030934682	(104,228.65)	8/31/2003	9/25/2003	25	(2,605,716.25)	
1450	200308	DUKE ENERGY TRADING & MARKETING	030934686	2,300,687.50	8/31/2003	9/25/2003	25	57,517,187.50	
1451	200308	DUKE ENERGY TRADING & MARKETING	030934686	78,099.75	8/31/2003	9/25/2003	25	1,952,493.75	
1452	200308	DUKE ENERGY TRADING & MARKETING	030934686	124,575.00	8/31/2003	9/25/2003	25	3,114,375.00	
1453	200308	DUKE ENERGY TRADING & MARKETING	030934686	190,950.00	8/31/2003	9/25/2003	25	4,773,750.00	
1454	200308	DUKE ENERGY TRADING & MARKETING	030934686	901,902.79	8/31/2003	9/25/2003	25	22,547,569.75	
1455	200308	NGTS LLC FORTIS CAPITAL CORP	030934694	1,231,590.63	8/31/2003	9/25/2003	25	30,789,765.75	
1456	200308	NGTS LLC FORTIS CAPITAL CORP	030934694	462,576.63	8/31/2003	9/25/2003	25	11,564,415.75	
1457	200308	EL PASO ENERGY MARKETING COMPANY	030934699	58,750.00	8/31/2003	9/25/2003	25	1,468,750.00	
1458	200308	AQUILA MERCHANT SERVICES	030934703	177,960.77	8/31/2003	9/25/2003	25	4,449,019.25	
1459	200308	AQUILA MERCHANT SERVICES	030934703	323,617.99	8/31/2003	9/25/2003	25	8,090,449.75	
1460	200308	COENERGY TRADING COMPANY	030934718	331,375.00	8/31/2003	9/25/2003	25	8,284,375.00	
1461	200308	COENERGY TRADING COMPANY	030934718	424,387.50	8/31/2003	9/25/2003	25	10,609,687.50	
1462	200308	COENERGY TRADING COMPANY	030934718	322,599.65	8/31/2003	9/25/2003	25	8,064,991.25	
1463	200308	OGE ENERGY RESOURCES INC	030934722	4,082,216.86	8/31/2003	9/25/2003	25	102,055,421.50	
1464	200308	OGE ENERGY RESOURCES INC	030934722	2,941,487.05	8/31/2003	9/25/2003	25	73,537,176.25	
1465	200308	OGE ENERGY RESOURCES INC	030934722	449,531.06	8/31/2003	9/25/2003	25	11,238,276.50	
1466	200308	NICOR HUB SERVICES	030934728	9,162.00	8/31/2003	9/25/2003	25	229,050.00	
1467	200308	BP ENERGY CO	030935260	98,000.00	8/31/2003	9/26/2003	26	2,548,000.00	
1468	200308	ENERGY KOCH TRADING	030936019	125,500.00	8/31/2003	9/29/2003	29	3,539,500.00	
1469	200308	BARCLAYS NEW YORK	030936086	44,500.00	8/31/2003	9/29/2003	29	1,290,500.00	
1470	200308	TRANSWESTERN PIPELINE COMPANY	030936087	8,445.85	8/31/2003	9/29/2003	29	244,929.65	
1471	200308	NATURAL GAS PIPELINE	030936815	(1,895.17)	8/31/2003	9/30/2003	30	(56,855.10)	
1472	200308	NATURAL GAS PIPELINE	030936815	1,895.17	8/31/2003	9/30/2003	30	56,855.10	
1473	200308	BARCLAYS NEW YORK	030936896	146,000.00	8/31/2003	9/30/2003	30	4,380,000.00	
1474	200308	COOK INLET ENERGY SUPPLY	030937559	101,475.00	8/31/2003	9/30/2003	30	3,044,250.00	
1475	200308	COOK INLET ENERGY SUPPLY	030937559	(101,475.00)	8/31/2003	9/30/2003	30	(3,044,250.00)	
1476	200308	APACHE	030937561	(2,232,470.14)	8/31/2003	9/30/2003	30	(66,974,104.20)	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1477	200308	APACHE	030937561	2,232,470.14	8/31/2003	9/30/2003	30	66,974,104.20	
1478	200308	ENERGY KOCH TRADING	030937563	2,576,743.12	8/31/2003	9/30/2003	30	77,302,293.60	
1479	200308	ENERGY KOCH TRADING	030937563	(2,576,743.12)	8/31/2003	9/30/2003	30	(77,302,293.60)	
1480	200308	HUSKY GAS MARKETING	030937566	(1,960,595.00)	8/31/2003	9/30/2003	30	(58,817,850.00)	
1481	200308	HUSKY GAS MARKETING	030937566	1,960,595.00	8/31/2003	9/30/2003	30	58,817,850.00	
1482	200309	MORGAN STANLEY CAPITAL GROUP INC	031039213	447,000.00	9/30/2003	10/3/2003	3	1,341,000.00	
1483	200309	AEP ENERGY SERVICES INC	031039215	43,012.50	9/30/2003	10/3/2003	3	129,037.50	
1484	200309	BARCLAYS NEW YORK	031039217	52,250.00	9/30/2003	10/3/2003	3	156,750.00	
1485	200309	UBS WARBURG ENERGY LLC	031039225	84,075.00	9/30/2003	10/3/2003	3	252,225.00	
1486	200309	VIRGINIA POWER ENERGY MARKETING	031039230	34,100.00	9/30/2003	10/3/2003	3	102,300.00	
1487	200309	ENERGY KOCH TRADING	031039237	168,650.00	9/30/2003	10/3/2003	3	505,950.00	
1488	200309	ENERGY KOCH TRADING	031039237	53,500.00	9/30/2003	10/3/2003	3	160,500.00	
1489	200309	BP ENERGY CO	031040813	18,500.00	9/30/2003	10/7/2003	7	129,500.00	
1490	200309	CINERGY	031041732	9,106.25	9/30/2003	10/8/2003	8	72,850.00	
1491	200309	MORGAN STANLEY CAPITAL GROUP INC	031041740	79,050.00	9/30/2003	10/8/2003	8	632,400.00	
1492	200309	AQUILA MERCHANT SERVICES INC	031041742	13,950.00	9/30/2003	10/8/2003	8	111,600.00	
1493	200309	CITY OF SOUTH SIOUX CITY	031043086	298.80	9/30/2003	10/10/2003	10	2,988.00	
1494	200309	NORTHERN NATURAL GAS	031045531	216,910.00	9/30/2003	10/14/2003	14	3,036,740.00	
1495	200309	NORTHERN NATURAL GAS	031045531	346,550.00	9/30/2003	10/14/2003	14	4,851,700.00	
1496	200309	NORTHERN NATURAL GAS	031045531	560,536.29	9/30/2003	10/14/2003	14	7,847,508.06	
1497	200309	NORTHERN NATURAL GAS	031045531	152,055.12	9/30/2003	10/14/2003	14	2,128,771.68	
1498	200309	NORTHERN NATURAL GAS	031045531	78,240.00	9/30/2003	10/14/2003	14	1,095,360.00	
1499	200309	NORTHERN NATURAL GAS	031045531	798,297.56	9/30/2003	10/14/2003	14	11,176,165.84	
1500	200309	NORTHERN NATURAL GAS	031045531	20,655.00	9/30/2003	10/14/2003	14	289,170.00	
1501	200309	DOMINION TRANSMISSION INC	031045567	645.00	9/30/2003	10/14/2003	14	9,030.00	
1502	200309	ENERGY KOCH TRADING	031045577	115,250.00	9/30/2003	10/14/2003	14	1,613,500.00	
1503	200309	BARCLAYS NEW YORK	031046412	55,000.00	9/30/2003	10/15/2003	15	825,000.00	
1504	200309	CITY OF DAKOTA CITY	031046529	376.15	9/30/2003	10/16/2003	16	6,018.40	
1505	200309	DOMINION TRANSMISSION INC	031047107	127.71	9/30/2003	10/16/2003	16	2,043.36	
1506	200309	CONOCO NATURAL GAS SALES	031047736	73,505.47	9/30/2003	10/17/2003	17	1,249,592.99	
1507	200309	CONOCO NATURAL GAS SALES	031047736	22,550.00	9/30/2003	10/17/2003	17	383,350.00	
1508	200309	NATURAL GAS PIPELINE	031048191	1,496.18	9/30/2003	10/20/2003	20	29,923.60	
1509	200309	NATURAL GAS PIPELINE	031048191	6,329.02	9/30/2003	10/20/2003	20	126,580.40	
1510	200309	NATURAL GAS PIPELINE	031048191	3,559.16	9/30/2003	10/20/2003	20	71,183.20	
1511	200309	NATURAL GAS PIPELINE	031048191	841.09	9/30/2003	10/20/2003	20	16,821.80	
1512	200309	NATURAL GAS PIPELINE	031048191	4.83	9/30/2003	10/20/2003	20	96.60	
1513	200309	NATURAL GAS PIPELINE	031048191	570,000.00	9/30/2003	10/20/2003	20	11,400,000.00	
1514	200309	NATURAL GAS PIPELINE	031048191	430,000.00	9/30/2003	10/20/2003	20	8,600,000.00	
1515	200309	NATURAL GAS PIPELINE	031048191	35,330.64	9/30/2003	10/20/2003	20	706,612.80	
1516	200309	NATURAL GAS PIPELINE	031048191	7,020.68	9/30/2003	10/20/2003	20	140,413.60	
1517	200309	NATURAL GAS PIPELINE	031048191	1,895.17	9/30/2003	10/20/2003	20	37,903.40	
1518	200309	NATURAL GAS PIPELINE	031048191	6,161.71	9/30/2003	10/20/2003	20	123,234.20	
1519	200309	SABINE HUB SERVICES HENRY HUB	031048272	200.00	9/30/2003	10/20/2003	20	4,000.00	
1520	200309	CITY OF SOUTH SIOUX CITY	031048573	372.05	9/30/2003	10/21/2003	21	7,813.05	
1521	200309	BARCLAYS NEW YORK	031049459	63,250.00	9/30/2003	10/21/2003	21	1,328,250.00	
1522	200309	ENERGY KOCH TRADING	031050651	27,750.00	9/30/2003	10/22/2003	22	610,500.00	
1523	200309	BARCLAYS NEW YORK	031050655	73,875.00	9/30/2003	10/22/2003	22	1,625,250.00	
1524	200309	ENERGY KOCH TRADING	031051967	84,750.00	9/30/2003	10/23/2003	23	1,949,250.00	
1525	200309	ANR PIPELINE	031053137	1,957.07	9/30/2003	10/24/2003	24	46,969.68	
1526	200309	ANR PIPELINE	031053137	40,718.23	9/30/2003	10/24/2003	24	977,237.52	
1527	200309	ENERGY KOCH TRADING	031053164	59,750.00	9/30/2003	10/24/2003	24	1,434,000.00	
1528	200309	BARCLAYS NEW YORK	031053166	72,515.00	9/30/2003	10/24/2003	24	1,740,360.00	
1529	200309	E PRIME INC	031054190	703,251.60	9/30/2003	10/27/2003	27	18,987,793.20	
1530	200309	BP CANADA ENERGY MARKETING CORP	031054191	11,156.25	9/30/2003	10/27/2003	27	301,218.75	
1531	200309	BP CANADA ENERGY MARKETING CORP	031054191	23,100.00	9/30/2003	10/27/2003	27	623,700.00	
1532	200309	BP CANADA ENERGY MARKETING CORP	031054191	346,110.21	9/30/2003	10/27/2003	27	9,344,975.67	
1533	200309	BP CANADA ENERGY MARKETING CORP	031054191	688,289.00	9/30/2003	10/27/2003	27	18,583,803.00	
1534	200309	BP CANADA ENERGY MARKETING CORP	031054191	4,449,553.44	9/30/2003	10/27/2003	27	120,137,942.88	
1535	200309	NICOR ENERCHANGE LLC	031054192	832,487.28	9/30/2003	10/27/2003	27	22,477,156.56	
1536	200309	NICOR ENERCHANGE LLC	031054192	123,060.00	9/30/2003	10/27/2003	27	3,322,620.00	
1537	200309	HUSKY GAS MARKETING	031054193	729,000.00	9/30/2003	10/27/2003	27	19,683,000.00	
1538	200309	VIRGINIA POWER ENERGY MARKETING	031054195	227,785.00	9/30/2003	10/27/2003	27	6,150,195.00	
1539	200309	VIRGINIA POWER ENERGY MARKETING	031054195	1,626,262.25	9/30/2003	10/27/2003	27	43,909,080.75	
1540	200309	VIRGINIA POWER ENERGY MARKETING	031054195	1,343,130.00	9/30/2003	10/27/2003	27	36,264,510.00	
1541	200309	ONEOK GAS MARKETING	031054208	44,050.00	9/30/2003	10/27/2003	27	1,189,350.00	
1542	200309	ONEOK GAS MARKETING	031054208	17,600.00	9/30/2003	10/27/2003	27	475,200.00	
1543	200309	ONEOK GAS MARKETING	031054208	74,442.00	9/30/2003	10/27/2003	27	2,009,934.00	
1544	200309	BP ENERGY CO	031054212	84,087.00	9/30/2003	10/27/2003	27	2,270,349.00	
1545	200309	BP ENERGY CO	031054212	164,148.00	9/30/2003	10/27/2003	27	4,431,896.00	
1546	200309	DYNEGY MARKETING & TRADE	031054218	1,447,992.00	9/30/2003	10/27/2003	27	39,095,784.00	
1547	200309	OCCIDENTAL ENERGY MARKETING INC	031054219	137,021.00	9/30/2003	10/27/2003	27	3,699,567.00	
1548	200309	OCCIDENTAL ENERGY MARKETING INC	031054219	63,212.00	9/30/2003	10/27/2003	27	1,706,724.00	
1549	200309	PROGAS USA INC	031054220	2,592.55	9/30/2003	10/27/2003	27	69,998.85	
1550	200309	TENASKA MARKETING VENTURES	031054221	76,720.70	9/30/2003	10/27/2003	27	2,071,458.90	
1551	200309	TENASKA MARKETING VENTURES	031054221	114,079.35	9/30/2003	10/27/2003	27	3,080,142.45	
1552	200309	TENASKA MARKETING VENTURES	031054221	565,752.99	9/30/2003	10/27/2003	27	15,275,330.73	
1553	200309	CORAL ENERGY RESOURCES LP	031054225	123,182.25	9/30/2003	10/27/2003	27	3,325,920.75	
1554	200309	DUKE ENERGY TRADING & MARKETING	031054226	3,688.00	9/30/2003	10/27/2003	27	99,576.00	
1555	200309	DUKE ENERGY TRADING & MARKETING	031054226	10,258.00	9/30/2003	10/27/2003	27	276,966.00	
1556	200309	DUKE ENERGY TRADING & MARKETING	031054226	923,869.13	9/30/2003	10/27/2003	27	24,944,466.51	
1557	200309	NGTS LLC FORTIS CAPITAL CORP	031054227	84,625.20	9/30/2003	10/27/2003	27	2,284,880.40	
1558	200309	NGTS LLC FORTIS CAPITAL CORP	031054227	1,513,413.92	9/30/2003	10/27/2003	27	40,862,175.84	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1559	200309	EL PASO ENERGY MARKETING COMPANY	031054229	22,493.04	9/30/2003	10/27/2003	27	607,312.08	
1560	200309	AQUILA MERCHANT SERVICES	031054231	305,644.82	9/30/2003	10/27/2003	27	8,252,410.14	
1561	200309	AQUILA MERCHANT SERVICES	031054231	67,149.00	9/30/2003	10/27/2003	27	1,813,023.00	
1562	200309	COENERGY TRADING COMPANY	031054232	98,949.00	9/30/2003	10/27/2003	27	2,671,623.00	
1563	200309	COENERGY TRADING COMPANY	031054232	33,215.00	9/30/2003	10/27/2003	27	896,805.00	
1564	200309	NORTHERN BORDER PIPELINE CO	031054236	101,373.60	9/30/2003	10/27/2003	27	2,737,087.20	
1565	200309	NORTHERN BORDER PIPELINE CO	031054236	13,425.84	9/30/2003	10/27/2003	27	362,497.68	
1566	200309	NORTHERN BORDER PIPELINE CO	031054236	1,632.53	9/30/2003	10/27/2003	27	44,078.31	
1567	200309	MARATHON OIL COMPANY	031054242	4,525.00	9/30/2003	10/27/2003	27	122,175.00	
1568	200309	MARATHON OIL COMPANY	031054242	32,604.00	9/30/2003	10/27/2003	27	880,308.00	
1569	200309	MARATHON OIL COMPANY	031054242	337,361.45	9/30/2003	10/27/2003	27	9,108,759.15	
1570	200309	ENERGY KOCH TRADING	031054246	28,000.00	9/30/2003	10/27/2003	27	756,000.00	
1571	200309	ENERGY KOCH TRADING	031054246	41,400.00	9/30/2003	10/27/2003	27	1,117,800.00	
1572	200309	ENERGY KOCH TRADING	031054246	2,895,867.26	9/30/2003	10/27/2003	27	78,188,416.02	
1573	200309	INTERCONTINENTAL EXCHANGE LLC	031054252	478.39	9/30/2003	10/27/2003	27	12,916.53	
1574	200309	INTERCONTINENTAL EXCHANGE LLC	031054252	279.86	9/30/2003	10/27/2003	27	7,556.22	
1575	200309	ICAP ENERGY LLC	031054257	1,843.00	9/30/2003	10/27/2003	27	49,761.00	
1576	200309	UBS WARBURG AG LONDON	031054259	369,000.00	9/30/2003	10/27/2003	27	9,963,000.00	
1577	200309	UBS WARBURG AG LONDON	031054259	68,350.00	9/30/2003	10/27/2003	27	1,845,450.00	
1578	200309	TRACTEBEL ENERGY MARKETING INC	031054262	199,715.57	9/30/2003	10/27/2003	27	5,392,320.39	
1579	200309	BARCLAYS NEW YORK	031054275	58,000.00	9/30/2003	10/27/2003	27	1,566,000.00	
1580	200309	ENSERCO ENERGY INC	031054278	167,530.04	9/30/2003	10/27/2003	27	4,523,311.08	
1581	200309	ENSERCO ENERGY INC	031054278	893,990.75	9/30/2003	10/27/2003	27	24,137,750.25	
1582	200309	WPS ENERGY SERVICES INC	031054282	25,272.00	9/30/2003	10/27/2003	27	682,344.00	
1583	200309	NATIONAL ENERGY & TRADE LP	031054285	1,544,038.48	9/30/2003	10/27/2003	27	41,689,038.96	
1584	200309	NEXEN MARKETING USA INC	031054288	83,600.00	9/30/2003	10/27/2003	27	2,257,200.00	
1585	200309	NEXEN MARKETING USA INC	031054288	1,920,689.11	9/30/2003	10/27/2003	27	51,858,605.97	
1586	200309	NEXEN MARKETING USA INC	031054288	1,312,296.22	9/30/2003	10/27/2003	27	35,431,997.94	
1587	200309	NEXEN MARKETING USA INC	031054288	146,196.00	9/30/2003	10/27/2003	27	3,947,292.00	
1588	200309	CORAL CANADA US INC	031054295	2,934,881.42	9/30/2003	10/27/2003	27	79,241,798.34	
1589	200309	SEQUENT ENERGY MANAGEMENT	031054298	761,750.00	9/30/2003	10/27/2003	27	20,567,250.00	
1590	200309	SEQUENT ENERGY MANAGEMENT	031054298	334,602.62	9/30/2003	10/27/2003	27	9,034,270.74	
1591	200309	SEQUENT ENERGY MANAGEMENT	031054298	1,436,321.60	9/30/2003	10/27/2003	27	38,780,683.20	
1592	200309	TRISTAR PRODUCER SERVICES OF	031054303	84,055.65	9/30/2003	10/27/2003	27	2,269,502.55	
1593	200309	TRISTAR PRODUCER SERVICES OF	031054303	115,627.82	9/30/2003	10/27/2003	27	3,121,951.14	
1594	200309	APACHE	031054305	1,881,245.69	9/30/2003	10/27/2003	27	50,793,633.63	
1595	200309	APACHE	031054305	738,000.00	9/30/2003	10/27/2003	27	19,926,000.00	
1596	200309	APACHE	031054305	24,029.43	9/30/2003	10/27/2003	27	648,794.61	
1597	200309	ANADARKO TRADING COMPANY	031054310	22,400.00	9/30/2003	10/27/2003	27	604,800.00	
1598	200309	ANADARKO TRADING COMPANY	031054310	77,837.41	9/30/2003	10/27/2003	27	2,101,610.07	
1599	200309	OGE ENERGY RESOURCES INC	031054329	2,461,966.74	9/30/2003	10/27/2003	27	66,473,101.98	
1600	200309	OGE ENERGY RESOURCES INC	031054329	3,402,802.99	9/30/2003	10/27/2003	27	91,875,680.73	
1601	200309	OGE ENERGY RESOURCES INC	031054329	1,916,968.52	9/30/2003	10/27/2003	27	51,758,150.04	
1602	200309	NICOR HUB SERVICES	031054334	194,374.00	9/30/2003	10/27/2003	27	5,248,098.00	
1603	200309	NICOR HUB SERVICES	031054334	98,886.79	9/30/2003	10/27/2003	27	2,669,943.33	
1604	200309	CINERGY	031054335	2,420,866.95	9/30/2003	10/27/2003	27	65,363,407.65	
1605	200309	CINERGY	031054335	1,475,037.72	9/30/2003	10/27/2003	27	39,826,018.44	
1606	200309	CINERGY	031054335	637,789.88	9/30/2003	10/27/2003	27	17,220,326.76	
1607	200309	AMEREX NATURAL GAS LTD	031054338	77.50	9/30/2003	10/27/2003	27	2,092.50	
1608	200309	AMEREX NATURAL GAS LTD	031054338	1,031.25	9/30/2003	10/27/2003	27	27,843.75	
1609	200309	CARGILL INCORPORATED	031054343	1,472,250.00	9/30/2003	10/27/2003	27	39,750,750.00	
1610	200309	CARGILL INCORPORATED	031054343	81,719.54	9/30/2003	10/27/2003	27	2,206,427.58	
1611	200309	CARGILL INCORPORATED	031054343	715,054.73	9/30/2003	10/27/2003	27	19,306,477.71	
1612	200309	CARGILL INCORPORATED	031054343	2,707,410.71	9/30/2003	10/27/2003	27	73,100,089.17	
1613	200309	COOK INLET ENERGY SUPPLY	031054356	325,321.00	9/30/2003	10/27/2003	27	8,783,667.00	
1614	200309	COOK INLET ENERGY SUPPLY	031054356	1,688,369.89	9/30/2003	10/27/2003	27	45,585,987.03	
1615	200309	COOK INLET ENERGY SUPPLY	031054356	205,649.50	9/30/2003	10/27/2003	27	5,552,536.50	
1616	200309	WESTERN GAS RESOURCES INC	031054361	243,287.40	9/30/2003	10/27/2003	27	6,568,759.80	
1617	200309	ENERGY KOCH TRADING	031054886	56,500.00	9/30/2003	10/28/2003	28	1,582,000.00	
1618	200309	BARCLAYS NEW YORK	031054889	28,000.00	9/30/2003	10/28/2003	28	784,000.00	
1619	200309	BP ENERGY CO	031056008	54,500.00	9/30/2003	10/29/2003	29	1,580,500.00	
1620	200309	TRANSWESTERN PIPELINE COMPANY	031056843	10,281.97	9/30/2003	10/30/2003	30	308,459.10	
1621	200309	MARATHON OIL COMPANY	031056845	49,267.80	9/30/2003	10/30/2003	30	1,478,034.00	
1622	200309	INTERCONTINENTAL EXCHANGE LLC	031058255	279.86	9/30/2003	10/31/2003	31	8,675.66	
1623	200309	INTERCONTINENTAL EXCHANGE LLC	031058255	(279.86)	9/30/2003	10/31/2003	31	(8,675.66)	
1624	200310	CONOCO NATURAL GAS SALES	031100423	38,117.50	10/31/2003	11/20/2003	20	762,350.00	
1625	200310	CONOCO NATURAL GAS SALES	031100423	4,440.50	10/31/2003	11/20/2003	20	88,810.00	
1626	200310	CITY OF SOUTH SIOUX CITY	031100635	624.45	10/31/2003	11/20/2003	20	12,489.00	
1627	200310	NORTHERN NATURAL GAS	031102095	114,317.13	10/31/2003	11/24/2003	24	2,743,611.12	
1628	200310	NORTHERN NATURAL GAS	031102095	3,270.50	10/31/2003	11/24/2003	24	78,492.00	
1629	200310	NORTHERN NATURAL GAS	031102095	(89.19)	10/31/2003	11/24/2003	24	(2,140.56)	
1630	200310	NORTHERN NATURAL GAS	031102095	4,345.32	10/31/2003	11/24/2003	24	104,287.68	
1631	200310	NORTHERN NATURAL GAS	031102095	14,378.75	10/31/2003	11/24/2003	24	345,090.00	
1632	200310	NORTHERN NATURAL GAS	031102095	20,803.14	10/31/2003	11/24/2003	24	499,275.36	
1633	200310	NORTHERN NATURAL GAS	031102095	22,830.00	10/31/2003	11/24/2003	24	547,920.00	
1634	200310	NORTHERN NATURAL GAS	031102095	38,050.00	10/31/2003	11/24/2003	24	913,200.00	
1635	200310	NORTHERN NATURAL GAS	031102095	87,786.60	10/31/2003	11/24/2003	24	2,106,878.40	
1636	200310	NORTHERN NATURAL GAS	031102095	567,460.30	10/31/2003	11/24/2003	24	13,619,047.20	
1637	200310	NORTHERN NATURAL GAS	031102095	(249.84)	10/31/2003	11/24/2003	24	(5,996.16)	
1638	200310	NORTHERN NATURAL GAS	031102095	47,371.71	10/31/2003	11/24/2003	24	1,136,921.04	
1639	200310	NORTHERN NATURAL GAS	031102095	3,979.28	10/31/2003	11/24/2003	24	95,502.72	
1640	200310	ANR PIPELINE	031102096	1,908.88	10/31/2003	11/24/2003	24	45,813.12	

MidAmerican Energy Company
 Lead Lag Analysis
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1641	200310	ANR PIPELINE	031102096	40,718.23	10/31/2003	11/24/2003	24	977,237.52	
1642	200310	NEXEN MARKETING USA INC	031102657	879,210.50	10/31/2003	11/25/2003	25	21,980,262.50	
1643	200310	NEXEN MARKETING USA INC	031102657	4,380,636.44	10/31/2003	11/25/2003	25	109,515,911.00	
1644	200310	NEXEN MARKETING USA INC	031102657	2,013,545.92	10/31/2003	11/25/2003	25	50,338,648.00	
1645	200310	NEXEN MARKETING USA INC	031102657	4,720.00	10/31/2003	11/25/2003	25	118,000.00	
1646	200310	OGE ENERGY RESOURCES INC	031102663	2,600,800.71	10/31/2003	11/25/2003	25	65,020,017.75	
1647	200310	OGE ENERGY RESOURCES INC	031102663	3,676,360.90	10/31/2003	11/25/2003	25	91,909,022.50	
1648	200310	OGE ENERGY RESOURCES INC	031102663	1,571,437.94	10/31/2003	11/25/2003	25	39,285,948.50	
1649	200310	SEMPRA ENERGY TRADING CORP	031102667	171,519.73	10/31/2003	11/25/2003	25	4,287,993.25	
1650	200310	COOK INLET ENERGY SUPPLY	031102671	111,426.00	10/31/2003	11/25/2003	25	2,785,650.00	
1651	200310	COOK INLET ENERGY SUPPLY	031102671	204,093.95	10/31/2003	11/25/2003	25	5,102,348.75	
1652	200310	COOK INLET ENERGY SUPPLY	031102671	362,739.78	10/31/2003	11/25/2003	25	9,068,494.50	
1653	200310	WESTERN GAS RESOURCES INC	031102681	1,375,837.76	10/31/2003	11/25/2003	25	34,395,944.00	
1654	200310	NICOR ENERCHANGE LLC	031102690	2,574,350.11	10/31/2003	11/25/2003	25	64,358,752.75	
1655	200310	BP CANADA ENERGY MARKETING CORP	031102695	96,820.08	10/31/2003	11/25/2003	25	2,420,502.00	
1656	200310	BP CANADA ENERGY MARKETING CORP	031102695	24,988.02	10/31/2003	11/25/2003	25	624,700.50	
1657	200310	BP CANADA ENERGY MARKETING CORP	031102695	515,584.48	10/31/2003	11/25/2003	25	12,889,612.00	
1658	200310	BP CANADA ENERGY MARKETING CORP	031102695	15,934.00	10/31/2003	11/25/2003	25	398,350.00	
1659	200310	BP CANADA ENERGY MARKETING CORP	031102695	3,427,207.36	10/31/2003	11/25/2003	25	85,680,184.00	
1660	200310	HUSKY GAS MARKETING	031102698	1,371,750.00	10/31/2003	11/25/2003	25	34,293,750.00	
1661	200310	VIRGINIA POWER ENERGY MARKETING	031102699	37,620.00	10/31/2003	11/25/2003	25	940,500.00	
1662	200310	VIRGINIA POWER ENERGY MARKETING	031102699	45,250.00	10/31/2003	11/25/2003	25	1,131,250.00	
1663	200310	VIRGINIA POWER ENERGY MARKETING	031102699	1,009,644.08	10/31/2003	11/25/2003	25	25,241,102.00	
1664	200310	INTERCONTINENTAL EXCHANGE LLC	031102700	375.60	10/31/2003	11/25/2003	25	9,390.00	
1665	200310	INTERCONTINENTAL EXCHANGE LLC	031102700	784.38	10/31/2003	11/25/2003	25	19,609.50	
1666	200310	ICAP ENERGY LLC	031102701	1,285.00	10/31/2003	11/25/2003	25	32,125.00	
1667	200310	ICAP ENERGY LLC	031102701	1,140.00	10/31/2003	11/25/2003	25	28,500.00	
1668	200310	UBS WARBURG AG LONDON	031102702	10,164.00	10/31/2003	11/25/2003	25	254,100.00	
1669	200310	UBS WARBURG AG LONDON	031102702	1,419,600.00	10/31/2003	11/25/2003	25	35,490,000.00	
1670	200310	TRACTEBEL ENERGY MARKETING INC	031102703	37,680.00	10/31/2003	11/25/2003	25	942,000.00	
1671	200310	ENSERCO ENERGY INC	031102704	1,322,150.00	10/31/2003	11/25/2003	25	33,053,750.00	
1672	200310	ENSERCO ENERGY INC	031102704	954,811.16	10/31/2003	11/25/2003	25	23,870,279.00	
1673	200310	ENSERCO ENERGY INC	031102704	25,140.00	10/31/2003	11/25/2003	25	628,500.00	
1674	200310	NATIONAL ENERGY & TRADE LP	031102705	694,067.50	10/31/2003	11/25/2003	25	17,351,687.50	
1675	200310	NATIONAL ENERGY & TRADE LP	031102705	275,435.00	10/31/2003	11/25/2003	25	6,885,875.00	
1676	200310	CORAL CANADA US INC	031102710	2,772,403.18	10/31/2003	11/25/2003	25	69,310,079.50	
1677	200310	SEQUENT ENERGY MANAGEMENT	031102711	380,164.31	10/31/2003	11/25/2003	25	9,504,107.75	
1678	200310	NATURAL GAS PIPELINE	031102716	1,102,000.00	10/31/2003	11/25/2003	25	27,550,000.00	
1679	200310	CORAL ENERGY RESOURCES LP	031102722	20,677.50	10/31/2003	11/25/2003	25	516,937.50	
1680	200310	DUKE ENERGY TRADING & MARKETING	031102724	1,657,260.00	10/31/2003	11/25/2003	25	41,431,500.00	
1681	200310	DUKE ENERGY TRADING & MARKETING	031102724	845,304.64	10/31/2003	11/25/2003	25	21,132,616.00	
1682	200310	DUKE ENERGY TRADING & MARKETING	031102724	19,871.50	10/31/2003	11/25/2003	25	496,787.50	
1683	200310	DUKE ENERGY TRADING & MARKETING	031102724	32,934.00	10/31/2003	11/25/2003	25	823,350.00	
1684	200310	NGTS LLC FORTIS CAPITAL CORP	031102729	3,209,236.83	10/31/2003	11/25/2003	25	80,230,920.75	
1685	200310	NGTS LLC FORTIS CAPITAL CORP	031102729	2,124,779.00	10/31/2003	11/25/2003	25	53,119,475.00	
1686	200310	AQUILA MERCHANT SERVICES	031102732	164,206.07	10/31/2003	11/25/2003	25	4,105,151.75	
1687	200310	AQUILA MERCHANT SERVICES	031102732	180,581.08	10/31/2003	11/25/2003	25	4,514,527.00	
1688	200310	AQUILA MERCHANT SERVICES	031102732	215,473.49	10/31/2003	11/25/2003	25	5,386,837.25	
1689	200310	COENERGY TRADING COMPANY	031102733	939,200.00	10/31/2003	11/25/2003	25	23,480,000.00	
1690	200310	AMEREX NATURAL GAS LTD	031102738	2,655.00	10/31/2003	11/25/2003	25	66,375.00	
1691	200310	AMEREX NATURAL GAS LTD	031102738	1,180.00	10/31/2003	11/25/2003	25	29,500.00	
1692	200310	CARGILL INCORPORATED	031102740	1,317,308.27	10/31/2003	11/25/2003	25	32,932,706.75	
1693	200310	CARGILL INCORPORATED	031102740	75,471.25	10/31/2003	11/25/2003	25	1,886,781.25	
1694	200310	CARGILL INCORPORATED	031102740	232,161.50	10/31/2003	11/25/2003	25	5,804,037.50	
1695	200310	TRISTAR PRODUCER SERVICES OF	031102742	81,435.14	10/31/2003	11/25/2003	25	2,035,878.50	
1696	200310	TRISTAR PRODUCER SERVICES OF	031102742	111,174.20	10/31/2003	11/25/2003	25	2,779,355.00	
1697	200310	APACHE	031102743	1,744,792.55	10/31/2003	11/25/2003	25	43,619,813.75	
1698	200310	APACHE	031102743	526,611.57	10/31/2003	11/25/2003	25	13,165,289.25	
1699	200310	ANADARKO TRADING COMPANY	031102745	93,129.77	10/31/2003	11/25/2003	25	2,328,244.25	
1700	200310	ANADARKO TRADING COMPANY	031102745	17,398.80	10/31/2003	11/25/2003	25	434,970.00	
1701	200310	NORTHERN BORDER PIPELINE CO	031102748	1,575.74	10/31/2003	11/25/2003	25	39,393.50	
1702	200310	NORTHERN BORDER PIPELINE CO	031102748	104,752.72	10/31/2003	11/25/2003	25	2,618,818.00	
1703	200310	MARATHON OIL COMPANY	031102750	8,862.00	10/31/2003	11/25/2003	25	221,550.00	
1704	200310	MARATHON OIL COMPANY	031102750	98,634.56	10/31/2003	11/25/2003	25	2,465,864.00	
1705	200310	ENERGY KOCH TRADING	031102752	36,769.00	10/31/2003	11/25/2003	25	919,225.00	
1706	200310	ENERGY KOCH TRADING	031102752	4,596,712.99	10/31/2003	11/25/2003	25	114,917,824.75	
1707	200310	BP ENERGY CO	031102754	775,348.00	10/31/2003	11/25/2003	25	19,383,700.00	
1708	200310	BP ENERGY CO	031102754	43,000.00	10/31/2003	11/25/2003	25	1,075,000.00	
1709	200310	BURLINGTON RESOURCES TRADING INC	031102756	1,323,700.00	10/31/2003	11/25/2003	25	33,092,500.00	
1710	200310	OCCIDENTAL ENERGY MARKETING INC	031102757	7,410.00	10/31/2003	11/25/2003	25	185,250.00	
1711	200310	OCCIDENTAL ENERGY MARKETING INC	031102757	42,583.98	10/31/2003	11/25/2003	25	1,064,599.50	
1712	200310	OCCIDENTAL ENERGY MARKETING INC	031102757	452,224.63	10/31/2003	11/25/2003	25	11,305,615.75	
1713	200310	OCCIDENTAL ENERGY MARKETING INC	031102757	35,550.40	10/31/2003	11/25/2003	25	888,760.00	
1714	200310	CONCORD ENERGY LLC	031102767	2,797,200.00	10/31/2003	11/25/2003	25	69,930,000.00	
1715	200310	ENERGY KOCH TRADING	031158609	23,250.00	10/31/2003	11/3/2003	3	69,750.00	
1716	200310	ENERGY KOCH TRADING	031159255	55,600.00	10/31/2003	11/4/2003	4	222,400.00	
1717	200310	MORGAN STANLEY CAPITAL GROUP INC	031159255	1,400.00	10/31/2003	11/4/2003	4	5,600.00	
1718	200310	SEMPRA ENERGY TRADING CORP	031160453	1,996,800.00	10/31/2003	11/5/2003	5	9,984,000.00	
1719	200310	VIRGINIA POWER ENERGY MARKETING	031160459	448,425.00	10/31/2003	11/5/2003	5	2,242,125.00	
1720	200310	AEP ENERGY SERVICES INC	031160462	126,075.00	10/31/2003	11/5/2003	5	630,375.00	
1721	200310	UBS WARBURG ENERGY LLC	031160463	89,175.00	10/31/2003	11/5/2003	5	445,875.00	
1722	200310	BARCLAYS NEW YORK	031160464	31,050.00	10/31/2003	11/5/2003	5	155,250.00	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1723	200310	ENERGY KOCH TRADING	031160465	893,320.00	10/31/2003	11/5/2003	5	4,466,600.00	
1724	200310	BP ENERGY CO	031160466	905,715.00	10/31/2003	11/5/2003	5	4,528,575.00	
1725	200310	BP ENERGY CO	031161990	5,027.40	10/31/2003	11/7/2003	7	35,191.80	
1726	200310	MORGAN STANLEY CAPITAL GROUP INC	031162682	24,900.00	10/31/2003	11/10/2003	10	249,000.00	
1727	200310	SEMPRA ENERGY TRADING CORP	031162688	337.50	10/31/2003	11/10/2003	10	3,375.00	
1728	200310	CINERGY	031162691	7,087.50	10/31/2003	11/10/2003	10	70,875.00	
1729	200310	DOMINION TRANSMISSION INC	031164873	744.00	10/31/2003	11/12/2003	12	8,928.00	
1730	200310	DOMINION TRANSMISSION INC	031164873	92.07	10/31/2003	11/12/2003	12	1,104.84	
1731	200310	NORTHERN NATURAL GAS	031166074	560,536.29	10/31/2003	11/13/2003	13	7,286,971.77	
1732	200310	NORTHERN NATURAL GAS	031166074	20,655.00	10/31/2003	11/13/2003	13	268,515.00	
1733	200310	NORTHERN NATURAL GAS	031166074	78,240.00	10/31/2003	11/13/2003	13	1,017,120.00	
1734	200310	NORTHERN NATURAL GAS	031166074	152,055.12	10/31/2003	11/13/2003	13	1,976,716.56	
1735	200310	NORTHERN NATURAL GAS	031166074	346,550.00	10/31/2003	11/13/2003	13	4,505,150.00	
1736	200310	NORTHERN NATURAL GAS	031166074	775,047.56	10/31/2003	11/13/2003	13	10,075,618.28	
1737	200310	NORTHERN NATURAL GAS	031166074	216,910.00	10/31/2003	11/13/2003	13	2,819,830.00	
1738	200310	NATURAL GAS PIPELINE	031169556	4.97	10/31/2003	11/19/2003	19	94.43	
1739	200310	NATURAL GAS PIPELINE	031169556	257,141.43	10/31/2003	11/19/2003	19	4,885,687.17	
1740	200310	NATURAL GAS PIPELINE	031169556	257,417.70	10/31/2003	11/19/2003	19	4,890,936.30	
1741	200310	NATURAL GAS PIPELINE	031169556	2,440.07	10/31/2003	11/19/2003	19	46,361.33	
1742	200310	NATURAL GAS PIPELINE	031169556	742,582.30	10/31/2003	11/19/2003	19	14,109,063.70	
1743	200310	NATURAL GAS PIPELINE	031169556	1,895.17	10/31/2003	11/19/2003	19	36,008.23	
1744	200310	NATURAL GAS PIPELINE	031169556	161.07	10/31/2003	11/19/2003	19	3,060.33	
1745	200310	NATURAL GAS PIPELINE	031169556	3,674.80	10/31/2003	11/19/2003	19	69,821.20	
1746	200310	NATURAL GAS PIPELINE	031169556	7,375.16	10/31/2003	11/19/2003	19	140,128.04	
1747	200310	NATURAL GAS PIPELINE	031169556	37,626.28	10/31/2003	11/19/2003	19	714,899.32	
1748	200310	NATURAL GAS PIPELINE	031169556	63.00	10/31/2003	11/19/2003	19	1,197.00	
1749	200310	NATURAL GAS PIPELINE	031169556	2,607.30	10/31/2003	11/19/2003	19	49,538.70	
1750	200311	TRANSWESTERN PIPELINE COMPANY	031204182	6,255.33	11/30/2003	12/1/2003	1	6,255.33	
1751	200311	ENERGY KOCH TRADING	031205094	31,800.00	11/30/2003	12/2/2003	2	63,600.00	
1752	200311	MORGAN STANLEY CAPITAL GROUP INC	031205658	70,502.50	11/30/2003	12/3/2003	3	211,507.50	
1753	200311	UBS WARBURG ENERGY LLC	031205659	55,275.00	11/30/2003	12/3/2003	3	165,825.00	
1754	200311	ENERGY KOCH TRADING	031205660	193,050.00	11/30/2003	12/3/2003	3	579,150.00	
1755	200311	BP ENERGY CO	031205661	694,575.00	11/30/2003	12/3/2003	3	2,083,725.00	
1756	200311	BARCLAYS NEW YORK	031206338	30,000.00	11/30/2003	12/4/2003	4	120,000.00	
1757	200311	VIRGINIA POWER ENERGY MARKETING	031208420	15,693.75	11/30/2003	12/8/2003	8	125,550.00	
1758	200311	WILLIAMS ENERGY MARKETING & TRADE	031208451	375.00	11/30/2003	12/8/2003	8	3,000.00	
1759	200311	CINERGY	031208456	6,006.25	11/30/2003	12/8/2003	8	48,050.00	
1760	200311	AEP ENERGY SERVICES INC	031208466	403,987.50	11/30/2003	12/8/2003	8	3,231,900.00	
1761	200311	MORGAN STANLEY CAPITAL GROUP INC	031208470	353,090.00	11/30/2003	12/8/2003	8	2,824,720.00	
1762	200311	BARCLAYS NEW YORK	031208479	30,225.00	11/30/2003	12/8/2003	8	241,800.00	
1763	200311	BP ENERGY CO	031208489	89,633.75	11/30/2003	12/8/2003	8	717,070.00	
1764	200311	DOMINION TRANSMISSION INC	031211667	168.75	11/30/2003	12/11/2003	11	1,856.25	
1765	200311	DOMINION TRANSMISSION INC	031211667	1,210.19	11/30/2003	12/11/2003	11	13,312.09	
1766	200311	NORTHERN NATURAL GAS	031211703	346,570.00	11/30/2003	12/11/2003	11	3,812,270.00	
1767	200311	NORTHERN NATURAL GAS	031211703	12,576.00	11/30/2003	12/11/2003	11	138,336.00	
1768	200311	NORTHERN NATURAL GAS	031211703	14,211.01	11/30/2003	12/11/2003	11	156,321.11	
1769	200311	NORTHERN NATURAL GAS	031211703	20,655.00	11/30/2003	12/11/2003	11	227,205.00	
1770	200311	NORTHERN NATURAL GAS	031211703	61,310.00	11/30/2003	12/11/2003	11	674,410.00	
1771	200311	NORTHERN NATURAL GAS	031211703	112,652.10	11/30/2003	12/11/2003	11	1,239,173.10	
1772	200311	NORTHERN NATURAL GAS	031211703	3,119.49	11/30/2003	12/11/2003	11	34,314.39	
1773	200311	NORTHERN NATURAL GAS	031211703	262,854.90	11/30/2003	12/11/2003	11	2,891,403.90	
1774	200311	NORTHERN NATURAL GAS	031211703	496,232.31	11/30/2003	12/11/2003	11	5,458,555.41	
1775	200311	NORTHERN NATURAL GAS	031211703	639,910.00	11/30/2003	12/11/2003	11	7,039,010.00	
1776	200311	NORTHERN NATURAL GAS	031211703	2,461,289.31	11/30/2003	12/11/2003	11	27,074,182.41	
1777	200311	NORTHERN NATURAL GAS	031211703	177,895.16	11/30/2003	12/11/2003	11	1,956,846.76	
1778	200311	NATURAL GAS PIPELINE	031216850	1,000,000.00	11/30/2003	12/18/2003	18	18,000,000.00	
1779	200311	NATURAL GAS PIPELINE	031216850	30,454.48	11/30/2003	12/18/2003	18	548,180.64	
1780	200311	NATURAL GAS PIPELINE	031216850	1,895.17	11/30/2003	12/18/2003	18	34,113.06	
1781	200311	NATURAL GAS PIPELINE	031216850	164.84	11/30/2003	12/18/2003	18	2,967.12	
1782	200311	NATURAL GAS PIPELINE	031216850	108,306.02	11/30/2003	12/18/2003	18	1,949,508.36	
1783	200311	NATURAL GAS PIPELINE	031216850	423,944.69	11/30/2003	12/18/2003	18	7,631,004.42	
1784	200311	NATURAL GAS PIPELINE	031216850	19.69	11/30/2003	12/18/2003	18	354.42	
1785	200311	NATURAL GAS PIPELINE	031216850	6,645.46	11/30/2003	12/18/2003	18	119,618.28	
1786	200311	NATURAL GAS PIPELINE	031216850	11,032.11	11/30/2003	12/18/2003	18	198,577.98	
1787	200311	ANR PIPELINE	031219895	103,546.25	11/30/2003	12/22/2003	22	2,278,017.50	
1788	200311	ANR PIPELINE	031219895	3,379.91	11/30/2003	12/22/2003	22	74,358.02	
1789	200311	NORTHERN NATURAL GAS	031219900	42,150.00	11/30/2003	12/22/2003	22	927,300.00	
1790	200311	NORTHERN NATURAL GAS	031219900	5,239.32	11/30/2003	12/22/2003	22	115,265.04	
1791	200311	NORTHERN NATURAL GAS	031219900	3,150.31	11/30/2003	12/22/2003	22	69,306.82	
1792	200311	NORTHERN NATURAL GAS	031219900	6,203.13	11/30/2003	12/22/2003	22	136,468.86	
1793	200311	NORTHERN NATURAL GAS	031219900	18,756.84	11/30/2003	12/22/2003	22	412,650.48	
1794	200311	NORTHERN NATURAL GAS	031219900	25,290.00	11/30/2003	12/22/2003	22	556,380.00	
1795	200311	NORTHERN NATURAL GAS	031219900	31,028.75	11/30/2003	12/22/2003	22	682,632.50	
1796	200311	NORTHERN NATURAL GAS	031219900	(472,514.45)	11/30/2003	12/22/2003	22	(10,395,317.90)	
1797	200311	NORTHERN NATURAL GAS	031219900	34,417.26	11/30/2003	12/22/2003	22	757,179.72	
1798	200311	NORTHERN NATURAL GAS	031219900	2,477.42	11/30/2003	12/22/2003	22	54,503.24	
1799	200311	NORTHERN NATURAL GAS	031219900	68,672.32	11/30/2003	12/22/2003	22	1,510,791.04	
1800	200311	NORTHERN NATURAL GAS	031219900	2.71	11/30/2003	12/22/2003	22	59.62	
1801	200311	NORTHERN NATURAL GAS	031219900	230.83	11/30/2003	12/22/2003	22	5,078.26	
1802	200311	NORTHERN NATURAL GAS	031219900	124.97	11/30/2003	12/22/2003	22	2,749.34	
1803	200311	NORTHERN NATURAL GAS	031219900	96.75	11/30/2003	12/22/2003	22	2,128.50	
1804	200311	NORTHERN NATURAL GAS	031219900	192,290.66	11/30/2003	12/22/2003	22	4,230,394.52	

MidAmerican Energy Company
Lead Lag Analysis
Cost of Gas Payment Lead Time

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1805	200311	NORTHERN NATURAL GAS	031219900	39.15	11/30/2003	12/22/2003	22	861.30	
1806	200311	NORTHERN NATURAL GAS	031219900	0.08	11/30/2003	12/22/2003	22	1.76	
1807	200311	NORTHERN NATURAL GAS	031219900	(3.09)	11/30/2003	12/22/2003	22	(67.98)	
1808	200311	NORTHERN NATURAL GAS	031219900	(6.96)	11/30/2003	12/22/2003	22	(153.12)	
1809	200311	NORTHERN NATURAL GAS	031219900	(1,006.34)	11/30/2003	12/22/2003	22	(22,139.48)	
1810	200311	CITY OF DAKOTA CITY	031220129	793.43	11/30/2003	12/22/2003	22	17,455.46	
1811	200311	NEXEN MARKETING USA INC	031221187	1,934,895.65	11/30/2003	12/23/2003	23	44,502,599.95	
1812	200311	NEXEN MARKETING USA INC	031221187	271,416.40	11/30/2003	12/23/2003	23	6,242,577.20	
1813	200311	NEXEN MARKETING USA INC	031221187	16,840.20	11/30/2003	12/23/2003	23	387,324.60	
1814	200311	NEXEN MARKETING USA INC	031221187	27,071.00	11/30/2003	12/23/2003	23	622,633.00	
1815	200311	CITY OF SOUTH SIOUX CITY	031221692	2,134.70	11/30/2003	12/23/2003	23	49,098.10	
1816	200311	VIRGINIA POWER ENERGY MARKETING	031222438	8,532,524.60	11/30/2003	12/26/2003	26	221,845,639.60	
1817	200311	VIRGINIA POWER ENERGY MARKETING	031222438	4,958,278.19	11/30/2003	12/26/2003	26	128,915,232.94	
1818	200311	BP CANADA ENERGY MARKETING CORP	031222439	7,910,735.99	11/30/2003	12/26/2003	26	205,679,135.74	
1819	200311	BP CANADA ENERGY MARKETING CORP	031222439	1,376,624.00	11/30/2003	12/26/2003	26	35,792,224.00	
1820	200311	BP CANADA ENERGY MARKETING CORP	031222439	7,081,544.66	11/30/2003	12/26/2003	26	184,120,161.16	
1821	200311	OGE ENERGY RESOURCES INC	031222442	1,836,811.48	11/30/2003	12/26/2003	26	47,757,098.48	
1822	200311	OGE ENERGY RESOURCES INC	031222442	496,232.97	11/30/2003	12/26/2003	26	12,902,057.22	
1823	200311	OGE ENERGY RESOURCES INC	031222442	4,851,587.84	11/30/2003	12/26/2003	26	126,141,283.84	
1824	200311	NORTHERN BORDER PIPELINE CO	031222443	101,373.60	11/30/2003	12/26/2003	26	2,635,713.60	
1825	200311	NORTHERN BORDER PIPELINE CO	031222443	2,255.47	11/30/2003	12/26/2003	26	58,642.22	
1826	200311	TENASKA GAS STORAGE LLC	031222444	150,709.88	11/30/2003	12/26/2003	26	3,918,456.88	
1827	200311	CONCORD ENERGY LLC	031222445	267,800.00	11/30/2003	12/26/2003	26	6,962,800.00	
1828	200311	MARATHON OIL COMPANY	031222446	66,313.80	11/30/2003	12/26/2003	26	1,724,158.80	
1829	200311	MARATHON OIL COMPANY	031222446	137,479.30	11/30/2003	12/26/2003	26	3,574,461.80	
1830	200311	ENSERCO ENERGY INC	031222447	52,411.87	11/30/2003	12/26/2003	26	1,362,708.62	
1831	200311	WPS ENERGY SERVICES INC	031222448	8,890.20	11/30/2003	12/26/2003	26	231,145.20	
1832	200311	CORAL CANADA US INC	031222449	1,411,500.00	11/30/2003	12/26/2003	26	36,699,000.00	
1833	200311	CORAL CANADA US INC	031222449	2,694,841.80	11/30/2003	12/26/2003	26	70,065,886.80	
1834	200311	ENERGY KOCH TRADING	031222450	1,729,310.00	11/30/2003	12/26/2003	26	44,962,060.00	
1835	200311	ENERGY KOCH TRADING	031222450	120,936.00	11/30/2003	12/26/2003	26	3,144,336.00	
1836	200311	SEQUENT ENERGY MANAGEMENT	031222451	10,292.50	11/30/2003	12/26/2003	26	267,605.00	
1837	200311	TRISTAR PRODUCER SERVICES OF	031222452	101,791.80	11/30/2003	12/26/2003	26	2,646,586.80	
1838	200311	APACHE	031222453	784,995.19	11/30/2003	12/26/2003	26	20,409,874.94	
1839	200311	APACHE	031222453	1,587,160.45	11/30/2003	12/26/2003	26	41,266,171.70	
1840	200311	ONEOK GAS MARKETING	031222454	29,053.03	11/30/2003	12/26/2003	26	755,378.78	
1841	200311	ONEOK GAS MARKETING	031222454	65,428.45	11/30/2003	12/26/2003	26	1,701,139.70	
1842	200311	ONEOK GAS MARKETING	031222454	340,731.93	11/30/2003	12/26/2003	26	8,859,030.18	
1843	200311	MEWBORNE OIL COMPANY	031222455	1,256,711.05	11/30/2003	12/26/2003	26	32,674,487.30	
1844	200311	ANADARKO TRADING COMPANY	031222456	112,894.16	11/30/2003	12/26/2003	26	2,935,248.16	
1845	200311	ANADARKO TRADING COMPANY	031222456	84,549.00	11/30/2003	12/26/2003	26	2,198,274.00	
1846	200311	ICAP ENERGY LLC	031222457	1,500.00	11/30/2003	12/26/2003	26	39,000.00	
1847	200311	ICAP ENERGY LLC	031222457	375.00	11/30/2003	12/26/2003	26	9,750.00	
1848	200311	INTERCONTINENTAL EXCHANGE LLC	031222458	469.18	11/30/2003	12/26/2003	26	12,198.68	
1849	200311	INTERCONTINENTAL EXCHANGE LLC	031222458	102.52	11/30/2003	12/26/2003	26	2,665.52	
1850	200311	HUSKY GAS MARKETING	031222459	855,163.35	11/30/2003	12/26/2003	26	22,234,247.10	
1851	200311	HUSKY GAS MARKETING	031222459	1,330,500.00	11/30/2003	12/26/2003	26	34,593,000.00	
1852	200311	HUSKY GAS MARKETING	031222459	2,798,100.00	11/30/2003	12/26/2003	26	72,750,600.00	
1853	200311	NICOR ENERCHANGE LLC	031222460	40,800.00	11/30/2003	12/26/2003	26	1,060,800.00	
1854	200311	NICOR ENERCHANGE LLC	031222460	1,319,588.80	11/30/2003	12/26/2003	26	34,309,308.80	
1855	200311	PEOPLES GAS LIGHT AND COKE CO	031222461	356,607.67	11/30/2003	12/26/2003	26	9,271,799.42	
1856	200311	WESTERN GAS RESOURCES INC	031222465	940,437.00	11/30/2003	12/26/2003	26	24,451,362.00	
1857	200311	AQUILA MERCHANT SERVICES	031222467	5,635.50	11/30/2003	12/26/2003	26	146,523.00	
1858	200311	AQUILA MERCHANT SERVICES	031222467	758,332.31	11/30/2003	12/26/2003	26	19,716,640.06	
1859	200311	BP ENERGY CO	031222468	37,075.00	11/30/2003	12/26/2003	26	963,950.00	
1860	200311	OCCIDENTAL ENERGY MARKETING INC	031222470	141,900.00	11/30/2003	12/26/2003	26	3,689,400.00	
1861	200311	OCCIDENTAL ENERGY MARKETING INC	031222470	155,535.30	11/30/2003	12/26/2003	26	4,043,917.80	
1862	200311	OCCIDENTAL ENERGY MARKETING INC	031222470	265,900.00	11/30/2003	12/26/2003	26	6,913,400.00	
1863	200311	DEVON GAS SERVICES LP	031222471	1,573,803.20	11/30/2003	12/26/2003	26	40,913,683.20	
1864	200311	CINERGY	031222472	379,026.75	11/30/2003	12/26/2003	26	9,854,695.50	
1865	200311	CINERGY	031222472	1,311,226.01	11/30/2003	12/26/2003	26	34,091,876.26	
1866	200311	CINERGY	031222472	3,060,566.10	11/30/2003	12/26/2003	26	79,574,718.60	
1867	200311	CINERGY	031222472	132,947.39	11/30/2003	12/26/2003	26	3,456,632.14	
1868	200311	TENASKA MARKETING VENTURES	031222473	74,962.50	11/30/2003	12/26/2003	26	1,949,025.00	
1869	200311	TENASKA MARKETING VENTURES	031222473	674,857.61	11/30/2003	12/26/2003	26	17,546,297.86	
1870	200311	AMEREX NATURAL GAS LTD	031222474	1,220.00	11/30/2003	12/26/2003	26	31,720.00	
1871	200311	AMEREX NATURAL GAS LTD	031222474	596.75	11/30/2003	12/26/2003	26	15,515.50	
1872	200311	CARGILL INCORPORATED	031222475	1,560,700.00	11/30/2003	12/26/2003	26	40,578,200.00	
1873	200311	CARGILL INCORPORATED	031222475	1,272,000.00	11/30/2003	12/26/2003	26	33,072,000.00	
1874	200311	CARGILL INCORPORATED	031222475	887,203.00	11/30/2003	12/26/2003	26	23,067,278.00	
1875	200311	SEMPRA ENERGY TRADING CORP	031222476	7,740.00	11/30/2003	12/26/2003	26	201,240.00	
1876	200311	SEMPRA ENERGY TRADING CORP	031222476	909,209.70	11/30/2003	12/26/2003	26	23,639,452.20	
1877	200311	NGTS LLC FORTIS CAPITAL CORP	031222492	1,093,295.30	11/30/2003	12/26/2003	26	28,425,677.80	
1878	200311	NGTS LLC FORTIS CAPITAL CORP	031222492	572,744.82	11/30/2003	12/26/2003	26	14,891,365.32	
1879	200311	DUKE ENERGY TRADING & MARKETING	031222493	242,369.70	11/30/2003	12/26/2003	26	6,301,612.20	
1880	200311	NICOR GAS CUSTOMER SELECT	031222494	28,060.00	11/30/2003	12/26/2003	26	729,560.00	
1881	200311	CONOCOPHILLIPS	031222497	4,493.52	11/30/2003	12/26/2003	26	116,831.52	
1882	200311	CONOCOPHILLIPS	031222497	523,665.74	11/30/2003	12/26/2003	26	13,615,309.24	
1883	200311	CONOCOPHILLIPS	031222497	4,101.26	11/30/2003	12/26/2003	26	106,632.76	
1884	200311	CONOCOPHILLIPS	031222497	(1,698.50)	11/30/2003	12/26/2003	26	(44,161.00)	
1885	200311	CONOCOPHILLIPS	031222497	1,391,501.87	11/30/2003	12/26/2003	26	36,179,048.62	
1886	200311	MARATHON OIL COMPANY	031224253	101,580.00	11/30/2003	12/30/2003	30	3,047,400.00	

MidAmerican Energy Company
 Lead Lag Analysis
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Billing Period	Vendor	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1887	200311	MARATHON OIL COMPANY	031224253	5,405.40	11/30/2003	12/30/2003	30	162,162.00	
1888									
1889		Total		<u>\$1,111,244,596.71</u>				<u>\$26,946,800,858.68</u>	<u>24.2492</u>
1890									
1891		((Days in Year/Number of Months)/2) + Weighted \$/Days = Cost of Gas Payment Lead Time							
1892		((365/12) / 2) =	15.21	24.25	=	<u>39.46</u>			
1893									

MidAmerican Energy Company
Labor Summary
Test Year Ending December 31, 2003

	(a)	(b)	(c)
Line No.	Description of Expense	Days of Lead Time	
1	Salaries/Wages		
2	(paid bi-weekly)	12.00	
3			
4	Salaries/Wages		
5	(paid semi-monthly)	7.50	
6			
7			
8	Bi-Weekly Payroll - working period 14 days / 2		7.00
9	Payroll lag time		5.00
10			<u>12.00</u>
11			
12	Semi-Monthly Payroll - working period 15 days / 2		7.50
13			
14			
15			
16			
17			
18	Source: MidAmerican Energy Human Resources Dept		
19			
20			

MidAmerican Energy Company
Working Capital - Pension Expense
Test Year Ending December 31, 2003
Payments Made Apr 15, Jul 15, Oct 15 & Jan 15

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Accrual	Weighted Lead Days
1	January	105	15.25	89.75	8.333333%	7.48
2	February	74	15.25	58.75	8.333333%	4.90
3	March	46	15.25	30.75	8.333333%	2.56
4	April 1-15	15	7.63	7.38	4.16667%	0.31
5	April 15-30	91	7.63	83.38	4.16667%	3.47
6	May	76	15.25	60.75	8.333333%	5.06
7	June	45	15.25	29.75	8.333333%	2.48
8	July 1-15	15	7.63	7.38	4.16667%	0.31
9	July 15-31	92	7.63	84.38	4.16667%	3.52
10	August	76	15.25	60.75	8.333333%	5.06
11	September	45	15.25	29.75	8.333333%	2.48
12	October 1-15	15	7.63	7.38	4.16667%	0.31
13	October 15-31	92	7.63	84.38	4.16667%	3.52
14	November	76	15.25	60.75	8.333333%	5.06
15	December	46	15.25	30.75	8.333333%	2.56
16	Total	<u>909</u>			<u>100.00000%</u>	<u>49.07</u>

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18
19
20 Source: MidAmerican Energy Treasury Dept

MidAmerican Energy Company
 Lead Lag Analysis - 2003
 Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1	200302	02105157403	649104	\$ 30.51	2/3/2003	2/26/2003	23	\$ 701.73	
2	200302	02105157403	649104	1.83	2/3/2003	2/26/2003	23	42.09	
3	200302	02105157403	649004	1.83	2/3/2003	2/26/2003	23	42.09	
4	200302	02105157403	649004	30.52	2/3/2003	2/26/2003	23	701.96	
5	200305	02105157406	649104	30.51	5/1/2003	5/23/2003	22	671.22	
6	200305	02105157406	649004	1.83	5/1/2003	5/23/2003	22	40.26	
7	200305	02105157406	649004	30.52	5/1/2003	5/23/2003	22	671.44	
8	200305	02105157406	649104	1.83	5/1/2003	5/23/2003	22	40.26	
9	200308	02105157409	649004	30.52	8/1/2003	8/26/2003	25	763.00	
10	200308	02105157409	649004	1.83	8/1/2003	8/26/2003	25	45.75	
11	200308	02105157409	649104	30.51	8/1/2003	8/26/2003	25	762.75	
12	200308	02105157409	649104	1.83	8/1/2003	8/26/2003	25	45.75	
13	200311	02105157412	649104	1.83	11/3/2003	11/26/2003	23	42.09	
14	200311	02105157412	649104	30.51	11/3/2003	11/26/2003	23	701.73	
15	200311	02105157412	649004	1.83	11/3/2003	11/26/2003	23	42.09	
16	200311	02105157412	649004	30.52	11/3/2003	11/26/2003	23	701.96	
17	200302	02121422702	649104	1,300.00	2/3/2003	2/19/2003	16	20,800.00	
18	200305	02121422705	649104	1,300.00	5/1/2003	5/19/2003	18	23,400.00	
19	200308	02121422708	649104	1,300.00	8/1/2003	8/19/2003	18	23,400.00	
20	200311	02121422711	649104	1,300.00	11/3/2003	11/19/2003	16	20,800.00	
21	200302	030136759	629101	351.90	1/20/2003	2/5/2003	16	5,630.40	
22	200302	030136759	629101	4.84	1/20/2003	2/5/2003	16	77.44	
23	200302	030136759	629101	24.64	1/20/2003	2/5/2003	16	394.24	
24	200302	030143586	649104	67.98	1/31/2003	2/21/2003	21	1,427.58	
25	200302	030143586	649104	1,359.59	1/31/2003	2/21/2003	21	28,551.39	
26	200302	030143589	649104	4.78	1/31/2003	2/7/2003	7	33.46	
27	200302	030143589	649104	1,308.04	1/31/2003	2/7/2003	7	9,156.28	
28	200302	030143589	649104	95.54	1/31/2003	2/7/2003	7	668.78	
29	200302	030143590	649104	1,443.65	1/31/2003	2/21/2003	21	30,316.65	
30	200302	030143590	649104	95.54	1/31/2003	2/21/2003	21	2,006.34	
31	200302	030143590	649104	72.18	1/31/2003	2/21/2003	21	1,515.78	
32	200302	030243727	649003	49.99	2/3/2003	2/4/2003	1	49.99	
33	200302	030243727	649003	148.99	2/3/2003	2/4/2003	1	148.99	
34	200302	030243728	649103	231.50	2/3/2003	2/6/2003	3	694.50	
35	200302	030243728	649003	100.00	2/3/2003	2/6/2003	3	300.00	
36	200302	030243728	649003	24.00	2/3/2003	2/6/2003	3	72.00	
37	200302	030243728	649102	72.00	2/3/2003	2/6/2003	3	216.00	
38	200302	030243728	649103	70.50	2/3/2003	2/6/2003	3	211.50	
39	200302	030243730	649003	50.00	2/3/2003	2/4/2003	1	50.00	
40	200302	030243730	649103	440.00	2/3/2003	2/4/2003	1	440.00	
41	200302	030243730	649004	695.00	2/3/2003	2/4/2003	1	695.00	
42	200302	030243731	649102	216.61	2/3/2003	2/4/2003	1	216.61	
43	200302	030243731	649003	185.40	2/3/2003	2/4/2003	1	185.40	
44	200302	030243731	649003	136.00	2/3/2003	2/4/2003	1	136.00	
45	200302	030243731	677202	50.01	2/3/2003	2/4/2003	1	50.01	
46	200302	030243731	649003	33.60	2/3/2003	2/4/2003	1	33.60	
47	200302	030243731	649003	108.01	2/3/2003	2/4/2003	1	108.01	
48	200302	030243731	649003	100.00	2/3/2003	2/4/2003	1	100.00	
49	200302	030243731	649003	50.01	2/3/2003	2/4/2003	1	50.01	
50	200302	030243731	677202	95.90	2/3/2003	2/4/2003	1	95.90	
51	200302	030243731	679004	736.00	2/3/2003	2/4/2003	1	736.00	
52	200302	030243731	679004	754.11	2/3/2003	2/4/2003	1	754.11	
53	200302	030243731	649003	40.80	2/3/2003	2/4/2003	1	40.80	
54	200302	030243731	649003	38.40	2/3/2003	2/4/2003	1	38.40	
55	200302	030243731	649003	116.79	2/3/2003	2/4/2003	1	116.79	
56	200302	030243731	649103	361.51	2/3/2003	2/4/2003	1	361.51	
57	200302	030243731	649003	14.51	2/3/2003	2/4/2003	1	14.51	
58	200302	030243731	649003	14.39	2/3/2003	2/4/2003	1	14.39	
59	200302	030243731	649003	193.60	2/3/2003	2/4/2003	1	193.60	
60	200302	030243731	649103	866.01	2/3/2003	2/4/2003	1	866.01	
61	200302	030243731	649003	21.00	2/3/2003	2/4/2003	1	21.00	
62	200302	030243731	649103	53.20	2/3/2003	2/4/2003	1	53.20	

MidAmerican Energy Company
Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
63	200302	030243731	649103	95.99	2/3/2003	2/4/2003	1	95.99	
64	200302	030243731	649103	139.19	2/3/2003	2/4/2003	1	139.19	
65	200302	030243731	649103	387.60	2/3/2003	2/4/2003	1	387.60	
66	200302	030243849	649006	15.12	2/3/2003	2/3/2003	0	-	
67	200302	030243875	649004	82.81	2/3/2003	2/3/2003	0	-	
68	200302	030243875	677103	14.68	2/3/2003	2/3/2003	0	-	
69	200302	030243875	649006	807.12	2/3/2003	2/3/2003	0	-	
70	200302	030243875	649006	67.12	2/3/2003	2/3/2003	0	-	
71	200302	030243900	649104	315.00	2/3/2003	2/6/2003	3	945.00	
72	200302	030243926	649102	114.00	2/3/2003	2/10/2003	7	798.00	
73	200302	030243926	649102	5.70	2/3/2003	2/10/2003	7	39.90	
74	200302	030243937	649102	486.27	2/3/2003	2/14/2003	11	5,348.97	
75	200302	030243937	649102	6.32	2/3/2003	2/14/2003	11	69.52	
76	200302	030243941	677202	211.78	2/3/2003	2/20/2003	17	3,600.26	
77	200302	030243941	677202	9.29	2/3/2003	2/20/2003	17	157.93	
78	200302	030243947	649101	3.66	2/3/2003	2/4/2003	1	3.66	
79	200302	030243947	649101	19.54	2/3/2003	2/4/2003	1	19.54	
80	200302	030243947	649101	325.62	2/3/2003	2/4/2003	1	325.62	
81	200302	030243948	649102	7.70	2/3/2003	2/4/2003	1	7.70	
82	200302	030243948	649102	110.00	2/3/2003	2/4/2003	1	110.00	
83	200302	030243948	649102	2.50	2/3/2003	2/4/2003	1	2.50	
84	200302	030243949	649104	471.64	2/3/2003	2/4/2003	1	471.64	
85	200302	030243949	649104	28.30	2/3/2003	2/4/2003	1	28.30	
86	200302	030243949	649104	7.00	2/3/2003	2/4/2003	1	7.00	
87	200302	030243951	677103	17.60	2/3/2003	2/13/2003	10	176.00	
88	200302	030243951	677103	6.94	2/3/2003	2/13/2003	10	69.40	
89	200302	030243951	677103	0.88	2/3/2003	2/13/2003	10	8.80	
90	200302	030243953	649104	16.41	2/3/2003	2/13/2003	10	164.10	
91	200302	030243953	649104	273.50	2/3/2003	2/13/2003	10	2,735.00	
92	200302	030243953	649104	23.32	2/3/2003	2/13/2003	10	233.20	
93	200302	030243955	649102	0.12	2/3/2003	2/20/2003	17	2.04	
94	200302	030243955	649102	1.84	2/3/2003	2/20/2003	17	31.28	
95	200302	030243955	649102	0.17	2/3/2003	2/20/2003	17	2.89	
96	200302	030243955	649102	0.06	2/3/2003	2/20/2003	17	1.02	
97	200302	030243955	649102	0.18	2/3/2003	2/20/2003	17	3.06	
98	200302	030243955	649102	0.19	2/3/2003	2/20/2003	17	3.23	
99	200302	030243955	649102	0.54	2/3/2003	2/20/2003	17	9.18	
100	200302	030243955	649102	0.91	2/3/2003	2/20/2003	17	15.47	
101	200302	030243955	649102	0.04	2/3/2003	2/20/2003	17	0.68	
102	200302	030243955	649102	0.97	2/3/2003	2/20/2003	17	16.49	
103	200302	030243955	649102	0.11	2/3/2003	2/20/2003	17	1.87	
104	200302	030243955	649102	1.96	2/3/2003	2/20/2003	17	33.32	
105	200302	030243955	649102	2.90	2/3/2003	2/20/2003	17	49.30	
106	200302	030243955	649102	3.21	2/3/2003	2/20/2003	17	54.57	
107	200302	030243955	649102	15.20	2/3/2003	2/20/2003	17	258.40	
108	200302	030243955	649102	16.20	2/3/2003	2/20/2003	17	275.40	
109	200302	030243955	649102	48.40	2/3/2003	2/20/2003	17	822.80	
110	200302	030243955	649102	0.92	2/3/2003	2/20/2003	17	15.64	
111	200302	030243955	649102	0.02	2/3/2003	2/20/2003	17	0.34	
112	200302	030243955	649102	0.01	2/3/2003	2/20/2003	17	0.17	
113	200302	030243958	649101	76.46	2/3/2003	2/4/2003	1	76.46	
114	200302	030243958	649101	1,274.29	2/3/2003	2/4/2003	1	1,274.29	
115	200302	030243961	649102	85.67	2/3/2003	2/20/2003	17	1,456.39	
116	200302	030243961	649102	20.70	2/3/2003	2/20/2003	17	351.90	
117	200302	030243961	649102	414.00	2/3/2003	2/20/2003	17	7,038.00	
118	200302	030243999	649006	38.34	2/3/2003	2/4/2003	1	38.34	
119	200302	030244002	649004	215.50	2/3/2003	2/18/2003	15	3,232.50	
120	200302	030244002	649004	9.82	2/3/2003	2/18/2003	15	147.30	
121	200302	030244004	649004	30.00	2/3/2003	2/17/2003	14	420.00	
122	200302	030244004	649004	499.99	2/3/2003	2/17/2003	14	6,999.86	
123	200302	030244164	649101	17.39	2/3/2003	2/3/2003	0	-	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
 Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
124	200302	030244164	649101	(2.66)	2/3/2003	2/3/2003	0	-	
125	200302	030244164	649101	(2.24)	2/3/2003	2/3/2003	0	-	
126	200302	030244164	649101	15.68	2/3/2003	2/3/2003	0	-	
127	200302	030244164	649101	18.62	2/3/2003	2/3/2003	0	-	
128	200302	030244164	649101	224.00	2/3/2003	2/3/2003	0	-	
129	200302	030244164	649101	266.00	2/3/2003	2/3/2003	0	-	
130	200302	030244164	649101	14.64	2/3/2003	2/3/2003	0	-	
131	200302	030244176	649102	3.45	2/3/2003	2/13/2003	10	34.50	
132	200302	030244176	649102	64.00	2/3/2003	2/13/2003	10	640.00	
133	200302	030244176	649102	5.00	2/3/2003	2/13/2003	10	50.00	
134	200302	030244202	649102	36.87	2/3/2003	2/20/2003	17	626.79	
135	200302	030244203	649104	40.08	2/3/2003	2/13/2003	10	400.80	
136	200302	030244203	649104	2.41	2/3/2003	2/13/2003	10	24.10	
137	200302	030244205	649104	101.50	2/3/2003	2/13/2003	10	1,015.00	
138	200302	030244205	649104	6.04	2/3/2003	2/13/2003	10	60.40	
139	200302	030244207	649104	76.30	2/3/2003	2/13/2003	10	763.00	
140	200302	030244207	649104	4.58	2/3/2003	2/13/2003	10	45.80	
141	200302	030244210	649104	2.33	2/3/2003	2/13/2003	10	23.30	
142	200302	030244210	649104	38.81	2/3/2003	2/13/2003	10	388.10	
143	200302	030244242	649004	9.54	2/3/2003	2/6/2003	3	28.62	
144	200302	030244242	649004	158.86	2/3/2003	2/6/2003	3	476.58	
145	200302	030244244	649004	31.43	2/3/2003	2/20/2003	17	534.31	
146	200302	030244244	649004	523.74	2/3/2003	2/20/2003	17	8,903.58	
147	200302	030244299	649006	304.00	2/3/2003	2/14/2003	11	3,344.00	
148	200302	030244299	649006	21.28	2/3/2003	2/14/2003	11	234.08	
149	200302	030244322	649102	0.14	2/3/2003	2/13/2003	10	1.40	
150	200302	030244322	649102	5.00	2/3/2003	2/13/2003	10	50.00	
151	200302	030244322	649102	359.00	2/3/2003	2/13/2003	10	3,590.00	
152	200302	030244322	649102	10.36	2/3/2003	2/13/2003	10	103.60	
153	200302	030244322	649102	18.20	2/3/2003	2/13/2003	10	182.00	
154	200302	030244358	649004	(355.15)	2/3/2003	2/12/2003	9	(3,196.35)	
155	200302	030244358	649004	(55.69)	2/3/2003	2/12/2003	9	(501.21)	
156	200302	030244358	649004	67.80	2/3/2003	2/12/2003	9	610.20	
157	200302	030244358	649004	95.76	2/3/2003	2/12/2003	9	861.84	
158	200302	030244358	649006	54.05	2/3/2003	2/12/2003	9	486.45	
159	200302	030244358	649004	115.87	2/3/2003	2/12/2003	9	1,042.83	
160	200302	030244358	649004	168.77	2/3/2003	2/12/2003	9	1,518.93	
161	200302	030244358	649006	5.23	2/3/2003	2/12/2003	9	47.07	
162	200302	030244358	649006	64.47	2/3/2003	2/12/2003	9	580.23	
163	200302	030244358	649006	120.51	2/3/2003	2/12/2003	9	1,084.59	
164	200302	030244358	649104	65.96	2/3/2003	2/12/2003	9	593.64	
165	200302	030244358	649006	36.95	2/3/2003	2/12/2003	9	332.55	
166	200302	030244358	649006	663.97	2/3/2003	2/12/2003	9	5,975.73	
167	200302	030244358	649006	497.68	2/3/2003	2/12/2003	9	4,479.12	
168	200302	030244358	649006	159.10	2/3/2003	2/12/2003	9	1,431.90	
169	200302	030244358	649006	131.89	2/3/2003	2/12/2003	9	1,187.01	
170	200302	030244358	649004	355.15	2/3/2003	2/12/2003	9	3,196.35	
171	200302	030244358	649104	8.69	2/3/2003	2/12/2003	9	78.21	
172	200302	030244358	649104	207.08	2/3/2003	2/12/2003	9	1,863.72	
173	200302	030244358	649104	254.67	2/3/2003	2/12/2003	9	2,292.03	
174	200302	030244358	629101	121.07	2/3/2003	2/12/2003	9	1,089.63	
175	200302	030244358	629101	112.39	2/3/2003	2/12/2003	9	1,011.51	
176	200302	030244358	649104	54.05	2/3/2003	2/12/2003	9	486.45	
177	200302	030244358	629101	60.75	2/3/2003	2/12/2003	9	546.75	
178	200302	030244358	649104	27.03	2/3/2003	2/12/2003	9	243.27	
179	200302	030244358	649004	(356.08)	2/3/2003	2/12/2003	9	(3,204.72)	
180	200302	030244358	649104	8.79	2/3/2003	2/12/2003	9	79.11	
181	200302	030244358	649005	68.39	2/3/2003	2/12/2003	9	615.51	
182	200302	030244358	649104	(16.66)	2/3/2003	2/12/2003	9	(149.94)	
183	200302	030244358	649004	356.08	2/3/2003	2/12/2003	9	3,204.72	
184	200302	030244358	629101	39.08	2/3/2003	2/12/2003	9	351.72	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
 Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
185	200302	030244358	649006	43.89	2/3/2003	2/12/2003	9	395.01	
186	200302	030244358	649104	(27.03)	2/3/2003	2/12/2003	9	(243.27)	
187	200302	030244358	649104	49.22	2/3/2003	2/12/2003	9	442.98	
188	200302	030244358	649104	58.94	2/3/2003	2/12/2003	9	530.46	
189	200302	030244358	649104	86.32	2/3/2003	2/12/2003	9	776.88	
190	200302	030244358	649104	19.61	2/3/2003	2/12/2003	9	176.49	
191	200302	030244431	649006	753.40	2/4/2003	2/4/2003	0	-	
192	200302	030244431	649004	138.18	2/4/2003	2/4/2003	0	-	
193	200302	030244431	649006	267.73	2/4/2003	2/4/2003	0	-	
194	200302	030244479	629102	616.75	2/4/2003	2/13/2003	9	5,550.75	
195	200302	030244479	629102	37.01	2/4/2003	2/13/2003	9	333.09	
196	200302	030244541	629101	0.77	2/4/2003	2/5/2003	1	0.77	
197	200302	030244541	629101	10.95	2/4/2003	2/5/2003	1	10.95	
198	200302	030244576	649004	47.05	2/4/2003	2/4/2003	0	-	
199	200302	030244629	629102	464.29	2/4/2003	2/4/2003	0	-	
200	200302	030244629	629102	38.82	2/4/2003	2/4/2003	0	-	
201	200302	030244629	629102	(9.29)	2/4/2003	2/4/2003	0	-	
202	200302	030244629	629102	23.22	2/4/2003	2/4/2003	0	-	
203	200302	030244635	629102	(0.51)	2/4/2003	2/4/2003	0	-	
204	200302	030244635	629102	25.36	2/4/2003	2/4/2003	0	-	
205	200302	030244635	629102	1.52	2/4/2003	2/4/2003	0	-	
206	200302	030244636	629102	3.72	2/4/2003	2/4/2003	0	-	
207	200302	030244636	629102	0.28	2/4/2003	2/4/2003	0	-	
208	200302	030244636	629102	(0.11)	2/4/2003	2/4/2003	0	-	
209	200302	030244636	629102	5.46	2/4/2003	2/4/2003	0	-	
210	200302	030244668	649104	6.62	2/4/2003	2/5/2003	1	6.62	
211	200302	030244668	649104	110.00	2/4/2003	2/5/2003	1	110.00	
212	200302	030244671	649104	1,370.00	2/4/2003	2/5/2003	1	1,370.00	
213	200302	030244671	649104	67.25	2/4/2003	2/5/2003	1	67.25	
214	200302	030244682	629102	18.52	2/4/2003	2/13/2003	9	166.68	
215	200302	030244682	629102	328.80	2/4/2003	2/13/2003	9	2,959.20	
216	200302	030244693	649103	240.87	2/4/2003	2/18/2003	14	3,372.18	
217	200302	030244693	649103	12.04	2/4/2003	2/18/2003	14	168.56	
218	200302	030244703	649104	14.32	2/4/2003	2/20/2003	16	229.12	
219	200302	030244703	649104	1.00	2/4/2003	2/20/2003	16	16.00	
220	200302	030244708	649006	132.37	2/4/2003	2/4/2003	0	-	
221	200302	030244708	649006	4.00	2/4/2003	2/4/2003	0	-	
222	200302	030244708	649006	3.00	2/4/2003	2/4/2003	0	-	
223	200302	030244711	649006	130.49	2/4/2003	2/4/2003	0	-	
224	200302	030244711	649006	9.85	2/4/2003	2/4/2003	0	-	
225	200302	030244732	629102	4.04	2/4/2003	2/14/2003	10	40.40	
226	200302	030244732	629102	67.28	2/4/2003	2/14/2003	10	672.80	
227	200302	030244733	649102	90.00	2/4/2003	2/5/2003	1	90.00	
228	200302	030244733	649102	6.30	2/4/2003	2/5/2003	1	6.30	
229	200302	030244734	629102	0.38	2/4/2003	2/17/2003	13	4.94	
230	200302	030244734	629102	6.27	2/4/2003	2/17/2003	13	81.51	
231	200302	030244741	649104	480.00	2/4/2003	2/4/2003	0	-	
232	200302	030244745	677103	8.99	2/4/2003	2/5/2003	1	8.99	
233	200302	030244745	677103	0.54	2/4/2003	2/5/2003	1	0.54	
234	200302	030244747	677103	2.16	2/4/2003	2/5/2003	1	2.16	
235	200302	030244747	677103	35.97	2/4/2003	2/5/2003	1	35.97	
236	200302	030244749	677103	0.40	2/4/2003	2/5/2003	1	0.40	
237	200302	030244749	677103	6.74	2/4/2003	2/5/2003	1	6.74	
238	200302	030244791	677202	50.02	2/4/2003	2/5/2003	1	50.02	
239	200302	030244791	649103	50.02	2/4/2003	2/5/2003	1	50.02	
240	200302	030244791	679004	60.00	2/4/2003	2/5/2003	1	60.00	
241	200302	030244791	679004	169.20	2/4/2003	2/5/2003	1	169.20	
242	200302	030244791	649004	44.01	2/4/2003	2/5/2003	1	44.01	
243	200302	030244791	649003	300.02	2/4/2003	2/5/2003	1	300.02	
244	200302	030244791	649003	65.49	2/4/2003	2/5/2003	1	65.49	
245	200302	030244791	649003	50.02	2/4/2003	2/5/2003	1	50.02	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
246	200302	030244791	649102	853.49	2/4/2003	2/5/2003	1	853.49	
247	200302	030244801	649001	18.73	2/4/2003	2/4/2003	0	-	
248	200302	030244806	649103	68.66	2/4/2003	2/4/2003	0	-	
249	200302	030244833	649104	3.74	2/4/2003	2/18/2003	14	52.36	
250	200302	030244833	649104	11.71	2/4/2003	2/18/2003	14	163.94	
251	200302	030244835	649005	10.00	2/4/2003	2/4/2003	0	-	
252	200302	030244835	649004	3.95	2/4/2003	2/4/2003	0	-	
253	200302	030244835	649004	8.10	2/4/2003	2/4/2003	0	-	
254	200302	030244835	649004	11.00	2/4/2003	2/4/2003	0	-	
255	200302	030244835	649104	5.55	2/4/2003	2/4/2003	0	-	
256	200302	030244835	649004	20.00	2/4/2003	2/4/2003	0	-	
257	200302	030244835	649004	13.37	2/4/2003	2/4/2003	0	-	
258	200302	030244835	677103	32.00	2/4/2003	2/4/2003	0	-	
259	200302	030244835	649104	10.69	2/4/2003	2/4/2003	0	-	
260	200302	030244843	649102	22.50	2/4/2003	2/13/2003	9	202.50	
261	200302	030244843	649102	1.58	2/4/2003	2/13/2003	9	14.22	
262	200302	030244857	649102	0.35	2/4/2003	2/27/2003	23	8.05	
263	200302	030244857	649102	87.50	2/4/2003	2/27/2003	23	2,012.50	
264	200302	030244886	649102	201.58	2/4/2003	2/14/2003	10	2,015.80	
265	200302	030244886	649102	14.11	2/4/2003	2/14/2003	10	141.10	
266	200302	030244893	649103	136.40	2/4/2003	2/5/2003	1	136.40	
267	200302	030244893	649103	8.19	2/4/2003	2/5/2003	1	8.19	
268	200302	030244923	649102	42.75	2/4/2003	2/6/2003	2	85.50	
269	200302	030244923	649102	2.57	2/4/2003	2/6/2003	2	5.14	
270	200302	030244924	649102	19.99	2/4/2003	2/6/2003	2	39.98	
271	200302	030244924	649102	1.20	2/4/2003	2/6/2003	2	2.40	
272	200302	030244925	649102	15.29	2/4/2003	2/6/2003	2	30.58	
273	200302	030244925	649102	0.92	2/4/2003	2/6/2003	2	1.84	
274	200302	030244934	649102	5.78	2/4/2003	2/7/2003	3	17.34	
275	200302	030244934	649102	0.35	2/4/2003	2/7/2003	3	1.05	
276	200302	030244938	649102	247.00	2/4/2003	2/14/2003	10	2,470.00	
277	200302	030244938	649102	17.29	2/4/2003	2/14/2003	10	172.90	
278	200302	030244938	649102	7.02	2/4/2003	2/14/2003	10	70.20	
279	200302	030245045	649103	119.04	2/4/2003	2/5/2003	1	119.04	
280	200302	030245045	649103	7.16	2/4/2003	2/5/2003	1	7.16	
281	200302	030245046	649103	20.00	2/4/2003	2/5/2003	1	20.00	
282	200302	030245046	649103	87.36	2/4/2003	2/5/2003	1	87.36	
283	200302	030245046	649103	5.24	2/4/2003	2/5/2003	1	5.24	
284	200302	030245047	629102	1.70	2/4/2003	2/17/2003	13	22.10	
285	200302	030245047	629102	28.36	2/4/2003	2/17/2003	13	368.68	
286	200302	030245048	629102	12.60	2/4/2003	2/20/2003	16	201.60	
287	200302	030245048	629102	0.76	2/4/2003	2/20/2003	16	12.16	
288	200302	030245049	629101	8.40	2/4/2003	2/11/2003	7	58.80	
289	200302	030245049	629101	140.00	2/4/2003	2/11/2003	7	980.00	
290	200302	030245050	629102	24.93	2/4/2003	2/14/2003	10	249.30	
291	200302	030245050	629102	356.11	2/4/2003	2/14/2003	10	3,561.10	
292	200302	030245051	629102	2.48	2/4/2003	2/13/2003	9	22.32	
293	200302	030245051	629102	41.35	2/4/2003	2/13/2003	9	372.15	
294	200302	030245052	629102	30.95	2/4/2003	2/6/2003	2	61.90	
295	200302	030245052	629102	515.73	2/4/2003	2/6/2003	2	1,031.46	
296	200302	030245053	629102	89.56	2/4/2003	2/17/2003	13	1,164.28	
297	200302	030245053	629102	10.45	2/4/2003	2/17/2003	13	135.85	
298	200302	030245053	629102	1,791.10	2/4/2003	2/17/2003	13	23,284.30	
299	200302	030245074	649004	368.00	2/4/2003	2/20/2003	16	5,888.00	
300	200302	030245074	649004	18.40	2/4/2003	2/20/2003	16	294.40	
301	200302	030245087	649101	216.00	2/4/2003	2/20/2003	16	3,456.00	
302	200302	030245087	649101	1.50	2/4/2003	2/20/2003	16	24.00	
303	200302	030245087	649101	77.28	2/4/2003	2/20/2003	16	1,236.48	
304	200302	030245087	649101	8.97	2/4/2003	2/20/2003	16	143.52	
305	200302	030245087	649101	1,288.00	2/4/2003	2/20/2003	16	20,608.00	
306	200302	030245087	649101	12.96	2/4/2003	2/20/2003	16	207.36	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
307	200302	030245093	649104	64.21	2/4/2003	2/18/2003	14	898.94	
308	200302	030245120	629101	4.67	2/4/2003	2/5/2003	1	4.67	
309	200302	030245120	629101	77.82	2/4/2003	2/5/2003	1	77.82	
310	200302	030245142	649103	10.72	2/4/2003	2/5/2003	1	10.72	
311	200302	030245142	649103	178.56	2/4/2003	2/5/2003	1	178.56	
312	200302	030245143	649103	5.37	2/4/2003	2/5/2003	1	5.37	
313	200302	030245143	649103	89.28	2/4/2003	2/5/2003	1	89.28	
314	200302	030245144	649103	50.96	2/4/2003	2/5/2003	1	50.96	
315	200302	030245144	649103	3.06	2/4/2003	2/5/2003	1	3.06	
316	200302	030245144	649103	20.00	2/4/2003	2/5/2003	1	20.00	
317	200302	030245145	649103	82.80	2/4/2003	2/5/2003	1	82.80	
318	200302	030245145	649103	20.00	2/4/2003	2/5/2003	1	20.00	
319	200302	030245145	649103	4.97	2/4/2003	2/5/2003	1	4.97	
320	200302	030245308	649005	35.39	2/4/2003	2/10/2003	6	212.34	
321	200302	030245308	649102	36.28	2/4/2003	2/10/2003	6	217.68	
322	200302	030245308	649103	492.80	2/4/2003	2/10/2003	6	2,956.80	
323	200302	030245308	649103	603.00	2/4/2003	2/10/2003	6	3,618.00	
324	200302	030245308	649102	21.00	2/4/2003	2/10/2003	6	126.00	
325	200302	030245308	649102	725.44	2/4/2003	2/10/2003	6	4,352.64	
326	200302	030245308	649102	1.05	2/4/2003	2/10/2003	6	6.30	
327	200302	030245309	649002	387.16	2/4/2003	2/10/2003	6	2,322.96	
328	200302	030245309	649006	688.22	2/4/2003	2/10/2003	6	4,129.32	
329	200302	030245309	649005	692.52	2/4/2003	2/10/2003	6	4,155.12	
330	200302	030245375	679004	6.95	2/5/2003	2/6/2003	1	6.95	
331	200302	030245375	649006	3.15	2/5/2003	2/6/2003	1	3.15	
332	200302	030245375	649006	0.50	2/5/2003	2/6/2003	1	0.50	
333	200302	030245375	649006	0.33	2/5/2003	2/6/2003	1	0.33	
334	200302	030245375	649102	0.17	2/5/2003	2/6/2003	1	0.17	
335	200302	030245375	679004	8.61	2/5/2003	2/6/2003	1	8.61	
336	200302	030245375	679004	11.90	2/5/2003	2/6/2003	1	11.90	
337	200302	030245375	629101	0.50	2/5/2003	2/6/2003	1	0.50	
338	200302	030245375	629101	0.83	2/5/2003	2/6/2003	1	0.83	
339	200302	030245375	629101	11.90	2/5/2003	2/6/2003	1	11.90	
340	200302	030245375	629101	17.85	2/5/2003	2/6/2003	1	17.85	
341	200302	030245375	649006	0.17	2/5/2003	2/6/2003	1	0.17	
342	200302	030245375	649006	6.95	2/5/2003	2/6/2003	1	6.95	
343	200302	030245375	649006	11.90	2/5/2003	2/6/2003	1	11.90	
344	200302	030245375	649006	65.45	2/5/2003	2/6/2003	1	65.45	
345	200302	030245375	679004	5.96	2/5/2003	2/6/2003	1	5.96	
346	200302	030245375	679004	5.95	2/5/2003	2/6/2003	1	5.95	
347	200302	030245375	679004	5.63	2/5/2003	2/6/2003	1	5.63	
348	200302	030245375	679004	4.47	2/5/2003	2/6/2003	1	4.47	
349	200302	030245375	679004	0.17	2/5/2003	2/6/2003	1	0.17	
350	200302	030245375	679004	0.33	2/5/2003	2/6/2003	1	0.33	
351	200302	030245375	679004	0.50	2/5/2003	2/6/2003	1	0.50	
352	200302	030245375	679004	0.83	2/5/2003	2/6/2003	1	0.83	
353	200302	030245375	679004	3.81	2/5/2003	2/6/2003	1	3.81	
354	200302	030245375	679004	1.16	2/5/2003	2/6/2003	1	1.16	
355	200302	030245375	679004	1.66	2/5/2003	2/6/2003	1	1.66	
356	200302	030245375	649006	5.95	2/5/2003	2/6/2003	1	5.95	
357	200302	030245375	649101	1.16	2/5/2003	2/6/2003	1	1.16	
358	200302	030245375	649101	55.55	2/5/2003	2/6/2003	1	55.55	
359	200302	030245375	649101	23.80	2/5/2003	2/6/2003	1	23.80	
360	200302	030245375	649104	6.95	2/5/2003	2/6/2003	1	6.95	
361	200302	030245375	649104	0.33	2/5/2003	2/6/2003	1	0.33	
362	200302	030245375	679004	77.35	2/5/2003	2/6/2003	1	77.35	
363	200302	030245375	679004	172.55	2/5/2003	2/6/2003	1	172.55	
364	200302	030245375	649102	5.95	2/5/2003	2/6/2003	1	5.95	
365	200302	030245375	649005	0.17	2/5/2003	2/6/2003	1	0.17	
366	200302	030245375	679004	17.85	2/5/2003	2/6/2003	1	17.85	
367	200302	030245375	649101	2.65	2/5/2003	2/6/2003	1	2.65	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
368	200302	030245375	679004	2.65	2/5/2003	2/6/2003	1	2.65	
369	200302	030245375	679004	120.00	2/5/2003	2/6/2003	1	120.00	
370	200302	030245375	649004	23.80	2/5/2003	2/6/2003	1	23.80	
371	200302	030245375	679004	24.80	2/5/2003	2/6/2003	1	24.80	
372	200302	030245375	649004	1.16	2/5/2003	2/6/2003	1	1.16	
373	200302	030245375	649004	6.95	2/5/2003	2/6/2003	1	6.95	
374	200302	030245375	649005	5.95	2/5/2003	2/6/2003	1	5.95	
375	200302	030245375	649004	0.33	2/5/2003	2/6/2003	1	0.33	
376	200302	030245375	679004	115.05	2/5/2003	2/6/2003	1	115.05	
377	200302	030245375	649004	9.60	2/5/2003	2/6/2003	1	9.60	
378	200302	030245375	649004	24.80	2/5/2003	2/6/2003	1	24.80	
379	200302	030245375	679004	25.95	2/5/2003	2/6/2003	1	25.95	
380	200302	030245375	679004	35.70	2/5/2003	2/6/2003	1	35.70	
381	200302	030245375	679004	53.60	2/5/2003	2/6/2003	1	53.60	
382	200302	030245375	679004	91.25	2/5/2003	2/6/2003	1	91.25	
383	200302	030245446	649102	2.06	2/5/2003	2/6/2003	1	2.06	
384	200302	030245446	649102	(0.59)	2/5/2003	2/6/2003	1	(0.59)	
385	200302	030245446	649102	29.44	2/5/2003	2/6/2003	1	29.44	
386	200302	030245449	649102	158.00	2/5/2003	2/11/2003	6	948.00	
387	200302	030245449	649102	9.88	2/5/2003	2/11/2003	6	59.28	
388	200302	030245449	649102	(3.16)	2/5/2003	2/11/2003	6	(18.96)	
389	200302	030245491	677202	0.44	2/5/2003	2/6/2003	1	0.44	
390	200302	030245491	677202	3.22	2/5/2003	2/6/2003	1	3.22	
391	200302	030245491	677202	0.19	2/5/2003	2/6/2003	1	0.19	
392	200302	030245491	677202	7.33	2/5/2003	2/6/2003	1	7.33	
393	200302	030245493	649004	256.50	2/5/2003	2/10/2003	5	1,282.50	
394	200302	030245493	649004	41.80	2/5/2003	2/10/2003	5	209.00	
395	200302	030245493	649004	15.63	2/5/2003	2/10/2003	5	78.15	
396	200302	030245493	649004	0.66	2/5/2003	2/10/2003	5	3.30	
397	200302	030245493	649004	2.55	2/5/2003	2/10/2003	5	12.75	
398	200302	030245493	649004	4.07	2/5/2003	2/10/2003	5	20.35	
399	200302	030245504	649102	2.49	2/5/2003	2/5/2003	0	-	
400	200302	030245504	649102	0.17	2/5/2003	2/5/2003	0	-	
401	200302	030245504	649102	(0.25)	2/5/2003	2/5/2003	0	-	
402	200302	030245532	629101	133.20	2/5/2003	2/5/2003	0	-	
403	200302	030245537	629101	423.13	2/5/2003	2/5/2003	0	-	
404	200302	030245537	629101	21.16	2/5/2003	2/5/2003	0	-	
405	200302	030245537	629101	33.37	2/5/2003	2/5/2003	0	-	
406	200302	030245568	649006	0.75	2/5/2003	2/5/2003	0	-	
407	200302	030245568	649006	3.21	2/5/2003	2/5/2003	0	-	
408	200302	030245568	649006	15.00	2/5/2003	2/5/2003	0	-	
409	200302	030245593	649005	11.84	2/5/2003	2/5/2003	0	-	
410	200302	030245593	649005	195.95	2/5/2003	2/5/2003	0	-	
411	200302	030245593	649004	(1.49)	2/5/2003	2/5/2003	0	-	
412	200302	030245593	649005	370.95	2/5/2003	2/5/2003	0	-	
413	200302	030245593	649004	17.86	2/5/2003	2/5/2003	0	-	
414	200302	030245593	649005	22.23	2/5/2003	2/5/2003	0	-	
415	200302	030245593	649004	298.54	2/5/2003	2/5/2003	0	-	
416	200302	030245593	649005	(0.98)	2/5/2003	2/5/2003	0	-	
417	200302	030245593	649005	(1.85)	2/5/2003	2/5/2003	0	-	
418	200302	030245597	649004	88.27	2/5/2003	2/5/2003	0	-	
419	200302	030245601	649004	84.70	2/5/2003	2/5/2003	0	-	
420	200302	030245601	649004	111.71	2/5/2003	2/5/2003	0	-	
421	200302	030245607	649004	39.67	2/5/2003	2/5/2003	0	-	
422	200302	030245625	649004	16.87	2/5/2003	2/13/2003	8	134.96	
423	200302	030245625	649004	1.18	2/5/2003	2/13/2003	8	9.44	
424	200302	030245627	649104	596.00	2/5/2003	2/13/2003	8	4,768.00	
425	200302	030245627	649104	4.09	2/5/2003	2/13/2003	8	32.72	
426	200302	030245627	649104	29.80	2/5/2003	2/13/2003	8	238.40	
427	200302	030245661	649104	(0.68)	2/5/2003	2/6/2003	1	(0.68)	
428	200302	030245661	649104	2.39	2/5/2003	2/6/2003	1	2.39	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
429	200302	030245661	649104	34.15	2/5/2003	2/6/2003	1	34.15	
430	200302	030245665	649102	12.90	2/5/2003	2/6/2003	1	12.90	
431	200302	030245665	649102	(0.26)	2/5/2003	2/6/2003	1	(0.26)	
432	200302	030245665	649102	0.80	2/5/2003	2/6/2003	1	0.80	
433	200302	030245666	649102	41.32	2/5/2003	2/6/2003	1	41.32	
434	200302	030245666	649102	0.11	2/5/2003	2/6/2003	1	0.11	
435	200302	030245666	649102	(0.83)	2/5/2003	2/6/2003	1	(0.83)	
436	200302	030245669	649006	41.05	2/5/2003	2/5/2003	0	-	
437	200302	030245669	649006	536.24	2/5/2003	2/5/2003	0	-	
438	200302	030245675	649006	20.29	2/5/2003	2/5/2003	0	-	
439	200302	030245675	649006	303.16	2/5/2003	2/5/2003	0	-	
440	200302	030245696	649104	79.90	2/5/2003	2/5/2003	0	-	
441	200302	030245696	649104	(7.97)	2/5/2003	2/5/2003	0	-	
442	200302	030245696	649104	(8.01)	2/5/2003	2/5/2003	0	-	
443	200302	030245696	649104	5.58	2/5/2003	2/5/2003	0	-	
444	200302	030245696	649104	5.61	2/5/2003	2/5/2003	0	-	
445	200302	030245696	649104	79.91	2/5/2003	2/5/2003	0	-	
446	200302	030245699	649104	(6.40)	2/5/2003	2/5/2003	0	-	
447	200302	030245699	649104	4.48	2/5/2003	2/5/2003	0	-	
448	200302	030245699	649104	(6.39)	2/5/2003	2/5/2003	0	-	
449	200302	030245699	649104	63.97	2/5/2003	2/5/2003	0	-	
450	200302	030245701	649104	36.85	2/5/2003	2/5/2003	0	-	
451	200302	030245701	649104	2.58	2/5/2003	2/5/2003	0	-	
452	200302	030245701	649104	(3.69)	2/5/2003	2/5/2003	0	-	
453	200302	030245704	649004	17.92	2/5/2003	2/5/2003	0	-	
454	200302	030245704	649004	(0.80)	2/5/2003	2/5/2003	0	-	
455	200302	030245704	649004	1.25	2/5/2003	2/5/2003	0	-	
456	200302	030245706	649102	12.75	2/5/2003	2/5/2003	0	-	
457	200302	030245706	649102	0.89	2/5/2003	2/5/2003	0	-	
458	200302	030245706	649102	(1.28)	2/5/2003	2/5/2003	0	-	
459	200302	030245708	649102	26.99	2/5/2003	2/5/2003	0	-	
460	200302	030245708	649102	(2.70)	2/5/2003	2/5/2003	0	-	
461	200302	030245708	649102	1.89	2/5/2003	2/5/2003	0	-	
462	200302	030245712	649104	1.00	2/5/2003	2/5/2003	0	-	
463	200302	030245712	649104	0.07	2/5/2003	2/5/2003	0	-	
464	200302	030245712	649104	(0.10)	2/5/2003	2/5/2003	0	-	
465	200302	030245806	629101	47.90	2/5/2003	2/13/2003	8	383.20	
466	200302	030245812	649006	202.86	2/5/2003	2/5/2003	0	-	
467	200302	030245828	649004	72.00	2/5/2003	2/6/2003	1	72.00	
468	200302	030245836	649104	5.00	2/5/2003	2/21/2003	16	80.00	
469	200302	030245836	649104	100.00	2/5/2003	2/21/2003	16	1,600.00	
470	200302	030245939	629101	124.00	2/5/2003	2/20/2003	15	1,860.00	
471	200302	030245939	629101	8.68	2/5/2003	2/20/2003	15	130.20	
472	200302	030245940	629101	331.49	2/5/2003	2/6/2003	1	331.49	
473	200302	030245940	629101	23.19	2/5/2003	2/6/2003	1	23.19	
474	200302	030245940	629101	27.05	2/5/2003	2/6/2003	1	27.05	
475	200302	030245942	629101	1,370.12	2/5/2003	2/6/2003	1	1,370.12	
476	200302	030245942	629101	95.91	2/5/2003	2/6/2003	1	95.91	
477	200302	030245943	629101	10.22	2/5/2003	2/18/2003	13	132.86	
478	200302	030245971	629101	4.00	2/5/2003	2/24/2003	19	76.00	
479	200302	030245971	629101	58.84	2/5/2003	2/24/2003	19	1,117.96	
480	200302	030245972	629101	60.76	2/5/2003	2/10/2003	5	303.80	
481	200302	030245972	629101	4.13	2/5/2003	2/10/2003	5	20.65	
482	200302	030245979	649004	1.34	2/5/2003	2/21/2003	16	21.44	
483	200302	030245979	649004	37.22	2/5/2003	2/21/2003	16	595.52	
484	200302	030245980	649004	201.08	2/5/2003	2/21/2003	16	3,217.28	
485	200302	030245981	649004	103.73	2/5/2003	2/20/2003	15	1,555.95	
486	200302	030245995	649103	6.70	2/5/2003	2/6/2003	1	6.70	
487	200302	030245995	649103	111.60	2/5/2003	2/6/2003	1	111.60	
488	200302	030245998	649103	0.99	2/5/2003	2/6/2003	1	0.99	
489	200302	030245998	649103	10.00	2/5/2003	2/6/2003	1	10.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
490	200302	030245998	649103	16.32	2/5/2003	2/6/2003	1	16.32	
491	200302	030245999	649104	12.85	2/5/2003	2/13/2003	8	102.80	
492	200302	030246002	649104	2.17	2/5/2003	2/13/2003	8	17.36	
493	200302	030246002	649104	30.99	2/5/2003	2/13/2003	8	247.92	
494	200302	030246030	649004	3.20	2/5/2003	2/14/2003	9	28.80	
495	200302	030246030	649004	0.42	2/5/2003	2/14/2003	9	3.78	
496	200302	030246030	649004	7.00	2/5/2003	2/14/2003	9	63.00	
497	200302	030246030	649004	0.19	2/5/2003	2/14/2003	9	1.71	
498	200302	030246031	649004	59.99	2/5/2003	2/10/2003	5	299.95	
499	200302	030246031	649004	35.00	2/5/2003	2/10/2003	5	175.00	
500	200302	030246031	649004	3.60	2/5/2003	2/10/2003	5	18.00	
501	200302	030246031	649004	2.10	2/5/2003	2/10/2003	5	10.50	
502	200302	030246037	649102	24.00	2/5/2003	2/6/2003	1	24.00	
503	200302	030246037	649102	1.68	2/5/2003	2/6/2003	1	1.68	
504	200302	030246040	649004	16.99	2/5/2003	2/6/2003	1	16.99	
505	200302	030246040	649004	1.02	2/5/2003	2/6/2003	1	1.02	
506	200302	030246050	649104	3.85	2/5/2003	2/20/2003	15	57.75	
507	200302	030246050	649104	80.00	2/5/2003	2/20/2003	15	1,200.00	
508	200302	030246056	649004	425.00	2/5/2003	2/6/2003	1	425.00	
509	200302	030246056	649004	29.75	2/5/2003	2/6/2003	1	29.75	
510	200302	030246057	649104	40.25	2/5/2003	2/20/2003	15	603.75	
511	200302	030246059	649004	0.87	2/5/2003	2/20/2003	15	13.05	
512	200302	030246059	649004	14.58	2/5/2003	2/20/2003	15	218.70	
513	200302	030246062	649006	3.50	2/5/2003	2/20/2003	15	52.50	
514	200302	030246062	649006	49.95	2/5/2003	2/20/2003	15	749.25	
515	200302	030246100	649004	17.72	2/5/2003	2/13/2003	8	141.76	
516	200302	030246100	649004	1.06	2/5/2003	2/13/2003	8	8.48	
517	200302	030246102	649004	20.76	2/5/2003	2/6/2003	1	20.76	
518	200302	030246102	649004	1.25	2/5/2003	2/6/2003	1	1.25	
519	200302	030246103	649003	31.14	2/5/2003	2/6/2003	1	31.14	
520	200302	030246103	649003	1.87	2/5/2003	2/6/2003	1	1.87	
521	200302	030246104	649003	41.52	2/5/2003	2/6/2003	1	41.52	
522	200302	030246104	649003	2.49	2/5/2003	2/6/2003	1	2.49	
523	200302	030246105	649004	4.98	2/5/2003	2/6/2003	1	4.98	
524	200302	030246105	649004	83.04	2/5/2003	2/6/2003	1	83.04	
525	200302	030246109	629101	0.70	2/5/2003	2/13/2003	8	5.60	
526	200302	030246109	629101	10.02	2/5/2003	2/13/2003	8	80.16	
527	200302	030246110	649104	117.50	2/5/2003	2/6/2003	1	117.50	
528	200302	030246110	649104	4.18	2/5/2003	2/6/2003	1	4.18	
529	200302	030246110	649104	4.19	2/5/2003	2/6/2003	1	4.19	
530	200302	030246110	649104	7.34	2/5/2003	2/6/2003	1	7.34	
531	200302	030246110	649104	7.35	2/5/2003	2/6/2003	1	7.35	
532	200302	030246113	649104	4.19	2/5/2003	2/6/2003	1	4.19	
533	200302	030246113	649104	15.63	2/5/2003	2/6/2003	1	15.63	
534	200302	030246113	649104	250.00	2/5/2003	2/6/2003	1	250.00	
535	200302	030246113	649104	4.18	2/5/2003	2/6/2003	1	4.18	
536	200302	030246113	649104	15.62	2/5/2003	2/6/2003	1	15.62	
537	200302	030246123	649101	145.00	2/5/2003	2/6/2003	1	145.00	
538	200302	030246123	649101	11.29	2/5/2003	2/6/2003	1	11.29	
539	200302	030246123	649101	9.38	2/5/2003	2/6/2003	1	9.38	
540	200302	030246129	649102	5.94	2/5/2003	2/6/2003	1	5.94	
541	200302	030246129	649102	99.00	2/5/2003	2/6/2003	1	99.00	
542	200302	030246130	649102	2.51	2/5/2003	2/10/2003	5	12.55	
543	200302	030246130	649102	41.80	2/5/2003	2/10/2003	5	209.00	
544	200302	030246131	649102	40.37	2/5/2003	2/10/2003	5	201.85	
545	200302	030246131	649102	35.62	2/5/2003	2/10/2003	5	178.10	
546	200302	030246131	649102	34.19	2/5/2003	2/10/2003	5	170.95	
547	200302	030246131	649102	2.42	2/5/2003	2/10/2003	5	12.10	
548	200302	030246131	649102	2.14	2/5/2003	2/10/2003	5	10.70	
549	200302	030246131	649102	2.05	2/5/2003	2/10/2003	5	10.25	
550	200302	030246131	649102	1.88	2/5/2003	2/10/2003	5	9.40	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
551	200302	030246131	649102	31.40	2/5/2003	2/10/2003	5	157.00	
552	200302	030246132	649103	2.74	2/5/2003	2/10/2003	5	13.70	
553	200302	030246132	649103	45.63	2/5/2003	2/10/2003	5	228.15	
554	200302	030246145	649004	0.37	2/5/2003	2/7/2003	2	0.74	
555	200302	030246145	649004	1.46	2/5/2003	2/7/2003	2	2.92	
556	200302	030246145	649004	9.16	2/5/2003	2/7/2003	2	18.32	
557	200302	030246145	649004	36.64	2/5/2003	2/7/2003	2	73.28	
558	200302	030246160	649004	2.50	2/5/2003	2/20/2003	15	37.50	
559	200302	030246160	649004	15.70	2/5/2003	2/20/2003	15	235.50	
560	200302	030246160	649004	50.00	2/5/2003	2/20/2003	15	750.00	
561	200302	030246173	649004	27.19	2/5/2003	2/27/2003	22	598.18	
562	200302	030246173	649004	1.90	2/5/2003	2/27/2003	22	41.80	
563	200302	030246366	649004	62.28	2/6/2003	2/6/2003	0	-	
564	200302	030246366	649004	3.74	2/6/2003	2/6/2003	0	-	
565	200302	030246367	649004	55.00	2/6/2003	2/6/2003	0	-	
566	200302	030246367	649004	3.30	2/6/2003	2/6/2003	0	-	
567	200302	030246369	649004	50.00	2/6/2003	2/6/2003	0	-	
568	200302	030246384	649104	32.96	2/6/2003	2/7/2003	1	32.96	
569	200302	030246384	649104	1.98	2/6/2003	2/7/2003	1	1.98	
570	200302	030246386	649004	110.00	2/6/2003	2/7/2003	1	110.00	
571	200302	030246386	649004	6.60	2/6/2003	2/7/2003	1	6.60	
572	200302	030246387	649004	124.56	2/6/2003	2/7/2003	1	124.56	
573	200302	030246387	649004	7.47	2/6/2003	2/7/2003	1	7.47	
574	200302	030246388	649004	15.48	2/6/2003	2/13/2003	7	108.36	
575	200302	030246388	649004	0.33	2/6/2003	2/13/2003	7	2.31	
576	200302	030246388	649004	0.93	2/6/2003	2/13/2003	7	6.51	
577	200302	030246388	649004	5.49	2/6/2003	2/13/2003	7	38.43	
578	200302	030246393	649101	4.16	2/6/2003	2/7/2003	1	4.16	
579	200302	030246393	649101	15.54	2/6/2003	2/7/2003	1	15.54	
580	200302	030246393	649101	259.00	2/6/2003	2/7/2003	1	259.00	
581	200302	030246394	629101	9.07	2/6/2003	2/6/2003	0	-	
582	200302	030246400	649102	6.00	2/6/2003	2/7/2003	1	6.00	
583	200302	030246400	649102	99.98	2/6/2003	2/7/2003	1	99.98	
584	200302	030246400	649102	6.60	2/6/2003	2/7/2003	1	6.60	
585	200302	030246400	649102	(1.00)	2/6/2003	2/7/2003	1	(1.00)	
586	200302	030246407	649104	(0.93)	2/6/2003	2/7/2003	1	(0.93)	
587	200302	030246407	649104	2.33	2/6/2003	2/7/2003	1	2.33	
588	200302	030246407	649104	46.65	2/6/2003	2/7/2003	1	46.65	
589	200302	030246408	649103	85.00	2/6/2003	2/6/2003	0	-	
590	200302	030246409	629101	(1.28)	2/6/2003	2/7/2003	1	(1.28)	
591	200302	030246409	629101	(0.06)	2/6/2003	2/7/2003	1	(0.06)	
592	200302	030246409	629101	3.20	2/6/2003	2/7/2003	1	3.20	
593	200302	030246409	629101	4.06	2/6/2003	2/7/2003	1	4.06	
594	200302	030246409	629101	64.00	2/6/2003	2/7/2003	1	64.00	
595	200302	030246434	649102	0.41	2/6/2003	2/6/2003	0	-	
596	200302	030246434	649102	6.84	2/6/2003	2/6/2003	0	-	
597	200302	030246434	649102	6.60	2/6/2003	2/6/2003	0	-	
598	200302	030246434	649102	(0.07)	2/6/2003	2/6/2003	0	-	
599	200302	030246456	629101	682.60	2/6/2003	2/6/2003	0	-	
600	200302	030246505	649006	18.22	2/6/2003	2/6/2003	0	-	
601	200302	030246505	649006	206.46	2/6/2003	2/6/2003	0	-	
602	200302	030246575	649104	2.26	2/6/2003	2/7/2003	1	2.26	
603	200302	030246575	649104	37.64	2/6/2003	2/7/2003	1	37.64	
604	200302	030246577	649102	9.78	2/6/2003	2/20/2003	14	136.92	
605	200302	030246577	649102	596.80	2/6/2003	2/20/2003	14	8,355.20	
606	200302	030246577	649102	29.84	2/6/2003	2/20/2003	14	417.76	
607	200302	030246578	649102	11.50	2/6/2003	2/20/2003	14	161.00	
608	200302	030246578	649102	0.81	2/6/2003	2/20/2003	14	11.34	
609	200302	030246579	649104	27.30	2/6/2003	2/13/2003	7	191.10	
610	200302	030246579	649104	1.64	2/6/2003	2/13/2003	7	11.48	
611	200302	030246580	649104	4.63	2/6/2003	2/13/2003	7	32.41	

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Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
612	200302	030246580	649104	77.16	2/6/2003	2/13/2003	7	540.12	
613	200302	030246581	649104	3.07	2/6/2003	2/13/2003	7	21.49	
614	200302	030246581	649104	51.21	2/6/2003	2/13/2003	7	358.47	
615	200302	030246582	649101	474.62	2/6/2003	2/7/2003	1	474.62	
616	200302	030246582	649101	28.48	2/6/2003	2/7/2003	1	28.48	
617	200302	030246587	649104	270.00	2/6/2003	2/20/2003	14	3,780.00	
618	200302	030246587	649104	18.90	2/6/2003	2/20/2003	14	264.60	
619	200302	030246588	649102	54.49	2/6/2003	2/24/2003	18	980.82	
620	200302	030246588	649102	2.72	2/6/2003	2/24/2003	18	48.96	
621	200302	030246591	649102	16.56	2/6/2003	2/20/2003	14	231.84	
622	200302	030246591	649102	276.04	2/6/2003	2/20/2003	14	3,864.56	
623	200302	030246591	649102	38.00	2/6/2003	2/20/2003	14	532.00	
624	200302	030246597	679005	7.00	2/6/2003	2/17/2003	11	77.00	
625	200302	030246597	679005	12.60	2/6/2003	2/17/2003	11	138.60	
626	200302	030246597	679005	140.00	2/6/2003	2/17/2003	11	1,540.00	
627	200302	030246599	649101	20.59	2/6/2003	2/7/2003	1	20.59	
628	200302	030246599	649101	(4.12)	2/6/2003	2/7/2003	1	(4.12)	
629	200302	030246599	649101	411.80	2/6/2003	2/7/2003	1	411.80	
630	200302	030246603	677202	196.10	2/6/2003	2/21/2003	15	2,941.50	
631	200302	030246604	649004	233.42	2/6/2003	2/20/2003	14	3,267.88	
632	200302	030246604	649004	13.61	2/6/2003	2/20/2003	14	190.54	
633	200302	030246604	649004	11.68	2/6/2003	2/20/2003	14	163.52	
634	200302	030246605	649104	2.18	2/6/2003	2/27/2003	21	45.78	
635	200302	030246605	649104	36.45	2/6/2003	2/27/2003	21	765.45	
636	200302	030246607	677202	115.54	2/6/2003	2/21/2003	15	1,733.10	
637	200302	030246656	649102	28.39	2/6/2003	2/7/2003	1	28.39	
638	200302	030246656	649102	1.99	2/6/2003	2/7/2003	1	1.99	
639	200302	030246658	649102	3.84	2/6/2003	2/7/2003	1	3.84	
640	200302	030246658	649102	54.80	2/6/2003	2/7/2003	1	54.80	
641	200302	030246659	649104	8.28	2/6/2003	2/7/2003	1	8.28	
642	200302	030246659	649104	0.50	2/6/2003	2/7/2003	1	0.50	
643	200302	030246660	649102	1.98	2/6/2003	2/7/2003	1	1.98	
644	200302	030246660	649102	0.94	2/6/2003	2/7/2003	1	0.94	
645	200302	030246660	649102	32.60	2/6/2003	2/7/2003	1	32.60	
646	200302	030246660	649102	15.64	2/6/2003	2/7/2003	1	15.64	
647	200302	030246660	649102	2.18	2/6/2003	2/7/2003	1	2.18	
648	200302	030246660	649102	0.74	2/6/2003	2/7/2003	1	0.74	
649	200302	030246660	649102	0.13	2/6/2003	2/7/2003	1	0.13	
650	200302	030246660	649102	1.96	2/6/2003	2/7/2003	1	1.96	
651	200302	030246660	649102	0.04	2/6/2003	2/7/2003	1	0.04	
652	200302	030246660	649102	0.12	2/6/2003	2/7/2003	1	0.12	
653	200302	030246711	649102	10.07	2/6/2003	2/27/2003	21	211.47	
654	200302	030246711	649102	0.60	2/6/2003	2/27/2003	21	12.60	
655	200302	030246712	649006	2.50	2/6/2003	2/20/2003	14	35.00	
656	200302	030246712	649006	209.00	2/6/2003	2/20/2003	14	2,926.00	
657	200302	030246714	649102	1.46	2/6/2003	2/7/2003	1	1.46	
658	200302	030246714	649102	24.40	2/6/2003	2/7/2003	1	24.40	
659	200302	030246716	649102	26.02	2/6/2003	2/7/2003	1	26.02	
660	200302	030246716	649102	1.82	2/6/2003	2/7/2003	1	1.82	
661	200302	030246718	649006	0.32	2/6/2003	2/14/2003	8	2.56	
662	200302	030246718	649006	6.34	2/6/2003	2/14/2003	8	50.72	
663	200302	030246718	649006	6.94	2/6/2003	2/14/2003	8	55.52	
664	200302	030246721	649102	2.00	2/6/2003	2/21/2003	15	30.00	
665	200302	030246721	649102	39.98	2/6/2003	2/21/2003	15	599.70	
666	200302	030246738	649102	1.15	2/6/2003	2/7/2003	1	1.15	
667	200302	030246738	649102	22.98	2/6/2003	2/7/2003	1	22.98	
668	200302	030247004	649104	2.70	2/7/2003	2/13/2003	6	16.20	
669	200302	030247004	649104	45.00	2/7/2003	2/13/2003	6	270.00	
670	200302	030247016	649102	186.18	2/7/2003	2/20/2003	13	2,420.34	
671	200302	030247016	649102	7.89	2/7/2003	2/20/2003	13	102.57	
672	200302	030247020	649103	9.17	2/7/2003	2/21/2003	14	128.38	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
673	200302	030247020	649103	0.46	2/7/2003	2/21/2003	14	6.44	
674	200302	030247023	649102	1.47	2/7/2003	2/20/2003	13	19.11	
675	200302	030247023	649102	5.39	2/7/2003	2/20/2003	13	70.07	
676	200302	030247023	649102	21.05	2/7/2003	2/20/2003	13	273.65	
677	200302	030247037	649102	3.29	2/7/2003	2/10/2003	3	9.87	
678	200302	030247037	649102	0.23	2/7/2003	2/10/2003	3	0.69	
679	200302	030247101	649004	160.64	2/7/2003	2/7/2003	0	-	
680	200302	030247101	649004	729.89	2/7/2003	2/7/2003	0	-	
681	200302	030247101	649004	111.57	2/7/2003	2/7/2003	0	-	
682	200302	030247101	649004	792.78	2/7/2003	2/7/2003	0	-	
683	200302	030247105	649004	79.82	2/7/2003	2/7/2003	0	-	
684	200302	030247105	649004	78.46	2/7/2003	2/7/2003	0	-	
685	200302	030247131	629101	1,690.26	2/7/2003	2/10/2003	3	5,070.78	
686	200302	030247133	629101	3,306.92	2/7/2003	2/10/2003	3	9,920.76	
687	200302	030247141	649004	54.17	2/7/2003	2/7/2003	0	-	
688	200302	030247141	649004	773.81	2/7/2003	2/7/2003	0	-	
689	200302	030247141	649004	7.05	2/7/2003	2/7/2003	0	-	
690	200302	030247141	649004	(7.74)	2/7/2003	2/7/2003	0	-	
691	200302	030247175	649004	110.00	2/7/2003	2/7/2003	0	-	
692	200302	030247175	649006	7.92	2/7/2003	2/7/2003	0	-	
693	200302	030247190	649004	120.74	2/7/2003	2/7/2003	0	-	
694	200302	030247190	649006	367.20	2/7/2003	2/7/2003	0	-	
695	200302	030247192	649104	111.10	2/7/2003	2/7/2003	0	-	
696	200302	030247267	649104	11.12	2/7/2003	2/17/2003	10	111.20	
697	200302	030247267	649104	158.76	2/7/2003	2/17/2003	10	1,587.60	
698	200302	030247277	649103	3.59	2/7/2003	2/27/2003	20	71.80	
699	200302	030247277	649103	71.70	2/7/2003	2/27/2003	20	1,434.00	
700	200302	030247289	649104	71.49	2/7/2003	2/13/2003	6	428.94	
701	200302	030247291	649103	458.17	2/7/2003	2/20/2003	13	5,956.21	
702	200302	030247345	677202	0.42	2/7/2003	2/27/2003	20	8.40	
703	200302	030247345	677202	6.99	2/7/2003	2/27/2003	20	139.80	
704	200302	030247365	649104	16.90	2/7/2003	2/20/2003	13	219.70	
705	200302	030247365	649104	281.75	2/7/2003	2/20/2003	13	3,662.75	
706	200302	030247372	629101	141.10	2/7/2003	2/25/2003	18	2,539.80	
707	200302	030247372	629101	9.88	2/7/2003	2/25/2003	18	177.84	
708	200302	030247373	629101	24.69	2/7/2003	2/20/2003	13	320.97	
709	200302	030247373	629101	352.75	2/7/2003	2/20/2003	13	4,585.75	
710	200302	030247373	629101	16.70	2/7/2003	2/20/2003	13	217.10	
711	200302	030247373	629101	19.75	2/7/2003	2/20/2003	13	256.75	
712	200302	030247373	629101	23.01	2/7/2003	2/20/2003	13	299.13	
713	200302	030247373	629101	53.92	2/7/2003	2/20/2003	13	700.96	
714	200302	030247373	629101	94.36	2/7/2003	2/20/2003	13	1,226.68	
715	200302	030247373	629101	238.63	2/7/2003	2/20/2003	13	3,102.19	
716	200302	030247373	629101	57.58	2/7/2003	2/20/2003	13	748.54	
717	200302	030247373	629101	328.68	2/7/2003	2/20/2003	13	4,272.84	
718	200302	030247373	629101	770.24	2/7/2003	2/20/2003	13	10,013.12	
719	200302	030247373	629101	822.54	2/7/2003	2/20/2003	13	10,693.02	
720	200302	030247373	629101	1,347.92	2/7/2003	2/20/2003	13	17,522.96	
721	200302	030247373	629101	282.20	2/7/2003	2/20/2003	13	3,668.60	
722	200302	030247374	629101	79.10	2/7/2003	2/10/2003	3	237.30	
723	200302	030247374	629101	5.54	2/7/2003	2/10/2003	3	16.62	
724	200302	030247375	629101	21.14	2/7/2003	2/10/2003	3	63.42	
725	200302	030247375	629101	302.06	2/7/2003	2/10/2003	3	906.18	
726	200302	030247376	649104	6.65	2/7/2003	2/20/2003	13	86.45	
727	200302	030247376	649104	95.08	2/7/2003	2/20/2003	13	1,236.04	
728	200302	030247377	649104	291.06	2/7/2003	2/24/2003	17	4,948.02	
729	200302	030247377	649104	20.37	2/7/2003	2/24/2003	17	346.29	
730	200302	030247378	649103	30.00	2/7/2003	2/10/2003	3	90.00	
731	200302	030247378	649103	1.80	2/7/2003	2/10/2003	3	5.40	
732	200302	030247379	649103	50.00	2/7/2003	2/10/2003	3	150.00	
733	200302	030247379	649103	3.00	2/7/2003	2/10/2003	3	9.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
734	200302	030247381	629101	374.60	2/7/2003	2/10/2003	3	1,123.80	
735	200302	030247381	629101	37.46	2/7/2003	2/10/2003	3	112.38	
736	200302	030247381	629101	22.48	2/7/2003	2/10/2003	3	67.44	
737	200302	030247382	629102	18.29	2/7/2003	2/10/2003	3	54.87	
738	200302	030247382	629102	35.79	2/7/2003	2/10/2003	3	107.37	
739	200302	030247382	629102	365.70	2/7/2003	2/10/2003	3	1,097.10	
740	200302	030247385	649102	(0.14)	2/7/2003	2/10/2003	3	(0.42)	
741	200302	030247385	649102	25.75	2/7/2003	2/10/2003	3	77.25	
742	200302	030247385	649102	0.63	2/7/2003	2/10/2003	3	1.89	
743	200302	030247385	649102	7.20	2/7/2003	2/10/2003	3	21.60	
744	200302	030247430	649104	330.09	2/7/2003	2/25/2003	18	5,941.62	
745	200302	030247450	649102	113.60	2/7/2003	2/21/2003	14	1,590.40	
746	200302	030247450	649102	6.82	2/7/2003	2/21/2003	14	95.48	
747	200302	030247452	629101	135.00	2/7/2003	2/20/2003	13	1,755.00	
748	200302	030247452	629101	9.45	2/7/2003	2/20/2003	13	122.85	
749	200302	030247459	629101	3.30	2/7/2003	2/14/2003	7	23.10	
750	200302	030247459	629101	47.19	2/7/2003	2/14/2003	7	330.33	
751	200302	030247503	649103	43.34	2/7/2003	2/20/2003	13	563.42	
752	200302	030247503	649103	2.17	2/7/2003	2/20/2003	13	28.21	
753	200302	030247503	649103	4.67	2/7/2003	2/20/2003	13	60.71	
754	200302	030247514	649004	6.75	2/7/2003	2/10/2003	3	20.25	
755	200302	030247514	649004	112.53	2/7/2003	2/10/2003	3	337.59	
756	200302	030247531	649102	4.07	2/7/2003	2/10/2003	3	12.21	
757	200302	030247531	649102	67.89	2/7/2003	2/10/2003	3	203.67	
758	200302	030247564	649103	72.80	2/7/2003	2/10/2003	3	218.40	
759	200302	030247564	649103	3.64	2/7/2003	2/10/2003	3	10.92	
760	200302	030247564	649103	65.00	2/7/2003	2/10/2003	3	195.00	
761	200302	030247566	649103	1.73	2/7/2003	2/10/2003	3	5.19	
762	200302	030247566	649103	28.80	2/7/2003	2/10/2003	3	86.40	
763	200302	030247566	649103	10.00	2/7/2003	2/10/2003	3	30.00	
764	200302	030247568	649103	9.60	2/7/2003	2/10/2003	3	28.80	
765	200302	030247568	649103	0.58	2/7/2003	2/10/2003	3	1.74	
766	200302	030247569	649103	4.11	2/7/2003	2/10/2003	3	12.33	
767	200302	030247569	649103	82.16	2/7/2003	2/10/2003	3	246.48	
768	200302	030247569	649103	65.00	2/7/2003	2/10/2003	3	195.00	
769	200302	030247571	649104	21.95	2/7/2003	2/20/2003	13	285.35	
770	200302	030247571	649104	1.32	2/7/2003	2/20/2003	13	17.16	
771	200302	030247574	649004	9.25	2/7/2003	2/10/2003	3	27.75	
772	200302	030247574	649004	0.46	2/7/2003	2/10/2003	3	1.38	
773	200302	030247577	649004	15.93	2/7/2003	2/10/2003	3	47.79	
774	200302	030247580	649101	9.77	2/7/2003	2/21/2003	14	136.78	
775	200302	030247580	649101	139.52	2/7/2003	2/21/2003	14	1,953.28	
776	200302	030247581	649004	0.92	2/7/2003	2/20/2003	13	11.96	
777	200302	030247581	649004	13.28	2/7/2003	2/20/2003	13	172.64	
778	200302	030247582	649004	2.39	2/7/2003	2/20/2003	13	31.07	
779	200302	030247582	649004	34.10	2/7/2003	2/20/2003	13	443.30	
780	200302	030247583	649001	8.80	2/7/2003	2/20/2003	13	114.40	
781	200302	030247583	649001	0.62	2/7/2003	2/20/2003	13	8.06	
782	200302	030247584	649004	3.43	2/7/2003	2/18/2003	11	37.73	
783	200302	030247585	649004	4.90	2/7/2003	2/18/2003	11	53.90	
784	200302	030247587	649101	8.16	2/7/2003	2/14/2003	7	57.12	
785	200302	030247587	649101	0.57	2/7/2003	2/14/2003	7	3.99	
786	200302	030247588	649004	0.31	2/7/2003	2/10/2003	3	0.93	
787	200302	030247588	649004	4.47	2/7/2003	2/10/2003	3	13.41	
788	200302	030247592	649101	0.19	2/7/2003	2/21/2003	14	2.66	
789	200302	030247592	649101	2.50	2/7/2003	2/21/2003	14	35.00	
790	200302	030247593	649004	1.05	2/7/2003	2/10/2003	3	3.15	
791	200302	030247593	649004	14.99	2/7/2003	2/10/2003	3	44.97	
792	200302	030247596	649004	0.19	2/7/2003	2/26/2003	19	3.61	
793	200302	030247596	649004	2.70	2/7/2003	2/26/2003	19	51.30	
794	200302	030247597	649104	0.25	2/7/2003	2/10/2003	3	0.75	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
795	200302	030247597	649104	3.61	2/7/2003	2/10/2003	3	10.83	
796	200302	030247599	649104	0.36	2/7/2003	2/10/2003	3	1.08	
797	200302	030247599	649104	5.20	2/7/2003	2/10/2003	3	15.60	
798	200302	030247601	649103	16.96	2/7/2003	2/20/2003	13	220.48	
799	200302	030247601	649103	0.85	2/7/2003	2/20/2003	13	11.05	
800	200302	030247602	649103	(1.33)	2/7/2003	2/10/2003	3	(3.99)	
801	200302	030247602	649103	66.52	2/7/2003	2/10/2003	3	199.56	
802	200302	030247602	649103	3.33	2/7/2003	2/10/2003	3	9.99	
803	200302	030247603	649102	10.72	2/7/2003	2/20/2003	13	139.36	
804	200302	030247603	649102	0.54	2/7/2003	2/20/2003	13	7.02	
805	200302	030247604	649102	6.93	2/7/2003	2/20/2003	13	90.09	
806	200302	030247604	649102	138.50	2/7/2003	2/20/2003	13	1,800.50	
807	200302	030247610	649101	16.48	2/7/2003	2/25/2003	18	296.64	
808	200302	030247610	649101	278.44	2/7/2003	2/25/2003	18	5,011.92	
809	200302	030247626	649104	0.11	2/7/2003	2/10/2003	3	0.33	
810	200302	030247626	649104	1.50	2/7/2003	2/10/2003	3	4.50	
811	200302	030247628	649004	0.59	2/7/2003	2/13/2003	6	3.54	
812	200302	030247628	649004	8.39	2/7/2003	2/13/2003	6	50.34	
813	200302	030247670	649004	24.11	2/7/2003	2/14/2003	7	168.77	
814	200302	030247676	629101	270.82	2/7/2003	2/27/2003	20	5,416.40	
815	200302	030247676	629101	5,416.25	2/7/2003	2/27/2003	20	108,325.00	
816	200302	030247749	649004	91.00	2/7/2003	2/21/2003	14	1,274.00	
817	200302	030247749	649004	7.60	2/7/2003	2/21/2003	14	106.40	
818	200302	030247753	649004	7.60	2/7/2003	2/14/2003	7	53.20	
819	200302	030247753	649004	76.00	2/7/2003	2/14/2003	7	532.00	
820	200302	030247844	649102	62.00	2/10/2003	2/18/2003	8	496.00	
821	200302	030247844	649102	3.10	2/10/2003	2/18/2003	8	24.80	
822	200302	030247845	649004	1.20	2/10/2003	2/11/2003	1	1.20	
823	200302	030247845	649004	20.00	2/10/2003	2/11/2003	1	20.00	
824	200302	030247894	649006	109.64	2/10/2003	2/10/2003	0	-	
825	200302	030247904	649006	328.56	2/10/2003	2/10/2003	0	-	
826	200302	030247904	649006	433.44	2/10/2003	2/10/2003	0	-	
827	200302	030247928	649006	20.21	2/10/2003	2/10/2003	0	-	
828	200302	030247949	649004	4.50	2/10/2003	2/10/2003	0	-	
829	200302	030247949	649004	96.46	2/10/2003	2/10/2003	0	-	
830	200302	030247972	649102	9.45	2/10/2003	2/13/2003	3	28.35	
831	200302	030247972	649102	117.00	2/10/2003	2/13/2003	3	351.00	
832	200302	030247972	649102	3.60	2/10/2003	2/13/2003	3	10.80	
833	200302	030247972	649102	3.12	2/10/2003	2/13/2003	3	9.36	
834	200302	030247972	649102	8.19	2/10/2003	2/13/2003	3	24.57	
835	200302	030247972	649102	(1.17)	2/10/2003	2/13/2003	3	(3.51)	
836	200302	030247972	649102	135.00	2/10/2003	2/13/2003	3	405.00	
837	200302	030247972	649102	(1.35)	2/10/2003	2/13/2003	3	(4.05)	
838	200302	030247973	679004	38.00	2/10/2003	2/13/2003	3	114.00	
839	200302	030247973	679004	2.28	2/10/2003	2/13/2003	3	6.84	
840	200302	030247977	649004	2.40	2/10/2003	2/24/2003	14	33.60	
841	200302	030247977	649004	20.00	2/10/2003	2/24/2003	14	280.00	
842	200302	030247977	649004	0.17	2/10/2003	2/24/2003	14	2.38	
843	200302	030247977	649004	1.40	2/10/2003	2/24/2003	14	19.60	
844	200302	030247981	649102	17.52	2/10/2003	2/24/2003	14	245.28	
845	200302	030247981	649102	1.06	2/10/2003	2/24/2003	14	14.84	
846	200302	030248028	649006	25.32	2/10/2003	2/10/2003	0	-	
847	200302	030248028	679004	0.34	2/10/2003	2/10/2003	0	-	
848	200302	030248028	679004	1.58	2/10/2003	2/10/2003	0	-	
849	200302	030248028	679004	0.96	2/10/2003	2/10/2003	0	-	
850	200302	030248028	679004	0.82	2/10/2003	2/10/2003	0	-	
851	200302	030248028	629101	0.48	2/10/2003	2/10/2003	0	-	
852	200302	030248028	679004	44.31	2/10/2003	2/10/2003	0	-	
853	200302	030248028	679004	49.31	2/10/2003	2/10/2003	0	-	
854	200302	030248028	649101	0.07	2/10/2003	2/10/2003	0	-	
855	200302	030248028	629101	25.32	2/10/2003	2/10/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
856	200302	030248028	649101	1.17	2/10/2003	2/10/2003	0	-	
857	200302	030248028	649006	0.48	2/10/2003	2/10/2003	0	-	
858	200302	030248028	649101	60.64	2/10/2003	2/10/2003	0	-	
859	200302	030248028	649101	1.10	2/10/2003	2/10/2003	0	-	
860	200302	030248028	679004	80.96	2/10/2003	2/10/2003	0	-	
861	200302	030248028	679004	88.62	2/10/2003	2/10/2003	0	-	
862	200302	030248028	679004	94.95	2/10/2003	2/10/2003	0	-	
863	200302	030248028	679004	109.63	2/10/2003	2/10/2003	0	-	
864	200302	030248028	679004	126.60	2/10/2003	2/10/2003	0	-	
865	200302	030248028	679004	132.93	2/10/2003	2/10/2003	0	-	
866	200302	030248028	649101	56.97	2/10/2003	2/10/2003	0	-	
867	200302	030248028	679004	1.85	2/10/2003	2/10/2003	0	-	
868	200302	030248028	649101	6.33	2/10/2003	2/10/2003	0	-	
869	200302	030248028	649102	1.71	2/10/2003	2/10/2003	0	-	
870	200302	030248028	679004	18.99	2/10/2003	2/10/2003	0	-	
871	200302	030248028	649102	1.92	2/10/2003	2/10/2003	0	-	
872	200302	030248028	649102	88.62	2/10/2003	2/10/2003	0	-	
873	200302	030248028	679004	1.71	2/10/2003	2/10/2003	0	-	
874	200302	030248028	679004	2.12	2/10/2003	2/10/2003	0	-	
875	200302	030248028	679004	2.54	2/10/2003	2/10/2003	0	-	
876	200302	030248028	679004	2.47	2/10/2003	2/10/2003	0	-	
877	200302	030248028	649102	101.28	2/10/2003	2/10/2003	0	-	
878	200302	030248031	649004	35.96	2/10/2003	2/10/2003	0	-	
879	200302	030248034	649102	25.00	2/10/2003	2/10/2003	0	-	
880	200302	030248034	649102	115.00	2/10/2003	2/10/2003	0	-	
881	200302	030248034	649102	131.95	2/10/2003	2/10/2003	0	-	
882	200302	030248034	649102	131.07	2/10/2003	2/10/2003	0	-	
883	200302	030248036	649004	42.71	2/10/2003	2/10/2003	0	-	
884	200302	030248036	649004	135.18	2/10/2003	2/10/2003	0	-	
885	200302	030248037	649102	25.00	2/10/2003	2/10/2003	0	-	
886	200302	030248040	649102	25.00	2/10/2003	2/10/2003	0	-	
887	200302	030248049	649004	2.20	2/10/2003	2/17/2003	7	15.40	
888	200302	030248049	649004	32.35	2/10/2003	2/17/2003	7	226.45	
889	200302	030248051	649102	28.13	2/10/2003	2/26/2003	16	450.08	
890	200302	030248051	649102	586.50	2/10/2003	2/26/2003	16	9,384.00	
891	200302	030248052	649101	1.15	2/10/2003	2/21/2003	11	12.65	
892	200302	030248052	649101	3.50	2/10/2003	2/21/2003	11	38.50	
893	200302	030248052	649101	19.43	2/10/2003	2/21/2003	11	213.73	
894	200302	030248054	649102	13.76	2/10/2003	2/11/2003	1	13.76	
895	200302	030248054	649102	0.69	2/10/2003	2/11/2003	1	0.69	
896	200302	030248089	649102	(3.57)	2/10/2003	2/10/2003	0	-	
897	200302	030248089	649102	5.76	2/10/2003	2/10/2003	0	-	
898	200302	030248089	649102	17.85	2/10/2003	2/10/2003	0	-	
899	200302	030248089	649102	357.09	2/10/2003	2/10/2003	0	-	
900	200302	030248137	649102	3.14	2/10/2003	2/11/2003	1	3.14	
901	200302	030248137	649102	6.60	2/10/2003	2/11/2003	1	6.60	
902	200302	030248137	649102	62.80	2/10/2003	2/11/2003	1	62.80	
903	200302	030248141	649006	56.38	2/10/2003	2/11/2003	1	56.38	
904	200302	030248143	649103	4,270.64	2/10/2003	2/13/2003	3	12,811.92	
905	200302	030248151	649004	0.84	2/10/2003	2/20/2003	10	8.40	
906	200302	030248151	649004	12.00	2/10/2003	2/20/2003	10	120.00	
907	200302	030248168	629101	23.25	2/10/2003	2/13/2003	3	69.75	
908	200302	030248168	629101	29.50	2/10/2003	2/13/2003	3	88.50	
909	200302	030248168	629101	465.00	2/10/2003	2/13/2003	3	1,395.00	
910	200302	030248169	629102	20.75	2/10/2003	2/17/2003	7	145.25	
911	200302	030248169	629102	480.00	2/10/2003	2/17/2003	7	3,360.00	
912	200302	030248169	629102	24.00	2/10/2003	2/17/2003	7	168.00	
913	200302	030248174	629101	32.99	2/10/2003	2/11/2003	1	32.99	
914	200302	030248174	629101	2.31	2/10/2003	2/11/2003	1	2.31	
915	200302	030248175	629101	11.10	2/10/2003	2/11/2003	1	11.10	
916	200302	030248175	629101	158.62	2/10/2003	2/11/2003	1	158.62	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
917	200302	030248177	649102	1.76	2/10/2003	2/11/2003	1	1.76	
918	200302	030248177	649102	25.14	2/10/2003	2/11/2003	1	25.14	
919	200302	030248178	649102	3.49	2/10/2003	2/13/2003	3	10.47	
920	200302	030248178	649102	0.21	2/10/2003	2/13/2003	3	0.63	
921	200302	030248179	649102	1.00	2/10/2003	2/24/2003	14	14.00	
922	200302	030248182	629101	19.26	2/10/2003	2/11/2003	1	19.26	
923	200302	030248182	629101	275.14	2/10/2003	2/11/2003	1	275.14	
924	200302	030248183	649004	344.87	2/10/2003	2/11/2003	1	344.87	
925	200302	030248183	649004	24.08	2/10/2003	2/11/2003	1	24.08	
926	200302	030248184	649004	20.64	2/10/2003	2/18/2003	8	165.12	
927	200302	030248184	649004	0.95	2/10/2003	2/18/2003	8	7.60	
928	200302	030248185	649004	16.96	2/10/2003	2/11/2003	1	16.96	
929	200302	030248185	649004	1.03	2/10/2003	2/11/2003	1	1.03	
930	200302	030248188	629101	55.74	2/10/2003	2/11/2003	1	55.74	
931	200302	030248188	629101	3.91	2/10/2003	2/11/2003	1	3.91	
932	200302	030248189	649102	0.14	2/10/2003	2/11/2003	1	0.14	
933	200302	030248189	649102	0.16	2/10/2003	2/11/2003	1	0.16	
934	200302	030248189	649102	7.88	2/10/2003	2/11/2003	1	7.88	
935	200302	030248189	649102	0.30	2/10/2003	2/11/2003	1	0.30	
936	200302	030248189	649102	3.78	2/10/2003	2/11/2003	1	3.78	
937	200302	030248189	649102	4.08	2/10/2003	2/11/2003	1	4.08	
938	200302	030248189	649102	5.00	2/10/2003	2/11/2003	1	5.00	
939	200302	030248189	649102	0.19	2/10/2003	2/11/2003	1	0.19	
940	200302	030248190	649102	39.80	2/10/2003	2/11/2003	1	39.80	
941	200302	030248191	649102	1.80	2/10/2003	2/11/2003	1	1.80	
942	200302	030248191	649102	33.00	2/10/2003	2/11/2003	1	33.00	
943	200302	030248202	649004	0.63	2/10/2003	2/28/2003	18	11.34	
944	200302	030248202	649004	8.99	2/10/2003	2/28/2003	18	161.82	
945	200302	030248217	649102	238.43	2/10/2003	2/20/2003	10	2,384.30	
946	200302	030248217	649102	0.35	2/10/2003	2/20/2003	10	3.50	
947	200302	030248267	679004	44.46	2/10/2003	2/11/2003	1	44.46	
948	200302	030248267	679004	2.66	2/10/2003	2/11/2003	1	2.66	
949	200302	030248267	679004	20.00	2/10/2003	2/11/2003	1	20.00	
950	200302	030248268	679004	115.60	2/10/2003	2/11/2003	1	115.60	
951	200302	030248268	679004	65.00	2/10/2003	2/11/2003	1	65.00	
952	200302	030248268	679004	6.94	2/10/2003	2/11/2003	1	6.94	
953	200302	030248269	679004	0.42	2/10/2003	2/11/2003	1	0.42	
954	200302	030248269	679004	8.40	2/10/2003	2/11/2003	1	8.40	
955	200302	030248269	679004	130.00	2/10/2003	2/11/2003	1	130.00	
956	200302	030248270	679004	3.82	2/10/2003	2/11/2003	1	3.82	
957	200302	030248270	679004	10.00	2/10/2003	2/11/2003	1	10.00	
958	200302	030248270	679004	63.50	2/10/2003	2/11/2003	1	63.50	
959	200302	030248271	679004	28.06	2/10/2003	2/11/2003	1	28.06	
960	200302	030248271	679004	1.40	2/10/2003	2/11/2003	1	1.40	
961	200302	030248272	679004	2.45	2/10/2003	2/11/2003	1	2.45	
962	200302	030248272	679004	95.57	2/10/2003	2/11/2003	1	95.57	
963	200302	030248294	649104	5.40	2/10/2003	2/13/2003	3	16.20	
964	200302	030248294	649104	90.00	2/10/2003	2/13/2003	3	270.00	
965	200302	030248390	649004	24.38	2/11/2003	2/12/2003	1	24.38	
966	200302	030248390	649004	1.46	2/11/2003	2/12/2003	1	1.46	
967	200302	030248391	649004	53.82	2/11/2003	2/12/2003	1	53.82	
968	200302	030248391	649004	3.23	2/11/2003	2/12/2003	1	3.23	
969	200302	030248414	677103	728.13	2/11/2003	2/12/2003	1	728.13	
970	200302	030248414	677103	50.97	2/11/2003	2/12/2003	1	50.97	
971	200302	030248414	677103	43.52	2/11/2003	2/12/2003	1	43.52	
972	200302	030248416	649004	256.50	2/11/2003	2/14/2003	3	769.50	
973	200302	030248416	649004	0.66	2/11/2003	2/14/2003	3	1.98	
974	200302	030248416	649004	4.07	2/11/2003	2/14/2003	3	12.21	
975	200302	030248416	649004	15.63	2/11/2003	2/14/2003	3	46.89	
976	200302	030248416	649004	41.80	2/11/2003	2/14/2003	3	125.40	
977	200302	030248416	649004	2.55	2/11/2003	2/14/2003	3	7.65	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
978	200302	030248447	649101	60.63	2/11/2003	2/11/2003	0	-	
979	200302	030248458	649006	175.32	2/11/2003	2/11/2003	0	-	
980	200302	030248474	649103	26.18	2/11/2003	2/11/2003	0	-	
981	200302	030248474	649103	32.30	2/11/2003	2/11/2003	0	-	
982	200302	030248481	629102	42.56	2/11/2003	2/12/2003	1	42.56	
983	200302	030248481	629102	2.55	2/11/2003	2/12/2003	1	2.55	
984	200302	030248481	629102	(0.85)	2/11/2003	2/12/2003	1	(0.85)	
985	200302	030248482	629102	15.86	2/11/2003	2/13/2003	2	31.72	
986	200302	030248482	629102	0.95	2/11/2003	2/13/2003	2	1.90	
987	200302	030248482	629102	(0.32)	2/11/2003	2/13/2003	2	(0.64)	
988	200302	030248483	629102	4.17	2/11/2003	2/21/2003	10	41.70	
989	200302	030248483	629102	69.50	2/11/2003	2/21/2003	10	695.00	
990	200302	030248506	649004	10.36	2/11/2003	2/11/2003	0	-	
991	200302	030248506	649004	(12.41)	2/11/2003	2/11/2003	0	-	
992	200302	030248506	649004	1,241.40	2/11/2003	2/11/2003	0	-	
993	200302	030248506	649004	86.90	2/11/2003	2/11/2003	0	-	
994	200302	030248525	649102	229.00	2/11/2003	3/4/2003	21	4,809.00	
995	200302	030248525	649102	11.25	2/11/2003	3/4/2003	21	236.25	
996	200302	030248561	649004	118.90	2/11/2003	2/12/2003	1	118.90	
997	200302	030248563	649004	16.65	2/11/2003	2/12/2003	1	16.65	
998	200302	030248563	649004	1.00	2/11/2003	2/12/2003	1	1.00	
999	200302	030248565	649004	21.49	2/11/2003	2/17/2003	6	128.94	
1000	200302	030248578	649004	2.52	2/11/2003	2/27/2003	16	40.32	
1001	200302	030248578	649004	42.00	2/11/2003	2/27/2003	16	672.00	
1002	200302	030248586	629101	46.95	2/11/2003	2/11/2003	0	-	
1003	200302	030248597	629101	8.30	2/11/2003	2/11/2003	0	-	
1004	200302	030248597	629101	28.44	2/11/2003	2/11/2003	0	-	
1005	200302	030248597	629101	118.52	2/11/2003	2/11/2003	0	-	
1006	200302	030248597	629101	406.37	2/11/2003	2/11/2003	0	-	
1007	200302	030248607	629102	234.04	2/11/2003	2/11/2003	0	-	
1008	200302	030248607	629102	14.04	2/11/2003	2/11/2003	0	-	
1009	200302	030248640	649104	2.00	2/11/2003	2/12/2003	1	2.00	
1010	200302	030248640	649104	38.70	2/11/2003	2/12/2003	1	38.70	
1011	200302	030248654	649004	63.75	2/11/2003	2/20/2003	9	573.75	
1012	200302	030248654	649004	4.92	2/11/2003	2/20/2003	9	44.28	
1013	200302	030248654	649004	6.55	2/11/2003	2/20/2003	9	58.95	
1014	200302	030248662	649004	0.67	2/11/2003	2/24/2003	13	8.71	
1015	200302	030248662	649004	9.53	2/11/2003	2/24/2003	13	123.89	
1016	200302	030248669	629101	268.80	2/11/2003	2/11/2003	0	-	
1017	200302	030248676	677103	1.85	2/11/2003	2/12/2003	1	1.85	
1018	200302	030248676	677103	30.85	2/11/2003	2/12/2003	1	30.85	
1019	200302	030248678	629101	3.50	2/11/2003	2/12/2003	1	3.50	
1020	200302	030248678	629101	58.27	2/11/2003	2/12/2003	1	58.27	
1021	200302	030248682	629102	0.87	2/11/2003	2/21/2003	10	8.70	
1022	200302	030248682	629102	14.58	2/11/2003	2/21/2003	10	145.80	
1023	200302	030248685	649104	167.90	2/11/2003	2/24/2003	13	2,182.70	
1024	200302	030248685	649104	103.06	2/11/2003	2/24/2003	13	1,339.78	
1025	200302	030248685	649104	5.16	2/11/2003	2/24/2003	13	67.08	
1026	200302	030248685	649104	8.40	2/11/2003	2/24/2003	13	109.20	
1027	200302	030248686	649104	83.15	2/11/2003	2/12/2003	1	83.15	
1028	200302	030248689	629101	301.20	2/11/2003	2/21/2003	10	3,012.00	
1029	200302	030248689	629101	18.07	2/11/2003	2/21/2003	10	180.70	
1030	200302	030248693	649004	6.18	2/11/2003	2/13/2003	2	12.36	
1031	200302	030248693	649004	30.10	2/11/2003	2/13/2003	2	60.20	
1032	200302	030248693	649004	495.50	2/11/2003	2/13/2003	2	991.00	
1033	200302	030248697	649006	441.60	2/11/2003	2/26/2003	15	6,624.00	
1034	200302	030248697	649006	11.15	2/11/2003	2/26/2003	15	167.25	
1035	200302	030248697	649006	103.61	2/11/2003	2/26/2003	15	1,554.15	
1036	200302	030248697	649006	4,102.40	2/11/2003	2/26/2003	15	61,536.00	
1037	200302	030248824	649004	3.86	2/11/2003	2/13/2003	2	7.72	
1038	200302	030248824	649004	55.00	2/11/2003	2/13/2003	2	110.00	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1039	200302	030248825	649004	11.00	2/11/2003	2/13/2003	2	22.00	
1040	200302	030248825	649004	0.77	2/11/2003	2/13/2003	2	1.54	
1041	200302	030248844	649103	492.80	2/11/2003	2/13/2003	2	985.60	
1042	200302	030248844	649103	670.00	2/11/2003	2/13/2003	2	1,340.00	
1043	200302	030248844	649005	54.90	2/11/2003	2/13/2003	2	109.80	
1044	200302	030248845	649006	688.22	2/11/2003	2/13/2003	2	1,376.44	
1045	200302	030248845	649002	480.09	2/11/2003	2/13/2003	2	960.18	
1046	200302	030248845	649005	802.92	2/11/2003	2/13/2003	2	1,605.84	
1047	200302	030248847	649006	0.36	2/12/2003	2/27/2003	15	5.40	
1048	200302	030248847	649006	7.29	2/12/2003	2/27/2003	15	109.35	
1049	200302	030248872	649102	0.80	2/12/2003	2/24/2003	12	9.60	
1050	200302	030248872	649102	15.92	2/12/2003	2/24/2003	12	191.04	
1051	200302	030248874	649102	25.96	2/12/2003	2/20/2003	8	207.68	
1052	200302	030248874	649102	1.30	2/12/2003	2/20/2003	8	10.40	
1053	200302	030248876	649102	10.38	2/12/2003	2/27/2003	15	155.70	
1054	200302	030248876	649102	207.50	2/12/2003	2/27/2003	15	3,112.50	
1055	200302	030248880	649004	0.25	2/12/2003	2/20/2003	8	2.00	
1056	200302	030248880	649004	0.71	2/12/2003	2/20/2003	8	5.68	
1057	200302	030248880	649004	0.81	2/12/2003	2/20/2003	8	6.48	
1058	200302	030248880	649004	4.19	2/12/2003	2/20/2003	8	33.52	
1059	200302	030248880	649004	11.88	2/12/2003	2/20/2003	8	95.04	
1060	200302	030248880	649004	13.50	2/12/2003	2/20/2003	8	108.00	
1061	200302	030248884	649004	2.74	2/12/2003	2/13/2003	1	2.74	
1062	200302	030248884	649004	45.59	2/12/2003	2/13/2003	1	45.59	
1063	200302	030248903	629101	58.84	2/12/2003	2/17/2003	5	294.20	
1064	200302	030248903	629101	4.00	2/12/2003	2/17/2003	5	20.00	
1065	200302	030248904	649102	25.70	2/12/2003	2/13/2003	1	25.70	
1066	200302	030248904	649102	1.54	2/12/2003	2/13/2003	1	1.54	
1067	200302	030248905	629101	72.01	2/12/2003	2/13/2003	1	72.01	
1068	200302	030248905	629101	4.92	2/12/2003	2/13/2003	1	4.92	
1069	200302	030248909	649102	7.44	2/12/2003	2/13/2003	1	7.44	
1070	200302	030248909	649102	123.95	2/12/2003	2/13/2003	1	123.95	
1071	200302	030248922	677202	294.19	2/12/2003	2/27/2003	15	4,412.85	
1072	200302	030248926	649104	1.06	2/12/2003	2/28/2003	16	16.96	
1073	200302	030248926	649104	17.50	2/12/2003	2/28/2003	16	280.00	
1074	200302	030248929	649103	173.52	2/12/2003	2/27/2003	15	2,602.80	
1075	200302	030248931	677202	3,557.20	2/12/2003	2/13/2003	1	3,557.20	
1076	200302	030248931	677202	1,670.37	2/12/2003	2/13/2003	1	1,670.37	
1077	200302	030248932	649004	2,076.90	2/12/2003	2/13/2003	1	2,076.90	
1078	200302	030248933	649004	2,187.44	2/12/2003	2/13/2003	1	2,187.44	
1079	200302	030248934	649004	5,586.03	2/12/2003	2/13/2003	1	5,586.03	
1080	200302	030248935	649102	128.00	2/12/2003	2/27/2003	15	1,920.00	
1081	200302	030248935	649102	10.00	2/12/2003	2/27/2003	15	150.00	
1082	200302	030248935	649102	6.90	2/12/2003	2/27/2003	15	103.50	
1083	200302	030248941	649004	33.50	2/12/2003	2/27/2003	15	502.50	
1084	200302	030248941	649004	1.68	2/12/2003	2/27/2003	15	25.20	
1085	200302	030248941	649004	50.00	2/12/2003	2/27/2003	15	750.00	
1086	200302	030248949	649104	6.34	2/12/2003	2/24/2003	12	76.08	
1087	200302	030248949	649104	105.67	2/12/2003	2/24/2003	12	1,268.04	
1088	200302	030248952	649004	11.78	2/12/2003	2/24/2003	12	141.36	
1089	200302	030248952	649004	196.44	2/12/2003	2/24/2003	12	2,357.28	
1090	200302	030248977	649103	1.20	2/12/2003	2/20/2003	8	9.60	
1091	200302	030248977	649103	17.10	2/12/2003	2/20/2003	8	136.80	
1092	200302	030248979	629102	3,563.78	2/12/2003	2/21/2003	9	32,074.02	
1093	200302	030248979	629102	178.19	2/12/2003	2/21/2003	9	1,603.71	
1094	200302	030248980	629102	99.38	2/12/2003	2/27/2003	15	1,490.70	
1095	200302	030248980	629102	5.96	2/12/2003	2/27/2003	15	89.40	
1096	200302	030248991	649103	189.00	2/12/2003	2/12/2003	0	-	
1097	200302	030249006	649102	390.00	2/12/2003	2/12/2003	0	-	
1098	200302	030249012	649102	4.99	2/12/2003	2/25/2003	13	64.87	
1099	200302	030249012	649102	7.29	2/12/2003	2/25/2003	13	94.77	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1100	200302	030249012	649104	8.58	2/12/2003	2/25/2003	13	111.54	
1101	200302	030249064	629101	128.15	2/12/2003	2/13/2003	1	128.15	
1102	200302	030249064	629101	8.97	2/12/2003	2/13/2003	1	8.97	
1103	200302	030249064	629101	3.39	2/12/2003	2/13/2003	1	3.39	
1104	200302	030249081	649006	1,781.34	2/12/2003	2/13/2003	1	1,781.34	
1105	200302	030249081	649006	95.00	2/12/2003	2/13/2003	1	95.00	
1106	200302	030249085	677103	39.99	2/12/2003	2/13/2003	1	39.99	
1107	200302	030249085	677103	2.80	2/12/2003	2/13/2003	1	2.80	
1108	200302	030249094	649004	90.29	2/12/2003	2/12/2003	0	-	
1109	200302	030249120	649102	32.68	2/12/2003	2/13/2003	1	32.68	
1110	200302	030249120	649102	1.96	2/12/2003	2/13/2003	1	1.96	
1111	200302	030249131	629101	20.00	2/12/2003	2/13/2003	1	20.00	
1112	200302	030249133	629101	125.00	2/12/2003	2/13/2003	1	125.00	
1113	200302	030249133	629101	8.75	2/12/2003	2/13/2003	1	8.75	
1114	200302	030249138	629101	5,673.81	2/12/2003	2/12/2003	0	-	
1115	200302	030249138	629101	353.37	2/12/2003	2/12/2003	0	-	
1116	200302	030249138	629101	26.10	2/12/2003	2/12/2003	0	-	
1117	200302	030249138	629101	391.53	2/12/2003	2/12/2003	0	-	
1118	200302	030249144	649006	5.27	2/12/2003	2/12/2003	0	-	
1119	200302	030249144	649006	0.37	2/12/2003	2/12/2003	0	-	
1120	200302	030249146	649006	10.80	2/12/2003	2/12/2003	0	-	
1121	200302	030249146	649006	0.54	2/12/2003	2/12/2003	0	-	
1122	200302	030249148	649006	0.35	2/12/2003	2/12/2003	0	-	
1123	200302	030249148	649006	5.00	2/12/2003	2/12/2003	0	-	
1124	200302	030249152	649006	6.50	2/12/2003	2/12/2003	0	-	
1125	200302	030249152	649006	0.39	2/12/2003	2/12/2003	0	-	
1126	200302	030249157	677103	176.96	2/12/2003	2/12/2003	0	-	
1127	200302	030249157	677103	30.00	2/12/2003	2/12/2003	0	-	
1128	200302	030249184	649102	69.20	2/12/2003	2/13/2003	1	69.20	
1129	200302	030249184	649102	1,383.93	2/12/2003	2/13/2003	1	1,383.93	
1130	200302	030249184	649102	12.09	2/12/2003	2/13/2003	1	12.09	
1131	200302	030249184	649102	(13.84)	2/12/2003	2/13/2003	1	(13.84)	
1132	200302	030249228	649104	(2.08)	2/12/2003	2/12/2003	0	-	
1133	200302	030249228	649104	(2.07)	2/12/2003	2/12/2003	0	-	
1134	200302	030249228	649104	7.26	2/12/2003	2/12/2003	0	-	
1135	200302	030249228	649104	7.27	2/12/2003	2/12/2003	0	-	
1136	200302	030249228	649104	103.76	2/12/2003	2/12/2003	0	-	
1137	200302	030249229	649102	15.00	2/12/2003	2/12/2003	0	-	
1138	200302	030249229	649102	(3.00)	2/12/2003	2/12/2003	0	-	
1139	200302	030249229	649102	300.00	2/12/2003	2/12/2003	0	-	
1140	200302	030249269	649004	49.99	2/12/2003	2/14/2003	2	99.98	
1141	200302	030249269	649004	3.00	2/12/2003	2/14/2003	2	6.00	
1142	200302	030249292	629102	3.83	2/12/2003	2/17/2003	5	19.15	
1143	200302	030249292	629102	43.75	2/12/2003	2/17/2003	5	218.75	
1144	200302	030249308	629102	1,767.00	2/12/2003	2/17/2003	5	8,835.00	
1145	200302	030249308	629102	31.95	2/12/2003	2/17/2003	5	159.75	
1146	200302	030249308	629102	123.69	2/12/2003	2/17/2003	5	618.45	
1147	200302	030249310	629102	22.82	2/12/2003	2/13/2003	1	22.82	
1148	200302	030249310	629102	326.00	2/12/2003	2/13/2003	1	326.00	
1149	200302	030249310	629102	10.47	2/12/2003	2/13/2003	1	10.47	
1150	200302	030249311	629102	8.85	2/12/2003	2/13/2003	1	8.85	
1151	200302	030249311	629102	91.00	2/12/2003	2/13/2003	1	91.00	
1152	200302	030249311	629102	1,300.00	2/12/2003	2/13/2003	1	1,300.00	
1153	200302	030249312	629101	130.00	2/12/2003	2/18/2003	6	780.00	
1154	200302	030249312	629101	7.80	2/12/2003	2/18/2003	6	46.80	
1155	200302	030249313	649101	6.85	2/12/2003	2/13/2003	1	6.85	
1156	200302	030249313	649101	240.00	2/12/2003	2/13/2003	1	240.00	
1157	200302	030249313	649101	14.82	2/12/2003	2/13/2003	1	14.82	
1158	200302	030249348	649004	9.50	2/12/2003	2/13/2003	1	9.50	
1159	200302	030249348	649004	0.48	2/12/2003	2/13/2003	1	0.48	
1160	200302	030249350	649004	6.17	2/12/2003	2/13/2003	1	6.17	

MidAmerican Energy Company
Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1161	200302	030249350	649004	1.67	2/12/2003	2/13/2003	1	1.67	
1162	200302	030249350	649004	33.38	2/12/2003	2/13/2003	1	33.38	
1163	200302	030249353	649004	5.96	2/12/2003	2/14/2003	2	11.92	
1164	200302	030249353	649004	70.40	2/12/2003	2/14/2003	2	140.80	
1165	200302	030249353	649004	28.89	2/12/2003	2/14/2003	2	57.78	
1166	200302	030249356	649004	29.85	2/12/2003	2/13/2003	1	29.85	
1167	200302	030249356	649004	10.34	2/12/2003	2/13/2003	1	10.34	
1168	200302	030249356	649004	1.80	2/12/2003	2/13/2003	1	1.80	
1169	200302	030249359	649101	104.00	2/12/2003	2/27/2003	15	1,560.00	
1170	200302	030249359	649101	5.20	2/12/2003	2/27/2003	15	78.00	
1171	200302	030249359	649101	4.64	2/12/2003	2/27/2003	15	69.60	
1172	200302	030249367	629102	3.13	2/12/2003	2/20/2003	8	25.04	
1173	200302	030249367	629102	52.27	2/12/2003	2/20/2003	8	418.16	
1174	200302	030249375	649104	34.28	2/12/2003	2/18/2003	6	205.68	
1175	200302	030249375	649104	1.63	2/12/2003	2/18/2003	6	9.78	
1176	200302	030249379	649102	94.48	2/12/2003	2/12/2003	0	-	
1177	200302	030249379	649102	5.67	2/12/2003	2/12/2003	0	-	
1178	200302	030249380	649102	(4.49)	2/12/2003	2/12/2003	0	-	
1179	200302	030249380	649102	(0.27)	2/12/2003	2/12/2003	0	-	
1180	200302	030249383	629101	(14.82)	2/12/2003	2/13/2003	1	(14.82)	
1181	200302	030249383	629101	(211.66)	2/12/2003	2/13/2003	1	(211.66)	
1182	200302	030249393	649004	25.99	2/12/2003	2/18/2003	6	155.94	
1183	200302	030249399	649004	29.99	2/12/2003	2/27/2003	15	449.85	
1184	200302	030249399	649004	18.75	2/12/2003	2/27/2003	15	281.25	
1185	200302	030249399	649004	5.96	2/12/2003	2/27/2003	15	89.40	
1186	200302	030249399	649004	1.80	2/12/2003	2/27/2003	15	27.00	
1187	200302	030249399	649004	1.12	2/12/2003	2/27/2003	15	16.80	
1188	200302	030249399	649004	0.15	2/12/2003	2/27/2003	15	2.25	
1189	200302	030249399	649004	0.36	2/12/2003	2/27/2003	15	5.40	
1190	200302	030249399	649004	2.49	2/12/2003	2/27/2003	15	37.35	
1191	200302	030249407	649004	(97.75)	2/12/2003	2/12/2003	0	-	
1192	200302	030249407	649004	24.44	2/12/2003	2/12/2003	0	-	
1193	200302	030249407	649004	(1,047.24)	2/12/2003	2/12/2003	0	-	
1194	200302	030249407	649004	261.81	2/12/2003	2/12/2003	0	-	
1195	200302	030249477	649102	9.72	2/12/2003	2/20/2003	8	77.76	
1196	200302	030249477	649102	138.84	2/12/2003	2/20/2003	8	1,110.72	
1197	200302	030249479	649102	2.41	2/12/2003	2/21/2003	9	21.69	
1198	200302	030249479	649102	34.39	2/12/2003	2/21/2003	9	309.51	
1199	200302	030249481	649102	0.78	2/12/2003	2/13/2003	1	0.78	
1200	200302	030249481	649102	11.00	2/12/2003	2/13/2003	1	11.00	
1201	200302	030249494	649004	44.00	2/12/2003	2/13/2003	1	44.00	
1202	200302	030249494	649004	2.64	2/12/2003	2/13/2003	1	2.64	
1203	200302	030249495	649004	51.90	2/12/2003	2/13/2003	1	51.90	
1204	200302	030249495	649004	3.12	2/12/2003	2/13/2003	1	3.12	
1205	200302	030249496	649004	3.96	2/12/2003	2/13/2003	1	3.96	
1206	200302	030249496	649004	66.00	2/12/2003	2/13/2003	1	66.00	
1207	200302	030249497	649004	395.00	2/12/2003	2/13/2003	1	395.00	
1208	200302	030249497	649004	24.58	2/12/2003	2/13/2003	1	24.58	
1209	200302	030249497	649004	18.42	2/12/2003	2/13/2003	1	18.42	
1210	200302	030249497	649004	14.69	2/12/2003	2/13/2003	1	14.69	
1211	200302	030249497	649004	0.69	2/12/2003	2/13/2003	1	0.69	
1212	200302	030249497	649004	1.15	2/12/2003	2/13/2003	1	1.15	
1213	200302	030249498	649004	7.50	2/12/2003	2/17/2003	5	37.50	
1214	200302	030249498	649004	1.71	2/12/2003	2/17/2003	5	8.55	
1215	200302	030249498	649004	18.30	2/12/2003	2/17/2003	5	91.50	
1216	200302	030249498	649004	0.60	2/12/2003	2/17/2003	5	3.00	
1217	200302	030249498	649004	28.56	2/12/2003	2/17/2003	5	142.80	
1218	200302	030249498	649004	36.36	2/12/2003	2/17/2003	5	181.80	
1219	200302	030249498	649004	0.45	2/12/2003	2/17/2003	5	2.25	
1220	200302	030249498	649004	305.00	2/12/2003	2/17/2003	5	1,525.00	
1221	200302	030249498	649004	10.00	2/12/2003	2/17/2003	5	50.00	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1222	200302	030249498	649004	2.18	2/12/2003	2/17/2003	5	10.90	
1223	200302	030249503	649102	24.95	2/12/2003	2/14/2003	2	49.90	
1224	200302	030249503	649102	2.27	2/12/2003	2/14/2003	2	4.54	
1225	200302	030249503	649102	37.95	2/12/2003	2/14/2003	2	75.90	
1226	200302	030249503	649102	1.50	2/12/2003	2/14/2003	2	3.00	
1227	200302	030249504	649102	0.09	2/12/2003	2/14/2003	2	0.18	
1228	200302	030249504	649102	1.99	2/12/2003	2/14/2003	2	3.98	
1229	200302	030249504	649102	0.12	2/12/2003	2/14/2003	2	0.24	
1230	200302	030249504	649102	1.58	2/12/2003	2/14/2003	2	3.16	
1231	200302	030249527	649104	34.62	2/12/2003	2/28/2003	16	553.92	
1232	200302	030249527	649104	2.08	2/12/2003	2/28/2003	16	33.28	
1233	200302	030249810	649101	1.02	2/13/2003	2/24/2003	11	11.22	
1234	200302	030249810	649101	16.92	2/13/2003	2/24/2003	11	186.12	
1235	200302	030249844	649004	193.32	2/13/2003	2/14/2003	1	193.32	
1236	200302	030249844	649004	12.35	2/13/2003	2/14/2003	1	12.35	
1237	200302	030249844	649004	12.54	2/13/2003	2/14/2003	1	12.54	
1238	200302	030249847	649004	4.95	2/13/2003	2/20/2003	7	34.65	
1239	200302	030249847	649004	1.20	2/13/2003	2/20/2003	7	8.40	
1240	200302	030249847	649004	19.96	2/13/2003	2/20/2003	7	139.72	
1241	200302	030249847	649004	0.82	2/13/2003	2/20/2003	7	5.74	
1242	200302	030249847	649004	0.30	2/13/2003	2/20/2003	7	2.10	
1243	200302	030249847	649004	13.62	2/13/2003	2/20/2003	7	95.34	
1244	200302	030249901	649006	26.42	2/13/2003	2/14/2003	1	26.42	
1245	200302	030249922	649004	2.80	2/13/2003	2/14/2003	1	2.80	
1246	200302	030249922	649004	46.58	2/13/2003	2/14/2003	1	46.58	
1247	200302	030249951	649004	91.95	2/13/2003	3/6/2003	21	1,930.95	
1248	200302	030249952	649103	1.26	2/13/2003	2/14/2003	1	1.26	
1249	200302	030249952	649103	25.28	2/13/2003	2/14/2003	1	25.28	
1250	200302	030249952	649103	65.00	2/13/2003	2/14/2003	1	65.00	
1251	200302	030249959	649004	8.63	2/13/2003	2/13/2003	0	-	
1252	200302	030249959	649004	1.38	2/13/2003	2/13/2003	0	-	
1253	200302	03024996001	649004	4.09	2/13/2003	2/14/2003	1	4.09	
1254	200302	03024996001	649004	41.56	2/13/2003	2/14/2003	1	41.56	
1255	200305	03024996004	649004	41.56	5/1/2003	5/13/2003	12	498.72	
1256	200305	03024996004	649004	4.09	5/1/2003	5/13/2003	12	49.08	
1257	200308	03024996007	649004	41.56	8/1/2003	8/13/2003	12	498.72	
1258	200308	03024996007	649004	4.09	8/1/2003	8/13/2003	12	49.08	
1259	200311	03024996010	649004	4.09	11/3/2003	11/13/2003	10	40.90	
1260	200311	03024996010	649004	41.56	11/3/2003	11/13/2003	10	415.60	
1261	200302	030249988	649004	39.07	2/13/2003	2/13/2003	0	-	
1262	200302	030250041	649104	1.86	2/13/2003	2/14/2003	1	1.86	
1263	200302	030250041	649104	4.89	2/13/2003	2/14/2003	1	4.89	
1264	200302	030250041	649104	31.08	2/13/2003	2/14/2003	1	31.08	
1265	200302	030250042	649104	5.92	2/13/2003	2/26/2003	13	76.96	
1266	200302	030250042	649104	15.59	2/13/2003	2/26/2003	13	202.67	
1267	200302	030250042	649104	259.74	2/13/2003	2/26/2003	13	3,376.62	
1268	200302	030250044	629101	1.15	2/13/2003	2/17/2003	4	4.60	
1269	200302	030250045	629101	8.57	2/13/2003	2/25/2003	12	102.84	
1270	200302	030250046	629101	89.38	2/13/2003	2/14/2003	1	89.38	
1271	200302	030250046	629101	6.25	2/13/2003	2/14/2003	1	6.25	
1272	200302	030250047	629101	29.79	2/13/2003	2/14/2003	1	29.79	
1273	200302	030250047	629101	2.09	2/13/2003	2/14/2003	1	2.09	
1274	200302	030250048	629101	5.84	2/13/2003	2/14/2003	1	5.84	
1275	200302	030250048	629101	0.41	2/13/2003	2/14/2003	1	0.41	
1276	200302	030250049	629101	772.69	2/13/2003	2/14/2003	1	772.69	
1277	200302	030250049	629101	54.09	2/13/2003	2/14/2003	1	54.09	
1278	200302	030250080	649102	65.25	2/13/2003	2/13/2003	0	-	
1279	200302	030250080	649102	4.57	2/13/2003	2/13/2003	0	-	
1280	200302	030250080	649102	(1.30)	2/13/2003	2/13/2003	0	-	
1281	200302	030250080	649102	(1.31)	2/13/2003	2/13/2003	0	-	
1282	200302	030250081	649104	105.00	2/13/2003	2/13/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1283	200302	030250081	649104	(2.10)	2/13/2003	2/13/2003	0	-	
1284	200302	030250081	649104	6.00	2/13/2003	2/13/2003	0	-	
1285	200302	030250081	649104	7.35	2/13/2003	2/13/2003	0	-	
1286	200302	030250082	649104	(3.56)	2/13/2003	2/13/2003	0	-	
1287	200302	030250082	649104	12.47	2/13/2003	2/13/2003	0	-	
1288	200302	030250082	649104	3.10	2/13/2003	2/13/2003	0	-	
1289	200302	030250082	649104	12.46	2/13/2003	2/13/2003	0	-	
1290	200302	030250082	649104	178.08	2/13/2003	2/13/2003	0	-	
1291	200302	030250083	649102	111.18	2/13/2003	2/13/2003	0	-	
1292	200302	030250083	649102	7.78	2/13/2003	2/13/2003	0	-	
1293	200302	030250083	649102	(2.22)	2/13/2003	2/13/2003	0	-	
1294	200302	030250084	649104	40.80	2/13/2003	2/13/2003	0	-	
1295	200302	030250084	649104	(0.82)	2/13/2003	2/13/2003	0	-	
1296	200302	030250084	649104	(0.81)	2/13/2003	2/13/2003	0	-	
1297	200302	030250084	649104	2.86	2/13/2003	2/13/2003	0	-	
1298	200302	030250084	649104	40.81	2/13/2003	2/13/2003	0	-	
1299	200302	030250084	649104	2.85	2/13/2003	2/13/2003	0	-	
1300	200302	030250101	649102	41.70	2/13/2003	2/13/2003	0	-	
1301	200302	030250101	649102	594.60	2/13/2003	2/13/2003	0	-	
1302	200302	030250101	649102	594.61	2/13/2003	2/13/2003	0	-	
1303	200302	030250101	649102	11.92	2/13/2003	2/13/2003	0	-	
1304	200302	030250101	649102	11.96	2/13/2003	2/13/2003	0	-	
1305	200302	030250101	649102	(5.96)	2/13/2003	2/13/2003	0	-	
1306	200302	030250101	649102	41.54	2/13/2003	2/13/2003	0	-	
1307	200302	030250101	649102	(5.93)	2/13/2003	2/13/2003	0	-	
1308	200302	030250102	649102	9.29	2/13/2003	2/13/2003	0	-	
1309	200302	030250102	649102	206.97	2/13/2003	2/13/2003	0	-	
1310	200302	030250102	649102	206.96	2/13/2003	2/13/2003	0	-	
1311	200302	030250102	649102	14.00	2/13/2003	2/13/2003	0	-	
1312	200302	030250102	649102	9.32	2/13/2003	2/13/2003	0	-	
1313	200302	030250102	649102	(2.07)	2/13/2003	2/13/2003	0	-	
1314	200302	030250102	649102	13.94	2/13/2003	2/13/2003	0	-	
1315	200302	030250105	649102	2.36	2/13/2003	2/13/2003	0	-	
1316	200302	030250105	649102	5.10	2/13/2003	2/13/2003	0	-	
1317	200302	030250105	649102	(0.05)	2/13/2003	2/13/2003	0	-	
1318	200302	030250105	649102	0.34	2/13/2003	2/13/2003	0	-	
1319	200302	030250117	649102	(2.02)	2/13/2003	2/18/2003	5	(10.10)	
1320	200302	030250117	649102	6.30	2/13/2003	2/18/2003	5	31.50	
1321	200302	030250117	649102	100.85	2/13/2003	2/18/2003	5	504.25	
1322	200302	030250139	677103	1.02	2/13/2003	2/14/2003	1	1.02	
1323	200302	030250139	677103	5.10	2/13/2003	2/14/2003	1	5.10	
1324	200302	030250139	677103	250.00	2/13/2003	2/14/2003	1	250.00	
1325	200302	030250139	677103	50.00	2/13/2003	2/14/2003	1	50.00	
1326	200302	030250140	649102	645.00	2/13/2003	2/21/2003	8	5,160.00	
1327	200302	030250140	649102	703.00	2/13/2003	2/21/2003	8	5,624.00	
1328	200302	030250141	649103	51.55	2/13/2003	2/24/2003	11	567.05	
1329	200302	030250141	649103	3.09	2/13/2003	2/24/2003	11	33.99	
1330	200302	030250142	649102	36.86	2/13/2003	2/24/2003	11	405.46	
1331	200302	030250142	649102	39.91	2/13/2003	2/24/2003	11	439.01	
1332	200302	030250142	649102	2.65	2/13/2003	2/24/2003	11	29.15	
1333	200302	030250142	649102	2.40	2/13/2003	2/24/2003	11	28.40	
1334	200302	030250142	649102	2.21	2/13/2003	2/24/2003	11	24.31	
1335	200302	030250142	649102	44.20	2/13/2003	2/24/2003	11	486.20	
1336	200302	030250143	649102	1.43	2/13/2003	2/24/2003	11	15.73	
1337	200302	030250143	649102	23.79	2/13/2003	2/24/2003	11	261.69	
1338	200302	030250144	649102	2.69	2/13/2003	2/24/2003	11	29.59	
1339	200302	030250144	649102	44.85	2/13/2003	2/24/2003	11	493.35	
1340	200302	030250151	649104	(2,500.00)	2/13/2003	2/13/2003	0	-	
1341	200302	030250253	649102	0.25	2/13/2003	2/24/2003	11	2.75	
1342	200302	030250253	649102	4.20	2/13/2003	2/24/2003	11	46.20	
1343	200302	030250254	629101	92.05	2/13/2003	2/17/2003	4	368.20	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1344	200302	030250254	629101	1,315.00	2/13/2003	2/17/2003	4	5,260.00	
1345	200302	030250257	649102	16.32	2/13/2003	2/14/2003	1	16.32	
1346	200302	030250257	649102	19.48	2/13/2003	2/14/2003	1	19.48	
1347	200302	030250257	649102	19.86	2/13/2003	2/14/2003	1	19.86	
1348	200302	030250257	649102	159.90	2/13/2003	2/14/2003	1	159.90	
1349	200302	030250257	649102	0.97	2/13/2003	2/14/2003	1	0.97	
1350	200302	030250257	649102	0.99	2/13/2003	2/14/2003	1	0.99	
1351	200302	030250257	649102	8.00	2/13/2003	2/14/2003	1	8.00	
1352	200302	030250257	649102	0.82	2/13/2003	2/14/2003	1	0.82	
1353	200302	030250263	649004	1.08	2/13/2003	2/24/2003	11	11.88	
1354	200302	030250263	649004	17.98	2/13/2003	2/24/2003	11	197.78	
1355	200302	030250415	649004	4.08	2/14/2003	2/17/2003	3	12.24	
1356	200302	030250415	649004	0.24	2/14/2003	2/17/2003	3	0.72	
1357	200302	030250416	649004	0.66	2/14/2003	2/20/2003	6	3.96	
1358	200302	030250416	649004	1.80	2/14/2003	2/20/2003	6	10.80	
1359	200302	030250416	649004	10.95	2/14/2003	2/20/2003	6	65.70	
1360	200302	030250416	649004	29.99	2/14/2003	2/20/2003	6	179.94	
1361	200302	030250418	649004	0.57	2/14/2003	2/20/2003	6	3.42	
1362	200302	030250418	649004	9.50	2/14/2003	2/20/2003	6	57.00	
1363	200302	030250419	649004	8.43	2/14/2003	2/20/2003	6	50.58	
1364	200302	030250419	649004	0.51	2/14/2003	2/20/2003	6	3.06	
1365	200302	030250447	649006	259.02	2/14/2003	2/17/2003	3	777.06	
1366	200302	030250468	649004	3.21	2/14/2003	2/17/2003	3	9.63	
1367	200302	030250468	649004	53.53	2/14/2003	2/17/2003	3	160.59	
1368	200302	030250473	649104	39.28	2/14/2003	2/17/2003	3	117.84	
1369	200302	030250473	649104	2.36	2/14/2003	2/17/2003	3	7.08	
1370	200302	030250483	649102	8.28	2/14/2003	3/7/2003	21	173.88	
1371	200302	030250483	649102	9.13	2/14/2003	3/7/2003	21	191.73	
1372	200302	030250483	649102	31.60	2/14/2003	3/7/2003	21	663.60	
1373	200302	030250483	649102	34.87	2/14/2003	3/7/2003	21	732.27	
1374	200302	030250483	649102	137.95	2/14/2003	3/7/2003	21	2,896.95	
1375	200302	030250483	649102	526.67	2/14/2003	3/7/2003	21	11,060.07	
1376	200302	030250494	649104	157.12	2/14/2003	2/17/2003	3	471.36	
1377	200302	030250509	649103	0.85	2/14/2003	2/27/2003	13	11.05	
1378	200302	030250509	649103	17.08	2/14/2003	2/27/2003	13	222.04	
1379	200302	030250518	629101	4.00	2/14/2003	3/3/2003	17	68.00	
1380	200302	030250518	629101	58.84	2/14/2003	3/3/2003	17	1,000.28	
1381	200302	030250519	649102	10.25	2/14/2003	2/17/2003	3	30.75	
1382	200302	030250519	649102	0.90	2/14/2003	2/17/2003	3	2.70	
1383	200302	030250519	649102	18.00	2/14/2003	2/17/2003	3	54.00	
1384	200302	030250519	649102	(0.36)	2/14/2003	2/17/2003	3	(1.08)	
1385	200302	030250532	629101	132.60	2/14/2003	2/24/2003	10	1,326.00	
1386	200302	030250532	629101	9.28	2/14/2003	2/24/2003	10	92.80	
1387	200302	030250544	677202	11.18	2/14/2003	2/17/2003	3	33.54	
1388	200302	030250544	677202	0.78	2/14/2003	2/17/2003	3	2.34	
1389	200302	030250565	679005	11.31	2/14/2003	2/24/2003	10	113.10	
1390	200302	030250565	679005	38.26	2/14/2003	2/24/2003	10	382.60	
1391	200302	030250565	679005	765.25	2/14/2003	2/24/2003	10	7,652.50	
1392	200302	030250587	649102	15.00	2/14/2003	2/18/2003	4	60.00	
1393	200302	030250587	649102	0.90	2/14/2003	2/18/2003	4	3.60	
1394	200302	030250633	649102	29.87	2/14/2003	2/17/2003	3	89.61	
1395	200302	030250689	649004	10.38	2/14/2003	2/14/2003	0	-	
1396	200302	030250689	649004	148.38	2/14/2003	2/14/2003	0	-	
1397	200302	030250698	649006	0.77	2/14/2003	2/17/2003	3	2.31	
1398	200302	030250698	649006	12.80	2/14/2003	2/17/2003	3	38.40	
1399	200302	030250699	649006	6.50	2/14/2003	2/17/2003	3	19.50	
1400	200302	030250699	649006	0.39	2/14/2003	2/17/2003	3	1.17	
1401	200302	030250710	649104	7.02	2/14/2003	2/18/2003	4	28.08	
1402	200302	030250710	649104	189.00	2/14/2003	2/18/2003	4	756.00	
1403	200302	030250710	649104	11.34	2/14/2003	2/18/2003	4	45.36	
1404	200302	030250711	649004	2.09	2/14/2003	2/24/2003	10	20.90	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1405	200302	030250711	649004	29.90	2/14/2003	2/24/2003	10	299.00	
1406	200302	030250731	649006	99.00	2/14/2003	2/27/2003	13	1,287.00	
1407	200302	030250731	649006	8.00	2/14/2003	2/27/2003	13	104.00	
1408	200302	030250731	649006	5.35	2/14/2003	2/27/2003	13	69.55	
1409	200302	030250737	649005	1.57	2/14/2003	2/24/2003	10	15.70	
1410	200302	030250737	649005	26.12	2/14/2003	2/24/2003	10	261.20	
1411	200302	030250802	649004	0.63	2/14/2003	2/28/2003	14	8.82	
1412	200302	030250802	649004	10.50	2/14/2003	2/28/2003	14	147.00	
1413	200302	030250818	649104	12.46	2/14/2003	3/6/2003	20	249.20	
1414	200302	030250818	649104	24.92	2/14/2003	3/6/2003	20	498.40	
1415	200302	030250818	649104	199.32	2/14/2003	3/6/2003	20	3,986.40	
1416	200302	030250818	649104	398.64	2/14/2003	3/6/2003	20	7,972.80	
1417	200302	030250883	649004	191.70	2/14/2003	2/27/2003	13	2,492.10	
1418	200302	030250883	649004	11.51	2/14/2003	2/27/2003	13	149.63	
1419	200302	030250883	649004	6.00	2/14/2003	2/27/2003	13	78.00	
1420	200302	030250887	649103	39.60	2/14/2003	2/17/2003	3	118.80	
1421	200302	030250887	649103	2.38	2/14/2003	2/17/2003	3	7.14	
1422	200302	030250887	649103	10.00	2/14/2003	2/17/2003	3	30.00	
1423	200302	030250888	649103	34.56	2/14/2003	2/17/2003	3	103.68	
1424	200302	030250888	649103	2.08	2/14/2003	2/17/2003	3	6.24	
1425	200302	030250888	649103	10.00	2/14/2003	2/17/2003	3	30.00	
1426	200302	030250889	649103	60.00	2/14/2003	2/17/2003	3	180.00	
1427	200302	030250889	649103	14.00	2/14/2003	2/17/2003	3	42.00	
1428	200302	030250889	649103	0.84	2/14/2003	2/17/2003	3	2.52	
1429	200302	030250890	649104	4.82	2/14/2003	2/28/2003	14	67.48	
1430	200302	030250890	649104	80.29	2/14/2003	2/28/2003	14	1,124.06	
1431	200302	030250891	649102	2.92	2/14/2003	2/19/2003	5	14.60	
1432	200302	030250891	649102	0.27	2/14/2003	2/19/2003	5	1.35	
1433	200302	030250891	649102	(0.25)	2/14/2003	2/19/2003	5	(1.25)	
1434	200302	030250891	649102	4.54	2/14/2003	2/19/2003	5	22.70	
1435	200302	030250891	649102	(0.02)	2/14/2003	2/19/2003	5	(0.10)	
1436	200302	030250891	649102	48.49	2/14/2003	2/19/2003	5	242.45	
1437	200302	030250945	649004	1.00	2/14/2003	2/14/2003	0	-	
1438	200302	030250945	649004	14.45	2/14/2003	2/14/2003	0	-	
1439	200302	030250945	649004	(0.07)	2/14/2003	2/14/2003	0	-	
1440	200302	030250950	649006	0.18	2/14/2003	2/20/2003	6	1.08	
1441	200302	030250950	649006	18.00	2/14/2003	2/20/2003	6	108.00	
1442	200302	030250980	649104	0.87	2/14/2003	2/17/2003	3	2.61	
1443	200302	030250980	649104	12.41	2/14/2003	2/17/2003	3	37.23	
1444	200302	030250982	649104	52.68	2/14/2003	2/17/2003	3	158.04	
1445	200302	030250982	649104	3.69	2/14/2003	2/17/2003	3	11.07	
1446	200302	030250984	649102	6.53	2/14/2003	2/27/2003	13	84.89	
1447	200302	030250984	649102	93.30	2/14/2003	2/27/2003	13	1,212.90	
1448	200302	030250986	649102	1.39	2/14/2003	2/27/2003	13	18.07	
1449	200302	030250986	649102	27.80	2/14/2003	2/27/2003	13	361.40	
1450	200302	030250989	649104	325.00	2/14/2003	3/7/2003	21	6,825.00	
1451	200302	030250989	649104	32.50	2/14/2003	3/7/2003	21	682.50	
1452	200302	030250996	649102	168.30	2/14/2003	2/17/2003	3	504.90	
1453	200302	030250998	649006	944.00	2/14/2003	2/17/2003	3	2,832.00	
1454	200302	030250998	649006	66.08	2/14/2003	2/17/2003	3	198.24	
1455	200302	030250998	649006	8.41	2/14/2003	2/17/2003	3	25.23	
1456	200302	030251000	649102	796.21	2/14/2003	2/17/2003	3	2,388.63	
1457	200302	030251001	649102	18.75	2/14/2003	2/21/2003	7	131.25	
1458	200302	030251001	649102	1.31	2/14/2003	2/21/2003	7	9.17	
1459	200302	030251003	649102	0.64	2/14/2003	2/20/2003	6	3.84	
1460	200302	030251003	649102	9.07	2/14/2003	2/20/2003	6	54.42	
1461	200302	030251005	649102	0.68	2/14/2003	2/17/2003	3	2.04	
1462	200302	030251005	649102	9.65	2/14/2003	2/17/2003	3	28.95	
1463	200302	030251008	649102	8.81	2/14/2003	2/17/2003	3	26.43	
1464	200302	030251008	649102	125.85	2/14/2003	2/17/2003	3	377.55	
1465	200302	030251009	649102	109.40	2/14/2003	2/18/2003	4	437.60	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1466	200302	030251011	649102	68.98	2/14/2003	2/17/2003	3	206.94	
1467	200302	030251011	649102	4.83	2/14/2003	2/17/2003	3	14.49	
1468	200302	030251018	649102	5.00	2/14/2003	2/17/2003	3	15.00	
1469	200302	030251018	649102	75.49	2/14/2003	2/17/2003	3	226.47	
1470	200302	030251018	649102	4.93	2/14/2003	2/17/2003	3	14.79	
1471	200302	030251020	649102	332.85	2/14/2003	2/18/2003	4	1,331.40	
1472	200302	030251020	649102	23.30	2/14/2003	2/18/2003	4	93.20	
1473	200302	030251097	649102	0.24	2/14/2003	3/6/2003	20	4.80	
1474	200302	030251097	649102	24.00	2/14/2003	3/6/2003	20	480.00	
1475	200302	030251185	649004	1.87	2/17/2003	2/18/2003	1	1.87	
1476	200302	030251185	649004	26.70	2/17/2003	2/18/2003	1	26.70	
1477	200302	030251190	649004	1.16	2/17/2003	2/18/2003	1	1.16	
1478	200302	030251190	649004	16.50	2/17/2003	2/18/2003	1	16.50	
1479	200302	030251192	649004	3.59	2/17/2003	2/18/2003	1	3.59	
1480	200302	030251192	649004	51.30	2/17/2003	2/18/2003	1	51.30	
1481	200302	030251197	649004	0.77	2/17/2003	2/18/2003	1	0.77	
1482	200302	030251197	649004	11.00	2/17/2003	2/18/2003	1	11.00	
1483	200302	030251200	649004	68.40	2/17/2003	2/18/2003	1	68.40	
1484	200302	030251200	649004	4.79	2/17/2003	2/18/2003	1	4.79	
1485	200302	030251231	649102	216.00	2/17/2003	2/20/2003	3	648.00	
1486	200302	030251231	649102	(4.26)	2/17/2003	2/20/2003	3	(12.78)	
1487	200302	030251231	649102	4.92	2/17/2003	2/20/2003	3	14.76	
1488	200302	030251231	649102	425.60	2/17/2003	2/20/2003	3	1,276.80	
1489	200302	030251231	649102	29.79	2/17/2003	2/20/2003	3	89.37	
1490	200302	030251231	649102	(2.16)	2/17/2003	2/20/2003	3	(6.48)	
1491	200302	030251231	649102	9.69	2/17/2003	2/20/2003	3	29.07	
1492	200302	030251231	649102	15.12	2/17/2003	2/20/2003	3	45.36	
1493	200302	030251232	677202	747.00	2/17/2003	2/27/2003	10	7,470.00	
1494	200302	030251232	677202	44.82	2/17/2003	2/27/2003	10	448.20	
1495	200302	030251232	677202	10.68	2/17/2003	2/27/2003	10	106.80	
1496	200302	030251238	649004	20.94	2/17/2003	2/27/2003	10	209.40	
1497	200302	030251238	649004	1.47	2/17/2003	2/27/2003	10	14.70	
1498	200302	030251241	649004	0.98	2/17/2003	2/27/2003	10	9.80	
1499	200302	030251241	649004	13.98	2/17/2003	2/27/2003	10	139.80	
1500	200302	030251324	649004	15.19	2/17/2003	2/18/2003	1	15.19	
1501	200302	030251324	649004	0.91	2/17/2003	2/18/2003	1	0.91	
1502	200302	030251325	649004	4.33	2/17/2003	2/18/2003	1	4.33	
1503	200302	030251325	649004	72.16	2/17/2003	2/18/2003	1	72.16	
1504	200302	030251327	649004	4.38	2/17/2003	3/7/2003	18	78.84	
1505	200302	030251327	649004	72.99	2/17/2003	3/7/2003	18	1,313.82	
1506	200302	030251328	649103	81.28	2/17/2003	2/18/2003	1	81.28	
1507	200302	030251328	649103	20.00	2/17/2003	2/18/2003	1	20.00	
1508	200302	030251328	649103	4.87	2/17/2003	2/18/2003	1	4.87	
1509	200302	030251329	649103	20.00	2/17/2003	2/20/2003	3	60.00	
1510	200302	030251329	649103	6.60	2/17/2003	2/20/2003	3	19.80	
1511	200302	030251329	649103	0.40	2/17/2003	2/20/2003	3	1.20	
1512	200302	030251330	649103	65.00	2/17/2003	2/18/2003	1	65.00	
1513	200302	030251330	649103	80.08	2/17/2003	2/18/2003	1	80.08	
1514	200302	030251330	649103	4.00	2/17/2003	2/18/2003	1	4.00	
1515	200302	030251403	649104	47.45	2/17/2003	2/17/2003	0	-	
1516	200302	030251403	649104	6.07	2/17/2003	2/17/2003	0	-	
1517	200302	030251413	629002	(88.39)	2/17/2003	2/17/2003	0	-	
1518	200302	030251413	629002	(1,473.13)	2/17/2003	2/17/2003	0	-	
1519	200302	030251414	649006	123.72	2/17/2003	2/17/2003	0	-	
1520	200302	030251414	649006	8.00	2/17/2003	2/17/2003	0	-	
1521	200302	030251447	649004	27.30	2/17/2003	2/17/2003	0	-	
1522	200302	030251447	649004	(0.27)	2/17/2003	2/17/2003	0	-	
1523	200302	030251447	649004	4.95	2/17/2003	2/17/2003	0	-	
1524	200302	030251447	649004	1.37	2/17/2003	2/17/2003	0	-	
1525	200302	030251466	649004	2.08	2/17/2003	2/20/2003	3	6.24	
1526	200302	030251466	649004	29.69	2/17/2003	2/20/2003	3	89.07	

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 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1527	200302	030251467	649004	9.86	2/17/2003	2/18/2003	1	9.86	
1528	200302	030251467	649004	140.86	2/17/2003	2/18/2003	1	140.86	
1529	200302	030251477	649004	9.05	2/17/2003	2/28/2003	11	99.55	
1530	200302	030251477	649004	150.80	2/17/2003	2/28/2003	11	1,658.80	
1531	200302	030251480	649004	9.99	2/17/2003	3/4/2003	15	149.85	
1532	200302	030251480	649004	219.19	2/17/2003	3/4/2003	15	3,287.85	
1533	200302	030251504	649006	25.70	2/17/2003	2/17/2003	0	-	
1534	200302	030251504	649006	528.44	2/17/2003	2/17/2003	0	-	
1535	200302	030251537	649104	0.94	2/17/2003	2/18/2003	1	0.94	
1536	200302	030251537	649104	15.00	2/17/2003	2/18/2003	1	15.00	
1537	200302	030251537	649104	4.18	2/17/2003	2/18/2003	1	4.18	
1538	200302	030251537	649104	4.19	2/17/2003	2/18/2003	1	4.19	
1539	200302	030251545	649004	30.00	2/17/2003	2/27/2003	10	300.00	
1540	200302	030251545	649004	2.10	2/17/2003	2/27/2003	10	21.00	
1541	200302	030251548	649003	134.20	2/17/2003	2/17/2003	0	-	
1542	200302	030251548	649003	52.41	2/17/2003	2/17/2003	0	-	
1543	200302	030251640	649004	1.69	2/17/2003	2/24/2003	7	11.83	
1544	200302	030251640	649004	4.50	2/17/2003	2/24/2003	7	31.50	
1545	200302	030251640	649004	24.20	2/17/2003	2/24/2003	7	169.40	
1546	200302	030251644	649004	2.81	2/17/2003	2/25/2003	8	22.48	
1547	200302	030251644	649004	40.09	2/17/2003	2/25/2003	8	320.72	
1548	200302	030251678	649103	229.70	2/17/2003	2/18/2003	1	229.70	
1549	200302	030251678	649103	23.16	2/17/2003	2/18/2003	1	23.16	
1550	200302	030251678	649103	11.49	2/17/2003	2/18/2003	1	11.49	
1551	200302	030251678	649103	(2.30)	2/17/2003	2/18/2003	1	(2.30)	
1552	200302	030251684	649101	140.52	2/17/2003	2/18/2003	1	140.52	
1553	200302	030251688	649102	6.02	2/17/2003	2/18/2003	1	6.02	
1554	200302	030251688	649102	86.00	2/17/2003	2/18/2003	1	86.00	
1555	200302	030251691	649005	(35.12)	2/17/2003	2/17/2003	0	-	
1556	200302	030251691	649005	3,512.23	2/17/2003	2/17/2003	0	-	
1557	200302	030251691	649005	1,170.74	2/17/2003	2/17/2003	0	-	
1558	200302	030251691	649005	(11.71)	2/17/2003	2/17/2003	0	-	
1559	200302	030251692	649005	(24.83)	2/17/2003	2/17/2003	0	-	
1560	200302	030251692	649005	(16.56)	2/17/2003	2/17/2003	0	-	
1561	200302	030251692	649005	1,655.75	2/17/2003	2/17/2003	0	-	
1562	200302	030251692	649005	2,483.63	2/17/2003	2/17/2003	0	-	
1563	200302	030251694	649005	(13.05)	2/17/2003	2/17/2003	0	-	
1564	200302	030251694	649005	1,304.64	2/17/2003	2/17/2003	0	-	
1565	200302	030251694	649005	1,594.56	2/17/2003	2/17/2003	0	-	
1566	200302	030251694	649005	(15.94)	2/17/2003	2/17/2003	0	-	
1567	200302	030251697	649004	675.00	2/17/2003	2/27/2003	10	6,750.00	
1568	200302	030251697	649004	40.50	2/17/2003	2/27/2003	10	405.00	
1569	200302	030251697	649004	18.00	2/17/2003	2/27/2003	10	180.00	
1570	200302	030251700	649104	163.20	2/17/2003	2/24/2003	7	1,142.40	
1571	200302	030251700	649104	10.37	2/17/2003	2/24/2003	7	72.59	
1572	200302	030251700	649104	8.16	2/17/2003	2/24/2003	7	57.12	
1573	200302	030251703	649004	5.11	2/17/2003	2/19/2003	2	10.22	
1574	200302	030251703	649004	73.05	2/17/2003	2/19/2003	2	146.10	
1575	200302	030251703	649004	(1.56)	2/17/2003	2/19/2003	2	(3.12)	
1576	200302	030251714	629101	1,171.22	2/17/2003	2/18/2003	1	1,171.22	
1577	200302	030251714	629101	58.56	2/17/2003	2/18/2003	1	58.56	
1578	200302	030251714	629101	16.08	2/17/2003	2/18/2003	1	16.08	
1579	200302	030251740	649101	102.00	2/17/2003	2/18/2003	1	102.00	
1580	200302	030251740	649101	9.88	2/17/2003	2/18/2003	1	9.88	
1581	200302	030251740	649101	6.71	2/17/2003	2/18/2003	1	6.71	
1582	200302	030251764	649004	0.80	2/17/2003	2/17/2003	0	-	
1583	200302	030251764	649004	13.36	2/17/2003	2/17/2003	0	-	
1584	200302	030251830	649004	90.21	2/17/2003	2/20/2003	3	270.63	
1585	200302	030251830	649004	6.31	2/17/2003	2/20/2003	3	18.93	
1586	200302	030251950	677103	217.43	2/18/2003	2/21/2003	3	652.29	
1587	200302	030251950	677103	10.87	2/18/2003	2/21/2003	3	32.61	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1588	200302	030251950	677103	7.88	2/18/2003	2/21/2003	3	23.64	
1589	200302	030251951	649104	24.50	2/18/2003	2/19/2003	1	24.50	
1590	200302	030251951	649104	392.00	2/18/2003	2/19/2003	1	392.00	
1591	200302	030251953	649104	16.66	2/18/2003	2/19/2003	1	16.66	
1592	200302	030251953	649104	266.60	2/18/2003	2/19/2003	1	266.60	
1593	200302	030251957	649104	1.58	2/18/2003	2/21/2003	3	4.74	
1594	200302	030251957	649104	22.55	2/18/2003	2/21/2003	3	67.65	
1595	200302	030251977	629101	8.00	2/18/2003	3/3/2003	13	104.00	
1596	200302	030251977	629101	0.56	2/18/2003	3/3/2003	13	7.28	
1597	200302	030251978	629101	8.00	2/18/2003	2/27/2003	9	72.00	
1598	200302	030251978	629101	0.56	2/18/2003	2/27/2003	9	5.04	
1599	200302	030252015	649004	1.19	2/18/2003	3/6/2003	16	19.04	
1600	200302	030252015	649004	23.81	2/18/2003	3/6/2003	16	380.96	
1601	200302	030252184	649104	11.93	2/18/2003	2/19/2003	1	11.93	
1602	200302	030252184	649104	11.92	2/18/2003	2/19/2003	1	11.92	
1603	200302	030252243	649006	150.00	2/18/2003	2/19/2003	1	150.00	
1604	200302	030252243	649006	7.50	2/18/2003	2/19/2003	1	7.50	
1605	200302	030252262	649006	7.11	2/18/2003	2/27/2003	9	63.99	
1606	200302	030252262	649006	2.33	2/18/2003	2/27/2003	9	20.97	
1607	200302	030252262	649006	115.00	2/18/2003	2/27/2003	9	1,035.00	
1608	200302	030252262	649006	351.00	2/18/2003	2/27/2003	9	3,159.00	
1609	200302	030252262	649006	18.83	2/18/2003	2/27/2003	9	169.47	
1610	200302	030252262	649006	6.17	2/18/2003	2/27/2003	9	55.53	
1611	200302	030252467	649005	6.34	2/18/2003	2/24/2003	6	38.04	
1612	200302	030252467	649005	2.79	2/18/2003	2/24/2003	6	16.74	
1613	200302	030252467	649005	1.40	2/18/2003	2/24/2003	6	8.40	
1614	200302	030252467	649005	7.75	2/18/2003	2/24/2003	6	46.50	
1615	200302	030252467	649005	3.75	2/18/2003	2/24/2003	6	22.50	
1616	200302	030252467	649005	0.58	2/18/2003	2/24/2003	6	3.48	
1617	200302	030252467	649005	9.61	2/18/2003	2/24/2003	6	57.66	
1618	200302	030252467	649005	46.50	2/18/2003	2/24/2003	6	279.00	
1619	200302	030252467	649005	15.50	2/18/2003	2/24/2003	6	93.00	
1620	200302	030252467	649005	23.25	2/18/2003	2/24/2003	6	139.50	
1621	200302	030252467	649005	0.47	2/18/2003	2/24/2003	6	2.82	
1622	200302	030252467	649005	0.93	2/18/2003	2/24/2003	6	5.58	
1623	200302	030252467	649005	0.21	2/18/2003	2/24/2003	6	1.26	
1624	200302	030252467	649005	105.71	2/18/2003	2/24/2003	6	634.26	
1625	200302	030252468	649103	116.60	2/18/2003	2/19/2003	1	116.60	
1626	200302	030252468	649103	7.00	2/18/2003	2/19/2003	1	7.00	
1627	200302	030252469	649004	6.00	2/18/2003	2/19/2003	1	6.00	
1628	200302	030252469	649004	100.00	2/18/2003	2/19/2003	1	100.00	
1629	200302	030252479	649004	35.00	2/18/2003	2/24/2003	6	210.00	
1630	200302	030252479	649004	1.40	2/18/2003	2/24/2003	6	8.40	
1631	200302	030252492	677202	2.08	2/18/2003	3/7/2003	17	35.36	
1632	200302	030252492	677202	(0.69)	2/18/2003	3/7/2003	17	(11.73)	
1633	200302	030252492	677202	34.68	2/18/2003	3/7/2003	17	589.56	
1634	200302	030252507	649102	25.09	2/18/2003	2/24/2003	6	150.54	
1635	200302	030252507	649102	58.80	2/18/2003	2/24/2003	6	352.80	
1636	200302	030252507	649102	418.10	2/18/2003	2/24/2003	6	2,508.60	
1637	200302	030252508	649102	515.85	2/18/2003	2/18/2003	0	-	
1638	200302	030252508	649102	(5.16)	2/18/2003	2/18/2003	0	-	
1639	200302	030252508	649102	36.11	2/18/2003	2/18/2003	0	-	
1640	200302	030252508	649102	8.38	2/18/2003	2/18/2003	0	-	
1641	200302	030252509	649004	600.00	2/18/2003	2/18/2003	0	-	
1642	200302	030252509	649004	(6.00)	2/18/2003	2/18/2003	0	-	
1643	200302	030252509	649004	36.00	2/18/2003	2/18/2003	0	-	
1644	200302	030252513	649102	2.82	2/18/2003	2/18/2003	0	-	
1645	200302	030252513	649102	(0.06)	2/18/2003	2/18/2003	0	-	
1646	200302	030252513	649102	(0.05)	2/18/2003	2/18/2003	0	-	
1647	200302	030252513	649102	0.19	2/18/2003	2/18/2003	0	-	
1648	200302	030252513	649102	0.20	2/18/2003	2/18/2003	0	-	

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 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1649	200302	030252548	649102	168.00	2/18/2003	2/25/2003	7	1,176.00	
1650	200302	030252548	649102	165.00	2/18/2003	2/25/2003	7	1,155.00	
1651	200302	030252548	649102	132.00	2/18/2003	2/25/2003	7	924.00	
1652	200302	030252548	649102	33.00	2/18/2003	2/25/2003	7	231.00	
1653	200302	030252548	649102	10.08	2/18/2003	2/25/2003	7	70.56	
1654	200302	030252548	649102	9.90	2/18/2003	2/25/2003	7	69.30	
1655	200302	030252548	649102	1.98	2/18/2003	2/25/2003	7	13.86	
1656	200302	030252548	649102	7.92	2/18/2003	2/25/2003	7	55.44	
1657	200302	030252552	649004	(1.27)	2/18/2003	2/19/2003	1	(1.27)	
1658	200302	030252552	649004	7.61	2/18/2003	2/19/2003	1	7.61	
1659	200302	030252552	649004	6.70	2/18/2003	2/19/2003	1	6.70	
1660	200302	030252552	649004	126.75	2/18/2003	2/19/2003	1	126.75	
1661	200302	030252555	649004	49.50	2/18/2003	2/27/2003	9	445.50	
1662	200302	030252555	649004	12.65	2/18/2003	2/27/2003	9	113.85	
1663	200302	030252555	649004	3.73	2/18/2003	2/27/2003	9	33.57	
1664	200302	030252559	649004	5.96	2/18/2003	2/21/2003	3	17.88	
1665	200302	030252559	649004	70.40	2/18/2003	2/21/2003	3	211.20	
1666	200302	030252559	649004	28.89	2/18/2003	2/21/2003	3	86.67	
1667	200302	030252565	677103	125.00	2/18/2003	2/27/2003	9	1,125.00	
1668	200302	030252565	677103	30.00	2/18/2003	2/27/2003	9	270.00	
1669	200302	030252565	677103	2.55	2/18/2003	2/27/2003	9	22.95	
1670	200302	030252565	677103	0.61	2/18/2003	2/27/2003	9	5.49	
1671	200302	030252569	649004	1.07	2/18/2003	2/19/2003	1	1.07	
1672	200302	030252569	649004	17.70	2/18/2003	2/19/2003	1	17.70	
1673	200302	030252570	649004	17.97	2/18/2003	2/19/2003	1	17.97	
1674	200302	030252570	649004	0.96	2/18/2003	2/19/2003	1	0.96	
1675	200302	030252570	649004	1.08	2/18/2003	2/19/2003	1	1.08	
1676	200302	030252570	649004	15.98	2/18/2003	2/19/2003	1	15.98	
1677	200302	030252570	649004	16.04	2/18/2003	2/19/2003	1	16.04	
1678	200302	030252571	649004	41.52	2/18/2003	2/19/2003	1	41.52	
1679	200302	030252571	649004	2.49	2/18/2003	2/19/2003	1	2.49	
1680	200302	030252573	649004	2.49	2/18/2003	2/19/2003	1	2.49	
1681	200302	030252573	649004	41.52	2/18/2003	2/19/2003	1	41.52	
1682	200302	030252574	649004	2.49	2/18/2003	2/19/2003	1	2.49	
1683	200302	030252574	649004	41.52	2/18/2003	2/19/2003	1	41.52	
1684	200302	030252575	649004	1.87	2/18/2003	2/19/2003	1	1.87	
1685	200302	030252575	649004	31.14	2/18/2003	2/19/2003	1	31.14	
1686	200302	030252576	649004	2.49	2/18/2003	2/19/2003	1	2.49	
1687	200302	030252576	649004	41.52	2/18/2003	2/19/2003	1	41.52	
1688	200302	030252577	649004	2.49	2/18/2003	2/19/2003	1	2.49	
1689	200302	030252577	649004	41.52	2/18/2003	2/19/2003	1	41.52	
1690	200302	030252578	649004	41.52	2/18/2003	2/19/2003	1	41.52	
1691	200302	030252578	649004	2.49	2/18/2003	2/19/2003	1	2.49	
1692	200302	030252579	649004	53.50	2/18/2003	2/28/2003	10	535.00	
1693	200302	030252579	649004	2.14	2/18/2003	2/28/2003	10	21.40	
1694	200302	030252579	649004	9.20	2/18/2003	2/28/2003	10	92.00	
1695	200302	030252579	649004	230.00	2/18/2003	2/28/2003	10	2,300.00	
1696	200302	030252580	649004	6.94	2/18/2003	2/19/2003	1	6.94	
1697	200302	030252580	649004	33.76	2/18/2003	2/19/2003	1	33.76	
1698	200302	030252580	649004	2.44	2/18/2003	2/19/2003	1	2.44	
1699	200302	030252591	649004	0.79	2/18/2003	2/27/2003	9	7.11	
1700	200302	030252591	649004	13.16	2/18/2003	2/27/2003	9	118.44	
1701	200302	030252592	649004	0.16	2/18/2003	3/6/2003	16	2.56	
1702	200302	030252592	649004	7.89	2/18/2003	3/6/2003	16	126.24	
1703	200302	030252592	649004	4.76	2/18/2003	3/6/2003	16	76.16	
1704	200302	030252592	649004	2.59	2/18/2003	3/6/2003	16	41.44	
1705	200302	030252592	649004	2.49	2/18/2003	3/6/2003	16	39.84	
1706	200302	030252592	649004	2.04	2/18/2003	3/6/2003	16	32.64	
1707	200302	030252592	649004	0.90	2/18/2003	3/6/2003	16	14.40	
1708	200302	030252592	649004	0.29	2/18/2003	3/6/2003	16	4.64	
1709	200302	030252592	649004	14.99	2/18/2003	3/6/2003	16	239.84	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1710	200302	030252592	649004	0.15	2/18/2003	3/6/2003	16	2.40	
1711	200302	030252592	649004	0.12	2/18/2003	3/6/2003	16	1.92	
1712	200302	030252592	649004	0.47	2/18/2003	3/6/2003	16	7.52	
1713	200302	030252617	649104	394.20	2/18/2003	2/24/2003	6	2,365.20	
1714	200302	030252617	649104	23.65	2/18/2003	2/24/2003	6	141.90	
1715	200302	030252617	649104	4.89	2/18/2003	2/24/2003	6	29.34	
1716	200302	030252671	649004	2.20	2/18/2003	2/20/2003	2	4.40	
1717	200302	030252671	649004	0.13	2/18/2003	2/20/2003	2	0.26	
1718	200302	030252671	649004	80.91	2/18/2003	2/20/2003	2	161.82	
1719	200302	030252671	649004	4.86	2/18/2003	2/20/2003	2	9.72	
1720	200302	030252674	649103	1.25	2/18/2003	2/19/2003	1	1.25	
1721	200302	030252674	649103	20.76	2/18/2003	2/19/2003	1	20.76	
1722	200302	030252675	649103	1.25	2/18/2003	2/19/2003	1	1.25	
1723	200302	030252675	649103	20.76	2/18/2003	2/19/2003	1	20.76	
1724	200302	030252679	649004	3.74	2/18/2003	2/19/2003	1	3.74	
1725	200302	030252679	649004	62.28	2/18/2003	2/19/2003	1	62.28	
1726	200302	030252712	649004	3.65	2/18/2003	2/27/2003	9	32.85	
1727	200302	030252712	649004	810.00	2/18/2003	2/27/2003	9	7,290.00	
1728	200302	030252712	649004	60.85	2/18/2003	2/27/2003	9	547.65	
1729	200302	030252712	649004	18.30	2/18/2003	2/27/2003	9	164.70	
1730	200302	030252712	649004	1.10	2/18/2003	2/27/2003	9	9.90	
1731	200302	030252712	649004	48.60	2/18/2003	2/27/2003	9	437.40	
1732	200302	030252715	649004	14.20	2/18/2003	2/27/2003	9	127.80	
1733	200302	030252715	649004	25.00	2/18/2003	2/27/2003	9	225.00	
1734	200302	030252715	649004	7.10	2/18/2003	2/27/2003	9	63.90	
1735	200302	030252715	649004	5.77	2/18/2003	2/27/2003	9	51.93	
1736	200302	030252715	649004	50.00	2/18/2003	2/27/2003	9	450.00	
1737	200302	030252719	649004	4.98	2/18/2003	2/19/2003	1	4.98	
1738	200302	030252719	649004	83.04	2/18/2003	2/19/2003	1	83.04	
1739	200302	030252725	649103	121.60	2/18/2003	3/3/2003	13	1,580.80	
1740	200302	030252725	649103	7.30	2/18/2003	3/3/2003	13	94.90	
1741	200302	030252726	649102	13.57	2/18/2003	3/3/2003	13	176.41	
1742	200302	030252726	649102	226.20	2/18/2003	3/3/2003	13	2,940.60	
1743	200302	030252727	649102	2.64	2/18/2003	3/6/2003	16	42.24	
1744	200302	030252727	649102	2.95	2/18/2003	3/6/2003	16	47.20	
1745	200302	030252727	649102	44.01	2/18/2003	3/6/2003	16	704.16	
1746	200302	030252727	649102	49.21	2/18/2003	3/6/2003	16	787.36	
1747	200302	030252732	649004	9.62	2/18/2003	2/19/2003	1	9.62	
1748	200302	030252732	649004	63.30	2/18/2003	2/19/2003	1	63.30	
1749	200302	030252732	649004	4.37	2/18/2003	2/19/2003	1	4.37	
1750	200302	030252733	649005	153.96	2/18/2003	2/28/2003	10	1,539.60	
1751	200302	030252733	649005	9.24	2/18/2003	2/28/2003	10	92.40	
1752	200302	030252733	649005	6.50	2/18/2003	2/28/2003	10	65.00	
1753	200302	030252733	649005	0.39	2/18/2003	2/28/2003	10	3.90	
1754	200302	030252779	649004	1.83	2/18/2003	2/28/2003	10	18.30	
1755	200302	030252779	649004	26.13	2/18/2003	2/28/2003	10	261.30	
1756	200302	030252858	649004	1,047.00	2/18/2003	3/6/2003	16	16,752.00	
1757	200302	030252858	649004	104.70	2/18/2003	3/6/2003	16	1,675.20	
1758	200302	030252858	649004	7.05	2/18/2003	3/6/2003	16	112.80	
1759	200302	030252858	649004	7.04	2/18/2003	3/6/2003	16	112.64	
1760	200302	030252981	649006	37.00	2/19/2003	2/19/2003	0	-	
1761	200302	030252981	649006	2.67	2/19/2003	2/19/2003	0	-	
1762	200302	030252981	649102	25.92	2/19/2003	2/19/2003	0	-	
1763	200302	030252996	677103	36.47	2/19/2003	2/20/2003	1	36.47	
1764	200302	030252996	677103	1.82	2/19/2003	2/20/2003	1	1.82	
1765	200302	030253020	649003	149.60	2/19/2003	2/19/2003	0	-	
1766	200302	030253020	649003	436.38	2/19/2003	2/19/2003	0	-	
1767	200302	030253091	677202	224.39	2/19/2003	2/19/2003	0	-	
1768	200302	030253109	649004	97.32	2/19/2003	2/20/2003	1	97.32	
1769	200302	030253109	649004	4.86	2/19/2003	2/20/2003	1	4.86	
1770	200302	030253109	649004	3.74	2/19/2003	2/20/2003	1	3.74	

MidAmerican Energy Company
Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1771	200302	030253119	679004	280.50	2/19/2003	2/20/2003	1	280.50	
1772	200302	030253151	649103	15.00	2/19/2003	2/20/2003	1	15.00	
1773	200302	030253151	649103	1.05	2/19/2003	2/20/2003	1	1.05	
1774	200302	030253156	679004	1.65	2/19/2003	2/20/2003	1	1.65	
1775	200302	030253156	679004	27.50	2/19/2003	2/20/2003	1	27.50	
1776	200302	030253163	649104	601.00	2/19/2003	2/20/2003	1	601.00	
1777	200302	030253163	649104	(6.01)	2/19/2003	2/20/2003	1	(6.01)	
1778	200302	030253163	649104	7.79	2/19/2003	2/20/2003	1	7.79	
1779	200302	030253163	649104	36.53	2/19/2003	2/20/2003	1	36.53	
1780	200302	030253167	649101	5.44	2/19/2003	2/20/2003	1	5.44	
1781	200302	030253167	649101	4.87	2/19/2003	2/20/2003	1	4.87	
1782	200302	030253167	649101	97.44	2/19/2003	2/20/2003	1	97.44	
1783	200302	030253169	649103	20.00	2/19/2003	2/20/2003	1	20.00	
1784	200302	030253169	649103	18.12	2/19/2003	2/20/2003	1	18.12	
1785	200302	030253169	649103	1.09	2/19/2003	2/20/2003	1	1.09	
1786	200302	030253174	649102	6.18	2/19/2003	3/3/2003	12	74.16	
1787	200302	030253174	649102	4.61	2/19/2003	3/3/2003	12	55.32	
1788	200302	030253174	649102	92.16	2/19/2003	3/3/2003	12	1,105.92	
1789	200302	030253184	649102	72.48	2/19/2003	2/19/2003	0	-	
1790	200302	030253184	649102	3.62	2/19/2003	2/19/2003	0	-	
1791	200302	030253186	649102	40.50	2/19/2003	2/19/2003	0	-	
1792	200302	030253186	649102	2.03	2/19/2003	2/19/2003	0	-	
1793	200302	030253216	649102	2.90	2/19/2003	2/19/2003	0	-	
1794	200302	030253216	649102	0.15	2/19/2003	2/19/2003	0	-	
1795	200302	030253265	649003	0.70	2/19/2003	2/20/2003	1	0.70	
1796	200302	030253265	649003	11.71	2/19/2003	2/20/2003	1	11.71	
1797	200302	030253274	649102	119.50	2/19/2003	2/19/2003	0	-	
1798	200302	030253274	649102	5.98	2/19/2003	2/19/2003	0	-	
1799	200302	030253274	649102	(2.39)	2/19/2003	2/19/2003	0	-	
1800	200302	030253274	649102	4.42	2/19/2003	2/19/2003	0	-	
1801	200302	030253317	649004	63.96	2/19/2003	3/6/2003	15	959.40	
1802	200302	030253317	649004	3.84	2/19/2003	3/6/2003	15	57.60	
1803	200302	030253327	649004	1.50	2/19/2003	3/10/2003	19	28.50	
1804	200302	030253327	649004	25.00	2/19/2003	3/10/2003	19	475.00	
1805	200302	030253328	649004	4.44	2/19/2003	3/3/2003	12	53.28	
1806	200302	030253328	649004	73.99	2/19/2003	3/3/2003	12	887.88	
1807	200302	030253362	649102	0.62	2/19/2003	2/28/2003	9	5.58	
1808	200302	030253362	649102	10.00	2/19/2003	2/28/2003	9	90.00	
1809	200302	030253364	649004	66.28	2/19/2003	2/20/2003	1	66.28	
1810	200302	030253364	649004	171.25	2/19/2003	2/20/2003	1	171.25	
1811	200302	030253364	649004	3.98	2/19/2003	2/20/2003	1	3.98	
1812	200302	030253364	649004	10.27	2/19/2003	2/20/2003	1	10.27	
1813	200302	030253365	649004	15.12	2/19/2003	2/24/2003	5	75.60	
1814	200302	030253365	649004	0.90	2/19/2003	2/24/2003	5	4.50	
1815	200302	030253366	649102	40.82	2/19/2003	3/7/2003	16	653.12	
1816	200302	030253366	649102	2.04	2/19/2003	3/7/2003	16	32.64	
1817	200302	030253366	649102	(0.82)	2/19/2003	3/7/2003	16	(13.12)	
1818	200302	030253367	649004	19.80	2/19/2003	2/21/2003	2	39.60	
1819	200302	030253367	649004	64.50	2/19/2003	2/21/2003	2	129.00	
1820	200302	030253367	649004	329.99	2/19/2003	2/21/2003	2	659.98	
1821	200302	030253367	649004	3.87	2/19/2003	2/21/2003	2	7.74	
1822	200302	030253368	649004	0.45	2/19/2003	2/28/2003	9	4.05	
1823	200302	030253368	649004	7.60	2/19/2003	2/28/2003	9	68.40	
1824	200302	030253369	649004	0.09	2/19/2003	2/20/2003	1	0.09	
1825	200302	030253369	649004	23.00	2/19/2003	2/20/2003	1	23.00	
1826	200302	030253369	649004	1.38	2/19/2003	2/20/2003	1	1.38	
1827	200302	030253369	649004	1.50	2/19/2003	2/20/2003	1	1.50	
1828	200302	030253376	649101	7.13	2/19/2003	2/20/2003	1	7.13	
1829	200302	030253376	649101	118.89	2/19/2003	2/20/2003	1	118.89	
1830	200302	030253377	677202	1.30	2/19/2003	2/24/2003	5	6.50	
1831	200302	030253377	677202	21.74	2/19/2003	2/24/2003	5	108.70	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
 Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1832	200302	030253393	649102	6.18	2/19/2003	2/20/2003	1	6.18	
1833	200302	030253393	649102	99.00	2/19/2003	2/20/2003	1	99.00	
1834	200302	030253394	649104	6.18	2/19/2003	2/20/2003	1	6.18	
1835	200302	030253394	649104	99.00	2/19/2003	2/20/2003	1	99.00	
1836	200302	030253419	649101	0.15	2/19/2003	2/20/2003	1	0.15	
1837	200302	030253419	649101	0.17	2/19/2003	2/20/2003	1	0.17	
1838	200302	030253419	649101	0.19	2/19/2003	2/20/2003	1	0.19	
1839	200302	030253419	649101	0.92	2/19/2003	2/20/2003	1	0.92	
1840	200302	030253419	649101	2.51	2/19/2003	2/20/2003	1	2.51	
1841	200302	030253419	649101	2.80	2/19/2003	2/20/2003	1	2.80	
1842	200302	030253419	649101	15.34	2/19/2003	2/20/2003	1	15.34	
1843	200302	030253419	649101	3.11	2/19/2003	2/20/2003	1	3.11	
1844	200302	030253421	677202	1.96	2/19/2003	2/20/2003	1	1.96	
1845	200302	030253421	677202	32.66	2/19/2003	2/20/2003	1	32.66	
1846	200302	030253425	649004	14.00	2/19/2003	2/24/2003	5	70.00	
1847	200302	030253425	649004	350.00	2/19/2003	2/24/2003	5	1,750.00	
1848	200302	030253495	649102	4.18	2/19/2003	3/6/2003	15	62.70	
1849	200302	030253495	649102	36.87	2/19/2003	3/6/2003	15	553.05	
1850	200302	030253495	649102	4.17	2/19/2003	3/6/2003	15	62.55	
1851	200302	030253495	649102	295.00	2/19/2003	3/6/2003	15	4,425.00	
1852	200302	030253519	649005	309.50	2/19/2003	2/20/2003	1	309.50	
1853	200302	030253519	649005	240.00	2/19/2003	2/20/2003	1	240.00	
1854	200302	030253519	649005	2.50	2/19/2003	2/20/2003	1	2.50	
1855	200302	030253548	649102	36.48	2/19/2003	2/20/2003	1	36.48	
1856	200302	030253548	649102	2.55	2/19/2003	2/20/2003	1	2.55	
1857	200302	030253629	649104	2.18	2/19/2003	3/13/2003	22	47.96	
1858	200302	030253629	649104	36.45	2/19/2003	3/13/2003	22	801.90	
1859	200302	030253631	649104	43.01	2/19/2003	3/4/2003	13	559.13	
1860	200302	030253633	629002	304.17	2/19/2003	3/7/2003	16	4,866.72	
1861	200302	030253633	629002	48.45	2/19/2003	3/7/2003	16	775.20	
1862	200302	030253633	629002	6,083.25	2/19/2003	3/7/2003	16	97,332.00	
1863	200302	030253638	649102	40.40	2/19/2003	2/24/2003	5	202.00	
1864	200302	030253638	649102	2.83	2/19/2003	2/24/2003	5	14.15	
1865	200302	030253642	649004	5.80	2/19/2003	2/24/2003	5	29.00	
1866	200302	030253642	649004	82.80	2/19/2003	2/24/2003	5	414.00	
1867	200302	030253653	649102	223.85	2/19/2003	2/20/2003	1	223.85	
1868	200302	030253661	649101	1,249.00	2/19/2003	2/24/2003	5	6,245.00	
1869	200302	030253661	649101	20.46	2/19/2003	2/24/2003	5	102.30	
1870	200302	030253695	649006	28.64	2/19/2003	3/7/2003	16	458.24	
1871	200302	030253695	649006	1.43	2/19/2003	3/7/2003	16	22.88	
1872	200302	030253700	649001	26.49	2/19/2003	3/6/2003	15	397.35	
1873	200302	030253700	649001	1.85	2/19/2003	3/6/2003	15	27.75	
1874	200302	030253701	649004	3.77	2/19/2003	3/10/2003	19	71.63	
1875	200302	030253701	649004	53.86	2/19/2003	3/10/2003	19	1,023.34	
1876	200302	030253712	677103	2.55	2/19/2003	3/10/2003	19	48.45	
1877	200302	030253712	677103	155.00	2/19/2003	3/10/2003	19	2,945.00	
1878	200302	030253712	677103	3.16	2/19/2003	3/10/2003	19	60.04	
1879	200302	030253712	677103	125.00	2/19/2003	3/10/2003	19	2,375.00	
1880	200302	030253815	649103	492.80	2/19/2003	2/21/2003	2	985.60	
1881	200302	030253815	649005	71.75	2/19/2003	2/21/2003	2	143.50	
1882	200302	030253815	649103	670.00	2/19/2003	2/21/2003	2	1,340.00	
1883	200302	030253817	649005	722.63	2/19/2003	2/21/2003	2	1,445.26	
1884	200302	030253817	649006	688.22	2/19/2003	2/21/2003	2	1,376.44	
1885	200302	030253817	649002	302.00	2/19/2003	2/21/2003	2	604.00	
1886	200302	030253818	677103	897.05	2/19/2003	2/28/2003	9	8,073.45	
1887	200302	030253818	649004	1,296.50	2/19/2003	2/28/2003	9	11,668.50	
1888	200302	030253818	649004	182.23	2/19/2003	2/28/2003	9	1,640.07	
1889	200302	030253818	649004	196.24	2/19/2003	2/28/2003	9	1,766.16	
1890	200302	030253818	649004	282.42	2/19/2003	2/28/2003	9	2,541.78	
1891	200302	030253818	649004	537.30	2/19/2003	2/28/2003	9	4,835.70	
1892	200302	030253818	649104	20.83	2/19/2003	2/28/2003	9	187.47	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1893	200302	030253818	649102	71.54	2/19/2003	2/28/2003	9	643.86	
1894	200302	030253818	649104	94.04	2/19/2003	2/28/2003	9	846.36	
1895	200302	030253818	629102	385.83	2/19/2003	2/28/2003	9	3,472.47	
1896	200302	030253818	629201	99.70	2/19/2003	2/28/2003	9	897.30	
1897	200302	030253818	649004	46.98	2/19/2003	2/28/2003	9	422.82	
1898	200302	030253818	649104	319.77	2/19/2003	2/28/2003	9	2,877.93	
1899	200302	030253818	649003	6.77	2/19/2003	2/28/2003	9	60.93	
1900	200302	030253818	649102	251.95	2/19/2003	2/28/2003	9	2,267.55	
1901	200302	030253818	649102	2,584.68	2/19/2003	2/28/2003	9	23,262.12	
1902	200302	030253818	649104	160.13	2/19/2003	2/28/2003	9	1,441.17	
1903	200302	030253818	649006	164.24	2/19/2003	2/28/2003	9	1,478.16	
1904	200302	030253818	649103	575.94	2/19/2003	2/28/2003	9	5,183.46	
1905	200302	030253818	629101	3,573.46	2/19/2003	2/28/2003	9	32,161.14	
1906	200302	030253818	629101	283.20	2/19/2003	2/28/2003	9	2,548.80	
1907	200302	030253818	649102	2,202.58	2/19/2003	2/28/2003	9	19,823.22	
1908	200302	030253818	649102	2,741.03	2/19/2003	2/28/2003	9	24,669.27	
1909	200302	030253818	629002	557.59	2/19/2003	2/28/2003	9	5,018.31	
1910	200302	030253818	649004	149.12	2/19/2003	2/28/2003	9	1,342.08	
1911	200302	030253818	649104	1,608.21	2/19/2003	2/28/2003	9	14,473.89	
1912	200302	030253818	649103	386.07	2/19/2003	2/28/2003	9	3,474.63	
1913	200302	030253849	649006	67.09	2/20/2003	2/20/2003	0	-	
1914	200302	030253849	677103	388.81	2/20/2003	2/20/2003	0	-	
1915	200302	030253855	649006	38.96	2/20/2003	2/20/2003	0	-	
1916	200302	030253858	649103	39.59	2/20/2003	2/20/2003	0	-	
1917	200302	030253875	677103	84.46	2/20/2003	2/20/2003	0	-	
1918	200302	030253879	649103	4.85	2/20/2003	3/6/2003	14	67.90	
1919	200302	030253884	677103	109.87	2/20/2003	2/27/2003	7	769.09	
1920	200302	030253884	677103	5.50	2/20/2003	2/27/2003	7	38.50	
1921	200302	030253884	677103	5.49	2/20/2003	2/27/2003	7	38.43	
1922	200302	030253886	649104	1.81	2/20/2003	2/27/2003	7	12.67	
1923	200302	030253886	649104	0.09	2/20/2003	2/27/2003	7	0.63	
1924	200302	030253887	649102	1.92	2/20/2003	2/27/2003	7	13.44	
1925	200302	030253887	649102	0.10	2/20/2003	2/27/2003	7	0.70	
1926	200302	030253889	649101	23.16	2/20/2003	3/6/2003	14	324.24	
1927	200302	030253889	649101	1.16	2/20/2003	3/6/2003	14	16.24	
1928	200302	030253890	649101	9.83	2/20/2003	2/24/2003	4	39.32	
1929	200302	030253890	649101	4.89	2/20/2003	2/24/2003	4	19.56	
1930	200302	030253890	649101	151.20	2/20/2003	2/24/2003	4	604.80	
1931	200302	030253891	649102	1.50	2/20/2003	2/28/2003	8	12.00	
1932	200302	030253891	649102	4.79	2/20/2003	2/28/2003	8	38.32	
1933	200302	030253891	649102	29.90	2/20/2003	2/28/2003	8	239.20	
1934	200302	030253906	649102	27.75	2/20/2003	3/6/2003	14	388.50	
1935	200302	030253906	649102	1.39	2/20/2003	3/6/2003	14	19.46	
1936	200302	030253909	649102	0.52	2/20/2003	3/6/2003	14	7.28	
1937	200302	030253909	649102	10.40	2/20/2003	3/6/2003	14	145.60	
1938	200302	030253912	649102	35.53	2/20/2003	3/7/2003	15	532.95	
1939	200302	030253912	649102	1.78	2/20/2003	3/7/2003	15	26.70	
1940	200302	030253919	649004	91.00	2/20/2003	2/28/2003	8	728.00	
1941	200302	030253919	649004	7.60	2/20/2003	2/28/2003	8	60.80	
1942	200302	030253924	677202	27.00	2/20/2003	3/7/2003	15	405.00	
1943	200302	030253928	677202	42.00	2/20/2003	3/6/2003	14	588.00	
1944	200302	030253928	677202	2.10	2/20/2003	3/6/2003	14	29.40	
1945	200302	030253929	649102	5.01	2/20/2003	2/24/2003	4	20.04	
1946	200302	030253929	649102	100.13	2/20/2003	2/24/2003	4	400.52	
1947	200302	030253932	649102	48.30	2/20/2003	2/27/2003	7	338.10	
1948	200302	030253932	649102	2.42	2/20/2003	2/27/2003	7	16.94	
1949	200302	030253951	649004	7.48	2/20/2003	3/13/2003	21	157.08	
1950	200302	030253951	649004	149.50	2/20/2003	3/13/2003	21	3,139.50	
1951	200302	030253955	677103	1.20	2/20/2003	3/7/2003	15	18.00	
1952	200302	030253955	677103	6.99	2/20/2003	3/7/2003	15	104.85	
1953	200302	030253955	677103	19.96	2/20/2003	3/7/2003	15	299.40	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1954	200302	030253955	677103	0.42	2/20/2003	3/7/2003	15	6.30	
1955	200302	030253981	649006	30.00	2/20/2003	2/20/2003	0	-	
1956	200302	030253984	649006	564.48	2/20/2003	2/20/2003	0	-	
1957	200302	030254018	649004	308.70	2/20/2003	2/21/2003	1	308.70	
1958	200302	030254018	649004	21.61	2/20/2003	2/21/2003	1	21.61	
1959	200302	030254050	649104	396.71	2/20/2003	3/6/2003	14	5,553.94	
1960	200302	030254050	649104	22.30	2/20/2003	3/6/2003	14	312.20	
1961	200302	030254095	649006	112.03	2/20/2003	2/20/2003	0	-	
1962	200302	030254095	649006	927.21	2/20/2003	2/20/2003	0	-	
1963	200302	030254123	649004	60.09	2/20/2003	2/20/2003	0	-	
1964	200302	030254128	649006	102.24	2/20/2003	2/20/2003	0	-	
1965	200302	030254137	629101	10.77	2/20/2003	2/21/2003	1	10.77	
1966	200302	030254137	629101	23.87	2/20/2003	2/21/2003	1	23.87	
1967	200302	030254137	649004	28.77	2/20/2003	2/21/2003	1	28.77	
1968	200302	030254137	629101	20.21	2/20/2003	2/21/2003	1	20.21	
1969	200302	030254152	649006	113.56	2/20/2003	2/21/2003	1	113.56	
1970	200302	030254152	679005	54.90	2/20/2003	2/21/2003	1	54.90	
1971	200302	030254152	649101	85.51	2/20/2003	2/21/2003	1	85.51	
1972	200302	030254152	649006	41.72	2/20/2003	2/21/2003	1	41.72	
1973	200302	030254152	649006	19.17	2/20/2003	2/21/2003	1	19.17	
1974	200302	030254152	649102	11.06	2/20/2003	2/21/2003	1	11.06	
1975	200302	030254152	649006	11.94	2/20/2003	2/21/2003	1	11.94	
1976	200302	030254152	649006	187.55	2/20/2003	2/21/2003	1	187.55	
1977	200302	030254152	649102	98.15	2/20/2003	2/21/2003	1	98.15	
1978	200302	030254152	649006	195.28	2/20/2003	2/21/2003	1	195.28	
1979	200302	030254152	677103	185.49	2/20/2003	2/21/2003	1	185.49	
1980	200302	030254152	649006	228.27	2/20/2003	2/21/2003	1	228.27	
1981	200302	030254152	649006	641.79	2/20/2003	2/21/2003	1	641.79	
1982	200302	030254152	649006	928.78	2/20/2003	2/21/2003	1	928.78	
1983	200302	030254152	679004	165.01	2/20/2003	2/21/2003	1	165.01	
1984	200302	030254152	649104	60.23	2/20/2003	2/21/2003	1	60.23	
1985	200302	030254152	649004	17.53	2/20/2003	2/21/2003	1	17.53	
1986	200302	030254152	649004	23.62	2/20/2003	2/21/2003	1	23.62	
1987	200302	030254152	649004	33.20	2/20/2003	2/21/2003	1	33.20	
1988	200302	030254152	649004	42.18	2/20/2003	2/21/2003	1	42.18	
1989	200302	030254152	649004	56.49	2/20/2003	2/21/2003	1	56.49	
1990	200302	030254152	649004	64.85	2/20/2003	2/21/2003	1	64.85	
1991	200302	030254152	649001	98.25	2/20/2003	2/21/2003	1	98.25	
1992	200302	030254152	649104	108.70	2/20/2003	2/21/2003	1	108.70	
1993	200302	030254152	649004	75.31	2/20/2003	2/21/2003	1	75.31	
1994	200302	030254152	649004	88.54	2/20/2003	2/21/2003	1	88.54	
1995	200302	030254152	649004	99.75	2/20/2003	2/21/2003	1	99.75	
1996	200302	030254152	649004	567.62	2/20/2003	2/21/2003	1	567.62	
1997	200302	030254152	649004	190.52	2/20/2003	2/21/2003	1	190.52	
1998	200302	030254152	649004	476.77	2/20/2003	2/21/2003	1	476.77	
1999	200302	030254152	649004	494.99	2/20/2003	2/21/2003	1	494.99	
2000	200302	030254152	649002	48.29	2/20/2003	2/21/2003	1	48.29	
2001	200302	030254152	649005	11.72	2/20/2003	2/21/2003	1	11.72	
2002	200302	030254170	649006	106.36	2/20/2003	2/21/2003	1	106.36	
2003	200302	030254170	649006	92.85	2/20/2003	2/21/2003	1	92.85	
2004	200302	030254170	649006	80.13	2/20/2003	2/21/2003	1	80.13	
2005	200302	030254170	649006	25.15	2/20/2003	2/21/2003	1	25.15	
2006	200302	030254170	649006	23.69	2/20/2003	2/21/2003	1	23.69	
2007	200302	030254170	677103	58.22	2/20/2003	2/21/2003	1	58.22	
2008	200302	030254170	649104	180.91	2/20/2003	2/21/2003	1	180.91	
2009	200302	030254170	649004	64.84	2/20/2003	2/21/2003	1	64.84	
2010	200302	030254170	649004	766.32	2/20/2003	2/21/2003	1	766.32	
2011	200302	030254170	649006	20.34	2/20/2003	2/21/2003	1	20.34	
2012	200302	030254170	649004	10.83	2/20/2003	2/21/2003	1	10.83	
2013	200302	030254170	649006	1,156.47	2/20/2003	2/21/2003	1	1,156.47	
2014	200302	030254170	677103	545.63	2/20/2003	2/21/2003	1	545.63	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2015	200302	030254170	649003	66.91	2/20/2003	2/21/2003	1	66.91	
2016	200302	030254170	649003	87.31	2/20/2003	2/21/2003	1	87.31	
2017	200302	030254170	649003	18.97	2/20/2003	2/21/2003	1	18.97	
2018	200302	030254170	677103	774.64	2/20/2003	2/21/2003	1	774.64	
2019	200302	030254170	649006	19.78	2/20/2003	2/21/2003	1	19.78	
2020	200302	030254170	649004	661.88	2/20/2003	2/21/2003	1	661.88	
2021	200302	030254170	649004	273.40	2/20/2003	2/21/2003	1	273.40	
2022	200302	030254170	649004	82.12	2/20/2003	2/21/2003	1	82.12	
2023	200302	030254170	677202	61.71	2/20/2003	2/21/2003	1	61.71	
2024	200302	030254215	649102	19.18	2/20/2003	2/21/2003	1	19.18	
2025	200302	030254215	649102	1.34	2/20/2003	2/21/2003	1	1.34	
2026	200302	030254244	649101	1,007.85	2/20/2003	2/21/2003	1	1,007.85	
2027	200302	030254247	649006	684.27	2/20/2003	2/20/2003	0	-	
2028	200302	030254247	649006	56.30	2/20/2003	2/20/2003	0	-	
2029	200302	030254272	649102	172.68	2/20/2003	2/21/2003	1	172.68	
2030	200302	030254272	649102	12.09	2/20/2003	2/21/2003	1	12.09	
2031	200302	030254272	649102	9.90	2/20/2003	2/21/2003	1	9.90	
2032	200302	030254272	649102	(1.73)	2/20/2003	2/21/2003	1	(1.73)	
2033	200302	030254276	649104	18.97	2/20/2003	2/20/2003	0	-	
2034	200302	030254276	649104	1.33	2/20/2003	2/20/2003	0	-	
2035	200302	030254276	649104	(1.90)	2/20/2003	2/20/2003	0	-	
2036	200302	030254277	649102	0.78	2/20/2003	2/20/2003	0	-	
2037	200302	030254277	649102	(1.11)	2/20/2003	2/20/2003	0	-	
2038	200302	030254277	649102	11.12	2/20/2003	2/20/2003	0	-	
2039	200302	030254280	649004	(2.34)	2/20/2003	2/20/2003	0	-	
2040	200302	030254280	649004	2.18	2/20/2003	2/20/2003	0	-	
2041	200302	030254280	649004	5.08	2/20/2003	2/20/2003	0	-	
2042	200302	030254280	649004	6.20	2/20/2003	2/20/2003	0	-	
2043	200302	030254280	649004	14.43	2/20/2003	2/20/2003	0	-	
2044	200302	030254280	649004	234.30	2/20/2003	2/20/2003	0	-	
2045	200302	030254280	649004	82.50	2/20/2003	2/20/2003	0	-	
2046	200302	030254280	649004	(0.83)	2/20/2003	2/20/2003	0	-	
2047	200302	030254282	649102	177.22	2/20/2003	2/20/2003	0	-	
2048	200302	030254282	649102	1.20	2/20/2003	2/20/2003	0	-	
2049	200302	030254282	649102	(3.54)	2/20/2003	2/20/2003	0	-	
2050	200302	030254283	649104	(8.94)	2/20/2003	2/20/2003	0	-	
2051	200302	030254283	649104	31.30	2/20/2003	2/20/2003	0	-	
2052	200302	030254283	649104	31.43	2/20/2003	2/20/2003	0	-	
2053	200302	030254283	649104	448.04	2/20/2003	2/20/2003	0	-	
2054	200302	030254283	649104	(8.98)	2/20/2003	2/20/2003	0	-	
2055	200302	030254283	649104	448.05	2/20/2003	2/20/2003	0	-	
2056	200302	030254320	649004	(228.00)	2/20/2003	2/20/2003	0	-	
2057	200302	030254320	649004	(13.68)	2/20/2003	2/20/2003	0	-	
2058	200302	030254321	649004	6.48	2/20/2003	2/20/2003	0	-	
2059	200302	030254321	649004	532.00	2/20/2003	2/20/2003	0	-	
2060	200302	030254321	649004	108.00	2/20/2003	2/20/2003	0	-	
2061	200302	030254321	649004	31.92	2/20/2003	2/20/2003	0	-	
2062	200302	030254329	649004	17.54	2/20/2003	3/7/2003	15	263.10	
2063	200302	030254329	649004	250.62	2/20/2003	3/7/2003	15	3,759.30	
2064	200302	030254330	649004	1.80	2/20/2003	3/6/2003	14	25.20	
2065	200302	030254330	649004	25.62	2/20/2003	3/6/2003	14	358.68	
2066	200302	030254332	649104	1.76	2/20/2003	3/3/2003	11	19.36	
2067	200302	030254332	649104	29.28	2/20/2003	3/3/2003	11	322.08	
2068	200302	030254354	679004	2,256.00	2/20/2003	2/21/2003	1	2,256.00	
2069	200302	030254366	649004	425.00	2/20/2003	3/3/2003	11	4,675.00	
2070	200302	030254366	649004	29.75	2/20/2003	3/3/2003	11	327.25	
2071	200302	030254368	649102	29.67	2/20/2003	3/6/2003	14	415.38	
2072	200302	030254368	649102	2.08	2/20/2003	3/6/2003	14	29.12	
2073	200302	030254370	649102	19.00	2/20/2003	3/6/2003	14	266.00	
2074	200302	030254370	649102	1.33	2/20/2003	3/6/2003	14	18.62	
2075	200302	030254377	679004	106.77	2/20/2003	2/21/2003	1	106.77	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2076	200302	030254377	679004	6.41	2/20/2003	2/21/2003	1	6.41	
2077	200302	030254400	649004	2.21	2/20/2003	3/6/2003	14	30.94	
2078	200302	030254400	649004	36.88	2/20/2003	3/6/2003	14	516.32	
2079	200302	030254401	649004	21.02	2/20/2003	3/10/2003	18	378.36	
2080	200302	030254401	649004	1.26	2/20/2003	3/10/2003	18	22.68	
2081	200302	030254402	649004	0.93	2/20/2003	3/7/2003	15	13.95	
2082	200302	030254402	649004	15.58	2/20/2003	3/7/2003	15	233.70	
2083	200302	030254442	649004	1.56	2/20/2003	3/10/2003	18	28.08	
2084	200302	030254442	649004	1.99	2/20/2003	3/10/2003	18	35.82	
2085	200302	030254442	649004	2.16	2/20/2003	3/10/2003	18	38.88	
2086	200302	030254442	649004	13.69	2/20/2003	3/10/2003	18	246.42	
2087	200302	030254442	649004	25.98	2/20/2003	3/10/2003	18	467.64	
2088	200302	030254442	649004	35.99	2/20/2003	3/10/2003	18	647.82	
2089	200302	030254442	649004	0.12	2/20/2003	3/10/2003	18	2.16	
2090	200302	030254442	649004	0.82	2/20/2003	3/10/2003	18	14.76	
2091	200302	030254443	649004	6.75	2/20/2003	3/6/2003	14	94.50	
2092	200302	030254443	649004	0.41	2/20/2003	3/6/2003	14	5.74	
2093	200302	030254444	649004	15.12	2/20/2003	2/21/2003	1	15.12	
2094	200302	030254444	649004	252.00	2/20/2003	2/21/2003	1	252.00	
2095	200302	030254452	649004	48.00	2/20/2003	2/21/2003	1	48.00	
2096	200302	030254452	649004	2.88	2/20/2003	2/21/2003	1	2.88	
2097	200302	030254454	649004	63.90	2/20/2003	3/10/2003	18	1,150.20	
2098	200302	030254454	649004	62.67	2/20/2003	3/10/2003	18	1,128.06	
2099	200302	030254454	649004	9.65	2/20/2003	3/10/2003	18	173.70	
2100	200302	030254454	649004	3.76	2/20/2003	3/10/2003	18	67.68	
2101	200302	030254454	649004	160.82	2/20/2003	3/10/2003	18	2,894.76	
2102	200302	030254454	649004	3.84	2/20/2003	3/10/2003	18	69.12	
2103	200302	030254456	649005	25.00	2/20/2003	2/21/2003	1	25.00	
2104	200302	030254456	649005	2.16	2/20/2003	2/21/2003	1	2.16	
2105	200302	030254456	649005	11.00	2/20/2003	2/21/2003	1	11.00	
2106	200302	030254467	649005	60.00	2/20/2003	2/28/2003	8	480.00	
2107	200302	030254467	649005	0.92	2/20/2003	2/28/2003	8	7.36	
2108	200302	030254467	649005	18.89	2/20/2003	2/28/2003	8	151.12	
2109	200302	030254467	649005	2.78	2/20/2003	2/28/2003	8	22.24	
2110	200302	030254467	649005	1.08	2/20/2003	2/28/2003	8	8.64	
2111	200302	030254467	649005	70.00	2/20/2003	2/28/2003	8	560.00	
2112	200302	030254467	649005	180.00	2/20/2003	2/28/2003	8	1,440.00	
2113	200302	030254469	649104	230.79	2/20/2003	2/27/2003	7	1,615.53	
2114	200302	030254469	649104	16.15	2/20/2003	2/27/2003	7	113.05	
2115	200302	030254469	649104	16.16	2/20/2003	2/27/2003	7	113.12	
2116	200302	030254471	649104	15.75	2/20/2003	3/7/2003	15	236.25	
2117	200302	030254471	649104	225.00	2/20/2003	3/7/2003	15	3,375.00	
2118	200302	030254472	649005	8.68	2/20/2003	3/6/2003	14	121.52	
2119	200302	030254472	649005	144.74	2/20/2003	3/6/2003	14	2,026.36	
2120	200302	030254472	649005	112.81	2/20/2003	3/6/2003	14	1,579.34	
2121	200302	030254472	649005	6.77	2/20/2003	3/6/2003	14	94.78	
2122	200302	030254473	649104	21.43	2/20/2003	2/21/2003	1	21.43	
2123	200302	030254473	649104	342.83	2/20/2003	2/21/2003	1	342.83	
2124	200302	030254474	649004	83.66	2/20/2003	3/3/2003	11	920.26	
2125	200302	030254474	649004	3.34	2/20/2003	3/3/2003	11	36.74	
2126	200302	030254474	649004	33.95	2/20/2003	3/3/2003	11	373.45	
2127	200302	030254474	649004	1.36	2/20/2003	3/3/2003	11	14.96	
2128	200302	030254476	649102	4.83	2/20/2003	2/27/2003	7	33.81	
2129	200302	030254476	649102	68.99	2/20/2003	2/27/2003	7	482.93	
2130	200302	030254477	649004	51.90	2/20/2003	2/21/2003	1	51.90	
2131	200302	030254477	649004	3.11	2/20/2003	2/21/2003	1	3.11	
2132	200302	030254478	649004	41.52	2/20/2003	2/21/2003	1	41.52	
2133	200302	030254478	649004	2.49	2/20/2003	2/21/2003	1	2.49	
2134	200302	030254481	649004	4.98	2/20/2003	2/24/2003	4	19.92	
2135	200302	030254481	649004	83.04	2/20/2003	2/24/2003	4	332.16	
2136	200302	030254484	649004	0.27	2/20/2003	3/13/2003	21	5.67	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2137	200302	030254484	649004	4.62	2/20/2003	3/13/2003	21	97.02	
2138	200302	030254526	649004	0.62	2/20/2003	2/21/2003	1	0.62	
2139	200302	030254526	649004	10.38	2/20/2003	2/21/2003	1	10.38	
2140	200302	030254528	649004	4.92	2/20/2003	3/6/2003	14	68.88	
2141	200302	030254528	649004	6.89	2/20/2003	3/6/2003	14	96.46	
2142	200302	030254528	649004	75.15	2/20/2003	3/6/2003	14	1,052.10	
2143	200302	030254558	649104	252.00	2/20/2003	2/28/2003	8	2,016.00	
2144	200302	030254558	649104	15.12	2/20/2003	2/28/2003	8	120.96	
2145	200302	030254569	649004	336.00	2/20/2003	2/21/2003	1	336.00	
2146	200302	030254569	649004	504.00	2/20/2003	2/21/2003	1	504.00	
2147	200302	030254569	649103	576.00	2/20/2003	2/21/2003	1	576.00	
2148	200302	030254569	649103	1,080.00	2/20/2003	2/21/2003	1	1,080.00	
2149	200302	030254569	649103	288.00	2/20/2003	2/21/2003	1	288.00	
2150	200302	030254585	649004	20.93	2/20/2003	2/20/2003	0	-	
2151	200302	030254657	629002	63.89	2/21/2003	3/3/2003	10	638.90	
2152	200302	030254657	629002	68.35	2/21/2003	3/3/2003	10	683.50	
2153	200302	030254657	629002	1,366.90	2/21/2003	3/3/2003	10	13,669.00	
2154	200302	030254669	677202	29.99	2/21/2003	2/21/2003	0	-	
2155	200302	030254691	649004	75.88	2/21/2003	3/7/2003	14	1,062.32	
2156	200302	030254691	649004	4.74	2/21/2003	3/7/2003	14	66.36	
2157	200302	030254705	649006	70.25	2/21/2003	2/21/2003	0	-	
2158	200302	030254707	649006	843.78	2/21/2003	2/21/2003	0	-	
2159	200302	030254707	649006	164.34	2/21/2003	2/21/2003	0	-	
2160	200302	030254742	649102	301.72	2/21/2003	2/21/2003	0	-	
2161	200302	030254742	649102	(3.02)	2/21/2003	2/21/2003	0	-	
2162	200302	030254742	649102	15.09	2/21/2003	2/21/2003	0	-	
2163	200302	030254742	649102	7.68	2/21/2003	2/21/2003	0	-	
2164	200302	030254743	649102	(3.73)	2/21/2003	2/21/2003	0	-	
2165	200302	030254743	649102	373.33	2/21/2003	2/21/2003	0	-	
2166	200302	030254743	649102	18.67	2/21/2003	2/21/2003	0	-	
2167	200302	030254743	649102	5.34	2/21/2003	2/21/2003	0	-	
2168	200302	030254751	679005	13.00	2/21/2003	2/21/2003	0	-	
2169	200302	030254751	649005	22.16	2/21/2003	2/21/2003	0	-	
2170	200302	030254751	649004	12.68	2/21/2003	2/21/2003	0	-	
2171	200302	030254751	649004	22.13	2/21/2003	2/21/2003	0	-	
2172	200302	030254754	649102	(3.73)	2/21/2003	2/21/2003	0	-	
2173	200302	030254754	649102	373.33	2/21/2003	2/21/2003	0	-	
2174	200302	030254754	649102	18.67	2/21/2003	2/21/2003	0	-	
2175	200302	030254754	649102	5.35	2/21/2003	2/21/2003	0	-	
2176	200302	030254757	649006	40.02	2/21/2003	2/21/2003	0	-	
2177	200302	030254757	649006	57.45	2/21/2003	2/21/2003	0	-	
2178	200302	030254757	649006	25.60	2/21/2003	2/21/2003	0	-	
2179	200302	030254769	649101	2.72	2/21/2003	2/21/2003	0	-	
2180	200302	030254769	649101	54.36	2/21/2003	2/21/2003	0	-	
2181	200302	030254801	649004	18.47	2/21/2003	2/24/2003	3	55.41	
2182	200302	030254801	649004	(2.64)	2/21/2003	2/24/2003	3	(7.92)	
2183	200302	030254801	649004	263.91	2/21/2003	2/24/2003	3	791.73	
2184	200302	030254801	649004	7.47	2/21/2003	2/24/2003	3	22.41	
2185	200302	030254820	649006	17.74	2/21/2003	2/24/2003	3	53.22	
2186	200302	030254820	649006	0.86	2/21/2003	2/24/2003	3	2.58	
2187	200302	030254820	649006	0.78	2/21/2003	2/24/2003	3	2.34	
2188	200302	030254820	649006	0.88	2/21/2003	2/24/2003	3	2.64	
2189	200302	030254820	649006	1.03	2/21/2003	2/24/2003	3	3.09	
2190	200302	030254820	649006	12.62	2/21/2003	2/24/2003	3	37.86	
2191	200302	030254820	649006	13.41	2/21/2003	2/24/2003	3	40.23	
2192	200302	030254820	649006	14.83	2/21/2003	2/24/2003	3	44.49	
2193	200302	030254820	649006	15.08	2/21/2003	2/24/2003	3	45.24	
2194	200302	030254820	649101	0.64	2/21/2003	2/24/2003	3	1.92	
2195	200302	030254820	649006	0.73	2/21/2003	2/24/2003	3	2.19	
2196	200302	030254820	649101	11.19	2/21/2003	2/24/2003	3	33.57	
2197	200302	030254820	649101	10.99	2/21/2003	2/24/2003	3	32.97	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2198	200302	030254820	649101	1.05	2/21/2003	2/24/2003	3	3.15	
2199	200302	030254820	649101	0.72	2/21/2003	2/24/2003	3	2.16	
2200	200302	030254820	649101	0.65	2/21/2003	2/24/2003	3	1.95	
2201	200302	030254820	649101	12.37	2/21/2003	2/24/2003	3	37.11	
2202	200302	030254820	649101	18.06	2/21/2003	2/24/2003	3	54.18	
2203	200302	030254848	649006	101.18	2/21/2003	2/21/2003	0	-	
2204	200302	030254848	649004	455.31	2/21/2003	2/21/2003	0	-	
2205	200302	030254848	677103	67.09	2/21/2003	2/21/2003	0	-	
2206	200302	030254848	649005	50.59	2/21/2003	2/21/2003	0	-	
2207	200302	030254855	649004	79.98	2/21/2003	3/6/2003	13	1,039.74	
2208	200302	030254855	649004	4.00	2/21/2003	3/6/2003	13	52.00	
2209	200302	030254855	649004	9.16	2/21/2003	3/6/2003	13	119.08	
2210	200302	030254878	649004	49.28	2/21/2003	2/24/2003	3	147.84	
2211	200302	030254903	649104	3.96	2/21/2003	2/24/2003	3	11.88	
2212	200302	030254903	649104	77.74	2/21/2003	2/24/2003	3	233.22	
2213	200302	030254903	649104	1,196.00	2/21/2003	2/24/2003	3	3,588.00	
2214	200302	030254904	649104	4.27	2/21/2003	2/24/2003	3	12.81	
2215	200302	030254904	649104	83.72	2/21/2003	2/24/2003	3	251.16	
2216	200302	030254904	649104	1,196.00	2/21/2003	2/24/2003	3	3,588.00	
2217	200302	030254905	649104	151.34	2/21/2003	2/24/2003	3	454.02	
2218	200302	030254905	649104	4.89	2/21/2003	2/24/2003	3	14.67	
2219	200302	030254905	649104	2,162.00	2/21/2003	2/24/2003	3	6,486.00	
2220	200302	030254906	649104	1,393.80	2/21/2003	2/24/2003	3	4,181.40	
2221	200302	030254906	649104	97.57	2/21/2003	2/24/2003	3	292.71	
2222	200302	030254911	649006	7.00	2/21/2003	2/27/2003	6	42.00	
2223	200302	030254911	649006	1.24	2/21/2003	2/27/2003	6	7.44	
2224	200302	030254911	649006	24.75	2/21/2003	2/27/2003	6	148.50	
2225	200302	030254919	649006	420.00	2/21/2003	2/28/2003	7	2,940.00	
2226	200302	030254919	649006	21.00	2/21/2003	2/28/2003	7	147.00	
2227	200302	030254919	649006	12.50	2/21/2003	2/28/2003	7	87.50	
2228	200302	030254921	649006	1,260.66	2/21/2003	2/21/2003	0	-	
2229	200302	030254921	649006	(5,789.43)	2/21/2003	2/21/2003	0	-	
2230	200302	030255053	649004	123.99	2/21/2003	3/6/2003	13	1,611.87	
2231	200302	030255053	649004	7.44	2/21/2003	3/6/2003	13	96.72	
2232	200302	030255055	649004	533.00	2/21/2003	2/24/2003	3	1,599.00	
2233	200302	030255055	649004	31.98	2/21/2003	2/24/2003	3	95.94	
2234	200302	030255055	649004	(5.33)	2/21/2003	2/24/2003	3	(15.99)	
2235	200302	030255057	649004	238.85	2/21/2003	3/11/2003	18	4,299.30	
2236	200302	030255057	649004	10.89	2/21/2003	3/11/2003	18	196.02	
2237	200302	030255115	649102	3.97	2/21/2003	2/27/2003	6	23.82	
2238	200302	030255115	649102	79.44	2/21/2003	2/27/2003	6	476.64	
2239	200302	030255115	649102	6.05	2/21/2003	2/27/2003	6	36.30	
2240	200302	030255118	649103	206.25	2/21/2003	3/10/2003	17	3,506.25	
2241	200302	030255118	649103	15.25	2/21/2003	3/10/2003	17	259.25	
2242	200302	030255118	649103	10.31	2/21/2003	3/10/2003	17	175.27	
2243	200302	030255119	649103	15.25	2/21/2003	2/27/2003	6	91.50	
2244	200302	030255119	649103	105.26	2/21/2003	2/27/2003	6	631.56	
2245	200302	030255119	649103	5.26	2/21/2003	2/27/2003	6	31.56	
2246	200302	030255122	649103	6.22	2/21/2003	2/24/2003	3	18.66	
2247	200302	030255122	649103	124.40	2/21/2003	2/24/2003	3	373.20	
2248	200302	030255128	649005	0.86	2/21/2003	2/24/2003	3	2.58	
2249	200302	030255128	649005	0.87	2/21/2003	2/24/2003	3	2.61	
2250	200302	030255128	649005	17.90	2/21/2003	2/24/2003	3	53.70	
2251	200302	030255141	629101	8.69	2/21/2003	2/25/2003	4	34.76	
2252	200302	030255141	629101	124.20	2/21/2003	2/25/2003	4	496.80	
2253	200302	030255143	649102	0.97	2/21/2003	2/24/2003	3	2.91	
2254	200302	030255143	649102	16.16	2/21/2003	2/24/2003	3	48.48	
2255	200302	030255148	679004	84.48	2/21/2003	2/24/2003	3	253.44	
2256	200302	030255148	679004	4.22	2/21/2003	2/24/2003	3	12.66	
2257	200302	030255148	649004	0.54	2/21/2003	2/24/2003	3	1.62	
2258	200302	030255148	649004	10.55	2/21/2003	2/24/2003	3	31.65	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2259	200302	030255156	649102	94.99	2/21/2003	2/28/2003	7	664.93	
2260	200302	030255156	649102	4.75	2/21/2003	2/28/2003	7	33.25	
2261	200302	030255159	649102	395.74	2/21/2003	2/24/2003	3	1,187.22	
2262	200302	030255159	649102	17.94	2/21/2003	2/24/2003	3	53.82	
2263	200302	030255160	677202	1,621.93	2/21/2003	3/6/2003	13	21,085.09	
2264	200302	030255160	677202	4,216.99	2/21/2003	3/6/2003	13	54,820.87	
2265	200302	030255160	677202	4,379.18	2/21/2003	3/6/2003	13	56,929.34	
2266	200302	030255163	649102	29.99	2/21/2003	2/28/2003	7	209.93	
2267	200302	030255163	649102	1.50	2/21/2003	2/28/2003	7	10.50	
2268	200302	030255164	649006	4.04	2/21/2003	2/24/2003	3	12.12	
2269	200302	030255164	649006	80.82	2/21/2003	2/24/2003	3	242.46	
2270	200302	030255167	649102	1.79	2/21/2003	3/7/2003	14	25.06	
2271	200302	030255167	649102	35.76	2/21/2003	3/7/2003	14	500.64	
2272	200302	030255300	649102	25.00	2/24/2003	3/6/2003	10	250.00	
2273	200302	030255300	649102	114.77	2/24/2003	3/6/2003	10	1,147.70	
2274	200302	030255300	649102	115.01	2/24/2003	3/6/2003	10	1,150.10	
2275	200302	030255300	649102	119.09	2/24/2003	3/6/2003	10	1,190.90	
2276	200302	030255300	649102	134.43	2/24/2003	3/6/2003	10	1,344.30	
2277	200302	030255300	649102	147.37	2/24/2003	3/6/2003	10	1,473.70	
2278	200302	030255306	649103	291.52	2/24/2003	3/6/2003	10	2,915.20	
2279	200302	030255377	649004	42.99	2/24/2003	3/18/2003	22	945.78	
2280	200302	030255377	649004	716.40	2/24/2003	3/18/2003	22	15,760.80	
2281	200302	030255426	649005	7.03	2/24/2003	2/24/2003	0	-	
2282	200302	030255477	649006	7.82	2/24/2003	2/25/2003	1	7.82	
2283	200302	030255477	649006	111.58	2/24/2003	2/25/2003	1	111.58	
2284	200302	030255479	649006	0.84	2/24/2003	2/25/2003	1	0.84	
2285	200302	030255479	649006	12.00	2/24/2003	2/25/2003	1	12.00	
2286	200302	030255480	649006	7.00	2/24/2003	2/25/2003	1	7.00	
2287	200302	030255480	649006	0.49	2/24/2003	2/25/2003	1	0.49	
2288	200302	030255481	649101	1.43	2/24/2003	2/25/2003	1	1.43	
2289	200302	030255481	649101	22.35	2/24/2003	2/25/2003	1	22.35	
2290	200302	030255482	649006	28.59	2/24/2003	2/25/2003	1	28.59	
2291	200302	030255482	649006	1.72	2/24/2003	2/25/2003	1	1.72	
2292	200302	030255483	649006	8.05	2/24/2003	2/25/2003	1	8.05	
2293	200302	030255483	649006	117.22	2/24/2003	2/25/2003	1	117.22	
2294	200302	030255501	649003	132.22	2/24/2003	2/24/2003	0	-	
2295	200302	030255501	649003	464.98	2/24/2003	2/24/2003	0	-	
2296	200302	030255516	629101	25.00	2/24/2003	2/24/2003	0	-	
2297	200302	030255516	629101	32.07	2/24/2003	2/24/2003	0	-	
2298	200302	030255560	649102	2.02	2/24/2003	2/25/2003	1	2.02	
2299	200302	030255560	649102	40.38	2/24/2003	2/25/2003	1	40.38	
2300	200302	030255594	649006	112.00	2/24/2003	2/25/2003	1	112.00	
2301	200302	030255594	649006	5.85	2/24/2003	2/25/2003	1	5.85	
2302	200302	030255594	649006	5.00	2/24/2003	2/25/2003	1	5.00	
2303	200302	030255601	649006	72.00	2/24/2003	2/25/2003	1	72.00	
2304	200302	030255601	649006	3.85	2/24/2003	2/25/2003	1	3.85	
2305	200302	030255601	649006	5.00	2/24/2003	2/25/2003	1	5.00	
2306	200302	030255602	649102	76.81	2/24/2003	2/25/2003	1	76.81	
2307	200302	030255614	649004	14.11	2/24/2003	3/10/2003	14	197.54	
2308	200302	030255614	649004	306.90	2/24/2003	3/10/2003	14	4,296.60	
2309	200302	030255614	649004	19.26	2/24/2003	3/10/2003	14	269.64	
2310	200302	030255625	649102	357.42	2/24/2003	3/7/2003	11	3,931.62	
2311	200302	030255625	649102	(7.15)	2/24/2003	3/7/2003	11	(78.65)	
2312	200302	030255625	649102	21.45	2/24/2003	3/7/2003	11	235.95	
2313	200302	030255648	649006	1.89	2/24/2003	2/27/2003	3	5.67	
2314	200302	030255648	649006	35.00	2/24/2003	2/27/2003	3	105.00	
2315	200302	030255648	649006	2.99	2/24/2003	2/27/2003	3	8.97	
2316	200302	030255691	649006	277.20	2/24/2003	2/27/2003	3	831.60	
2317	200302	030255691	649006	13.20	2/24/2003	2/27/2003	3	39.60	
2318	200302	030255695	677202	200.00	2/24/2003	3/6/2003	10	2,000.00	
2319	200302	030255713	649006	78.07	2/24/2003	2/24/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2320	200302	030255713	649006	87.96	2/24/2003	2/24/2003	0	-	
2321	200302	030255713	649004	203.39	2/24/2003	2/24/2003	0	-	
2322	200302	030255713	677103	170.21	2/24/2003	2/24/2003	0	-	
2323	200302	030255726	649004	5.85	2/24/2003	2/24/2003	0	-	
2324	200302	030255726	649004	0.35	2/24/2003	2/24/2003	0	-	
2325	200302	030255729	649004	(5.85)	2/24/2003	2/24/2003	0	-	
2326	200302	030255729	649004	0.35	2/24/2003	2/24/2003	0	-	
2327	200302	030255729	649004	(0.39)	2/24/2003	2/24/2003	0	-	
2328	200302	030255729	649004	5.25	2/24/2003	2/24/2003	0	-	
2329	200302	030255761	649004	97.36	2/24/2003	3/6/2003	10	973.60	
2330	200302	030255761	649004	(1.95)	2/24/2003	3/6/2003	10	(19.50)	
2331	200302	030255761	649004	4.87	2/24/2003	3/6/2003	10	48.70	
2332	200302	030255799	679004	108.13	2/24/2003	2/25/2003	1	108.13	
2333	200302	030255820	649004	36.40	2/24/2003	3/6/2003	10	364.00	
2334	200302	030255820	649004	0.98	2/24/2003	3/6/2003	10	9.80	
2335	200302	030255820	649004	2.55	2/24/2003	3/6/2003	10	25.50	
2336	200302	030255824	649102	108.93	2/24/2003	3/3/2003	7	762.51	
2337	200302	030255824	649102	7.63	2/24/2003	3/3/2003	7	53.41	
2338	200302	030255834	649004	0.40	2/24/2003	3/13/2003	17	6.80	
2339	200302	030255834	649004	9.50	2/24/2003	3/13/2003	17	161.50	
2340	200302	030255834	649004	0.12	2/24/2003	3/13/2003	17	2.04	
2341	200302	030255834	649004	0.57	2/24/2003	3/13/2003	17	9.69	
2342	200302	030255834	649004	1.99	2/24/2003	3/13/2003	17	33.83	
2343	200302	030255834	649004	6.75	2/24/2003	3/13/2003	17	114.75	
2344	200302	030255849	649102	255.00	2/24/2003	3/6/2003	10	2,550.00	
2345	200302	030255849	649102	10.57	2/24/2003	3/6/2003	10	105.70	
2346	200302	030255849	649102	9.19	2/24/2003	3/6/2003	10	91.90	
2347	200302	030255860	649004	6.27	2/24/2003	3/14/2003	18	112.86	
2348	200302	030255860	649004	76.60	2/24/2003	3/14/2003	18	1,378.80	
2349	200302	030255860	649004	1.80	2/24/2003	3/14/2003	18	32.40	
2350	200302	030255860	649004	4.60	2/24/2003	3/14/2003	18	82.80	
2351	200302	030255860	649004	29.95	2/24/2003	3/14/2003	18	539.10	
2352	200302	030255860	649004	33.74	2/24/2003	3/14/2003	18	607.32	
2353	200302	030255860	649004	104.55	2/24/2003	3/14/2003	18	1,881.90	
2354	200302	030255860	649004	2.02	2/24/2003	3/14/2003	18	36.36	
2355	200302	030255861	649004	2.49	2/24/2003	2/25/2003	1	2.49	
2356	200302	030255861	649004	41.52	2/24/2003	2/25/2003	1	41.52	
2357	200302	030255863	649004	41.52	2/24/2003	2/25/2003	1	41.52	
2358	200302	030255863	649004	2.50	2/24/2003	2/25/2003	1	2.50	
2359	200302	030255865	649004	72.66	2/24/2003	2/25/2003	1	72.66	
2360	200302	030255865	649004	4.36	2/24/2003	2/25/2003	1	4.36	
2361	200302	030255866	649004	5.70	2/24/2003	2/25/2003	1	5.70	
2362	200302	030255866	649004	95.00	2/24/2003	2/25/2003	1	95.00	
2363	200302	030255867	649004	7.38	2/24/2003	3/13/2003	17	125.46	
2364	200302	030255867	649004	6.49	2/24/2003	3/13/2003	17	110.33	
2365	200302	030255867	649004	3.49	2/24/2003	3/13/2003	17	59.33	
2366	200302	030255867	649004	0.44	2/24/2003	3/13/2003	17	7.48	
2367	200302	030255867	649004	0.34	2/24/2003	3/13/2003	17	5.78	
2368	200302	030255867	649004	0.21	2/24/2003	3/13/2003	17	3.57	
2369	200302	030255867	649004	0.39	2/24/2003	3/13/2003	17	6.63	
2370	200302	030255867	649004	5.59	2/24/2003	3/13/2003	17	95.03	
2371	200302	030255869	649004	15.96	2/24/2003	2/25/2003	1	15.96	
2372	200302	030255869	649004	238.26	2/24/2003	2/25/2003	1	238.26	
2373	200302	030255870	649004	0.18	2/24/2003	2/24/2003	0	-	
2374	200302	030255870	649004	0.46	2/24/2003	2/24/2003	0	-	
2375	200302	030255870	649004	0.94	2/24/2003	2/24/2003	0	-	
2376	200302	030255870	649004	1.89	2/24/2003	2/24/2003	0	-	
2377	200302	030255870	649004	110.00	2/24/2003	2/24/2003	0	-	
2378	200302	030255870	649004	(0.15)	2/24/2003	2/24/2003	0	-	
2379	200302	030255870	649004	3.30	2/24/2003	2/24/2003	0	-	
2380	200302	030255870	649004	3.88	2/24/2003	2/24/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2381	200302	030255870	649004	6.01	2/24/2003	2/24/2003	0	-	
2382	200302	030255870	649004	8.89	2/24/2003	2/24/2003	0	-	
2383	200302	030255870	649004	0.37	2/24/2003	2/24/2003	0	-	
2384	200302	030255870	649004	15.18	2/24/2003	2/24/2003	0	-	
2385	200302	030255870	649004	(2.96)	2/24/2003	2/24/2003	0	-	
2386	200302	030255870	649004	62.80	2/24/2003	2/24/2003	0	-	
2387	200302	030255870	649004	(1.10)	2/24/2003	2/24/2003	0	-	
2388	200302	030255870	649004	18.29	2/24/2003	2/24/2003	0	-	
2389	200302	030255870	649004	(0.63)	2/24/2003	2/24/2003	0	-	
2390	200302	030255870	649004	(0.06)	2/24/2003	2/24/2003	0	-	
2391	200302	030255870	649004	6.80	2/24/2003	2/24/2003	0	-	
2392	200302	030255870	649004	295.90	2/24/2003	2/24/2003	0	-	
2393	200302	030255871	649004	15.96	2/24/2003	2/25/2003	1	15.96	
2394	200302	030255871	649004	238.26	2/24/2003	2/25/2003	1	238.26	
2395	200302	030255873	649004	15.96	2/24/2003	2/25/2003	1	15.96	
2396	200302	030255873	649004	238.26	2/24/2003	2/25/2003	1	238.26	
2397	200302	030255874	649004	(4.69)	2/24/2003	2/24/2003	0	-	
2398	200302	030255874	649004	468.60	2/24/2003	2/24/2003	0	-	
2399	200302	030255874	649004	165.00	2/24/2003	2/24/2003	0	-	
2400	200302	030255874	649004	28.45	2/24/2003	2/24/2003	0	-	
2401	200302	030255874	649004	10.02	2/24/2003	2/24/2003	0	-	
2402	200302	030255874	649004	5.55	2/24/2003	2/24/2003	0	-	
2403	200302	030255874	649004	1.95	2/24/2003	2/24/2003	0	-	
2404	200302	030255874	649004	(1.65)	2/24/2003	2/24/2003	0	-	
2405	200302	030255875	649004	13.95	2/24/2003	2/25/2003	1	13.95	
2406	200302	030255875	649004	0.84	2/24/2003	2/25/2003	1	0.84	
2407	200302	030255877	649004	8.40	2/24/2003	2/25/2003	1	8.40	
2408	200302	030255877	649004	0.51	2/24/2003	2/25/2003	1	0.51	
2409	200302	030255879	649004	12.95	2/24/2003	2/25/2003	1	12.95	
2410	200302	030255879	649004	0.78	2/24/2003	2/25/2003	1	0.78	
2411	200302	030255880	649004	0.84	2/24/2003	2/25/2003	1	0.84	
2412	200302	030255880	649004	13.95	2/24/2003	2/25/2003	1	13.95	
2413	200302	030255881	649004	1.52	2/24/2003	2/26/2003	2	3.04	
2414	200302	030255881	649004	25.40	2/24/2003	2/26/2003	2	50.80	
2415	200302	030255882	649004	10.02	2/24/2003	2/25/2003	1	10.02	
2416	200302	030255883	649004	6.55	2/24/2003	2/25/2003	1	6.55	
2417	200302	030255884	649004	4.45	2/24/2003	2/27/2003	3	13.35	
2418	200302	030255885	649004	4.59	2/24/2003	2/25/2003	1	4.59	
2419	200302	030255886	649004	0.76	2/24/2003	2/27/2003	3	2.28	
2420	200302	030255886	649004	12.70	2/24/2003	2/27/2003	3	38.10	
2421	200302	030255887	649004	1.50	2/24/2003	2/27/2003	3	4.50	
2422	200302	030255887	649004	29.98	2/24/2003	2/27/2003	3	89.94	
2423	200302	030255888	649004	11.96	2/24/2003	2/25/2003	1	11.96	
2424	200302	030255888	649004	25.40	2/24/2003	2/25/2003	1	25.40	
2425	200302	030255888	649004	0.72	2/24/2003	2/25/2003	1	0.72	
2426	200302	030255888	649004	1.52	2/24/2003	2/25/2003	1	1.52	
2427	200302	030255889	649004	0.56	2/24/2003	2/25/2003	1	0.56	
2428	200302	030255889	649004	9.09	2/24/2003	2/25/2003	1	9.09	
2429	200302	030255895	649004	0.48	2/24/2003	3/13/2003	17	8.16	
2430	200302	030255895	649004	7.94	2/24/2003	3/13/2003	17	134.98	
2431	200302	030255895	649004	4.00	2/24/2003	3/13/2003	17	68.00	
2432	200302	030255895	649004	3.45	2/24/2003	3/13/2003	17	58.65	
2433	200302	030255895	649004	0.47	2/24/2003	3/13/2003	17	7.99	
2434	200302	030255895	649004	0.24	2/24/2003	3/13/2003	17	4.08	
2435	200302	030255895	649004	0.21	2/24/2003	3/13/2003	17	3.57	
2436	200302	030255897	649006	59.16	2/24/2003	3/6/2003	10	591.60	
2437	200302	030255897	649006	4.15	2/24/2003	3/6/2003	10	41.50	
2438	200302	030255949	649004	4.49	2/24/2003	2/25/2003	1	4.49	
2439	200302	030255950	649004	4.49	2/24/2003	2/25/2003	1	4.49	
2440	200302	030255951	649004	13.40	2/24/2003	2/25/2003	1	13.40	
2441	200302	030255951	649004	26.67	2/24/2003	2/25/2003	1	26.67	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2442	200302	030255956	649102	7.20	2/24/2003	3/10/2003	14	100.80	
2443	200302	030255956	649102	119.99	2/24/2003	3/10/2003	14	1,679.86	
2444	200302	030255957	649102	359.94	2/24/2003	2/27/2003	3	1,079.82	
2445	200302	030255957	649102	21.60	2/24/2003	2/27/2003	3	64.80	
2446	200302	030255958	649102	75.41	2/24/2003	3/7/2003	11	829.51	
2447	200302	030255958	649102	(1.51)	2/24/2003	3/7/2003	11	(16.61)	
2448	200302	030255958	649102	4.52	2/24/2003	3/7/2003	11	49.72	
2449	200302	030255959	649102	0.18	2/24/2003	2/27/2003	3	0.54	
2450	200302	030255959	649102	2.98	2/24/2003	2/27/2003	3	8.94	
2451	200302	030255960	649102	37.84	2/24/2003	2/25/2003	1	37.84	
2452	200302	030255960	649102	2.27	2/24/2003	2/25/2003	1	2.27	
2453	200302	030255961	649102	0.84	2/24/2003	2/25/2003	1	0.84	
2454	200302	030255961	649102	13.98	2/24/2003	2/25/2003	1	13.98	
2455	200302	030255963	649004	59.56	2/24/2003	3/7/2003	11	655.16	
2456	200302	030255963	649004	3.57	2/24/2003	3/7/2003	11	39.27	
2457	200302	030255965	649004	90.52	2/24/2003	3/7/2003	11	995.72	
2458	200302	030255965	649004	5.43	2/24/2003	3/7/2003	11	59.73	
2459	200302	030255966	649004	1.63	2/24/2003	3/7/2003	11	17.93	
2460	200302	030255966	649004	27.12	2/24/2003	3/7/2003	11	298.32	
2461	200302	030256074	649102	0.07	2/25/2003	2/27/2003	2	0.14	
2462	200302	030256074	649102	1.16	2/25/2003	2/27/2003	2	2.32	
2463	200302	030256096	649104	89.34	2/25/2003	3/13/2003	16	1,429.44	
2464	200302	030256096	649104	5.36	2/25/2003	3/13/2003	16	85.76	
2465	200302	030256098	649104	33.42	2/25/2003	3/11/2003	14	467.88	
2466	200302	030256120	677103	2.23	2/25/2003	2/26/2003	1	2.23	
2467	200302	030256120	677103	31.85	2/25/2003	2/26/2003	1	31.85	
2468	200302	030256121	677103	2.23	2/25/2003	2/26/2003	1	2.23	
2469	200302	030256121	677103	31.85	2/25/2003	2/26/2003	1	31.85	
2470	200302	030256128	649102	10.00	2/25/2003	2/26/2003	1	10.00	
2471	200302	030256128	649102	0.70	2/25/2003	2/26/2003	1	0.70	
2472	200302	030256189	649101	0.51	2/25/2003	2/28/2003	3	1.53	
2473	200302	030256189	649101	11.92	2/25/2003	2/28/2003	3	35.76	
2474	200302	030256223	629101	84.41	2/25/2003	2/25/2003	0	-	
2475	200302	030256223	629101	5.07	2/25/2003	2/25/2003	0	-	
2476	200302	030256237	649004	200.25	2/25/2003	2/25/2003	0	-	
2477	200302	030256237	649006	329.95	2/25/2003	2/25/2003	0	-	
2478	200302	030256237	649006	242.31	2/25/2003	2/25/2003	0	-	
2479	200302	030256237	649006	66.09	2/25/2003	2/25/2003	0	-	
2480	200302	030256237	649006	61.59	2/25/2003	2/25/2003	0	-	
2481	200302	030256237	649006	39.09	2/25/2003	2/25/2003	0	-	
2482	200302	030256241	649004	65.60	2/25/2003	2/25/2003	0	-	
2483	200302	030256244	649004	91.63	2/25/2003	2/25/2003	0	-	
2484	200302	030256275	649104	335.21	2/25/2003	2/26/2003	1	335.21	
2485	200302	030256275	649104	20.11	2/25/2003	2/26/2003	1	20.11	
2486	200302	030256276	629101	6.30	2/25/2003	3/7/2003	10	63.00	
2487	200302	030256276	629101	105.00	2/25/2003	3/7/2003	10	1,050.00	
2488	200302	030256279	629102	0.38	2/25/2003	3/10/2003	13	4.94	
2489	200302	030256279	629102	6.32	2/25/2003	3/10/2003	13	82.16	
2490	200302	030256286	629101	24.20	2/25/2003	3/6/2003	9	217.80	
2491	200302	030256286	629101	40.99	2/25/2003	3/6/2003	9	368.91	
2492	200302	030256286	629101	484.00	2/25/2003	3/6/2003	9	4,356.00	
2493	200302	030256297	649103	0.74	2/25/2003	2/26/2003	1	0.74	
2494	200302	030256297	649103	12.36	2/25/2003	2/26/2003	1	12.36	
2495	200302	030256297	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2496	200302	030256298	649103	0.35	2/25/2003	2/26/2003	1	0.35	
2497	200302	030256298	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2498	200302	030256298	649103	5.76	2/25/2003	2/26/2003	1	5.76	
2499	200302	030256299	629101	1.17	2/25/2003	2/26/2003	1	1.17	
2500	200302	030256299	629101	19.49	2/25/2003	2/26/2003	1	19.49	
2501	200302	030256300	649103	0.70	2/25/2003	2/26/2003	1	0.70	
2502	200302	030256300	649103	11.52	2/25/2003	2/26/2003	1	11.52	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2503	200302	030256300	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2504	200302	030256301	629101	0.68	2/25/2003	2/26/2003	1	0.68	
2505	200302	030256301	629101	11.39	2/25/2003	2/26/2003	1	11.39	
2506	200302	030256302	649103	0.58	2/25/2003	2/26/2003	1	0.58	
2507	200302	030256302	649103	9.60	2/25/2003	2/26/2003	1	9.60	
2508	200302	030256302	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2509	200302	030256303	649103	24.72	2/25/2003	2/26/2003	1	24.72	
2510	200302	030256303	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2511	200302	030256303	649103	1.49	2/25/2003	2/26/2003	1	1.49	
2512	200302	030256305	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2513	200302	030256305	649103	76.80	2/25/2003	2/26/2003	1	76.80	
2514	200302	030256305	649103	4.61	2/25/2003	2/26/2003	1	4.61	
2515	200302	030256306	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2516	200302	030256306	649103	19.20	2/25/2003	2/26/2003	1	19.20	
2517	200302	030256306	649103	1.15	2/25/2003	2/26/2003	1	1.15	
2518	200302	030256308	649103	3.28	2/25/2003	2/26/2003	1	3.28	
2519	200302	030256308	649103	30.00	2/25/2003	2/26/2003	1	30.00	
2520	200302	030256308	649103	54.64	2/25/2003	2/26/2003	1	54.64	
2521	200302	030256309	649103	2.99	2/25/2003	2/26/2003	1	2.99	
2522	200302	030256309	649103	49.80	2/25/2003	2/26/2003	1	49.80	
2523	200302	030256309	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2524	200302	030256310	649103	1.31	2/25/2003	2/26/2003	1	1.31	
2525	200302	030256310	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2526	200302	030256310	649103	21.84	2/25/2003	2/26/2003	1	21.84	
2527	200302	030256312	649103	10.49	2/25/2003	2/26/2003	1	10.49	
2528	200302	030256312	649103	20.00	2/25/2003	2/26/2003	1	20.00	
2529	200302	030256312	649103	174.72	2/25/2003	2/26/2003	1	174.72	
2530	200302	030256313	649103	10.00	2/25/2003	2/26/2003	1	10.00	
2531	200302	030256313	649103	10.49	2/25/2003	2/26/2003	1	10.49	
2532	200302	030256313	649103	174.72	2/25/2003	2/26/2003	1	174.72	
2533	200302	030256352	649102	8.17	2/25/2003	3/10/2003	13	106.21	
2534	200302	030256352	649102	824.00	2/25/2003	3/10/2003	13	10,712.00	
2535	200302	030256352	649102	1,159.00	2/25/2003	3/10/2003	13	15,067.00	
2536	200302	030256352	649102	57.95	2/25/2003	3/10/2003	13	753.35	
2537	200302	030256352	649102	41.20	2/25/2003	3/10/2003	13	535.60	
2538	200302	030256352	649102	5.81	2/25/2003	3/10/2003	13	75.53	
2539	200302	030256388	649104	273.54	2/25/2003	3/6/2003	9	2,461.86	
2540	200302	030256388	649104	(5.47)	2/25/2003	3/6/2003	9	(49.23)	
2541	200302	030256388	649104	19.15	2/25/2003	3/6/2003	9	172.35	
2542	200302	030256502	629101	52.00	2/25/2003	2/26/2003	1	52.00	
2543	200302	030256502	629101	3.12	2/25/2003	2/26/2003	1	3.12	
2544	200302	030256505	629102	108.64	2/25/2003	2/27/2003	2	217.28	
2545	200302	030256505	629102	1,552.00	2/25/2003	2/27/2003	2	3,104.00	
2546	200302	030256505	629102	12.13	2/25/2003	2/27/2003	2	24.26	
2547	200302	030256507	629102	1,096.20	2/25/2003	2/27/2003	2	2,192.40	
2548	200302	030256507	629102	76.73	2/25/2003	2/27/2003	2	153.46	
2549	200302	030256507	629102	4.48	2/25/2003	2/27/2003	2	8.96	
2550	200302	030256510	629102	77.25	2/25/2003	2/27/2003	2	154.50	
2551	200302	030256510	629102	182.00	2/25/2003	2/27/2003	2	364.00	
2552	200302	030256510	629102	2,600.00	2/25/2003	2/27/2003	2	5,200.00	
2553	200302	030256512	629002	414.88	2/25/2003	3/6/2003	9	3,733.92	
2554	200302	030256512	629002	20.73	2/25/2003	3/6/2003	9	186.57	
2555	200302	030256512	629002	12.81	2/25/2003	3/6/2003	9	115.29	
2556	200302	030256525	649101	578.00	2/25/2003	3/14/2003	17	9,826.00	
2557	200302	030256525	649101	40.46	2/25/2003	3/14/2003	17	687.82	
2558	200302	030256526	649102	10.46	2/25/2003	2/26/2003	1	10.46	
2559	200302	030256526	649102	0.62	2/25/2003	2/26/2003	1	0.62	
2560	200302	030256528	649102	23.73	2/25/2003	2/26/2003	1	23.73	
2561	200302	030256528	649102	1.43	2/25/2003	2/26/2003	1	1.43	
2562	200302	030256530	649102	(5.83)	2/25/2003	3/6/2003	9	(52.47)	
2563	200302	030256530	649102	17.50	2/25/2003	3/6/2003	9	157.50	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2564	200302	030256530	649102	291.59	2/25/2003	3/6/2003	9	2,624.31	
2565	200302	030256533	649004	79.30	2/25/2003	3/6/2003	9	713.70	
2566	200302	030256533	649004	5.56	2/25/2003	3/6/2003	9	50.04	
2567	200302	030256533	649004	1.00	2/25/2003	3/6/2003	9	9.00	
2568	200302	030256535	629101	130.00	2/25/2003	3/4/2003	7	910.00	
2569	200302	030256535	629101	7.80	2/25/2003	3/4/2003	7	54.60	
2570	200302	030256536	629101	130.00	2/25/2003	2/26/2003	1	130.00	
2571	200302	030256536	629101	7.80	2/25/2003	2/26/2003	1	7.80	
2572	200302	030256538	629102	16.72	2/25/2003	3/10/2003	13	217.36	
2573	200302	030256538	629102	278.51	2/25/2003	3/10/2003	13	3,620.63	
2574	200302	030256544	649004	1.00	2/25/2003	2/27/2003	2	2.00	
2575	200302	030256544	649004	27.18	2/25/2003	2/27/2003	2	54.36	
2576	200302	030256544	649004	388.13	2/25/2003	2/27/2003	2	776.26	
2577	200302	030256545	649004	1.20	2/25/2003	3/10/2003	13	15.60	
2578	200302	030256545	649004	17.30	2/25/2003	3/10/2003	13	224.90	
2579	200302	030256578	629102	6.44	2/25/2003	2/25/2003	0	-	
2580	200302	030256578	629102	3.54	2/25/2003	2/25/2003	0	-	
2581	200302	030256578	629102	(0.13)	2/25/2003	2/25/2003	0	-	
2582	200302	030256578	629102	0.33	2/25/2003	2/25/2003	0	-	
2583	200302	030256582	649103	158.40	2/25/2003	2/25/2003	0	-	
2584	200302	030256582	649102	158.40	2/25/2003	2/25/2003	0	-	
2585	200302	030256582	649102	3.00	2/25/2003	2/25/2003	0	-	
2586	200302	030256582	649102	(1.59)	2/25/2003	2/25/2003	0	-	
2587	200302	030256582	649102	11.09	2/25/2003	2/25/2003	0	-	
2588	200302	030256582	649103	11.09	2/25/2003	2/25/2003	0	-	
2589	200302	030256582	649103	3.00	2/25/2003	2/25/2003	0	-	
2590	200302	030256582	649103	(1.58)	2/25/2003	2/25/2003	0	-	
2591	200302	030256583	649103	(1.63)	2/25/2003	2/25/2003	0	-	
2592	200302	030256583	649103	2.00	2/25/2003	2/25/2003	0	-	
2593	200302	030256583	649103	11.43	2/25/2003	2/25/2003	0	-	
2594	200302	030256583	649102	163.25	2/25/2003	2/25/2003	0	-	
2595	200302	030256583	649102	11.43	2/25/2003	2/25/2003	0	-	
2596	200302	030256583	649102	2.00	2/25/2003	2/25/2003	0	-	
2597	200302	030256583	649102	(1.64)	2/25/2003	2/25/2003	0	-	
2598	200302	030256583	649103	163.25	2/25/2003	2/25/2003	0	-	
2599	200302	030256585	649103	118.80	2/25/2003	2/25/2003	0	-	
2600	200302	030256585	649103	15.03	2/25/2003	2/25/2003	0	-	
2601	200302	030256585	649103	8.32	2/25/2003	2/25/2003	0	-	
2602	200302	030256585	649103	(1.19)	2/25/2003	2/25/2003	0	-	
2603	200302	030256596	629102	10.35	2/25/2003	2/25/2003	0	-	
2604	200302	030256596	629102	(0.21)	2/25/2003	2/25/2003	0	-	
2605	200302	030256596	629102	0.62	2/25/2003	2/25/2003	0	-	
2606	200302	030256597	629102	3.70	2/25/2003	2/25/2003	0	-	
2607	200302	030256597	629102	61.56	2/25/2003	2/25/2003	0	-	
2608	200302	030256597	629102	7.17	2/25/2003	2/25/2003	0	-	
2609	200302	030256597	629102	(1.23)	2/25/2003	2/25/2003	0	-	
2610	200302	030256598	629102	9.09	2/25/2003	2/25/2003	0	-	
2611	200302	030256598	629102	0.55	2/25/2003	2/25/2003	0	-	
2612	200302	030256598	629102	(0.18)	2/25/2003	2/25/2003	0	-	
2613	200302	030256600	629102	0.37	2/25/2003	2/25/2003	0	-	
2614	200302	030256600	629102	6.24	2/25/2003	2/25/2003	0	-	
2615	200302	030256600	629102	(0.12)	2/25/2003	2/25/2003	0	-	
2616	200302	030256601	629102	18.25	2/25/2003	2/25/2003	0	-	
2617	200302	030256601	629102	22.74	2/25/2003	2/25/2003	0	-	
2618	200302	030256601	629102	454.71	2/25/2003	2/25/2003	0	-	
2619	200302	030256601	629102	(9.09)	2/25/2003	2/25/2003	0	-	
2620	200302	030256605	629102	85.33	2/25/2003	2/25/2003	0	-	
2621	200302	030256605	629102	(1.71)	2/25/2003	2/25/2003	0	-	
2622	200302	030256605	629102	4.27	2/25/2003	2/25/2003	0	-	
2623	200302	030256605	629102	4.59	2/25/2003	2/25/2003	0	-	
2624	200302	030256610	629102	3.72	2/25/2003	2/25/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2625	200302	030256610	629102	4.82	2/25/2003	2/25/2003	0	-	
2626	200302	030256610	629102	0.25	2/25/2003	2/25/2003	0	-	
2627	200302	030256610	629102	(0.10)	2/25/2003	2/25/2003	0	-	
2628	200302	030256613	629102	(7.80)	2/25/2003	2/25/2003	0	-	
2629	200302	030256613	629102	7.79	2/25/2003	2/25/2003	0	-	
2630	200302	030256613	629102	19.49	2/25/2003	2/25/2003	0	-	
2631	200302	030256613	629102	389.75	2/25/2003	2/25/2003	0	-	
2632	200302	030256620	649102	413.50	2/25/2003	2/25/2003	0	-	
2633	200302	030256620	649103	3.66	2/25/2003	2/25/2003	0	-	
2634	200302	030256620	649103	29.00	2/25/2003	2/25/2003	0	-	
2635	200302	030256620	649103	413.51	2/25/2003	2/25/2003	0	-	
2636	200302	030256620	649102	(4.13)	2/25/2003	2/25/2003	0	-	
2637	200302	030256620	649102	28.89	2/25/2003	2/25/2003	0	-	
2638	200302	030256620	649103	(4.14)	2/25/2003	2/25/2003	0	-	
2639	200302	030256620	649102	3.64	2/25/2003	2/25/2003	0	-	
2640	200302	030256634	649004	2.32	2/25/2003	3/6/2003	9	20.88	
2641	200302	030256634	649004	0.16	2/25/2003	3/6/2003	9	1.44	
2642	200302	030256636	649004	91.76	2/25/2003	3/3/2003	6	550.56	
2643	200302	030256636	649004	6.42	2/25/2003	3/3/2003	6	38.52	
2644	200302	030256636	649004	6.40	2/25/2003	3/3/2003	6	38.40	
2645	200302	030256636	649004	91.77	2/25/2003	3/3/2003	6	550.62	
2646	200302	030256644	677103	34.95	2/25/2003	3/6/2003	9	314.55	
2647	200302	030256644	677103	2.45	2/25/2003	3/6/2003	9	22.05	
2648	200302	030256645	649104	2.91	2/25/2003	3/6/2003	9	26.19	
2649	200302	030256645	649104	41.54	2/25/2003	3/6/2003	9	373.86	
2650	200302	030256722	629102	0.23	2/25/2003	3/6/2003	9	2.07	
2651	200302	030256722	629102	3.80	2/25/2003	3/6/2003	9	34.20	
2652	200302	030256734	649102	2.34	2/25/2003	2/26/2003	1	2.34	
2653	200302	030256734	649102	33.44	2/25/2003	2/26/2003	1	33.44	
2654	200302	030256736	649103	42.12	2/25/2003	3/13/2003	16	673.92	
2655	200302	030256736	649103	2.95	2/25/2003	3/13/2003	16	47.20	
2656	200302	030256740	649003	24.75	2/25/2003	3/6/2003	9	222.75	
2657	200302	030256740	649003	1.24	2/25/2003	3/6/2003	9	11.16	
2658	200302	030256740	649003	7.00	2/25/2003	3/6/2003	9	63.00	
2659	200302	030256749	649102	25.00	2/25/2003	3/13/2003	16	400.00	
2660	200302	030256749	649102	138.26	2/25/2003	3/13/2003	16	2,212.16	
2661	200302	030256749	649102	126.76	2/25/2003	3/13/2003	16	2,028.16	
2662	200302	030256749	649102	118.61	2/25/2003	3/13/2003	16	1,897.76	
2663	200302	030256749	649102	115.73	2/25/2003	3/13/2003	16	1,851.68	
2664	200302	030256749	649102	114.04	2/25/2003	3/13/2003	16	1,824.64	
2665	200302	030256789	649104	49.86	2/25/2003	3/10/2003	13	648.18	
2666	200302	030256789	649104	7.27	2/25/2003	3/10/2003	13	94.51	
2667	200302	030256789	649104	831.08	2/25/2003	3/10/2003	13	10,804.04	
2668	200302	030256798	629202	13.47	2/25/2003	3/14/2003	17	228.99	
2669	200302	030256798	629202	188.01	2/25/2003	3/14/2003	17	3,196.17	
2670	200302	030256798	629202	3,760.05	2/25/2003	3/14/2003	17	63,920.85	
2671	200302	030256885	649005	50.00	2/25/2003	2/27/2003	2	100.00	
2672	200302	030256885	649103	670.00	2/25/2003	2/27/2003	2	1,340.00	
2673	200302	030256885	649005	90.86	2/25/2003	2/27/2003	2	181.72	
2674	200302	030256886	649005	642.34	2/25/2003	2/27/2003	2	1,284.68	
2675	200302	030256886	649002	309.73	2/25/2003	2/27/2003	2	619.46	
2676	200302	030256886	649006	688.22	2/25/2003	2/27/2003	2	1,376.44	
2677	200302	030256907	677202	0.11	2/26/2003	3/14/2003	16	1.76	
2678	200302	030256907	677202	1.50	2/26/2003	3/14/2003	16	24.00	
2679	200302	030256922	649004	1.25	2/26/2003	2/28/2003	2	2.50	
2680	200302	030256922	649004	20.56	2/26/2003	2/28/2003	2	41.12	
2681	200302	030256994	649104	617.50	2/26/2003	2/26/2003	0	-	
2682	200302	030256994	649104	144.16	2/26/2003	2/26/2003	0	-	
2683	200302	030257029	649103	41.39	2/26/2003	2/26/2003	0	-	
2684	200302	030257029	649103	34.43	2/26/2003	2/26/2003	0	-	
2685	200302	030257029	649103	102.62	2/26/2003	2/26/2003	0	-	

MidAmerican Energy Company
Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2686	200302	030257031	649004	12.19	2/26/2003	2/26/2003	0	-	
2687	200302	030257032	649001	145.47	2/26/2003	2/26/2003	0	-	
2688	200302	030257033	649004	22.94	2/26/2003	2/26/2003	0	-	
2689	200302	030257088	629101	5.76	2/26/2003	3/10/2003	12	69.12	
2690	200302	030257088	629101	96.00	2/26/2003	3/10/2003	12	1,152.00	
2691	200302	030257089	629101	1.15	2/26/2003	2/27/2003	1	1.15	
2692	200302	030257089	629101	4.56	2/26/2003	2/27/2003	1	4.56	
2693	200302	030257089	629101	64.00	2/26/2003	2/27/2003	1	64.00	
2694	200302	030257090	649004	6.60	2/26/2003	2/27/2003	1	6.60	
2695	200302	030257090	649004	104.83	2/26/2003	2/27/2003	1	104.83	
2696	200302	030257090	649004	5.21	2/26/2003	2/27/2003	1	5.21	
2697	200302	030257092	649004	40.99	2/26/2003	2/27/2003	1	40.99	
2698	200302	030257092	649004	1.63	2/26/2003	2/27/2003	1	1.63	
2699	200302	030257099	677103	0.95	2/26/2003	2/27/2003	1	0.95	
2700	200302	030257099	677103	0.06	2/26/2003	2/27/2003	1	0.06	
2701	200302	030257105	649006	290.00	2/26/2003	2/27/2003	1	290.00	
2702	200302	030257111	649006	16.80	2/26/2003	3/6/2003	8	134.40	
2703	200302	030257111	649006	57.00	2/26/2003	3/6/2003	8	456.00	
2704	200302	030257111	649006	1.44	2/26/2003	3/6/2003	8	11.52	
2705	200302	030257111	649006	7.06	2/26/2003	3/6/2003	8	56.48	
2706	200302	030257111	649006	279.00	2/26/2003	3/6/2003	8	2,232.00	
2707	200302	030257125	649006	191.77	2/26/2003	2/26/2003	0	-	
2708	200302	030257125	649006	70.55	2/26/2003	2/26/2003	0	-	
2709	200302	030257191	649102	15.00	2/26/2003	2/27/2003	1	15.00	
2710	200302	030257191	649102	(3.00)	2/26/2003	2/27/2003	1	(3.00)	
2711	200302	030257191	649102	300.00	2/26/2003	2/27/2003	1	300.00	
2712	200302	030257193	649102	(2.57)	2/26/2003	2/27/2003	1	(2.57)	
2713	200302	030257193	649102	12.41	2/26/2003	2/27/2003	1	12.41	
2714	200302	030257193	649102	0.71	2/26/2003	2/27/2003	1	0.71	
2715	200302	030257193	649102	0.29	2/26/2003	2/27/2003	1	0.29	
2716	200302	030257193	649102	0.26	2/26/2003	2/27/2003	1	0.26	
2717	200302	030257193	649102	0.11	2/26/2003	2/27/2003	1	0.11	
2718	200302	030257193	649102	1.17	2/26/2003	2/27/2003	1	1.17	
2719	200302	030257193	649102	1.52	2/26/2003	2/27/2003	1	1.52	
2720	200302	030257193	649102	1.57	2/26/2003	2/27/2003	1	1.57	
2721	200302	030257193	649102	2.09	2/26/2003	2/27/2003	1	2.09	
2722	200302	030257193	649102	2.10	2/26/2003	2/27/2003	1	2.10	
2723	200302	030257193	649102	5.81	2/26/2003	2/27/2003	1	5.81	
2724	200302	030257193	649102	(0.18)	2/26/2003	2/27/2003	1	(0.18)	
2725	200302	030257193	649102	9.50	2/26/2003	2/27/2003	1	9.50	
2726	200302	030257193	649102	(2.48)	2/26/2003	2/27/2003	1	(2.48)	
2727	200302	030257193	649102	12.82	2/26/2003	2/27/2003	1	12.82	
2728	200302	030257193	649102	41.80	2/26/2003	2/27/2003	1	41.80	
2729	200302	030257193	649102	116.16	2/26/2003	2/27/2003	1	116.16	
2730	200302	030257193	649102	190.00	2/26/2003	2/27/2003	1	190.00	
2731	200302	030257193	649102	248.16	2/26/2003	2/27/2003	1	248.16	
2732	200302	030257193	649102	256.50	2/26/2003	2/27/2003	1	256.50	
2733	200302	030257193	649102	(1.90)	2/26/2003	2/27/2003	1	(1.90)	
2734	200302	030257193	649102	(1.16)	2/26/2003	2/27/2003	1	(1.16)	
2735	200302	030257193	649102	(0.42)	2/26/2003	2/27/2003	1	(0.42)	
2736	200302	030257193	649102	18.04	2/26/2003	2/27/2003	1	18.04	
2737	200302	030257193	649102	(0.41)	2/26/2003	2/27/2003	1	(0.41)	
2738	200302	030257193	649102	5.89	2/26/2003	2/27/2003	1	5.89	
2739	200302	030257193	649102	0.90	2/26/2003	2/27/2003	1	0.90	
2740	200302	030257193	649102	0.04	2/26/2003	2/27/2003	1	0.04	
2741	200302	030257193	649102	(0.06)	2/26/2003	2/27/2003	1	(0.06)	
2742	200302	030257246	649104	0.54	2/26/2003	3/20/2003	22	11.88	
2743	200302	030257246	649104	10.70	2/26/2003	3/20/2003	22	235.40	
2744	200302	030257279	649102	15.16	2/26/2003	2/27/2003	1	15.16	
2745	200302	030257279	649102	252.63	2/26/2003	2/27/2003	1	252.63	
2746	200302	030257294	649004	(1.26)	2/26/2003	2/26/2003	0	-	

MidAmerican Energy Company
Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2747	200302	030257294	649004	125.50	2/26/2003	2/26/2003	0	-	
2748	200302	030257294	649004	8.43	2/26/2003	2/26/2003	0	-	
2749	200302	030257294	649004	15.05	2/26/2003	2/26/2003	0	-	
2750	200302	030257298	649102	199.50	2/26/2003	2/26/2003	0	-	
2751	200302	030257298	649102	11.97	2/26/2003	2/26/2003	0	-	
2752	200302	030257298	649102	6.72	2/26/2003	2/26/2003	0	-	
2753	200302	030257298	649102	(2.00)	2/26/2003	2/26/2003	0	-	
2754	200302	030257299	649102	23.53	2/26/2003	2/26/2003	0	-	
2755	200302	030257299	649102	51.19	2/26/2003	2/26/2003	0	-	
2756	200302	030257299	649102	23.52	2/26/2003	2/26/2003	0	-	
2757	200302	030257299	649102	(7.31)	2/26/2003	2/26/2003	0	-	
2758	200302	030257299	649102	(7.32)	2/26/2003	2/26/2003	0	-	
2759	200302	030257299	649102	731.30	2/26/2003	2/26/2003	0	-	
2760	200302	030257306	649102	157.92	2/26/2003	2/26/2003	0	-	
2761	200302	030257306	649102	11.05	2/26/2003	2/26/2003	0	-	
2762	200302	030257306	649102	(3.16)	2/26/2003	2/26/2003	0	-	
2763	200302	030257309	649006	147.49	2/26/2003	2/27/2003	1	147.49	
2764	200302	030257309	649006	735.48	2/26/2003	2/27/2003	1	735.48	
2765	200302	030257326	649006	21.21	2/26/2003	2/27/2003	1	21.21	
2766	200302	030257326	649006	7.07	2/26/2003	2/27/2003	1	7.07	
2767	200302	030257326	649006	21.20	2/26/2003	2/27/2003	1	21.20	
2768	200302	030257340	677103	147.70	2/26/2003	2/27/2003	1	147.70	
2769	200302	030257340	677103	73.85	2/26/2003	2/27/2003	1	73.85	
2770	200302	030257340	677103	11.08	2/26/2003	2/27/2003	1	11.08	
2771	200302	030257340	677103	2.45	2/26/2003	2/27/2003	1	2.45	
2772	200302	030257340	677103	4.90	2/26/2003	2/27/2003	1	4.90	
2773	200302	030257343	677103	5.11	2/26/2003	2/27/2003	1	5.11	
2774	200302	030257343	677103	73.85	2/26/2003	2/27/2003	1	73.85	
2775	200302	030257343	677103	3.70	2/26/2003	2/27/2003	1	3.70	
2776	200302	030257344	677103	5.11	2/26/2003	2/27/2003	1	5.11	
2777	200302	030257344	677103	3.70	2/26/2003	2/27/2003	1	3.70	
2778	200302	030257344	677103	73.85	2/26/2003	2/27/2003	1	73.85	
2779	200302	030257356	649104	2.29	2/26/2003	3/13/2003	15	34.35	
2780	200302	030257356	649104	32.78	2/26/2003	3/13/2003	15	491.70	
2781	200302	030257357	649104	1.13	2/26/2003	3/13/2003	15	16.95	
2782	200302	030257357	649104	16.18	2/26/2003	3/13/2003	15	242.70	
2783	200302	030257359	649104	0.70	2/26/2003	3/17/2003	19	13.30	
2784	200302	030257359	649104	9.98	2/26/2003	3/17/2003	19	189.62	
2785	200302	030257362	649104	2.79	2/26/2003	3/20/2003	22	61.38	
2786	200302	030257362	649104	39.90	2/26/2003	3/20/2003	22	877.80	
2787	200302	030257363	649104	10.00	2/26/2003	3/20/2003	22	220.00	
2788	200302	030257363	649104	0.70	2/26/2003	3/20/2003	22	15.40	
2789	200302	030257367	649004	2.44	2/26/2003	3/13/2003	15	36.60	
2790	200302	030257367	649004	395.00	2/26/2003	3/13/2003	15	5,925.00	
2791	200302	030257367	649004	341.00	2/26/2003	3/13/2003	15	5,115.00	
2792	200302	030257367	649004	27.31	2/26/2003	3/13/2003	15	409.65	
2793	200302	030257367	649004	23.87	2/26/2003	3/13/2003	15	358.05	
2794	200302	030257367	649004	20.61	2/26/2003	3/13/2003	15	309.15	
2795	200302	030257367	649004	3.25	2/26/2003	3/13/2003	15	48.75	
2796	200302	030257367	649004	2.84	2/26/2003	3/13/2003	15	42.60	
2797	200302	030257367	649004	452.00	2/26/2003	3/13/2003	15	6,780.00	
2798	200302	030257406	629101	36.40	2/26/2003	2/27/2003	1	36.40	
2799	200302	030257406	629101	2.55	2/26/2003	2/27/2003	1	2.55	
2800	200302	030257406	629101	0.79	2/26/2003	2/27/2003	1	0.79	
2801	200302	030257408	629101	4.30	2/26/2003	2/27/2003	1	4.30	
2802	200302	030257408	629101	61.45	2/26/2003	2/27/2003	1	61.45	
2803	200302	030257409	629101	294.30	2/26/2003	3/20/2003	22	6,474.60	
2804	200302	030257409	629101	20.60	2/26/2003	3/20/2003	22	453.20	
2805	200302	030257421	649004	1.06	2/26/2003	3/20/2003	22	23.32	
2806	200302	030257421	649004	15.20	2/26/2003	3/20/2003	22	334.40	
2807	200302	030257424	649004	100.45	2/26/2003	3/7/2003	9	904.05	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2808	200302	030257424	649004	4.98	2/26/2003	3/7/2003	9	44.82	
2809	200302	030257432	649102	26.97	2/26/2003	2/28/2003	2	53.94	
2810	200302	030257432	649102	1.62	2/26/2003	2/28/2003	2	3.24	
2811	200302	030257439	679005	10.12	2/26/2003	3/13/2003	15	151.80	
2812	200302	030257439	679005	202.35	2/26/2003	3/13/2003	15	3,035.25	
2813	200302	030257439	679005	7.47	2/26/2003	3/13/2003	15	112.05	
2814	200302	030257457	649004	4.29	2/26/2003	3/7/2003	9	38.61	
2815	200302	030257457	649004	71.48	2/26/2003	3/7/2003	9	643.32	
2816	200302	030257458	649004	0.76	2/26/2003	3/7/2003	9	6.84	
2817	200302	030257458	649004	12.68	2/26/2003	3/7/2003	9	114.12	
2818	200302	030257459	649004	162.30	2/26/2003	3/7/2003	9	1,460.70	
2819	200302	030257459	649004	9.74	2/26/2003	3/7/2003	9	87.66	
2820	200302	030257467	649102	0.84	2/26/2003	3/20/2003	22	18.48	
2821	200302	030257467	649102	2.49	2/26/2003	3/20/2003	22	54.78	
2822	200302	030257467	649102	13.99	2/26/2003	3/20/2003	22	307.78	
2823	200302	030257467	649102	0.15	2/26/2003	3/20/2003	22	3.30	
2824	200302	030257469	649102	34.99	2/26/2003	3/13/2003	15	524.85	
2825	200302	030257469	649102	2.10	2/26/2003	3/13/2003	15	31.50	
2826	200302	030257673	649104	861.28	2/27/2003	2/28/2003	1	861.28	
2827	200302	030257676	649104	221.40	2/27/2003	2/28/2003	1	221.40	
2828	200302	030257677	649104	635.52	2/27/2003	2/28/2003	1	635.52	
2829	200302	030257679	649104	692.25	2/27/2003	2/28/2003	1	692.25	
2830	200302	030257680	649104	1,007.72	2/27/2003	2/28/2003	1	1,007.72	
2831	200302	030257688	649101	0.90	2/27/2003	3/14/2003	15	13.50	
2832	200302	030257688	649101	14.95	2/27/2003	3/14/2003	15	224.25	
2833	200302	030257690	649101	0.78	2/27/2003	3/13/2003	14	10.92	
2834	200302	030257690	649101	12.97	2/27/2003	3/13/2003	14	181.58	
2835	200302	030257693	649001	18.73	2/27/2003	2/27/2003	0	-	
2836	200302	030257717	649005	76.00	2/27/2003	3/10/2003	11	836.00	
2837	200302	030257717	649005	4.56	2/27/2003	3/10/2003	11	50.16	
2838	200302	030257749	649102	9.81	2/27/2003	3/6/2003	7	68.67	
2839	200302	030257749	649102	140.12	2/27/2003	3/6/2003	7	980.84	
2840	200302	030257751	629101	175.26	2/27/2003	3/13/2003	14	2,453.64	
2841	200302	030257751	629101	12.26	2/27/2003	3/13/2003	14	171.64	
2842	200302	030257752	629101	53.88	2/27/2003	3/7/2003	8	431.04	
2843	200302	030257752	629101	3.77	2/27/2003	3/7/2003	8	30.16	
2844	200302	030257756	629101	47.61	2/27/2003	2/28/2003	1	47.61	
2845	200302	030257756	629101	952.24	2/27/2003	2/28/2003	1	952.24	
2846	200302	030257758	629101	7.35	2/27/2003	3/5/2003	6	44.10	
2847	200302	030257758	629101	105.00	2/27/2003	3/5/2003	6	630.00	
2848	200302	030257810	649101	256.00	2/27/2003	3/13/2003	14	3,584.00	
2849	200302	030257810	649101	12.80	2/27/2003	3/13/2003	14	179.20	
2850	200302	030257842	649004	9.70	2/27/2003	3/11/2003	12	116.40	
2851	200302	030257843	649004	14.54	2/27/2003	3/4/2003	5	72.70	
2852	200302	030257845	649004	21.46	2/27/2003	2/28/2003	1	21.46	
2853	200302	030257848	649101	75.00	2/27/2003	2/28/2003	1	75.00	
2854	200302	030257848	649101	5.25	2/27/2003	2/28/2003	1	5.25	
2855	200302	030257863	649104	6.00	2/27/2003	2/28/2003	1	6.00	
2856	200302	030257863	649104	5.95	2/27/2003	2/28/2003	1	5.95	
2857	200302	030257863	649104	84.96	2/27/2003	2/28/2003	1	84.96	
2858	200302	030257866	649104	38.44	2/27/2003	2/27/2003	0	-	
2859	200302	030257887	677202	8.46	2/27/2003	2/27/2003	0	-	
2860	200302	030257905	649004	9.73	2/27/2003	2/27/2003	0	-	
2861	200302	030257905	649004	10.88	2/27/2003	2/27/2003	0	-	
2862	200302	030257905	649004	217.60	2/27/2003	2/27/2003	0	-	
2863	200302	030257934	649102	6.89	2/27/2003	2/28/2003	1	6.89	
2864	200302	030257934	649102	98.47	2/27/2003	2/28/2003	1	98.47	
2865	200302	030258012	677103	100.00	2/27/2003	2/28/2003	1	100.00	
2866	200302	030258012	677103	5.00	2/27/2003	2/28/2003	1	5.00	
2867	200302	030258018	649104	5.18	2/27/2003	3/5/2003	6	31.08	
2868	200302	030258018	649104	86.40	2/27/2003	3/5/2003	6	518.40	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
 Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2869	200302	030258038	649005	5.55	2/27/2003	3/13/2003	14	77.70	
2870	200302	030258038	649005	0.94	2/27/2003	3/13/2003	14	13.16	
2871	200302	030258038	649005	15.68	2/27/2003	3/13/2003	14	219.52	
2872	200302	030258038	649005	0.33	2/27/2003	3/13/2003	14	4.62	
2873	200302	030258039	649004	0.83	2/27/2003	3/13/2003	14	11.62	
2874	200302	030258039	649004	13.75	2/27/2003	3/13/2003	14	192.50	
2875	200302	030258041	649004	0.67	2/27/2003	3/13/2003	14	9.38	
2876	200302	030258041	649004	2.99	2/27/2003	3/13/2003	14	41.86	
2877	200302	030258041	649004	3.60	2/27/2003	3/13/2003	14	50.40	
2878	200302	030258041	649004	11.20	2/27/2003	3/13/2003	14	156.80	
2879	200302	030258041	649004	0.22	2/27/2003	3/13/2003	14	3.08	
2880	200302	030258041	649004	8.80	2/27/2003	3/13/2003	14	123.20	
2881	200302	030258041	649004	0.53	2/27/2003	3/13/2003	14	7.42	
2882	200302	030258041	649004	0.18	2/27/2003	3/13/2003	14	2.52	
2883	200302	030258043	649004	0.18	2/27/2003	3/13/2003	14	2.52	
2884	200302	030258043	649004	2.95	2/27/2003	3/13/2003	14	41.30	
2885	200302	030258053	649102	2.21	2/27/2003	3/17/2003	18	39.78	
2886	200302	030258053	649102	2.27	2/27/2003	3/17/2003	18	40.86	
2887	200302	030258053	649102	2.35	2/27/2003	3/17/2003	18	42.30	
2888	200302	030258053	649102	39.20	2/27/2003	3/17/2003	18	705.60	
2889	200302	030258053	649102	37.83	2/27/2003	3/17/2003	18	680.94	
2890	200302	030258053	649102	36.73	2/27/2003	3/17/2003	18	661.14	
2891	200302	030258053	649102	33.15	2/27/2003	3/17/2003	18	596.70	
2892	200302	030258053	649102	1.99	2/27/2003	3/17/2003	18	35.82	
2893	200302	030258056	677202	15.30	2/27/2003	3/10/2003	11	168.30	
2894	200302	030258056	677202	2.91	2/27/2003	3/10/2003	11	32.01	
2895	200302	030258056	677202	31.08	2/27/2003	3/10/2003	11	341.88	
2896	200302	030258056	677202	40.50	2/27/2003	3/10/2003	11	445.50	
2897	200302	030258056	677202	48.60	2/27/2003	3/10/2003	11	534.60	
2898	200302	030258056	677202	2.43	2/27/2003	3/10/2003	11	26.73	
2899	200302	030258056	677202	1.86	2/27/2003	3/10/2003	11	20.46	
2900	200302	030258056	677202	0.92	2/27/2003	3/10/2003	11	10.12	
2901	200302	030258064	649004	1.50	2/27/2003	3/13/2003	14	21.00	
2902	200302	030258064	649004	25.00	2/27/2003	3/13/2003	14	350.00	
2903	200302	030258064	649004	8.10	2/27/2003	3/13/2003	14	113.40	
2904	200302	030258064	649004	0.30	2/27/2003	3/13/2003	14	4.20	
2905	200302	030258064	649004	135.00	2/27/2003	3/13/2003	14	1,890.00	
2906	200302	030258064	649004	5.00	2/27/2003	3/13/2003	14	70.00	
2907	200302	030258075	649102	35.51	2/27/2003	3/7/2003	8	284.08	
2908	200302	030258075	649102	0.12	2/27/2003	3/7/2003	8	0.96	
2909	200302	030258075	649102	4.95	2/27/2003	3/7/2003	8	39.60	
2910	200302	030258075	649102	2.14	2/27/2003	3/7/2003	8	17.12	
2911	200302	030258075	649102	2.10	2/27/2003	3/7/2003	8	16.80	
2912	200302	030258075	649102	0.30	2/27/2003	3/7/2003	8	2.40	
2913	200302	030258080	649102	20.76	2/27/2003	2/28/2003	1	20.76	
2914	200302	030258080	649102	1.25	2/27/2003	2/28/2003	1	1.25	
2915	200302	030258084	649102	1.25	2/27/2003	3/6/2003	7	8.75	
2916	200302	030258084	649102	20.76	2/27/2003	3/6/2003	7	145.32	
2917	200302	030258090	649101	178.60	2/27/2003	3/7/2003	8	1,428.80	
2918	200302	030258090	649101	10.72	2/27/2003	3/7/2003	8	85.76	
2919	200302	030258129	649103	477.97	2/27/2003	2/28/2003	1	477.97	
2920	200302	030258129	649103	82.56	2/27/2003	2/28/2003	1	82.56	
2921	200302	030258129	649103	33.46	2/27/2003	2/28/2003	1	33.46	
2922	200302	030258133	677103	2.09	2/27/2003	2/28/2003	1	2.09	
2923	200302	030258133	677103	29.79	2/27/2003	2/28/2003	1	29.79	
2924	200302	030258134	649104	0.23	2/27/2003	3/20/2003	21	4.83	
2925	200302	030258134	649104	3.30	2/27/2003	3/20/2003	21	69.30	
2926	200302	030258137	649104	16.77	2/27/2003	3/20/2003	21	352.17	
2927	200302	030258137	649104	1.17	2/27/2003	3/20/2003	21	24.57	
2928	200302	030258139	649104	1.17	2/27/2003	3/20/2003	21	24.57	
2929	200302	030258139	649104	16.65	2/27/2003	3/20/2003	21	349.65	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2930	200302	030258152	677202	0.88	2/27/2003	2/28/2003	1	0.88	
2931	200302	030258152	677202	12.53	2/27/2003	2/28/2003	1	12.53	
2932	200302	030258160	649103	64.30	2/27/2003	3/6/2003	7	450.10	
2933	200302	030258160	649103	4.51	2/27/2003	3/6/2003	7	31.57	
2934	200302	030258200	677202	22.99	2/27/2003	3/5/2003	6	137.94	
2935	200302	030258206	649102	686.32	2/27/2003	3/17/2003	18	12,353.76	
2936	200302	030258206	649102	48.04	2/27/2003	3/17/2003	18	864.72	
2937	200302	030258206	649102	6.60	2/27/2003	3/17/2003	18	118.80	
2938	200302	030258223	649005	97.86	2/27/2003	3/10/2003	11	1,076.46	
2939	200302	030258223	649005	6.85	2/27/2003	3/10/2003	11	75.35	
2940	200302	030258241	649104	0.36	2/27/2003	3/20/2003	21	7.56	
2941	200302	030258241	649104	5.20	2/27/2003	3/20/2003	21	109.20	
2942	200302	030258242	649104	39.00	2/27/2003	3/20/2003	21	819.00	
2943	200302	030258243	649004	10.00	2/27/2003	3/14/2003	15	150.00	
2944	200302	030258243	649004	0.60	2/27/2003	3/14/2003	15	9.00	
2945	200302	030258244	649004	32.05	2/27/2003	3/20/2003	21	673.05	
2946	200302	030258263	649102	933.30	2/27/2003	2/28/2003	1	933.30	
2947	200302	030258263	649102	(18.67)	2/27/2003	2/28/2003	1	(18.67)	
2948	200302	030258263	649102	65.34	2/27/2003	2/28/2003	1	65.34	
2949	200302	030258265	649102	251.00	2/27/2003	3/5/2003	6	1,506.00	
2950	200302	030258265	649102	(5.02)	2/27/2003	3/5/2003	6	(30.12)	
2951	200302	030258265	649102	17.57	2/27/2003	3/5/2003	6	105.42	
2952	200302	030258266	649102	5.07	2/27/2003	3/4/2003	5	25.35	
2953	200302	030258266	649102	5.05	2/27/2003	3/4/2003	5	25.25	
2954	200302	030258266	649102	2.37	2/27/2003	3/4/2003	5	11.85	
2955	200302	030258266	649102	2.36	2/27/2003	3/4/2003	5	11.80	
2956	200302	030258266	649102	(0.75)	2/27/2003	3/4/2003	5	(3.75)	
2957	200302	030258266	649102	74.97	2/27/2003	3/4/2003	5	374.85	
2958	200302	030258266	649102	74.98	2/27/2003	3/4/2003	5	374.90	
2959	200302	030258275	649104	10.50	2/27/2003	2/28/2003	1	10.50	
2960	200302	030258275	649104	60.73	2/27/2003	2/28/2003	1	60.73	
2961	200302	030258275	649104	3.64	2/27/2003	2/28/2003	1	3.64	
2962	200302	030258276	649104	16.80	2/27/2003	2/28/2003	1	16.80	
2963	200302	030258276	649104	280.00	2/27/2003	2/28/2003	1	280.00	
2964	200302	030258278	649104	77.96	2/27/2003	2/28/2003	1	77.96	
2965	200302	030258278	649104	4.68	2/27/2003	2/28/2003	1	4.68	
2966	200302	030258288	649004	(8.06)	2/27/2003	2/27/2003	0	-	
2967	200302	030258288	649004	55.82	2/27/2003	2/27/2003	0	-	
2968	200302	030258288	649004	806.40	2/27/2003	2/27/2003	0	-	
2969	200302	030258288	649004	124.00	2/27/2003	2/27/2003	0	-	
2970	200302	030258290	649004	38.79	2/27/2003	2/27/2003	0	-	
2971	200302	030258290	649004	378.00	2/27/2003	2/27/2003	0	-	
2972	200302	030258290	649004	256.50	2/27/2003	2/27/2003	0	-	
2973	200302	030258290	649004	190.00	2/27/2003	2/27/2003	0	-	
2974	200302	030258290	649004	87.12	2/27/2003	2/27/2003	0	-	
2975	200302	030258290	649004	41.80	2/27/2003	2/27/2003	0	-	
2976	200302	030258290	649004	0.57	2/27/2003	2/27/2003	0	-	
2977	200302	030258290	649004	(3.78)	2/27/2003	2/27/2003	0	-	
2978	200302	030258290	649004	2.45	2/27/2003	2/27/2003	0	-	
2979	200302	030258290	649004	(1.90)	2/27/2003	2/27/2003	0	-	
2980	200302	030258290	649004	1.67	2/27/2003	2/27/2003	0	-	
2981	200302	030258290	649004	22.83	2/27/2003	2/27/2003	0	-	
2982	200302	030258290	649004	(0.87)	2/27/2003	2/27/2003	0	-	
2983	200302	030258290	649004	642.35	2/27/2003	2/27/2003	0	-	
2984	200302	030258290	649004	(0.42)	2/27/2003	2/27/2003	0	-	
2985	200302	030258290	649004	(0.22)	2/27/2003	2/27/2003	0	-	
2986	200302	030258290	649004	(2.56)	2/27/2003	2/27/2003	0	-	
2987	200302	030258290	649004	0.27	2/27/2003	2/27/2003	0	-	
2988	200302	030258290	649004	1.23	2/27/2003	2/27/2003	0	-	
2989	200302	030258290	649004	1.27	2/27/2003	2/27/2003	0	-	
2990	200302	030258290	649004	(6.42)	2/27/2003	2/27/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2991	200302	030258290	649004	2.52	2/27/2003	2/27/2003	0	-	
2992	200302	030258290	649004	4.17	2/27/2003	2/27/2003	0	-	
2993	200302	030258290	649004	5.26	2/27/2003	2/27/2003	0	-	
2994	200302	030258290	649004	11.47	2/27/2003	2/27/2003	0	-	
2995	200302	030258290	649004	15.49	2/27/2003	2/27/2003	0	-	
2996	200302	030258290	649004	20.90	2/27/2003	2/27/2003	0	-	
2997	200302	030258290	649004	0.14	2/27/2003	2/27/2003	0	-	
2998	200302	030258291	649004	22.98	2/27/2003	2/27/2003	0	-	
2999	200302	030258291	649004	380.00	2/27/2003	2/27/2003	0	-	
3000	200302	030258291	649004	47.12	2/27/2003	2/27/2003	0	-	
3001	200302	030258291	649004	6.58	2/27/2003	2/27/2003	0	-	
3002	200302	030258291	649004	2.95	2/27/2003	2/27/2003	0	-	
3003	200302	030258291	649004	2.85	2/27/2003	2/27/2003	0	-	
3004	200302	030258291	649004	0.84	2/27/2003	2/27/2003	0	-	
3005	200302	030258291	649004	0.37	2/27/2003	2/27/2003	0	-	
3006	200302	030258291	649004	(0.47)	2/27/2003	2/27/2003	0	-	
3007	200302	030258291	649004	(1.09)	2/27/2003	2/27/2003	0	-	
3008	200302	030258291	649004	(3.80)	2/27/2003	2/27/2003	0	-	
3009	200302	030258291	649004	108.87	2/27/2003	2/27/2003	0	-	
3010	200302	030258293	649103	515.85	2/27/2003	2/27/2003	0	-	
3011	200302	030258293	649103	(5.16)	2/27/2003	2/27/2003	0	-	
3012	200302	030258293	649103	36.11	2/27/2003	2/27/2003	0	-	
3013	200302	030258293	649103	8.38	2/27/2003	2/27/2003	0	-	
3014	200302	030258294	649102	(1.19)	2/27/2003	2/27/2003	0	-	
3015	200302	030258294	649102	8.32	2/27/2003	2/27/2003	0	-	
3016	200302	030258294	649102	15.37	2/27/2003	2/27/2003	0	-	
3017	200302	030258294	649102	118.80	2/27/2003	2/27/2003	0	-	
3018	200302	030258296	649102	(3.73)	2/27/2003	2/27/2003	0	-	
3019	200302	030258296	649102	8.25	2/27/2003	2/27/2003	0	-	
3020	200302	030258296	649102	26.12	2/27/2003	2/27/2003	0	-	
3021	200302	030258296	649102	373.20	2/27/2003	2/27/2003	0	-	
3022	200302	030258297	649103	(4.69)	2/27/2003	2/27/2003	0	-	
3023	200302	030258297	649103	14.72	2/27/2003	2/27/2003	0	-	
3024	200302	030258297	649103	468.70	2/27/2003	2/27/2003	0	-	
3025	200302	030258297	649103	32.81	2/27/2003	2/27/2003	0	-	
3026	200302	030258298	649103	4.16	2/27/2003	2/27/2003	0	-	
3027	200302	030258298	649102	(0.60)	2/27/2003	2/27/2003	0	-	
3028	200302	030258298	649102	3.25	2/27/2003	2/27/2003	0	-	
3029	200302	030258298	649102	4.16	2/27/2003	2/27/2003	0	-	
3030	200302	030258298	649102	59.40	2/27/2003	2/27/2003	0	-	
3031	200302	030258298	649103	(0.59)	2/27/2003	2/27/2003	0	-	
3032	200302	030258298	649103	3.25	2/27/2003	2/27/2003	0	-	
3033	200302	030258298	649103	59.40	2/27/2003	2/27/2003	0	-	
3034	200302	030258299	649103	4.16	2/27/2003	2/27/2003	0	-	
3035	200302	030258299	649102	4.16	2/27/2003	2/27/2003	0	-	
3036	200302	030258299	649102	59.40	2/27/2003	2/27/2003	0	-	
3037	200302	030258299	649102	(0.60)	2/27/2003	2/27/2003	0	-	
3038	200302	030258299	649102	3.25	2/27/2003	2/27/2003	0	-	
3039	200302	030258299	649103	3.25	2/27/2003	2/27/2003	0	-	
3040	200302	030258299	649103	59.40	2/27/2003	2/27/2003	0	-	
3041	200302	030258299	649103	(0.59)	2/27/2003	2/27/2003	0	-	
3042	200302	030258300	649103	(2.18)	2/27/2003	2/27/2003	0	-	
3043	200302	030258300	649103	4.10	2/27/2003	2/27/2003	0	-	
3044	200302	030258300	649103	15.24	2/27/2003	2/27/2003	0	-	
3045	200302	030258300	649103	217.80	2/27/2003	2/27/2003	0	-	
3046	200302	030258300	649102	217.80	2/27/2003	2/27/2003	0	-	
3047	200302	030258300	649102	15.25	2/27/2003	2/27/2003	0	-	
3048	200302	030258300	649102	4.10	2/27/2003	2/27/2003	0	-	
3049	200302	030258300	649102	(2.18)	2/27/2003	2/27/2003	0	-	
3050	200302	030258302	649103	31.02	2/27/2003	2/27/2003	0	-	
3051	200302	030258302	649103	(4.43)	2/27/2003	2/27/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3052	200302	030258302	649103	6.32	2/27/2003	2/27/2003	0	-	
3053	200302	030258302	649103	442.23	2/27/2003	2/27/2003	0	-	
3054	200302	030258302	649102	(4.41)	2/27/2003	2/27/2003	0	-	
3055	200302	030258302	649102	442.22	2/27/2003	2/27/2003	0	-	
3056	200302	030258302	649102	30.89	2/27/2003	2/27/2003	0	-	
3057	200302	030258302	649102	6.30	2/27/2003	2/27/2003	0	-	
3058	200302	030258318	649004	(7.35)	2/27/2003	2/27/2003	0	-	
3059	200302	030258318	649004	734.70	2/27/2003	2/27/2003	0	-	
3060	200302	030258318	649004	51.43	2/27/2003	2/27/2003	0	-	
3061	200302	030258318	649004	20.39	2/27/2003	2/27/2003	0	-	
3062	200302	030258336	649104	41.40	2/27/2003	2/27/2003	0	-	
3063	200302	030258336	649104	(0.41)	2/27/2003	2/27/2003	0	-	
3064	200302	030258336	649104	2.90	2/27/2003	2/27/2003	0	-	
3065	200302	030258339	649104	4.76	2/27/2003	2/27/2003	0	-	
3066	200302	030258339	649104	(0.05)	2/27/2003	2/27/2003	0	-	
3067	200302	030258339	649104	0.33	2/27/2003	2/27/2003	0	-	
3068	200302	030258351	649004	0.52	2/27/2003	2/27/2003	0	-	
3069	200302	030258351	649004	7.47	2/27/2003	2/27/2003	0	-	
3070	200302	030258355	649006	647.90	2/27/2003	2/27/2003	0	-	
3071	200302	030258355	649104	219.74	2/27/2003	2/27/2003	0	-	
3072	200302	030258356	649006	1,794.00	2/27/2003	2/27/2003	0	-	
3073	200302	030258356	649104	819.00	2/27/2003	2/27/2003	0	-	
3074	200302	030258360	649104	25.00	2/27/2003	3/6/2003	7	175.00	
3075	200302	030258360	649104	500.00	2/27/2003	3/6/2003	7	3,500.00	
3076	200302	030258360	649104	100.00	2/27/2003	3/6/2003	7	700.00	
3077	200302	030258360	649104	54.59	2/27/2003	3/6/2003	7	382.13	
3078	200302	030258360	649104	36.79	2/27/2003	3/6/2003	7	257.53	
3079	200302	030258360	649104	7.35	2/27/2003	3/6/2003	7	51.45	
3080	200302	030258360	649104	4.02	2/27/2003	3/6/2003	7	28.14	
3081	200302	030258360	649104	1.84	2/27/2003	3/6/2003	7	12.88	
3082	200302	030258361	649104	500.00	2/27/2003	3/14/2003	15	7,500.00	
3083	200302	030258361	649104	45.08	2/27/2003	3/14/2003	15	676.20	
3084	200302	030258361	649104	54.59	2/27/2003	3/14/2003	15	818.85	
3085	200302	030258361	649104	4.92	2/27/2003	3/14/2003	15	73.80	
3086	200302	030258536	629101	455.42	2/28/2003	3/3/2003	3	1,366.26	
3087	200302	030258536	629101	22.77	2/28/2003	3/3/2003	3	68.31	
3088	200302	030258567	649103	7.28	2/28/2003	2/28/2003	0	-	
3089	200302	030258567	649103	(9.35)	2/28/2003	2/28/2003	0	-	
3090	200302	030258567	649103	934.67	2/28/2003	2/28/2003	0	-	
3091	200302	030258567	649103	65.43	2/28/2003	2/28/2003	0	-	
3092	200302	030258568	649103	21.00	2/28/2003	2/28/2003	0	-	
3093	200302	030258568	649103	300.00	2/28/2003	2/28/2003	0	-	
3094	200302	030258568	649103	(3.00)	2/28/2003	2/28/2003	0	-	
3095	200302	030258569	649004	(6.00)	2/28/2003	2/28/2003	0	-	
3096	200302	030258569	649004	600.00	2/28/2003	2/28/2003	0	-	
3097	200302	030258569	649004	42.00	2/28/2003	2/28/2003	0	-	
3098	200302	030258573	649005	1,725.26	2/28/2003	3/5/2003	5	8,626.30	
3099	200302	030258573	649005	739.39	2/28/2003	3/5/2003	5	3,696.95	
3100	200302	030258573	649005	(17.26)	2/28/2003	3/5/2003	5	(86.30)	
3101	200302	030258573	649005	(7.39)	2/28/2003	3/5/2003	5	(36.95)	
3102	200302	030258574	649005	2,859.36	2/28/2003	3/5/2003	5	14,296.80	
3103	200302	030258574	649005	(28.60)	2/28/2003	3/5/2003	5	(143.00)	
3104	200302	030258574	649005	1,225.44	2/28/2003	3/5/2003	5	6,127.20	
3105	200302	030258574	649005	(12.25)	2/28/2003	3/5/2003	5	(61.25)	
3106	200302	030258606	649004	5.95	2/28/2003	3/6/2003	6	35.70	
3107	200302	030258606	649004	70.00	2/28/2003	3/6/2003	6	420.00	
3108	200302	030258606	649004	15.00	2/28/2003	3/6/2003	6	90.00	
3109	200302	030258621	649004	300.00	2/28/2003	3/3/2003	3	900.00	
3110	200302	030258621	649004	15.00	2/28/2003	3/3/2003	3	45.00	
3111	200302	030258621	649004	(3.00)	2/28/2003	3/3/2003	3	(9.00)	
3112	200302	030258642	649004	8.40	2/28/2003	3/13/2003	13	109.20	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3113	200302	030258642	649004	120.00	2/28/2003	3/13/2003	13	1,560.00	
3114	200302	030258650	649004	10.44	2/28/2003	3/3/2003	3	31.32	
3115	200302	030258650	649004	8.10	2/28/2003	3/3/2003	3	24.30	
3116	200302	030258650	649004	174.00	2/28/2003	3/3/2003	3	522.00	
3117	200302	030258661	649004	(6.89)	2/28/2003	3/6/2003	6	(41.34)	
3118	200302	030258661	649004	(75.15)	2/28/2003	3/6/2003	6	(450.90)	
3119	200302	030258661	649004	(4.92)	2/28/2003	3/6/2003	6	(29.52)	
3120	200302	030258688	629101	(4.72)	2/28/2003	2/28/2003	0	-	
3121	200302	030258690	649102	(251.19)	2/28/2003	2/28/2003	0	-	
3122	200302	030258690	649102	(12.56)	2/28/2003	2/28/2003	0	-	
3123	200302	030258698	629101	0.44	2/28/2003	3/13/2003	13	5.72	
3124	200302	030258698	629101	6.29	2/28/2003	3/13/2003	13	81.77	
3125	200302	030258699	629101	4.16	2/28/2003	3/17/2003	17	70.72	
3126	200302	030258699	629101	61.16	2/28/2003	3/17/2003	17	1,039.72	
3127	200302	030258700	629101	4.59	2/28/2003	3/10/2003	10	45.90	
3128	200302	030258700	629101	67.34	2/28/2003	3/10/2003	10	673.40	
3129	200302	030258763	649102	5.00	2/28/2003	2/28/2003	0	-	
3130	200305	030366528	649004	37.65	3/14/2003	5/5/2003	52	1,957.80	
3131	200305	030366528	649004	8.52	3/14/2003	5/5/2003	52	443.04	
3132	200305	030410553	649104	644.50	4/10/2003	5/30/2003	50	32,225.00	
3133	200305	030410553	649104	38.68	4/10/2003	5/30/2003	50	1,934.00	
3134	200305	030410553	649104	9.78	4/10/2003	5/30/2003	50	489.00	
3135	200305	030416028	677103	1,144.05	4/21/2003	5/2/2003	11	12,584.55	
3136	200305	030416028	677103	68.64	4/21/2003	5/2/2003	11	755.04	
3137	200305	030417178	629102	2,391.00	4/22/2003	5/5/2003	13	31,083.00	
3138	200305	030417178	629102	1,250.00	4/22/2003	5/5/2003	13	16,250.00	
3139	200305	030417178	629102	50.00	4/22/2003	5/5/2003	13	650.00	
3140	200305	030521987	649004	612.00	5/1/2003	5/19/2003	18	11,016.00	
3141	200305	030521987	649004	6.21	5/1/2003	5/19/2003	18	111.78	
3142	200305	030521987	649004	41.31	5/1/2003	5/19/2003	18	743.58	
3143	200305	030522010	629001	88.67	5/1/2003	5/16/2003	15	1,330.05	
3144	200305	030522010	629001	239.50	5/1/2003	5/16/2003	15	3,592.50	
3145	200305	030522010	629001	4,790.00	5/1/2003	5/16/2003	15	71,850.00	
3146	200305	030522102	629101	110.00	5/1/2003	5/2/2003	1	110.00	
3147	200305	030522102	629101	7.70	5/1/2003	5/2/2003	1	7.70	
3148	200305	030522171	629101	4.61	5/1/2003	5/19/2003	18	82.98	
3149	200305	030522171	629101	67.50	5/1/2003	5/19/2003	18	1,215.00	
3150	200305	030522191	629101	0.94	5/1/2003	5/12/2003	11	10.34	
3151	200305	030522191	629101	13.31	5/1/2003	5/12/2003	11	146.41	
3152	200305	030522193	629101	101.48	5/1/2003	5/8/2003	7	710.36	
3153	200305	030522193	629101	7.10	5/1/2003	5/8/2003	7	49.70	
3154	200305	030522197	629101	125.00	5/1/2003	5/15/2003	14	1,750.00	
3155	200305	030522197	629101	8.75	5/1/2003	5/15/2003	14	122.50	
3156	200305	030522237	649003	172.95	5/1/2003	5/1/2003	0	-	
3157	200305	030522237	649003	177.70	5/1/2003	5/1/2003	0	-	
3158	200305	030522241	649006	50.00	5/1/2003	5/1/2003	0	-	
3159	200305	030522257	649102	300.00	5/1/2003	5/1/2003	0	-	
3160	200305	030522280	649004	56.07	5/1/2003	5/1/2003	0	-	
3161	200305	030522280	649004	43.38	5/1/2003	5/1/2003	0	-	
3162	200305	030522313	677103	7.62	5/1/2003	5/2/2003	1	7.62	
3163	200305	030522313	677103	0.46	5/1/2003	5/2/2003	1	0.46	
3164	200305	030522314	649101	1.01	5/1/2003	5/1/2003	0	-	
3165	200305	030522314	649006	13.98	5/1/2003	5/1/2003	0	-	
3166	200305	030522314	649006	13.59	5/1/2003	5/1/2003	0	-	
3167	200305	030522314	649101	13.63	5/1/2003	5/1/2003	0	-	
3168	200305	030522314	649006	15.25	5/1/2003	5/1/2003	0	-	
3169	200305	030522314	649101	11.32	5/1/2003	5/1/2003	0	-	
3170	200305	030522314	649101	16.89	5/1/2003	5/1/2003	0	-	
3171	200305	030522314	649101	14.93	5/1/2003	5/1/2003	0	-	
3172	200305	030522314	649101	0.89	5/1/2003	5/1/2003	0	-	
3173	200305	030522314	649006	0.81	5/1/2003	5/1/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3174	200305	030522314	649006	0.89	5/1/2003	5/1/2003	0	-	
3175	200305	030522314	649006	0.91	5/1/2003	5/1/2003	0	-	
3176	200305	030522314	649006	1.17	5/1/2003	5/1/2003	0	-	
3177	200305	030522314	649006	19.55	5/1/2003	5/1/2003	0	-	
3178	200305	030522314	649006	14.96	5/1/2003	5/1/2003	0	-	
3179	200305	030522314	649101	0.68	5/1/2003	5/1/2003	0	-	
3180	200305	030522314	649006	0.84	5/1/2003	5/1/2003	0	-	
3181	200305	030522314	649101	0.81	5/1/2003	5/1/2003	0	-	
3182	200305	030522316	649102	108.80	5/1/2003	5/7/2003	6	652.80	
3183	200305	030522316	649102	7.62	5/1/2003	5/7/2003	6	45.72	
3184	200305	030522316	649102	(2.18)	5/1/2003	5/7/2003	6	(13.08)	
3185	200305	030522318	649104	(2.69)	5/1/2003	5/6/2003	5	(13.45)	
3186	200305	030522318	649104	(2.68)	5/1/2003	5/6/2003	5	(13.40)	
3187	200305	030522318	649104	134.23	5/1/2003	5/6/2003	5	671.15	
3188	200305	030522318	649104	9.39	5/1/2003	5/6/2003	5	46.95	
3189	200305	030522318	649104	9.40	5/1/2003	5/6/2003	5	47.00	
3190	200305	030522324	649004	511.10	5/1/2003	5/1/2003	0	-	
3191	200305	030522324	649004	35.78	5/1/2003	5/1/2003	0	-	
3192	200305	030522324	649004	19.01	5/1/2003	5/1/2003	0	-	
3193	200305	030522325	649004	1,139.28	5/1/2003	5/1/2003	0	-	
3194	200305	030522325	649004	23.37	5/1/2003	5/1/2003	0	-	
3195	200305	030522325	649004	79.75	5/1/2003	5/1/2003	0	-	
3196	200305	030522327	649004	(3.67)	5/1/2003	5/1/2003	0	-	
3197	200305	030522327	649004	6.72	5/1/2003	5/1/2003	0	-	
3198	200305	030522327	649004	25.72	5/1/2003	5/1/2003	0	-	
3199	200305	030522327	649004	367.45	5/1/2003	5/1/2003	0	-	
3200	200305	030522328	649103	373.33	5/1/2003	5/1/2003	0	-	
3201	200305	030522328	649103	(3.73)	5/1/2003	5/1/2003	0	-	
3202	200305	030522328	649103	26.13	5/1/2003	5/1/2003	0	-	
3203	200305	030522328	649103	8.38	5/1/2003	5/1/2003	0	-	
3204	200305	030522330	649103	(0.73)	5/1/2003	5/1/2003	0	-	
3205	200305	030522330	649103	5.11	5/1/2003	5/1/2003	0	-	
3206	200305	030522330	649103	6.60	5/1/2003	5/1/2003	0	-	
3207	200305	030522330	649103	73.00	5/1/2003	5/1/2003	0	-	
3208	200305	030522332	649103	(0.28)	5/1/2003	5/1/2003	0	-	
3209	200305	030522332	649103	27.50	5/1/2003	5/1/2003	0	-	
3210	200305	030522332	649103	7.28	5/1/2003	5/1/2003	0	-	
3211	200305	030522332	649103	1.93	5/1/2003	5/1/2003	0	-	
3212	200305	030522333	649102	(1.48)	5/1/2003	5/1/2003	0	-	
3213	200305	030522333	649102	73.90	5/1/2003	5/1/2003	0	-	
3214	200305	030522333	649102	5.18	5/1/2003	5/1/2003	0	-	
3215	200305	030522338	649102	9.92	5/1/2003	5/1/2003	0	-	
3216	200305	030522338	649102	37.11	5/1/2003	5/1/2003	0	-	
3217	200305	030522338	649102	9.88	5/1/2003	5/1/2003	0	-	
3218	200305	030522338	649102	2.51	5/1/2003	5/1/2003	0	-	
3219	200305	030522338	649102	2.50	5/1/2003	5/1/2003	0	-	
3220	200305	030522338	649102	(0.37)	5/1/2003	5/1/2003	0	-	
3221	200305	030522338	649102	37.12	5/1/2003	5/1/2003	0	-	
3222	200305	030522341	649102	(2.00)	5/1/2003	5/1/2003	0	-	
3223	200305	030522341	649102	6.25	5/1/2003	5/1/2003	0	-	
3224	200305	030522341	649102	99.96	5/1/2003	5/1/2003	0	-	
3225	200305	030522347	629101	465.97	5/1/2003	5/2/2003	1	465.97	
3226	200305	030522356	649004	1,680.00	5/1/2003	5/2/2003	1	1,680.00	
3227	200305	030522356	649004	1,836.00	5/1/2003	5/2/2003	1	1,836.00	
3228	200305	030522356	649004	360.00	5/1/2003	5/2/2003	1	360.00	
3229	200305	030522356	649004	1,416.00	5/1/2003	5/2/2003	1	1,416.00	
3230	200305	030522356	649004	1,248.00	5/1/2003	5/2/2003	1	1,248.00	
3231	200305	030522356	649004	1,152.00	5/1/2003	5/2/2003	1	1,152.00	
3232	200305	030522356	649004	1,092.00	5/1/2003	5/2/2003	1	1,092.00	
3233	200305	030522356	649004	1,008.00	5/1/2003	5/2/2003	1	1,008.00	
3234	200305	030522356	649004	960.00	5/1/2003	5/2/2003	1	960.00	

**MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3235	200305	030522356	649004	816.00	5/1/2003	5/2/2003	1	816.00	
3236	200305	030522356	649004	516.00	5/1/2003	5/2/2003	1	516.00	
3237	200305	030522356	649004	768.00	5/1/2003	5/2/2003	1	768.00	
3238	200305	030522358	649103	20.00	5/1/2003	5/2/2003	1	20.00	
3239	200305	030522358	649103	4.37	5/1/2003	5/2/2003	1	4.37	
3240	200305	030522358	649103	72.80	5/1/2003	5/2/2003	1	72.80	
3241	200305	030522359	649103	20.00	5/1/2003	5/2/2003	1	20.00	
3242	200305	030522359	649103	72.80	5/1/2003	5/2/2003	1	72.80	
3243	200305	030522359	649103	4.37	5/1/2003	5/2/2003	1	4.37	
3244	200305	030522360	649103	0.23	5/1/2003	5/2/2003	1	0.23	
3245	200305	030522360	649103	3.84	5/1/2003	5/2/2003	1	3.84	
3246	200305	030522360	649103	20.00	5/1/2003	5/2/2003	1	20.00	
3247	200305	030522361	649103	2.62	5/1/2003	5/2/2003	1	2.62	
3248	200305	030522361	649103	20.00	5/1/2003	5/2/2003	1	20.00	
3249	200305	030522361	649103	43.68	5/1/2003	5/2/2003	1	43.68	
3250	200305	030522362	649004	56.20	5/1/2003	5/2/2003	1	56.20	
3251	200305	030522363	649004	3.06	5/1/2003	5/2/2003	1	3.06	
3252	200305	030522363	649004	43.50	5/1/2003	5/2/2003	1	43.50	
3253	200305	030522365	649104	0.23	5/1/2003	5/5/2003	4	0.92	
3254	200305	030522365	649104	3.42	5/1/2003	5/5/2003	4	13.68	
3255	200305	030522366	649004	11.12	5/1/2003	5/5/2003	4	44.48	
3256	200305	030522366	649004	158.80	5/1/2003	5/5/2003	4	635.20	
3257	200305	030522368	649004	4.05	5/1/2003	5/6/2003	5	20.25	
3258	200305	030522428	649004	(2.13)	5/1/2003	5/2/2003	1	(2.13)	
3259	200305	030522428	649004	7.28	5/1/2003	5/2/2003	1	7.28	
3260	200305	030522428	649004	10.64	5/1/2003	5/2/2003	1	10.64	
3261	200305	030522428	649004	212.80	5/1/2003	5/2/2003	1	212.80	
3262	200305	030522461	677103	6.22	5/1/2003	5/2/2003	1	6.22	
3263	200305	030522461	677103	0.44	5/1/2003	5/2/2003	1	0.44	
3264	200305	030522463	677103	5.97	5/1/2003	5/2/2003	1	5.97	
3265	200305	030522463	677103	0.42	5/1/2003	5/2/2003	1	0.42	
3266	200305	030522465	677103	4.68	5/1/2003	5/2/2003	1	4.68	
3267	200305	030522465	677103	0.33	5/1/2003	5/2/2003	1	0.33	
3268	200305	030522473	649004	1.86	5/1/2003	5/8/2003	7	13.02	
3269	200305	030522473	649004	30.97	5/1/2003	5/8/2003	7	216.79	
3270	200305	030522475	649102	2.97	5/1/2003	5/27/2003	26	77.22	
3271	200305	030522475	649102	59.76	5/1/2003	5/27/2003	26	1,553.76	
3272	200305	030522475	649102	51.00	5/1/2003	5/27/2003	26	1,326.00	
3273	200305	030522475	649102	3.59	5/1/2003	5/27/2003	26	93.34	
3274	200305	030522475	649102	3.06	5/1/2003	5/27/2003	26	79.56	
3275	200305	030522475	649102	2.53	5/1/2003	5/27/2003	26	65.78	
3276	200305	030522480	649104	22.64	5/1/2003	5/8/2003	7	158.48	
3277	200305	030522480	649104	36.41	5/1/2003	5/8/2003	7	254.87	
3278	200305	030522480	649104	0.26	5/1/2003	5/8/2003	7	1.82	
3279	200305	030522480	649104	0.87	5/1/2003	5/8/2003	7	6.09	
3280	200305	030522480	649104	1.36	5/1/2003	5/8/2003	7	9.52	
3281	200305	030522480	649104	2.19	5/1/2003	5/8/2003	7	15.33	
3282	200305	030522480	649104	4.37	5/1/2003	5/8/2003	7	30.59	
3283	200305	030522480	649104	14.48	5/1/2003	5/8/2003	7	101.36	
3284	200305	030522483	649102	361.20	5/1/2003	5/19/2003	18	6,501.60	
3285	200305	030522483	649102	21.67	5/1/2003	5/19/2003	18	390.06	
3286	200305	030522483	649102	13.25	5/1/2003	5/19/2003	18	238.50	
3287	200305	030522486	649104	35.80	5/1/2003	5/22/2003	21	751.80	
3288	200305	030522486	649104	1.79	5/1/2003	5/22/2003	21	37.59	
3289	200305	030522503	649004	0.74	5/1/2003	5/15/2003	14	10.36	
3290	200305	030522503	649004	229.50	5/1/2003	5/15/2003	14	3,213.00	
3291	200305	030522503	649004	43.21	5/1/2003	5/15/2003	14	604.94	
3292	200305	030522503	649004	2.59	5/1/2003	5/15/2003	14	36.26	
3293	200305	030522503	649004	13.77	5/1/2003	5/15/2003	14	192.78	
3294	200305	030522503	649004	12.28	5/1/2003	5/15/2003	14	171.92	
3295	200305	030522506	649004	0.46	5/1/2003	5/15/2003	14	6.44	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3296	200305	030522506	649004	1.67	5/1/2003	5/15/2003	14	23.38	
3297	200305	030522506	649004	11.45	5/1/2003	5/15/2003	14	160.30	
3298	200305	030522506	649004	41.83	5/1/2003	5/15/2003	14	585.62	
3299	200305	030522514	649004	1.08	5/1/2003	5/16/2003	15	16.20	
3300	200305	030522514	649004	0.37	5/1/2003	5/16/2003	15	5.55	
3301	200305	030522514	649004	6.19	5/1/2003	5/16/2003	15	92.85	
3302	200305	030522514	649004	0.39	5/1/2003	5/16/2003	15	5.85	
3303	200305	030522514	649004	17.99	5/1/2003	5/16/2003	15	269.85	
3304	200305	030522514	649004	0.41	5/1/2003	5/16/2003	15	6.15	
3305	200305	030522514	649004	0.16	5/1/2003	5/16/2003	15	2.40	
3306	200305	030522514	649004	6.75	5/1/2003	5/16/2003	15	101.25	
3307	200305	030522514	649004	2.70	5/1/2003	5/16/2003	15	40.50	
3308	200305	030522514	649004	6.49	5/1/2003	5/16/2003	15	97.35	
3309	200305	030522517	649004	79.98	5/1/2003	5/15/2003	14	1,119.72	
3310	200305	030522517	649004	6.58	5/1/2003	5/15/2003	14	92.12	
3311	200305	030522517	649004	29.99	5/1/2003	5/15/2003	14	419.86	
3312	200305	030522517	649004	22.38	5/1/2003	5/15/2003	14	313.32	
3313	200305	030522517	649004	11.18	5/1/2003	5/15/2003	14	156.52	
3314	200305	030522517	649004	8.99	5/1/2003	5/15/2003	14	125.86	
3315	200305	030522517	649004	7.78	5/1/2003	5/15/2003	14	108.92	
3316	200305	030522517	649004	0.52	5/1/2003	5/15/2003	14	7.28	
3317	200305	030522517	649004	0.10	5/1/2003	5/15/2003	14	1.40	
3318	200305	030522517	649004	0.11	5/1/2003	5/15/2003	14	1.54	
3319	200305	030522517	649004	0.15	5/1/2003	5/15/2003	14	2.10	
3320	200305	030522517	649004	0.18	5/1/2003	5/15/2003	14	2.52	
3321	200305	030522517	649004	0.20	5/1/2003	5/15/2003	14	2.80	
3322	200305	030522517	649004	0.24	5/1/2003	5/15/2003	14	3.36	
3323	200305	030522517	649004	0.39	5/1/2003	5/15/2003	14	5.46	
3324	200305	030522517	649004	8.59	5/1/2003	5/15/2003	14	120.26	
3325	200305	030522517	649004	0.47	5/1/2003	5/15/2003	14	6.58	
3326	200305	030522517	649004	4.80	5/1/2003	5/15/2003	14	67.20	
3327	200305	030522517	649004	0.54	5/1/2003	5/15/2003	14	7.56	
3328	200305	030522517	649004	0.67	5/1/2003	5/15/2003	14	9.38	
3329	200305	030522517	649004	1.34	5/1/2003	5/15/2003	14	18.76	
3330	200305	030522517	649004	2.99	5/1/2003	5/15/2003	14	41.86	
3331	200305	030522517	649004	1.59	5/1/2003	5/15/2003	14	22.26	
3332	200305	030522517	649004	3.98	5/1/2003	5/15/2003	14	55.72	
3333	200305	030522517	649004	1.80	5/1/2003	5/15/2003	14	25.20	
3334	200305	030522517	649004	1.99	5/1/2003	5/15/2003	14	27.86	
3335	200305	030522517	649004	2.49	5/1/2003	5/15/2003	14	34.86	
3336	200305	030522517	649004	3.39	5/1/2003	5/15/2003	14	47.46	
3337	200305	030522517	649004	3.29	5/1/2003	5/15/2003	14	46.06	
3338	200305	030522522	649004	179.96	5/1/2003	5/15/2003	14	2,519.44	
3339	200305	030522522	649004	10.80	5/1/2003	5/15/2003	14	151.20	
3340	200305	030522542	649006	1.79	5/1/2003	5/2/2003	1	1.79	
3341	200305	030522542	649006	29.80	5/1/2003	5/2/2003	1	29.80	
3342	200305	030522543	649005	12.60	5/1/2003	5/8/2003	7	88.20	
3343	200305	030522543	649005	25.00	5/1/2003	5/8/2003	7	175.00	
3344	200305	030522585	649006	127.00	5/1/2003	5/1/2003	0	-	
3345	200305	030522585	649006	624.56	5/1/2003	5/1/2003	0	-	
3346	200305	030522633	677103	121.58	5/1/2003	5/5/2003	4	486.32	
3347	200305	030522633	677103	6.08	5/1/2003	5/5/2003	4	24.32	
3348	200305	030522633	677103	7.49	5/1/2003	5/5/2003	4	29.96	
3349	200305	030522638	649103	285.60	5/1/2003	5/2/2003	1	285.60	
3350	200305	030522642	649006	16.35	5/1/2003	5/5/2003	4	65.40	
3351	200305	030522648	649004	26.52	5/1/2003	5/2/2003	1	26.52	
3352	200305	030522648	649004	1.48	5/1/2003	5/2/2003	1	1.48	
3353	200305	030522648	649004	1.59	5/1/2003	5/2/2003	1	1.59	
3354	200305	030522648	649004	24.65	5/1/2003	5/2/2003	1	24.65	
3355	200305	030522650	649005	5.98	5/1/2003	5/2/2003	1	5.98	
3356	200305	030522650	649005	140.00	5/1/2003	5/2/2003	1	140.00	

**MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3357	200305	030522650	649005	9.59	5/1/2003	5/2/2003	1	9.59	
3358	200305	030522652	649004	95.32	5/1/2003	5/2/2003	1	95.32	
3359	200305	030522653	649004	45.17	5/1/2003	5/2/2003	1	45.17	
3360	200305	030522653	649004	2.82	5/1/2003	5/2/2003	1	2.82	
3361	200305	030522653	649004	(0.96)	5/1/2003	5/2/2003	1	(0.96)	
3362	200305	030522673	629101	2.45	5/1/2003	5/15/2003	14	34.30	
3363	200305	030522673	629101	35.09	5/1/2003	5/15/2003	14	491.26	
3364	200305	030522774	649104	2.29	5/2/2003	5/22/2003	20	45.80	
3365	200305	030522774	649104	38.24	5/2/2003	5/22/2003	20	764.80	
3366	200305	030522867	649103	70.70	5/2/2003	5/2/2003	0	-	
3367	200305	030522882	649101	231.22	5/2/2003	5/2/2003	0	-	
3368	200305	030522929	649005	5.95	5/2/2003	5/5/2003	3	17.85	
3369	200305	030522929	649006	71.40	5/2/2003	5/5/2003	3	214.20	
3370	200305	030522929	649101	23.80	5/2/2003	5/5/2003	3	71.40	
3371	200305	030522929	649102	0.16	5/2/2003	5/5/2003	3	0.48	
3372	200305	030522929	629101	17.85	5/2/2003	5/5/2003	3	53.55	
3373	200305	030522929	649101	1.10	5/2/2003	5/5/2003	3	3.30	
3374	200305	030522929	649006	12.90	5/2/2003	5/5/2003	3	38.70	
3375	200305	030522929	649004	0.31	5/2/2003	5/5/2003	3	0.93	
3376	200305	030522929	649006	6.95	5/2/2003	5/5/2003	3	20.85	
3377	200305	030522929	649102	5.95	5/2/2003	5/5/2003	3	17.85	
3378	200305	030522929	649101	49.60	5/2/2003	5/5/2003	3	148.80	
3379	200305	030522929	649006	11.90	5/2/2003	5/5/2003	3	35.70	
3380	200305	030522929	649101	2.36	5/2/2003	5/5/2003	3	7.08	
3381	200305	030522929	629101	11.90	5/2/2003	5/5/2003	3	35.70	
3382	200305	030522929	629101	0.79	5/2/2003	5/5/2003	3	2.37	
3383	200305	030522929	629101	0.47	5/2/2003	5/5/2003	3	1.41	
3384	200305	030522929	649006	5.95	5/2/2003	5/5/2003	3	17.85	
3385	200305	030522929	649006	3.46	5/2/2003	5/5/2003	3	10.38	
3386	200305	030522929	649006	0.63	5/2/2003	5/5/2003	3	1.89	
3387	200305	030522929	649006	0.47	5/2/2003	5/5/2003	3	1.41	
3388	200305	030522929	649006	0.31	5/2/2003	5/5/2003	3	0.93	
3389	200305	030522929	649006	0.16	5/2/2003	5/5/2003	3	0.48	
3390	200305	030522929	649005	0.16	5/2/2003	5/5/2003	3	0.48	
3391	200305	030522929	649004	24.80	5/2/2003	5/5/2003	3	74.40	
3392	200305	030522929	649004	0.79	5/2/2003	5/5/2003	3	2.37	
3393	200305	030522929	649004	1.10	5/2/2003	5/5/2003	3	3.30	
3394	200305	030522929	649004	6.95	5/2/2003	5/5/2003	3	20.85	
3395	200305	030522929	649104	0.31	5/2/2003	5/5/2003	3	0.93	
3396	200305	030522929	649104	6.95	5/2/2003	5/5/2003	3	20.85	
3397	200305	030522929	649004	16.55	5/2/2003	5/5/2003	3	49.65	
3398	200305	030522929	649004	23.80	5/2/2003	5/5/2003	3	71.40	
3399	200305	030522929	679004	17.85	5/2/2003	5/5/2003	3	53.55	
3400	200305	030522929	679004	6.95	5/2/2003	5/5/2003	3	20.85	
3401	200305	030522929	679004	8.49	5/2/2003	5/5/2003	3	25.47	
3402	200305	030522929	679004	11.90	5/2/2003	5/5/2003	3	35.70	
3403	200305	030522929	679004	12.90	5/2/2003	5/5/2003	3	38.70	
3404	200305	030522929	679004	25.95	5/2/2003	5/5/2003	3	77.85	
3405	200305	030522929	679004	35.70	5/2/2003	5/5/2003	3	107.10	
3406	200305	030522929	679004	53.60	5/2/2003	5/5/2003	3	160.80	
3407	200305	030522929	679004	5.97	5/2/2003	5/5/2003	3	17.91	
3408	200305	030522929	679004	91.25	5/2/2003	5/5/2003	3	273.75	
3409	200305	030522929	679004	1.26	5/2/2003	5/5/2003	3	3.78	
3410	200305	030522929	679004	77.35	5/2/2003	5/5/2003	3	232.05	
3411	200305	030522929	679004	5.95	5/2/2003	5/5/2003	3	17.85	
3412	200305	030522929	679004	5.66	5/2/2003	5/5/2003	3	16.98	
3413	200305	030522929	679004	4.56	5/2/2003	5/5/2003	3	13.68	
3414	200305	030522929	679004	3.77	5/2/2003	5/5/2003	3	11.31	
3415	200305	030522929	679004	0.16	5/2/2003	5/5/2003	3	0.48	
3416	200305	030522929	679004	1.73	5/2/2003	5/5/2003	3	5.19	
3417	200305	030522929	679004	0.79	5/2/2003	5/5/2003	3	2.37	

MidAmerican Energy Company
Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3418	200305	030522929	679004	0.63	5/2/2003	5/5/2003	3	1.89	
3419	200305	030522929	679004	0.47	5/2/2003	5/5/2003	3	1.41	
3420	200305	030522929	679004	0.31	5/2/2003	5/5/2003	3	0.93	
3421	200305	030522929	679004	120.00	5/2/2003	5/5/2003	3	360.00	
3422	200305	030522929	679004	172.55	5/2/2003	5/5/2003	3	517.65	
3423	200305	030522929	679004	2.67	5/2/2003	5/5/2003	3	8.01	
3424	200305	030522929	679004	115.05	5/2/2003	5/5/2003	3	345.15	
3425	200305	030522970	649103	243.75	5/2/2003	5/2/2003	0	-	
3426	200305	030522970	649103	51.89	5/2/2003	5/2/2003	0	-	
3427	200305	030523005	649006	509.26	5/2/2003	5/2/2003	0	-	
3428	200305	030523005	649006	48.45	5/2/2003	5/2/2003	0	-	
3429	200305	030523005	649006	143.24	5/2/2003	5/2/2003	0	-	
3430	200305	030523096	649103	51.89	5/2/2003	5/2/2003	0	-	
3431	200305	030523096	649103	243.75	5/2/2003	5/2/2003	0	-	
3432	200305	030523168	649004	34.38	5/2/2003	5/2/2003	0	-	
3433	200305	030523168	649004	15.66	5/2/2003	5/2/2003	0	-	
3434	200305	030523200	649101	197.64	5/2/2003	5/9/2003	7	1,383.48	
3435	200305	030523200	649101	11.86	5/2/2003	5/9/2003	7	83.02	
3436	200305	030523274	649102	72.20	5/2/2003	5/15/2003	13	938.60	
3437	200305	030523274	649102	3.58	5/2/2003	5/15/2003	13	46.54	
3438	200305	030523275	649102	1.60	5/2/2003	5/5/2003	3	4.80	
3439	200305	030523275	649102	26.74	5/2/2003	5/5/2003	3	80.22	
3440	200305	030523341	649004	7.47	5/2/2003	5/2/2003	0	-	
3441	200305	030523341	649004	111.10	5/2/2003	5/2/2003	0	-	
3442	200305	030523341	649004	(15.87)	5/2/2003	5/2/2003	0	-	
3443	200305	030523341	649004	1,587.08	5/2/2003	5/2/2003	0	-	
3444	200305	030523348	629101	294.82	5/2/2003	5/2/2003	0	-	
3445	200305	030523348	629101	(5.90)	5/2/2003	5/2/2003	0	-	
3446	200305	030523348	629101	14.74	5/2/2003	5/2/2003	0	-	
3447	200305	030523379	677103	0.21	5/2/2003	5/6/2003	4	0.84	
3448	200305	030523379	677103	0.47	5/2/2003	5/6/2003	4	1.88	
3449	200305	030523379	677103	3.59	5/2/2003	5/6/2003	4	14.36	
3450	200305	030523379	677103	7.78	5/2/2003	5/6/2003	4	31.12	
3451	200305	030523380	677103	7.90	5/2/2003	5/8/2003	6	47.40	
3452	200305	030523380	677103	0.17	5/2/2003	5/8/2003	6	1.02	
3453	200305	030523380	677103	0.38	5/2/2003	5/8/2003	6	2.28	
3454	200305	030523380	677103	0.47	5/2/2003	5/8/2003	6	2.82	
3455	200305	030523380	677103	0.73	5/2/2003	5/8/2003	6	4.38	
3456	200305	030523380	677103	0.84	5/2/2003	5/8/2003	6	5.04	
3457	200305	030523380	677103	0.88	5/2/2003	5/8/2003	6	5.28	
3458	200305	030523380	677103	2.79	5/2/2003	5/8/2003	6	16.74	
3459	200305	030523380	677103	6.38	5/2/2003	5/8/2003	6	38.28	
3460	200305	030523380	677103	6.39	5/2/2003	5/8/2003	6	38.34	
3461	200305	030523380	677103	13.98	5/2/2003	5/8/2003	6	83.88	
3462	200305	030523380	677103	14.60	5/2/2003	5/8/2003	6	87.60	
3463	200305	030523380	677103	12.18	5/2/2003	5/8/2003	6	73.08	
3464	200305	030523487	649004	0.57	5/2/2003	5/14/2003	12	6.84	
3465	200305	030523487	649004	9.50	5/2/2003	5/14/2003	12	114.00	
3466	200305	030523522	649103	20.00	5/2/2003	5/5/2003	3	60.00	
3467	200305	030523522	649103	1.98	5/2/2003	5/5/2003	3	5.94	
3468	200305	030523522	649103	32.96	5/2/2003	5/5/2003	3	98.88	
3469	200305	030523523	649103	0.52	5/2/2003	5/5/2003	3	1.56	
3470	200305	030523523	649103	8.64	5/2/2003	5/5/2003	3	25.92	
3471	200305	030523523	649103	20.00	5/2/2003	5/5/2003	3	60.00	
3472	200305	030523591	649104	999.96	5/5/2003	5/6/2003	1	999.96	
3473	200305	030523592	649104	56.88	5/5/2003	5/20/2003	15	853.20	
3474	200305	030523597	649103	0.46	5/5/2003	5/6/2003	1	0.46	
3475	200305	030523597	649103	20.00	5/5/2003	5/6/2003	1	20.00	
3476	200305	030523597	649103	7.68	5/5/2003	5/6/2003	1	7.68	
3477	200305	030523598	649103	160.88	5/5/2003	5/6/2003	1	160.88	
3478	200305	030523598	649103	9.65	5/5/2003	5/6/2003	1	9.65	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3479	200305	030523598	649103	30.00	5/5/2003	5/6/2003	1	30.00	
3480	200305	030523599	677202	2.65	5/5/2003	5/5/2003	0	-	
3481	200305	030523620	649103	50.40	5/5/2003	5/6/2003	1	50.40	
3482	200305	030523620	649103	3.02	5/5/2003	5/6/2003	1	3.02	
3483	200305	030523620	649103	10.00	5/5/2003	5/6/2003	1	10.00	
3484	200305	030523621	649103	1.08	5/5/2003	5/6/2003	1	1.08	
3485	200305	030523621	649103	50.00	5/5/2003	5/6/2003	1	50.00	
3486	200305	030523621	649103	18.00	5/5/2003	5/6/2003	1	18.00	
3487	200305	030523679	677202	0.24	5/5/2003	5/6/2003	1	0.24	
3488	200305	030523679	677202	3.99	5/5/2003	5/6/2003	1	3.99	
3489	200305	030523687	649104	7.98	5/5/2003	5/6/2003	1	7.98	
3490	200305	030523687	649104	0.48	5/5/2003	5/6/2003	1	0.48	
3491	200305	030523688	649004	6.19	5/5/2003	5/6/2003	1	6.19	
3492	200305	030523688	649004	0.37	5/5/2003	5/6/2003	1	0.37	
3493	200305	030523689	649004	10.74	5/5/2003	5/8/2003	3	32.22	
3494	200305	030523689	649004	0.64	5/5/2003	5/8/2003	3	1.92	
3495	200305	030523695	649102	11.34	5/5/2003	5/22/2003	17	192.78	
3496	200305	030523695	649102	6.72	5/5/2003	5/22/2003	17	114.24	
3497	200305	030523695	649102	189.00	5/5/2003	5/22/2003	17	3,213.00	
3498	200305	030523695	649102	0.40	5/5/2003	5/22/2003	17	6.80	
3499	200305	030523703	649102	7.00	5/5/2003	5/8/2003	3	21.00	
3500	200305	030523703	649102	1.25	5/5/2003	5/8/2003	3	3.75	
3501	200305	030523703	649102	25.00	5/5/2003	5/8/2003	3	75.00	
3502	200305	030523705	649102	18.20	5/5/2003	5/8/2003	3	54.60	
3503	200305	030523705	649102	359.00	5/5/2003	5/8/2003	3	1,077.00	
3504	200305	030523705	649102	5.00	5/5/2003	5/8/2003	3	15.00	
3505	200305	030523705	649102	10.36	5/5/2003	5/8/2003	3	31.08	
3506	200305	030523705	649102	0.14	5/5/2003	5/8/2003	3	0.42	
3507	200305	030523792	649102	213.56	5/5/2003	5/16/2003	11	2,349.16	
3508	200305	030523792	649102	14.95	5/5/2003	5/16/2003	11	164.45	
3509	200305	030523830	649006	21.00	5/5/2003	5/5/2003	0	-	
3510	200305	030523830	649006	32.22	5/5/2003	5/5/2003	0	-	
3511	200305	030523836	649006	439.84	5/5/2003	5/5/2003	0	-	
3512	200305	030523853	649102	(3.24)	5/5/2003	5/6/2003	1	(3.24)	
3513	200305	030523853	649102	10.13	5/5/2003	5/6/2003	1	10.13	
3514	200305	030523853	649102	162.00	5/5/2003	5/6/2003	1	162.00	
3515	200305	030523855	677103	1.96	5/5/2003	5/6/2003	1	1.96	
3516	200305	030523855	677103	28.03	5/5/2003	5/6/2003	1	28.03	
3517	200305	030523855	677103	(0.28)	5/5/2003	5/6/2003	1	(0.28)	
3518	200305	030523856	649102	20.00	5/5/2003	6/6/2003	32	640.00	
3519	200305	030523856	649102	1.00	5/5/2003	6/6/2003	32	32.00	
3520	200305	030523856	649102	(0.40)	5/5/2003	6/6/2003	32	(12.80)	
3521	200305	030523857	649102	205.08	5/5/2003	6/6/2003	32	6,562.56	
3522	200305	030523857	649102	(4.10)	5/5/2003	6/6/2003	32	(131.20)	
3523	200305	030523857	649102	10.25	5/5/2003	6/6/2003	32	328.00	
3524	200305	030523858	649101	(0.44)	5/5/2003	5/8/2003	3	(1.32)	
3525	200305	030523858	649101	1.11	5/5/2003	5/8/2003	3	3.33	
3526	200305	030523858	649101	22.23	5/5/2003	5/8/2003	3	66.69	
3527	200305	030523862	649102	9.12	5/5/2003	5/8/2003	3	27.36	
3528	200305	030523862	649102	(0.18)	5/5/2003	5/8/2003	3	(0.54)	
3529	200305	030523862	649102	0.46	5/5/2003	5/8/2003	3	1.38	
3530	200305	030523892	649004	241.18	5/5/2003	5/5/2003	0	-	
3531	200305	030523907	649101	438.75	5/5/2003	5/5/2003	0	-	
3532	200305	030523916	649102	6.08	5/5/2003	5/8/2003	3	18.24	
3533	200305	030523916	649102	(0.12)	5/5/2003	5/8/2003	3	(0.36)	
3534	200305	030523916	649102	0.30	5/5/2003	5/8/2003	3	0.90	
3535	200305	030523942	649103	3.39	5/5/2003	5/5/2003	0	-	
3536	200305	030523942	649103	(0.48)	5/5/2003	5/5/2003	0	-	
3537	200305	030523942	649103	48.45	5/5/2003	5/5/2003	0	-	
3538	200305	030523944	649102	10.77	5/5/2003	5/5/2003	0	-	
3539	200305	030523944	649102	179.45	5/5/2003	5/5/2003	0	-	

MidAmerican Energy Company
Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3540	200305	030523944	649102	7.68	5/5/2003	5/5/2003	0	-	
3541	200305	030523944	649102	(1.79)	5/5/2003	5/5/2003	0	-	
3542	200305	030523947	649102	279.04	5/5/2003	5/5/2003	0	-	
3543	200305	030523947	649102	16.74	5/5/2003	5/5/2003	0	-	
3544	200305	030523947	649102	6.60	5/5/2003	5/5/2003	0	-	
3545	200305	030523947	649102	(2.79)	5/5/2003	5/5/2003	0	-	
3546	200305	030523949	649102	6.60	5/5/2003	5/5/2003	0	-	
3547	200305	030523949	649102	5.03	5/5/2003	5/5/2003	0	-	
3548	200305	030523949	649102	(0.84)	5/5/2003	5/5/2003	0	-	
3549	200305	030523949	649102	83.82	5/5/2003	5/5/2003	0	-	
3550	200305	030523953	677103	18.68	5/5/2003	5/5/2003	0	-	
3551	200305	030523953	677103	1.31	5/5/2003	5/5/2003	0	-	
3552	200305	030523953	677103	(0.19)	5/5/2003	5/5/2003	0	-	
3553	200305	030524000	649004	8.40	5/5/2003	5/5/2003	0	-	
3554	200305	030524009	649101	313.21	5/5/2003	5/6/2003	1	313.21	
3555	200305	030524015	649004	0.13	5/5/2003	5/15/2003	10	1.30	
3556	200305	030524015	649004	101.65	5/5/2003	5/15/2003	10	1,016.50	
3557	200305	030524048	649102	1.69	5/5/2003	5/16/2003	11	18.59	
3558	200305	030524048	649102	33.71	5/5/2003	5/16/2003	11	370.81	
3559	200305	030524050	649006	0.36	5/5/2003	5/9/2003	4	1.44	
3560	200305	030524050	649006	7.20	5/5/2003	5/9/2003	4	28.80	
3561	200305	030524051	649102	98.17	5/5/2003	5/6/2003	1	98.17	
3562	200305	030524051	649102	4.91	5/5/2003	5/6/2003	1	4.91	
3563	200305	030524052	649006	7.20	5/5/2003	5/15/2003	10	72.00	
3564	200305	030524052	649006	0.36	5/5/2003	5/15/2003	10	3.60	
3565	200305	030524053	649101	1.16	5/5/2003	5/22/2003	17	19.72	
3566	200305	030524053	649101	23.21	5/5/2003	5/22/2003	17	394.57	
3567	200305	030524083	649102	25.00	5/5/2003	5/8/2003	3	75.00	
3568	200305	030524097	649102	462.26	5/5/2003	5/16/2003	11	5,084.86	
3569	200305	030524097	649102	0.70	5/5/2003	5/16/2003	11	7.70	
3570	200305	030524100	649102	36.62	5/5/2003	5/22/2003	17	622.54	
3571	200305	030524100	649102	2.56	5/5/2003	5/22/2003	17	43.52	
3572	200305	030524106	649102	435.65	5/5/2003	5/29/2003	24	10,455.60	
3573	200305	030524140	649003	4.95	5/5/2003	5/15/2003	10	49.50	
3574	200305	030524140	649003	10.50	5/5/2003	5/15/2003	10	105.00	
3575	200305	030524140	649003	99.00	5/5/2003	5/15/2003	10	990.00	
3576	200305	030524150	649104	32.96	5/5/2003	5/7/2003	2	65.92	
3577	200305	030524150	649104	1.98	5/5/2003	5/7/2003	2	3.96	
3578	200305	030524152	649104	5.57	5/5/2003	5/6/2003	1	5.57	
3579	200305	030524152	649104	92.75	5/5/2003	5/6/2003	1	92.75	
3580	200305	030524216	649006	6.44	5/5/2003	5/22/2003	17	109.48	
3581	200305	030524216	649104	67.52	5/5/2003	5/22/2003	17	1,147.84	
3582	200305	030524216	649004	89.78	5/5/2003	5/22/2003	17	1,526.26	
3583	200305	030524216	649006	257.30	5/5/2003	5/22/2003	17	4,374.10	
3584	200305	030524216	649006	88.81	5/5/2003	5/22/2003	17	1,509.77	
3585	200305	030524216	649006	84.21	5/5/2003	5/22/2003	17	1,431.57	
3586	200305	030524216	649006	55.70	5/5/2003	5/22/2003	17	946.90	
3587	200305	030524216	649104	166.69	5/5/2003	5/22/2003	17	2,833.73	
3588	200305	030524216	649006	15.04	5/5/2003	5/22/2003	17	255.68	
3589	200305	030524216	649006	358.43	5/5/2003	5/22/2003	17	6,093.31	
3590	200305	030524216	649006	6.36	5/5/2003	5/22/2003	17	108.12	
3591	200305	030524216	649006	6.05	5/5/2003	5/22/2003	17	102.85	
3592	200305	030524216	649104	62.87	5/5/2003	5/22/2003	17	1,068.79	
3593	200305	030524216	649104	24.70	5/5/2003	5/22/2003	17	419.90	
3594	200305	030524216	649006	5.34	5/5/2003	5/22/2003	17	90.78	
3595	200305	030524216	649006	(46.40)	5/5/2003	5/22/2003	17	(788.80)	
3596	200305	030524216	649006	(55.70)	5/5/2003	5/22/2003	17	(946.90)	
3597	200305	030524216	649006	26.34	5/5/2003	5/22/2003	17	447.78	
3598	200305	030524216	629101	67.53	5/5/2003	5/22/2003	17	1,148.01	
3599	200305	030524216	649004	134.61	5/5/2003	5/22/2003	17	2,288.37	
3600	200305	030524216	649004	212.67	5/5/2003	5/22/2003	17	3,615.39	

**MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3601	200305	030524216	629101	175.81	5/5/2003	5/22/2003	17	2,988.77	
3602	200305	030524216	629101	148.36	5/5/2003	5/22/2003	17	2,522.12	
3603	200305	030524216	649006	141.14	5/5/2003	5/22/2003	17	2,399.38	
3604	200305	030524216	629101	82.01	5/5/2003	5/22/2003	17	1,394.17	
3605	200305	030524216	629101	38.82	5/5/2003	5/22/2003	17	659.94	
3606	200305	030524216	649004	54.16	5/5/2003	5/22/2003	17	920.72	
3607	200305	030524216	649004	40.91	5/5/2003	5/22/2003	17	695.47	
3608	200305	030524216	629101	115.52	5/5/2003	5/22/2003	17	1,963.84	
3609	200305	030524222	649102	73.20	5/6/2003	5/9/2003	3	219.60	
3610	200305	030524222	649102	3.66	5/6/2003	5/9/2003	3	10.98	
3611	200305	030524224	649102	6.70	5/6/2003	5/12/2003	6	40.20	
3612	200305	030524224	649102	0.34	5/6/2003	5/12/2003	6	2.04	
3613	200305	030524224	649103	0.33	5/6/2003	5/12/2003	6	1.98	
3614	200305	030524224	649103	6.70	5/6/2003	5/12/2003	6	40.20	
3615	200305	030524225	649102	1.80	5/6/2003	5/15/2003	9	16.20	
3616	200305	030524225	649102	6.00	5/6/2003	5/15/2003	9	54.00	
3617	200305	030524225	649102	35.96	5/6/2003	5/15/2003	9	323.64	
3618	200305	030524227	649102	14.64	5/6/2003	5/12/2003	6	87.84	
3619	200305	030524227	649102	0.73	5/6/2003	5/12/2003	6	4.38	
3620	200305	030524228	649102	6.00	5/6/2003	5/19/2003	13	78.00	
3621	200305	030524228	649102	91.50	5/6/2003	5/19/2003	13	1,189.50	
3622	200305	030524228	649102	4.58	5/6/2003	5/19/2003	13	59.54	
3623	200305	030524229	649102	0.80	5/6/2003	5/7/2003	1	0.80	
3624	200305	030524229	649102	6.94	5/6/2003	5/7/2003	1	6.94	
3625	200305	030524229	649102	16.06	5/6/2003	5/7/2003	1	16.06	
3626	200305	030524235	649102	15.00	5/6/2003	5/22/2003	16	240.00	
3627	200305	030524235	649102	300.00	5/6/2003	5/22/2003	16	4,800.00	
3628	200305	030524271	679004	6.50	5/6/2003	5/9/2003	3	19.50	
3629	200305	030524271	679004	130.00	5/6/2003	5/9/2003	3	390.00	
3630	200305	030524288	649102	117.15	5/6/2003	5/7/2003	1	117.15	
3631	200305	030524288	649102	5.86	5/6/2003	5/7/2003	1	5.86	
3632	200305	030524290	649102	67.12	5/6/2003	5/7/2003	1	67.12	
3633	200305	030524290	649102	3.36	5/6/2003	5/7/2003	1	3.36	
3634	200305	030524300	649102	20.92	5/6/2003	5/23/2003	17	355.64	
3635	200305	030524300	649102	1.05	5/6/2003	5/23/2003	17	17.85	
3636	200305	030524301	649102	85.71	5/6/2003	5/15/2003	9	771.39	
3637	200305	030524301	649102	4.29	5/6/2003	5/15/2003	9	38.61	
3638	200305	030524302	649004	39.90	5/6/2003	5/16/2003	10	399.00	
3639	200305	030524302	649004	1.90	5/6/2003	5/16/2003	10	19.00	
3640	200305	030524303	649102	3.32	5/6/2003	5/15/2003	9	29.88	
3641	200305	030524303	649102	66.48	5/6/2003	5/15/2003	9	598.32	
3642	200305	030524304	649004	1.90	5/6/2003	5/8/2003	2	3.80	
3643	200305	030524304	649004	39.90	5/6/2003	5/8/2003	2	79.80	
3644	200305	030524305	649102	17.10	5/6/2003	5/16/2003	10	171.00	
3645	200305	030524305	649102	341.95	5/6/2003	5/16/2003	10	3,419.50	
3646	200305	030524306	649004	3.80	5/6/2003	5/15/2003	9	34.20	
3647	200305	030524306	649004	79.80	5/6/2003	5/15/2003	9	718.20	
3648	200305	030524307	649102	0.92	5/6/2003	5/15/2003	9	8.28	
3649	200305	030524307	649102	18.32	5/6/2003	5/15/2003	9	164.88	
3650	200305	030524309	649102	110.43	5/6/2003	5/23/2003	17	1,877.31	
3651	200305	030524309	649102	5.52	5/6/2003	5/23/2003	17	93.84	
3652	200305	030524311	649102	2.40	5/6/2003	5/19/2003	13	31.20	
3653	200305	030524311	649102	48.00	5/6/2003	5/19/2003	13	624.00	
3654	200305	030524313	649102	2.65	5/6/2003	5/15/2003	9	23.85	
3655	200305	030524313	649102	53.00	5/6/2003	5/15/2003	9	477.00	
3656	200305	030524326	677202	1,200.00	5/6/2003	5/19/2003	13	15,600.00	
3657	200305	030524326	677202	80.00	5/6/2003	5/19/2003	13	1,040.00	
3658	200305	030524332	649102	42.95	5/6/2003	5/15/2003	9	386.55	
3659	200305	030524332	649102	2.15	5/6/2003	5/15/2003	9	19.35	
3660	200305	030524336	649102	2.64	5/6/2003	5/15/2003	9	23.76	
3661	200305	030524336	649102	52.73	5/6/2003	5/15/2003	9	474.57	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3662	200305	030524353	649104	188.36	5/6/2003	5/8/2003	2	376.72	
3663	200305	030524353	649104	11.30	5/6/2003	5/8/2003	2	22.60	
3664	200305	030524357	649102	265.00	5/6/2003	5/15/2003	9	2,385.00	
3665	200305	030524361	649004	50.00	5/6/2003	5/29/2003	23	1,150.00	
3666	200305	030524366	649006	4.45	5/6/2003	5/28/2003	22	97.90	
3667	200305	030524366	649006	24.07	5/6/2003	5/28/2003	22	529.54	
3668	200305	030524366	649006	1.20	5/6/2003	5/28/2003	22	26.40	
3669	200305	030524368	649102	74.40	5/6/2003	5/19/2003	13	967.20	
3670	200305	030524374	649104	39.80	5/6/2003	5/16/2003	10	398.00	
3671	200305	030524374	649104	568.53	5/6/2003	5/16/2003	10	5,685.30	
3672	200305	030524387	649004	210.00	5/6/2003	5/8/2003	2	420.00	
3673	200305	030524390	649102	75.00	5/6/2003	5/15/2003	9	675.00	
3674	200305	030524390	649102	5.25	5/6/2003	5/15/2003	9	47.25	
3675	200305	030524391	649103	919.52	5/6/2003	5/19/2003	13	11,953.76	
3676	200305	030524394	649102	149.16	5/6/2003	5/7/2003	1	149.16	
3677	200305	030524394	649102	10.44	5/6/2003	5/7/2003	1	10.44	
3678	200305	030524399	649004	13.50	5/6/2003	5/8/2003	2	27.00	
3679	200305	030524399	649004	0.81	5/6/2003	5/8/2003	2	1.62	
3680	200305	030524400	649004	80.81	5/6/2003	5/8/2003	2	161.62	
3681	200305	030524400	649004	4.85	5/6/2003	5/8/2003	2	9.70	
3682	200305	030524409	649102	1.07	5/6/2003	5/8/2003	2	2.14	
3683	200305	030524409	649102	17.79	5/6/2003	5/8/2003	2	35.58	
3684	200305	030524445	649006	21.80	5/6/2003	5/21/2003	15	327.00	
3685	200305	030524445	649006	1.09	5/6/2003	5/21/2003	15	16.35	
3686	200305	030524445	649006	4.45	5/6/2003	5/21/2003	15	66.75	
3687	200305	030524521	649006	22.25	5/6/2003	5/6/2003	0	-	
3688	200305	030524521	649006	35.32	5/6/2003	5/6/2003	0	-	
3689	200305	030524540	649102	67.00	5/6/2003	5/7/2003	1	67.00	
3690	200305	030524583	629101	906.90	5/6/2003	5/6/2003	0	-	
3691	200305	030524583	629101	258.00	5/6/2003	5/6/2003	0	-	
3692	200305	030524665	649004	36.00	5/6/2003	5/7/2003	1	36.00	
3693	200305	030524665	649004	900.00	5/6/2003	5/7/2003	1	900.00	
3694	200305	030524668	649103	6.50	5/6/2003	5/7/2003	1	6.50	
3695	200305	030524668	649103	162.50	5/6/2003	5/7/2003	1	162.50	
3696	200305	030524670	649104	5.98	5/6/2003	5/22/2003	16	95.68	
3697	200305	030524670	649104	45.99	5/6/2003	5/22/2003	16	735.84	
3698	200305	030524670	649104	657.00	5/6/2003	5/22/2003	16	10,512.00	
3699	200305	030524673	649104	5.00	5/6/2003	5/7/2003	1	5.00	
3700	200305	030524673	649104	100.00	5/6/2003	5/7/2003	1	100.00	
3701	200305	030524674	649102	351.90	5/6/2003	5/6/2003	0	-	
3702	200305	030524675	649103	798.46	5/6/2003	5/6/2003	0	-	
3703	200305	030524677	649102	751.64	5/6/2003	5/6/2003	0	-	
3704	200305	030524678	649103	121.38	5/6/2003	5/6/2003	0	-	
3705	200305	030524680	649102	880.77	5/6/2003	5/6/2003	0	-	
3706	200305	030524681	649103	65.28	5/6/2003	5/6/2003	0	-	
3707	200305	030524683	649102	71.40	5/6/2003	5/6/2003	0	-	
3708	200305	030524685	649102	2,713.20	5/6/2003	5/6/2003	0	-	
3709	200305	030524724	649004	61.07	5/6/2003	5/6/2003	0	-	
3710	200305	030524724	649004	37.87	5/6/2003	5/6/2003	0	-	
3711	200305	030524750	629101	2.58	5/6/2003	5/15/2003	9	23.22	
3712	200305	030524750	629101	36.80	5/6/2003	5/15/2003	9	331.20	
3713	200305	030524751	629101	7.02	5/6/2003	5/15/2003	9	63.18	
3714	200305	030524751	629101	0.49	5/6/2003	5/15/2003	9	4.41	
3715	200305	030524752	629101	1.32	5/6/2003	5/16/2003	10	13.20	
3716	200305	030524752	629101	0.09	5/6/2003	5/16/2003	10	0.90	
3717	200305	030524753	629101	9.49	5/6/2003	5/12/2003	6	56.94	
3718	200305	030524753	629101	135.63	5/6/2003	5/12/2003	6	813.78	
3719	200305	030524759	649004	27.43	5/6/2003	5/7/2003	1	27.43	
3720	200305	030524763	649004	5.03	5/6/2003	5/7/2003	1	5.03	
3721	200305	030524767	629002	2.62	5/6/2003	7/7/2003	62	162.44	
3722	200305	030524767	629002	43.58	5/6/2003	7/7/2003	62	2,701.96	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3723	200305	030524768	629002	15.23	5/6/2003	7/7/2003	62	944.26	
3724	200305	030524768	629002	253.82	5/6/2003	7/7/2003	62	15,736.84	
3725	200305	030524769	649004	26.73	5/6/2003	5/7/2003	1	26.73	
3726	200305	030524772	649004	13.36	5/6/2003	5/7/2003	1	13.36	
3727	200305	030524779	649102	93.75	5/6/2003	5/7/2003	1	93.75	
3728	200305	030524779	649102	4.69	5/6/2003	5/7/2003	1	4.69	
3729	200305	030524786	649004	7.86	5/6/2003	5/8/2003	2	15.72	
3730	200305	030524789	629101	20.67	5/6/2003	5/15/2003	9	186.03	
3731	200305	030524789	629101	295.22	5/6/2003	5/15/2003	9	2,656.98	
3732	200305	030524800	629101	172.00	5/6/2003	5/19/2003	13	2,236.00	
3733	200305	030524800	629101	8.60	5/6/2003	5/19/2003	13	111.80	
3734	200305	030524800	629101	1.68	5/6/2003	5/19/2003	13	21.84	
3735	200305	030524820	649005	11.19	5/6/2003	5/22/2003	16	179.04	
3736	200305	030524820	649005	186.61	5/6/2003	5/22/2003	16	2,985.76	
3737	200305	030524821	649102	4.32	5/6/2003	5/6/2003	0	-	
3738	200305	030524821	649102	(6.18)	5/6/2003	5/6/2003	0	-	
3739	200305	030524821	649102	61.76	5/6/2003	5/6/2003	0	-	
3740	200305	030524825	649104	(3.65)	5/6/2003	5/6/2003	0	-	
3741	200305	030524825	649104	2.56	5/6/2003	5/6/2003	0	-	
3742	200305	030524825	649104	36.53	5/6/2003	5/6/2003	0	-	
3743	200305	030524827	649102	(0.50)	5/6/2003	5/6/2003	0	-	
3744	200305	030524827	649102	0.35	5/6/2003	5/6/2003	0	-	
3745	200305	030524827	649102	5.00	5/6/2003	5/6/2003	0	-	
3746	200305	030524828	649104	109.23	5/6/2003	5/6/2003	0	-	
3747	200305	030524828	649104	7.65	5/6/2003	5/6/2003	0	-	
3748	200305	030524828	649104	(10.92)	5/6/2003	5/6/2003	0	-	
3749	200305	030524829	649102	(0.59)	5/6/2003	5/6/2003	0	-	
3750	200305	030524829	649102	0.42	5/6/2003	5/6/2003	0	-	
3751	200305	030524829	649102	5.94	5/6/2003	5/6/2003	0	-	
3752	200305	030524833	649102	10.27	5/6/2003	5/6/2003	0	-	
3753	200305	030524833	649102	146.78	5/6/2003	5/6/2003	0	-	
3754	200305	030524833	649102	(14.68)	5/6/2003	5/6/2003	0	-	
3755	200305	030524835	649104	(1.90)	5/6/2003	5/6/2003	0	-	
3756	200305	030524835	649104	1.33	5/6/2003	5/6/2003	0	-	
3757	200305	030524835	649104	18.98	5/6/2003	5/6/2003	0	-	
3758	200305	030524836	649102	(0.90)	5/6/2003	5/6/2003	0	-	
3759	200305	030524836	649102	0.63	5/6/2003	5/6/2003	0	-	
3760	200305	030524836	649102	9.00	5/6/2003	5/6/2003	0	-	
3761	200305	030524851	629002	(0.91)	5/6/2003	5/6/2003	0	-	
3762	200305	030524851	629002	10.91	5/6/2003	5/6/2003	0	-	
3763	200305	030524851	629002	181.70	5/6/2003	5/6/2003	0	-	
3764	200305	030524852	629101	(2.05)	5/6/2003	5/6/2003	0	-	
3765	200305	030524852	629101	5.13	5/6/2003	5/6/2003	0	-	
3766	200305	030524852	629101	19.51	5/6/2003	5/6/2003	0	-	
3767	200305	030524852	629101	102.72	5/6/2003	5/6/2003	0	-	
3768	200305	030524853	629101	(0.38)	5/6/2003	5/6/2003	0	-	
3769	200305	030524853	629101	0.94	5/6/2003	5/6/2003	0	-	
3770	200305	030524853	629101	4.36	5/6/2003	5/6/2003	0	-	
3771	200305	030524853	629101	18.98	5/6/2003	5/6/2003	0	-	
3772	200305	030524856	629101	(2.52)	5/6/2003	5/6/2003	0	-	
3773	200305	030524856	629101	126.15	5/6/2003	5/6/2003	0	-	
3774	200305	030524856	629101	5.02	5/6/2003	5/6/2003	0	-	
3775	200305	030524856	629101	6.30	5/6/2003	5/6/2003	0	-	
3776	200305	030524858	629101	179.00	5/6/2003	5/6/2003	0	-	
3777	200305	030524858	629101	(3.58)	5/6/2003	5/6/2003	0	-	
3778	200305	030524858	629101	5.34	5/6/2003	5/6/2003	0	-	
3779	200305	030524858	629101	8.95	5/6/2003	5/6/2003	0	-	
3780	200305	030524859	629101	234.60	5/6/2003	5/6/2003	0	-	
3781	200305	030524859	629101	11.73	5/6/2003	5/6/2003	0	-	
3782	200305	030524859	629101	(4.69)	5/6/2003	5/6/2003	0	-	
3783	200305	030524859	629101	5.84	5/6/2003	5/6/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3784	200305	030524860	629101	196.96	5/6/2003	5/6/2003	0	-	
3785	200305	030524860	629101	3.57	5/6/2003	5/6/2003	0	-	
3786	200305	030524860	629101	(3.94)	5/6/2003	5/6/2003	0	-	
3787	200305	030524860	629101	9.84	5/6/2003	5/6/2003	0	-	
3788	200305	030524868	649104	(1.19)	5/6/2003	5/6/2003	0	-	
3789	200305	030524868	649104	8.35	5/6/2003	5/6/2003	0	-	
3790	200305	030524868	649104	10.79	5/6/2003	5/6/2003	0	-	
3791	200305	030524868	649104	10.80	5/6/2003	5/6/2003	0	-	
3792	200305	030524868	649104	(1.20)	5/6/2003	5/6/2003	0	-	
3793	200305	030524868	649104	119.25	5/6/2003	5/6/2003	0	-	
3794	200305	030524878	649104	42.98	5/6/2003	5/23/2003	17	730.66	
3795	200305	030524878	649104	2.58	5/6/2003	5/23/2003	17	43.86	
3796	200305	030524888	649102	(0.67)	5/6/2003	5/8/2003	2	(1.34)	
3797	200305	030524888	649102	33.80	5/6/2003	5/8/2003	2	67.60	
3798	200305	030524888	649102	2.11	5/6/2003	5/8/2003	2	4.22	
3799	200305	030524888	649102	(0.68)	5/6/2003	5/8/2003	2	(1.36)	
3800	200305	030524888	649102	2.12	5/6/2003	5/8/2003	2	4.24	
3801	200305	030524890	649102	4.25	5/6/2003	5/7/2003	1	4.25	
3802	200305	030524890	649101	(0.63)	5/6/2003	5/7/2003	1	(0.63)	
3803	200305	030524890	649101	3.21	5/6/2003	5/7/2003	1	3.21	
3804	200305	030524890	649101	4.25	5/6/2003	5/7/2003	1	4.25	
3805	200305	030524890	649101	62.97	5/6/2003	5/7/2003	1	62.97	
3806	200305	030524890	649102	62.97	5/6/2003	5/7/2003	1	62.97	
3807	200305	030524890	649102	(0.63)	5/6/2003	5/7/2003	1	(0.63)	
3808	200305	030524890	649102	3.21	5/6/2003	5/7/2003	1	3.21	
3809	200305	030524932	649102	4.25	5/6/2003	6/3/2003	28	119.00	
3810	200305	030524932	649102	62.97	5/6/2003	6/3/2003	28	1,763.16	
3811	200305	030524933	649102	318.61	5/6/2003	5/8/2003	2	637.22	
3812	200305	030524933	649102	21.46	5/6/2003	5/8/2003	2	42.92	
3813	200305	030524933	649102	318.60	5/6/2003	5/8/2003	2	637.20	
3814	200305	030524933	649102	21.55	5/6/2003	5/8/2003	2	43.10	
3815	200305	030524947	649006	43.00	5/6/2003	5/15/2003	9	387.00	
3816	200305	030524947	649006	43.01	5/6/2003	5/15/2003	9	387.09	
3817	200305	030524949	649006	22.35	5/6/2003	5/8/2003	2	44.70	
3818	200305	030525066	649005	1,677.77	5/7/2003	5/8/2003	1	1,677.77	
3819	200305	030525066	649005	1,118.51	5/7/2003	5/8/2003	1	1,118.51	
3820	200305	030525066	649005	(11.18)	5/7/2003	5/8/2003	1	(11.18)	
3821	200305	030525066	649005	(16.78)	5/7/2003	5/8/2003	1	(16.78)	
3822	200305	030525103	649006	1.00	5/7/2003	5/22/2003	15	15.00	
3823	200305	030525103	649006	50.00	5/7/2003	5/22/2003	15	750.00	
3824	200305	030525112	649101	18.43	5/7/2003	5/8/2003	1	18.43	
3825	200305	030525112	649101	273.59	5/7/2003	5/8/2003	1	273.59	
3826	200305	030525112	649101	11.76	5/7/2003	5/8/2003	1	11.76	
3827	200305	030525112	649101	11.81	5/7/2003	5/8/2003	1	11.81	
3828	200305	030525112	649101	18.51	5/7/2003	5/8/2003	1	18.51	
3829	200305	030525112	649101	273.60	5/7/2003	5/8/2003	1	273.60	
3830	200305	030525169	649103	0.75	5/7/2003	5/8/2003	1	0.75	
3831	200305	030525169	649103	10.65	5/7/2003	5/8/2003	1	10.65	
3832	200305	030525194	649102	2,229.00	5/7/2003	5/12/2003	5	11,145.00	
3833	200305	030525194	649102	149.73	5/7/2003	5/12/2003	5	748.65	
3834	200305	030525194	649102	30.00	5/7/2003	5/12/2003	5	150.00	
3835	200305	030525198	649102	30.00	5/7/2003	5/14/2003	7	210.00	
3836	200305	030525198	649102	43.76	5/7/2003	5/14/2003	7	306.32	
3837	200305	030525198	649102	625.23	5/7/2003	5/14/2003	7	4,376.61	
3838	200305	030525205	649102	56.33	5/7/2003	5/15/2003	8	450.64	
3839	200305	030525205	649102	3.94	5/7/2003	5/15/2003	8	31.52	
3840	200305	030525207	649102	71.04	5/7/2003	5/15/2003	8	568.32	
3841	200305	030525207	649102	4.97	5/7/2003	5/15/2003	8	39.76	
3842	200305	030525208	649102	1.25	5/7/2003	5/8/2003	1	1.25	
3843	200305	030525208	649102	17.90	5/7/2003	5/8/2003	1	17.90	
3844	200305	030525213	649104	654.34	5/7/2003	5/8/2003	1	654.34	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3845	200305	030525213	649104	654.33	5/7/2003	5/8/2003	1	654.33	
3846	200305	030525213	649104	30.32	5/7/2003	5/8/2003	1	30.32	
3847	200305	030525213	649104	30.20	5/7/2003	5/8/2003	1	30.20	
3848	200305	030525214	649104	0.97	5/7/2003	5/8/2003	1	0.97	
3849	200305	030525214	649104	0.98	5/7/2003	5/8/2003	1	0.98	
3850	200305	030525214	649104	13.94	5/7/2003	5/8/2003	1	13.94	
3851	200305	030525215	649104	6.30	5/7/2003	5/22/2003	15	94.50	
3852	200305	030525215	649104	90.00	5/7/2003	5/22/2003	15	1,350.00	
3853	200305	030525236	649006	328.32	5/7/2003	5/7/2003	0	-	
3854	200305	030525250	649006	6.31	5/7/2003	5/7/2003	0	-	
3855	200305	030525250	649006	342.98	5/7/2003	5/7/2003	0	-	
3856	200305	030525263	649006	3.00	5/7/2003	5/8/2003	1	3.00	
3857	200305	030525263	649006	50.00	5/7/2003	5/8/2003	1	50.00	
3858	200305	030525266	679004	1.03	5/7/2003	5/8/2003	1	1.03	
3859	200305	030525266	679004	10.00	5/7/2003	5/8/2003	1	10.00	
3860	200305	030525266	679004	17.28	5/7/2003	5/8/2003	1	17.28	
3861	200305	030525269	679004	26.40	5/7/2003	5/8/2003	1	26.40	
3862	200305	030525269	679004	10.00	5/7/2003	5/8/2003	1	10.00	
3863	200305	030525269	679004	1.58	5/7/2003	5/8/2003	1	1.58	
3864	200305	030525273	679004	6.67	5/7/2003	5/8/2003	1	6.67	
3865	200305	030525273	679004	111.24	5/7/2003	5/8/2003	1	111.24	
3866	200305	030525273	679004	10.00	5/7/2003	5/8/2003	1	10.00	
3867	200305	030525279	649006	45.00	5/7/2003	5/7/2003	0	-	
3868	200305	030525279	649006	75.00	5/7/2003	5/7/2003	0	-	
3869	200305	030525279	649006	189.75	5/7/2003	5/7/2003	0	-	
3870	200305	030525279	649006	20.68	5/7/2003	5/7/2003	0	-	
3871	200305	030525315	679004	58.91	5/7/2003	5/8/2003	1	58.91	
3872	200305	030525315	679004	2.95	5/7/2003	5/8/2003	1	2.95	
3873	200305	030525319	679004	19,392.00	5/7/2003	5/8/2003	1	19,392.00	
3874	200305	030525335	629101	8.40	5/7/2003	5/13/2003	6	50.40	
3875	200305	030525335	629101	140.00	5/7/2003	5/13/2003	6	840.00	
3876	200305	030525338	629002	213.69	5/7/2003	5/19/2003	12	2,564.28	
3877	200305	030525338	629002	12.82	5/7/2003	5/19/2003	12	153.84	
3878	200305	030525340	629101	2.55	5/7/2003	5/22/2003	15	38.25	
3879	200305	030525340	629101	42.33	5/7/2003	5/22/2003	15	634.95	
3880	200305	030525346	649104	325.00	5/7/2003	5/29/2003	22	7,150.00	
3881	200305	030525350	649102	208.41	5/7/2003	5/20/2003	13	2,709.33	
3882	200305	030525350	649102	30.00	5/7/2003	5/20/2003	13	390.00	
3883	200305	030525352	679004	30.00	5/7/2003	5/8/2003	1	30.00	
3884	200305	030525352	679004	40.00	5/7/2003	5/8/2003	1	40.00	
3885	200305	030525361	649006	88.20	5/7/2003	5/7/2003	0	-	
3886	200305	030525365	649004	4.65	5/7/2003	5/8/2003	1	4.65	
3887	200305	030525371	649102	15.50	5/7/2003	5/19/2003	12	186.00	
3888	200305	030525371	649102	248.00	5/7/2003	5/19/2003	12	2,976.00	
3889	200305	030525376	629102	1.07	5/7/2003	5/12/2003	5	5.35	
3890	200305	030525376	629102	17.84	5/7/2003	5/12/2003	5	89.20	
3891	200305	030525379	629102	23.17	5/7/2003	5/16/2003	9	208.53	
3892	200305	030525379	629102	1.39	5/7/2003	5/16/2003	9	12.51	
3893	200305	030525382	649103	12.93	5/7/2003	5/8/2003	1	12.93	
3894	200305	030525382	649103	258.54	5/7/2003	5/8/2003	1	258.54	
3895	200305	030525387	629101	25.52	5/7/2003	5/12/2003	5	127.60	
3896	200305	030525387	629101	1.53	5/7/2003	5/12/2003	5	7.65	
3897	200305	030525411	629101	140.00	5/7/2003	5/8/2003	1	140.00	
3898	200305	030525411	629101	8.40	5/7/2003	5/8/2003	1	8.40	
3899	200305	030525431	649004	115.93	5/7/2003	5/8/2003	1	115.93	
3900	200305	030525431	649004	1,656.25	5/7/2003	5/8/2003	1	1,656.25	
3901	200305	030525432	649004	200.00	5/7/2003	5/8/2003	1	200.00	
3902	200305	030525432	649004	14.00	5/7/2003	5/8/2003	1	14.00	
3903	200305	030525435	679004	3,597.50	5/7/2003	5/8/2003	1	3,597.50	
3904	200305	030525591	649101	660.00	5/7/2003	5/15/2003	8	5,280.00	
3905	200305	030525591	649101	33.00	5/7/2003	5/15/2003	8	264.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3906	200305	030525593	649102	129.06	5/7/2003	5/22/2003	15	1,935.90	
3907	200305	030525593	649102	9.03	5/7/2003	5/22/2003	15	135.45	
3908	200305	030525602	649004	89.07	5/7/2003	5/7/2003	0	-	
3909	200305	030525606	649004	39.73	5/7/2003	5/7/2003	0	-	
3910	200305	030525612	649004	169.42	5/7/2003	5/7/2003	0	-	
3911	200305	030525612	649004	84.05	5/7/2003	5/7/2003	0	-	
3912	200305	030525614	649004	132.95	5/7/2003	5/7/2003	0	-	
3913	200305	030525614	649004	78.58	5/7/2003	5/7/2003	0	-	
3914	200305	030525620	649004	25.00	5/7/2003	5/8/2003	1	25.00	
3915	200305	030525620	649004	1.50	5/7/2003	5/8/2003	1	1.50	
3916	200305	030525657	649103	65.00	5/7/2003	5/8/2003	1	65.00	
3917	200305	030525657	649103	0.11	5/7/2003	5/8/2003	1	0.11	
3918	200305	030525657	649103	0.46	5/7/2003	5/8/2003	1	0.46	
3919	200305	030525657	649103	16.00	5/7/2003	5/8/2003	1	16.00	
3920	200305	030525657	649103	0.39	5/7/2003	5/8/2003	1	0.39	
3921	200305	030525657	649103	55.00	5/7/2003	5/8/2003	1	55.00	
3922	200305	030525658	649103	0.62	5/7/2003	5/8/2003	1	0.62	
3923	200305	030525658	649103	40.00	5/7/2003	5/8/2003	1	40.00	
3924	200305	030525658	649103	20.00	5/7/2003	5/8/2003	1	20.00	
3925	200305	030525658	649103	17.50	5/7/2003	5/8/2003	1	17.50	
3926	200305	030525658	649103	0.31	5/7/2003	5/8/2003	1	0.31	
3927	200305	030525658	649103	0.27	5/7/2003	5/8/2003	1	0.27	
3928	200305	030525659	629101	67.50	5/7/2003	5/23/2003	16	1,080.00	
3929	200305	030525659	629101	4.61	5/7/2003	5/23/2003	16	73.76	
3930	200305	030525680	649103	56.25	5/7/2003	5/8/2003	1	56.25	
3931	200305	030525684	649103	50.00	5/7/2003	5/8/2003	1	50.00	
3932	200305	030525684	649103	4.25	5/7/2003	5/8/2003	1	4.25	
3933	200305	030525684	649103	35.00	5/7/2003	5/8/2003	1	35.00	
3934	200305	030525846	649102	1.69	5/8/2003	5/8/2003	0	-	
3935	200305	030525846	649102	33.89	5/8/2003	5/8/2003	0	-	
3936	200305	030525860	649004	35.00	5/8/2003	5/15/2003	7	245.00	
3937	200305	030525860	649004	1.75	5/8/2003	5/15/2003	7	12.25	
3938	200305	030525862	629102	3,985.00	5/8/2003	5/9/2003	1	3,985.00	
3939	200305	030525862	629102	83.25	5/8/2003	5/9/2003	1	83.25	
3940	200305	030525862	629102	199.25	5/8/2003	5/9/2003	1	199.25	
3941	200305	030525891	629201	31.02	5/8/2003	5/8/2003	0	-	
3942	200305	030525891	629201	381.36	5/8/2003	5/8/2003	0	-	
3943	200305	030525921	649101	136.18	5/8/2003	5/8/2003	0	-	
3944	200305	030525921	649101	72.22	5/8/2003	5/8/2003	0	-	
3945	200305	030525923	649006	110.95	5/8/2003	5/8/2003	0	-	
3946	200305	030525923	649006	6.62	5/8/2003	5/8/2003	0	-	
3947	200305	030525926	649006	179.64	5/8/2003	5/8/2003	0	-	
3948	200305	030525960	649006	317.88	5/8/2003	5/8/2003	0	-	
3949	200305	030525971	649103	27.06	5/8/2003	5/8/2003	0	-	
3950	200305	030525971	649103	8.50	5/8/2003	5/8/2003	0	-	
3951	200305	030525971	649103	5.99	5/8/2003	5/8/2003	0	-	
3952	200305	030525976	649101	336.60	5/8/2003	5/9/2003	1	336.60	
3953	200305	030525979	677103	8.13	5/8/2003	5/9/2003	1	8.13	
3954	200305	030525979	677103	135.50	5/8/2003	5/9/2003	1	135.50	
3955	200305	030525982	629101	137.50	5/8/2003	5/9/2003	1	137.50	
3956	200305	030525982	629101	6.88	5/8/2003	5/9/2003	1	6.88	
3957	200305	030525983	629002	81.92	5/8/2003	5/19/2003	11	901.12	
3958	200305	030525983	629002	4.92	5/8/2003	5/19/2003	11	54.12	
3959	200305	030525994	629002	678.58	5/8/2003	5/15/2003	7	4,750.06	
3960	200305	030525994	629002	40.71	5/8/2003	5/15/2003	7	284.97	
3961	200305	030526001	629002	0.96	5/8/2003	5/9/2003	1	0.96	
3962	200305	030526001	629002	16.00	5/8/2003	5/9/2003	1	16.00	
3963	200305	030526008	649102	260.00	5/8/2003	5/12/2003	4	1,040.00	
3964	200305	030526008	649102	14.88	5/8/2003	5/12/2003	4	59.52	
3965	200305	030526008	649102	13.00	5/8/2003	5/12/2003	4	52.00	
3966	200305	030526009	649102	104.00	5/8/2003	5/9/2003	1	104.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3967	200305	030526009	649102	10.04	5/8/2003	5/9/2003	1	10.04	
3968	200305	030526009	649102	5.20	5/8/2003	5/9/2003	1	5.20	
3969	200305	030526010	649004	1.27	5/8/2003	5/8/2003	0	-	
3970	200305	030526010	649004	(0.29)	5/8/2003	5/8/2003	0	-	
3971	200305	030526010	649004	(0.28)	5/8/2003	5/8/2003	0	-	
3972	200305	030526010	649004	1.35	5/8/2003	5/8/2003	0	-	
3973	200305	030526010	649004	1.73	5/8/2003	5/8/2003	0	-	
3974	200305	030526010	649004	27.50	5/8/2003	5/8/2003	0	-	
3975	200305	030526010	649004	29.04	5/8/2003	5/8/2003	0	-	
3976	200305	030526010	649004	1.82	5/8/2003	5/8/2003	0	-	
3977	200305	030526011	649004	27.50	5/8/2003	5/8/2003	0	-	
3978	200305	030526011	649004	1.81	5/8/2003	5/8/2003	0	-	
3979	200305	030526011	649004	(0.28)	5/8/2003	5/8/2003	0	-	
3980	200305	030526011	649004	2.63	5/8/2003	5/8/2003	0	-	
3981	200305	030526012	649004	1.81	5/8/2003	5/8/2003	0	-	
3982	200305	030526012	649004	2.63	5/8/2003	5/8/2003	0	-	
3983	200305	030526012	649004	(0.28)	5/8/2003	5/8/2003	0	-	
3984	200305	030526012	649004	27.50	5/8/2003	5/8/2003	0	-	
3985	200305	030526013	649004	(0.28)	5/8/2003	5/8/2003	0	-	
3986	200305	030526013	649004	27.50	5/8/2003	5/8/2003	0	-	
3987	200305	030526013	649004	2.63	5/8/2003	5/8/2003	0	-	
3988	200305	030526013	649004	1.81	5/8/2003	5/8/2003	0	-	
3989	200305	030526014	649004	27.50	5/8/2003	5/8/2003	0	-	
3990	200305	030526014	649004	2.63	5/8/2003	5/8/2003	0	-	
3991	200305	030526014	649004	(0.28)	5/8/2003	5/8/2003	0	-	
3992	200305	030526014	649004	1.81	5/8/2003	5/8/2003	0	-	
3993	200305	030526046	629002	(9.01)	5/8/2003	5/9/2003	1	(9.01)	
3994	200305	030526046	629002	54.05	5/8/2003	5/9/2003	1	54.05	
3995	200305	030526046	629002	900.90	5/8/2003	5/9/2003	1	900.90	
3996	200305	030526050	677103	6.00	5/8/2003	5/16/2003	8	48.00	
3997	200305	030526050	677103	18.95	5/8/2003	5/16/2003	8	151.60	
3998	200305	030526050	677103	0.95	5/8/2003	5/16/2003	8	7.60	
3999	200305	030526068	649006	8,950.67	5/8/2003	5/29/2003	21	187,964.07	
4000	200305	030526098	629002	17.84	5/8/2003	5/22/2003	14	249.76	
4001	200305	030526098	629002	254.89	5/8/2003	5/22/2003	14	3,568.46	
4002	200305	030526199	649104	212.76	5/9/2003	5/14/2003	5	1,063.80	
4003	200305	030526199	649104	1,320.80	5/9/2003	5/14/2003	5	6,604.00	
4004	200305	030526199	649006	265.66	5/9/2003	5/14/2003	5	1,328.30	
4005	200305	030526199	649104	97.79	5/9/2003	5/14/2003	5	488.95	
4006	200305	030526199	649104	200.48	5/9/2003	5/14/2003	5	1,002.40	
4007	200305	030526199	649104	289.99	5/9/2003	5/14/2003	5	1,449.95	
4008	200305	030526199	649104	561.60	5/9/2003	5/14/2003	5	2,808.00	
4009	200305	030526199	649104	239.04	5/9/2003	5/14/2003	5	1,195.20	
4010	200305	030526199	649005	94.68	5/9/2003	5/14/2003	5	473.40	
4011	200305	030526200	649005	802.92	5/9/2003	5/15/2003	6	4,817.52	
4012	200305	030526200	649104	1,300.69	5/9/2003	5/15/2003	6	7,804.14	
4013	200305	030526200	649104	836.37	5/9/2003	5/15/2003	6	5,018.22	
4014	200305	030526200	649002	309.73	5/9/2003	5/15/2003	6	1,858.38	
4015	200305	030526200	649006	688.22	5/9/2003	5/15/2003	6	4,129.32	
4016	200305	030526203	649102	415.55	5/9/2003	5/12/2003	3	1,246.65	
4017	200305	030526205	649103	95.37	5/9/2003	5/12/2003	3	286.11	
4018	200305	030526206	649104	25.51	5/9/2003	5/12/2003	3	76.53	
4019	200305	030526206	649104	364.56	5/9/2003	5/12/2003	3	1,093.68	
4020	200305	030526208	649102	3.74	5/9/2003	5/16/2003	7	26.18	
4021	200305	030526208	649102	275.00	5/9/2003	5/16/2003	7	1,925.00	
4022	200305	030526208	649102	13.75	5/9/2003	5/16/2003	7	96.25	
4023	200305	030526209	649102	20.75	5/9/2003	5/16/2003	7	145.25	
4024	200305	030526209	649102	275.00	5/9/2003	5/16/2003	7	1,925.00	
4025	200305	030526209	649102	13.75	5/9/2003	5/16/2003	7	96.25	
4026	200305	030526280	649001	(26,944.00)	5/9/2003	5/9/2003	0	-	
4027	200305	030526304	649006	12.00	5/9/2003	5/9/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4028	200305	030526335	649101	20.68	5/9/2003	5/9/2003	0	-	
4029	200305	030526335	649101	1.34	5/9/2003	5/9/2003	0	-	
4030	200305	030526336	649006	5.27	5/9/2003	5/9/2003	0	-	
4031	200305	030526336	649006	0.37	5/9/2003	5/9/2003	0	-	
4032	200305	030526337	649006	10.64	5/9/2003	5/9/2003	0	-	
4033	200305	030526337	649006	0.53	5/9/2003	5/9/2003	0	-	
4034	200305	030526338	649006	0.39	5/9/2003	5/9/2003	0	-	
4035	200305	030526338	649006	6.40	5/9/2003	5/9/2003	0	-	
4036	200305	030526339	649006	0.35	5/9/2003	5/9/2003	0	-	
4037	200305	030526339	649006	5.00	5/9/2003	5/9/2003	0	-	
4038	200305	030526340	649006	0.77	5/9/2003	5/9/2003	0	-	
4039	200305	030526340	649006	12.80	5/9/2003	5/9/2003	0	-	
4040	200305	030526345	649006	6.50	5/9/2003	5/9/2003	0	-	
4041	200305	030526345	649006	0.39	5/9/2003	5/9/2003	0	-	
4042	200305	030526346	649006	28.16	5/9/2003	5/9/2003	0	-	
4043	200305	030526380	649006	64.80	5/9/2003	5/9/2003	0	-	
4044	200305	030526411	649006	12.00	5/9/2003	5/12/2003	3	36.00	
4045	200305	030526411	649006	0.84	5/9/2003	5/12/2003	3	2.52	
4046	200305	030526412	649006	0.49	5/9/2003	5/12/2003	3	1.47	
4047	200305	030526412	649006	7.00	5/9/2003	5/12/2003	3	21.00	
4048	200305	030526443	649104	390.00	5/9/2003	5/9/2003	0	-	
4049	200305	030526443	649104	147.84	5/9/2003	5/9/2003	0	-	
4050	200305	030526464	649004	10.00	5/9/2003	5/12/2003	3	30.00	
4051	200305	030526468	649004	10.00	5/9/2003	5/12/2003	3	30.00	
4052	200305	030526475	629102	22.95	5/9/2003	5/22/2003	13	298.35	
4053	200305	030526475	629102	332.80	5/9/2003	5/22/2003	13	4,326.40	
4054	200305	030526484	649102	6.19	5/9/2003	5/22/2003	13	80.47	
4055	200305	030526484	649102	10.49	5/9/2003	5/22/2003	13	136.37	
4056	200305	030526484	649102	99.00	5/9/2003	5/22/2003	13	1,287.00	
4057	200305	030526504	679004	1.79	5/9/2003	5/12/2003	3	5.37	
4058	200305	030526504	679004	29.76	5/9/2003	5/12/2003	3	89.28	
4059	200305	030526505	679004	130.00	5/9/2003	5/12/2003	3	390.00	
4060	200305	030526505	679004	41.20	5/9/2003	5/12/2003	3	123.60	
4061	200305	030526505	679004	2.47	5/9/2003	5/12/2003	3	7.41	
4062	200305	030526507	679004	14.40	5/9/2003	5/12/2003	3	43.20	
4063	200305	030526507	679004	130.00	5/9/2003	5/12/2003	3	390.00	
4064	200305	030526507	679004	0.72	5/9/2003	5/12/2003	3	2.16	
4065	200305	030526508	679004	1.75	5/9/2003	5/12/2003	3	5.25	
4066	200305	030526508	679004	35.00	5/9/2003	5/12/2003	3	105.00	
4067	200305	030526508	679004	130.00	5/9/2003	5/12/2003	3	390.00	
4068	200305	030526509	679004	8.10	5/9/2003	5/12/2003	3	24.30	
4069	200305	030526509	679004	0.49	5/9/2003	5/12/2003	3	1.47	
4070	200305	030526509	679004	20.00	5/9/2003	5/12/2003	3	60.00	
4071	200305	030526541	679004	10.00	5/9/2003	5/12/2003	3	30.00	
4072	200305	030526541	679004	50.80	5/9/2003	5/12/2003	3	152.40	
4073	200305	030526541	679004	3.05	5/9/2003	5/12/2003	3	9.15	
4074	200305	030526542	679004	7.00	5/9/2003	5/12/2003	3	21.00	
4075	200305	030526542	679004	0.35	5/9/2003	5/12/2003	3	1.05	
4076	200305	030526614	649104	51.29	5/9/2003	5/9/2003	0	-	
4077	200305	030526614	649104	(1.02)	5/9/2003	5/9/2003	0	-	
4078	200305	030526614	649104	(1.03)	5/9/2003	5/9/2003	0	-	
4079	200305	030526614	649104	3.59	5/9/2003	5/9/2003	0	-	
4080	200305	030526650	649102	45.24	5/9/2003	5/12/2003	3	135.72	
4081	200305	030526650	649102	39.80	5/9/2003	5/12/2003	3	119.40	
4082	200305	030526650	649102	4.81	5/9/2003	5/12/2003	3	14.43	
4083	200305	030526650	649102	3.08	5/9/2003	5/12/2003	3	9.24	
4084	200305	030526650	649102	2.96	5/9/2003	5/12/2003	3	8.88	
4085	200305	030526650	649102	1.55	5/9/2003	5/12/2003	3	4.65	
4086	200305	030526650	649102	1.13	5/9/2003	5/12/2003	3	3.39	
4087	200305	030526650	649102	61.96	5/9/2003	5/12/2003	3	185.88	
4088	200305	030526650	649102	0.95	5/9/2003	5/12/2003	3	2.85	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4089	200305	030526650	649102	38.22	5/9/2003	5/12/2003	3	114.66	
4090	200305	030526650	649102	0.99	5/9/2003	5/12/2003	3	2.97	
4091	200305	030526650	649102	3.50	5/9/2003	5/12/2003	3	10.50	
4092	200305	030526810	649104	388.47	5/12/2003	5/12/2003	0	-	
4093	200305	030526902	677202	5.96	5/12/2003	5/12/2003	0	-	
4094	200305	030526903	649006	49.73	5/12/2003	5/12/2003	0	-	
4095	200305	030526903	649006	553.78	5/12/2003	5/12/2003	0	-	
4096	200305	030526918	679005	85.00	5/12/2003	5/13/2003	1	85.00	
4097	200305	030526936	649102	41.11	5/12/2003	5/29/2003	17	698.87	
4098	200305	030526936	649102	587.37	5/12/2003	5/29/2003	17	9,985.29	
4099	200305	030526944	649104	3.24	5/12/2003	5/13/2003	1	3.24	
4100	200305	030526944	649104	64.80	5/12/2003	5/13/2003	1	64.80	
4101	200305	030526947	649003	2.09	5/12/2003	5/12/2003	0	-	
4102	200305	030526947	649003	32.08	5/12/2003	5/12/2003	0	-	
4103	200305	030526951	649004	20.81	5/12/2003	5/12/2003	0	-	
4104	200305	030526951	649004	13.43	5/12/2003	5/12/2003	0	-	
4105	200305	030526951	649004	(3.34)	5/12/2003	5/12/2003	0	-	
4106	200305	030526951	649004	(0.21)	5/12/2003	5/12/2003	0	-	
4107	200305	030526951	649004	0.85	5/12/2003	5/12/2003	0	-	
4108	200305	030526951	649004	1.32	5/12/2003	5/12/2003	0	-	
4109	200305	030526951	649004	333.45	5/12/2003	5/12/2003	0	-	
4110	200305	030526951	649004	21.12	5/12/2003	5/12/2003	0	-	
4111	200305	030526966	649004	3.12	5/12/2003	5/15/2003	3	9.36	
4112	200305	030526966	649004	51.99	5/12/2003	5/15/2003	3	155.97	
4113	200305	030526966	649004	4.89	5/12/2003	5/15/2003	3	14.67	
4114	200305	030526973	649101	19.20	5/12/2003	5/12/2003	0	-	
4115	200305	030526973	649101	(0.19)	5/12/2003	5/12/2003	0	-	
4116	200305	030526973	649101	(0.03)	5/12/2003	5/12/2003	0	-	
4117	200305	030526973	649101	0.19	5/12/2003	5/12/2003	0	-	
4118	200305	030526973	649101	1.15	5/12/2003	5/12/2003	0	-	
4119	200305	030526973	649101	3.20	5/12/2003	5/12/2003	0	-	
4120	200305	030526975	649003	54.98	5/12/2003	5/12/2003	0	-	
4121	200305	030526975	649006	249.84	5/12/2003	5/12/2003	0	-	
4122	200305	030526975	649003	151.08	5/12/2003	5/12/2003	0	-	
4123	200305	030526975	649003	134.48	5/12/2003	5/12/2003	0	-	
4124	200305	030526975	649006	30.66	5/12/2003	5/12/2003	0	-	
4125	200305	030526976	649004	27.00	5/12/2003	5/12/2003	0	-	
4126	200305	030526984	649004	2.21	5/12/2003	5/13/2003	1	2.21	
4127	200305	030526984	649004	(0.18)	5/12/2003	5/13/2003	1	(0.18)	
4128	200305	030526984	649004	36.79	5/12/2003	5/13/2003	1	36.79	
4129	200305	030527005	649102	3.31	5/12/2003	5/14/2003	2	6.62	
4130	200305	030527005	649102	(0.30)	5/12/2003	5/14/2003	2	(0.60)	
4131	200305	030527005	649102	29.28	5/12/2003	5/14/2003	2	58.56	
4132	200305	030527005	649102	29.27	5/12/2003	5/14/2003	2	58.54	
4133	200305	030527005	649102	3.29	5/12/2003	5/14/2003	2	6.58	
4134	200305	030527005	649102	1.98	5/12/2003	5/14/2003	2	3.96	
4135	200305	030527005	649102	(0.29)	5/12/2003	5/14/2003	2	(0.58)	
4136	200305	030527005	649102	1.97	5/12/2003	5/14/2003	2	3.94	
4137	200305	030527155	649102	13.65	5/12/2003	5/13/2003	1	13.65	
4138	200305	030527155	649102	0.68	5/12/2003	5/13/2003	1	0.68	
4139	200305	030527165	649102	33.91	5/12/2003	5/13/2003	1	33.91	
4140	200305	030527165	649102	2.04	5/12/2003	5/13/2003	1	2.04	
4141	200305	030527168	649004	(22.98)	5/12/2003	5/14/2003	2	(45.96)	
4142	200305	030527168	649004	(1.15)	5/12/2003	5/14/2003	2	(2.30)	
4143	200305	030527169	649004	405.96	5/12/2003	5/12/2003	0	-	
4144	200305	030527169	649004	42.83	5/12/2003	5/12/2003	0	-	
4145	200305	030527171	649004	35.97	5/12/2003	5/12/2003	0	-	
4146	200305	030527174	649006	61.04	5/12/2003	5/12/2003	0	-	
4147	200305	030527174	649004	176.23	5/12/2003	5/12/2003	0	-	
4148	200305	030527174	649004	284.62	5/12/2003	5/12/2003	0	-	
4149	200305	030527174	649004	1,276.95	5/12/2003	5/12/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4150	200305	030527174	649004	2,566.08	5/12/2003	5/12/2003	0	-	
4151	200305	030527198	649006	0.68	5/12/2003	5/12/2003	0	-	
4152	200305	030527198	649006	12.24	5/12/2003	5/12/2003	0	-	
4153	200305	030527198	649101	0.74	5/12/2003	5/12/2003	0	-	
4154	200305	030527198	649101	0.70	5/12/2003	5/12/2003	0	-	
4155	200305	030527198	649101	0.52	5/12/2003	5/12/2003	0	-	
4156	200305	030527198	649101	0.51	5/12/2003	5/12/2003	0	-	
4157	200305	030527198	649101	9.15	5/12/2003	5/12/2003	0	-	
4158	200305	030527198	649101	12.41	5/12/2003	5/12/2003	0	-	
4159	200305	030527198	649101	9.10	5/12/2003	5/12/2003	0	-	
4160	200305	030527198	649006	12.46	5/12/2003	5/12/2003	0	-	
4161	200305	030527198	649101	13.20	5/12/2003	5/12/2003	0	-	
4162	200305	030527198	649006	11.05	5/12/2003	5/12/2003	0	-	
4163	200305	030527198	649006	0.69	5/12/2003	5/12/2003	0	-	
4164	200305	030527198	649006	0.70	5/12/2003	5/12/2003	0	-	
4165	200305	030527198	649006	0.64	5/12/2003	5/12/2003	0	-	
4166	200305	030527198	649006	12.06	5/12/2003	5/12/2003	0	-	
4167	200305	030527198	649006	11.44	5/12/2003	5/12/2003	0	-	
4168	200305	030527198	649006	0.62	5/12/2003	5/12/2003	0	-	
4169	200305	030527349	649006	0.56	5/13/2003	5/14/2003	1	0.56	
4170	200305	030527349	649006	8.40	5/13/2003	5/14/2003	1	8.40	
4171	200305	030527373	629101	15.10	5/13/2003	5/14/2003	1	15.10	
4172	200305	030527373	629101	215.59	5/13/2003	5/14/2003	1	215.59	
4173	200305	030527374	677103	12.99	5/13/2003	5/14/2003	1	12.99	
4174	200305	030527374	677103	0.78	5/13/2003	5/14/2003	1	0.78	
4175	200305	030527378	649104	16.45	5/13/2003	5/14/2003	1	16.45	
4176	200305	030527378	649104	0.99	5/13/2003	5/14/2003	1	0.99	
4177	200305	030527380	677103	0.36	5/13/2003	5/14/2003	1	0.36	
4178	200305	030527380	677103	5.99	5/13/2003	5/14/2003	1	5.99	
4179	200305	030527381	649001	11.29	5/13/2003	5/22/2003	9	101.61	
4180	200305	030527381	649001	145.00	5/13/2003	5/22/2003	9	1,305.00	
4181	200305	030527381	649001	7.25	5/13/2003	5/22/2003	9	65.25	
4182	200305	030527416	649103	2.47	5/13/2003	5/14/2003	1	2.47	
4183	200305	030527416	649103	130.00	5/13/2003	5/14/2003	1	130.00	
4184	200305	030527416	649103	41.20	5/13/2003	5/14/2003	1	41.20	
4185	200305	030527523	649103	32.96	5/13/2003	5/14/2003	1	32.96	
4186	200305	030527523	649103	20.00	5/13/2003	5/14/2003	1	20.00	
4187	200305	030527523	649103	1.98	5/13/2003	5/14/2003	1	1.98	
4188	200305	030527525	649103	23.88	5/13/2003	5/14/2003	1	23.88	
4189	200305	030527525	649103	1.19	5/13/2003	5/14/2003	1	1.19	
4190	200305	030527525	649103	75.00	5/13/2003	5/14/2003	1	75.00	
4191	200305	030527527	649006	478.84	5/13/2003	5/13/2003	0	-	
4192	200305	030527527	649006	98.62	5/13/2003	5/13/2003	0	-	
4193	200305	030527557	649102	13.99	5/13/2003	5/22/2003	9	125.91	
4194	200305	030527557	649102	0.70	5/13/2003	5/22/2003	9	6.30	
4195	200305	030527558	649004	35.92	5/13/2003	5/14/2003	1	35.92	
4196	200305	030527558	649004	1.80	5/13/2003	5/14/2003	1	1.80	
4197	200305	030527559	649101	0.50	5/13/2003	5/23/2003	10	5.00	
4198	200305	030527559	649101	9.98	5/13/2003	5/23/2003	10	99.80	
4199	200305	030527560	649006	79.38	5/13/2003	5/14/2003	1	79.38	
4200	200305	030527560	649006	3.97	5/13/2003	5/14/2003	1	3.97	
4201	200305	030527561	649102	27.99	5/13/2003	5/14/2003	1	27.99	
4202	200305	030527561	649102	1.40	5/13/2003	5/14/2003	1	1.40	
4203	200305	030527569	649102	2.53	5/13/2003	5/22/2003	9	22.77	
4204	200305	030527569	649102	50.68	5/13/2003	5/22/2003	9	456.12	
4205	200305	030527574	649102	16.99	5/13/2003	5/14/2003	1	16.99	
4206	200305	030527574	649102	0.85	5/13/2003	5/14/2003	1	0.85	
4207	200305	030527584	649102	33.18	5/13/2003	5/22/2003	9	298.62	
4208	200305	030527584	649102	1.66	5/13/2003	5/22/2003	9	14.94	
4209	200305	030527589	649103	240.87	5/13/2003	5/19/2003	6	1,445.22	
4210	200305	030527589	649103	12.04	5/13/2003	5/19/2003	6	72.24	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4211	200305	030527617	649006	181.26	5/13/2003	5/13/2003	0	-	
4212	200305	030527617	649006	370.96	5/13/2003	5/13/2003	0	-	
4213	200305	030527658	649004	30.17	5/13/2003	5/14/2003	1	30.17	
4214	200305	030527662	629101	372.00	5/13/2003	5/23/2003	10	3,720.00	
4215	200305	030527662	629101	18.60	5/13/2003	5/23/2003	10	186.00	
4216	200305	030527662	629101	4.50	5/13/2003	5/23/2003	10	45.00	
4217	200305	030527667	649102	2.31	5/13/2003	5/22/2003	9	20.79	
4218	200305	030527667	649102	15.94	5/13/2003	5/22/2003	9	143.46	
4219	200305	030527667	649102	37.00	5/13/2003	5/22/2003	9	333.00	
4220	200305	030527667	649102	255.00	5/13/2003	5/22/2003	9	2,295.00	
4221	200305	030527675	649102	725.00	5/13/2003	5/22/2003	9	6,525.00	
4222	200305	030527675	649102	45.31	5/13/2003	5/22/2003	9	407.79	
4223	200305	030527686	649104	9.43	5/13/2003	5/14/2003	1	9.43	
4224	200305	030527686	649104	0.66	5/13/2003	5/14/2003	1	0.66	
4225	200305	030527687	649104	0.30	5/13/2003	5/14/2003	1	0.30	
4226	200305	030527687	649104	5.97	5/13/2003	5/14/2003	1	5.97	
4227	200305	030527691	649104	0.16	5/13/2003	5/14/2003	1	0.16	
4228	200305	030527691	649104	3.21	5/13/2003	5/14/2003	1	3.21	
4229	200305	030527693	649104	0.79	5/13/2003	5/14/2003	1	0.79	
4230	200305	030527693	649104	15.71	5/13/2003	5/14/2003	1	15.71	
4231	200305	030527700	629102	42.00	5/13/2003	5/15/2003	2	84.00	
4232	200305	030527700	629102	600.00	5/13/2003	5/15/2003	2	1,200.00	
4233	200305	030527756	649104	7.71	5/13/2003	5/13/2003	0	-	
4234	200305	030527756	649104	110.24	5/13/2003	5/13/2003	0	-	
4235	200305	030527776	649005	1,080.50	5/13/2003	5/15/2003	2	2,161.00	
4236	200305	030527776	649005	1,492.12	5/13/2003	5/15/2003	2	2,984.24	
4237	200305	030527776	649005	(14.92)	5/13/2003	5/15/2003	2	(29.84)	
4238	200305	030527776	649005	(10.81)	5/13/2003	5/15/2003	2	(21.62)	
4239	200305	030527777	677103	85.09	5/13/2003	5/13/2003	0	-	
4240	200305	030527796	649104	3.29	5/13/2003	5/14/2003	1	3.29	
4241	200305	030527796	649104	0.20	5/13/2003	5/14/2003	1	0.20	
4242	200305	030527797	649004	4.74	5/13/2003	5/13/2003	0	-	
4243	200305	030527797	649004	67.74	5/13/2003	5/13/2003	0	-	
4244	200305	030527799	649004	17.08	5/13/2003	5/13/2003	0	-	
4245	200305	030527799	649004	243.99	5/13/2003	5/13/2003	0	-	
4246	200305	030527801	649004	20.64	5/13/2003	5/19/2003	6	123.84	
4247	200305	030527801	649004	0.95	5/13/2003	5/19/2003	6	5.70	
4248	200305	030527806	649102	11.00	5/13/2003	5/14/2003	1	11.00	
4249	200305	030527806	649102	0.77	5/13/2003	5/14/2003	1	0.77	
4250	200305	030527810	649102	322.20	5/13/2003	5/23/2003	10	3,222.00	
4251	200305	030527810	679004	587.60	5/13/2003	5/23/2003	10	5,876.00	
4252	200305	030527810	679004	446.40	5/13/2003	5/23/2003	10	4,464.00	
4253	200305	030527876	649102	(105.95)	5/13/2003	5/13/2003	0	-	
4254	200305	030527890	649102	26.99	5/13/2003	5/29/2003	16	431.84	
4255	200305	030527890	649102	1.35	5/13/2003	5/29/2003	16	21.60	
4256	200305	030527891	649101	2.91	5/13/2003	5/22/2003	9	26.19	
4257	200305	030527891	649101	49.20	5/13/2003	5/22/2003	9	442.80	
4258	200305	030527891	649101	9.00	5/13/2003	5/22/2003	9	81.00	
4259	200305	030527901	649102	5.24	5/13/2003	5/14/2003	1	5.24	
4260	200305	030527901	649102	87.30	5/13/2003	5/14/2003	1	87.30	
4261	200305	030527902	649102	121.70	5/13/2003	5/14/2003	1	121.70	
4262	200305	030527902	649102	7.31	5/13/2003	5/14/2003	1	7.31	
4263	200305	030527907	649102	0.67	5/13/2003	5/14/2003	1	0.67	
4264	200305	030527907	649102	11.23	5/13/2003	5/14/2003	1	11.23	
4265	200305	030527910	649102	1.61	5/13/2003	5/14/2003	1	1.61	
4266	200305	030527910	649102	22.99	5/13/2003	5/14/2003	1	22.99	
4267	200305	030527915	649104	81.95	5/13/2003	5/14/2003	1	81.95	
4268	200305	030527915	649104	4.60	5/13/2003	5/14/2003	1	4.60	
4269	200305	030527924	649004	0.71	5/13/2003	5/22/2003	9	6.39	
4270	200305	030527924	649004	10.09	5/13/2003	5/22/2003	9	90.81	
4271	200305	030527928	649004	0.19	5/13/2003	5/19/2003	6	1.14	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4272	200305	030527928	649004	11.57	5/13/2003	5/19/2003	6	69.42	
4273	200305	030527928	649004	3.12	5/13/2003	5/19/2003	6	18.72	
4274	200305	030527928	649004	192.87	5/13/2003	5/19/2003	6	1,157.22	
4275	200305	030527928	649004	52.00	5/13/2003	5/19/2003	6	312.00	
4276	200305	030527930	649004	0.90	5/13/2003	5/22/2003	9	8.10	
4277	200305	030527930	649004	14.99	5/13/2003	5/22/2003	9	134.91	
4278	200305	030527931	649004	12.99	5/13/2003	5/22/2003	9	116.91	
4279	200305	030527931	649004	4.85	5/13/2003	5/22/2003	9	43.65	
4280	200305	030527931	649004	2.40	5/13/2003	5/22/2003	9	21.60	
4281	200305	030527931	649004	1.01	5/13/2003	5/22/2003	9	9.09	
4282	200305	030527931	649004	0.78	5/13/2003	5/22/2003	9	7.02	
4283	200305	030527931	649004	0.47	5/13/2003	5/22/2003	9	4.23	
4284	200305	030527931	649004	0.29	5/13/2003	5/22/2003	9	2.61	
4285	200305	030527931	649004	0.23	5/13/2003	5/22/2003	9	2.07	
4286	200305	030527931	649004	0.15	5/13/2003	5/22/2003	9	1.35	
4287	200305	030527931	649004	3.75	5/13/2003	5/22/2003	9	33.75	
4288	200305	030527931	649004	16.88	5/13/2003	5/22/2003	9	151.92	
4289	200305	030527931	649004	7.89	5/13/2003	5/22/2003	9	71.01	
4290	200305	030527933	649004	16.80	5/13/2003	5/14/2003	1	16.80	
4291	200305	030527933	649004	15.99	5/13/2003	5/14/2003	1	15.99	
4292	200305	030527933	649004	1.01	5/13/2003	5/14/2003	1	1.01	
4293	200305	030527933	649004	0.96	5/13/2003	5/14/2003	1	0.96	
4294	200305	030527935	649004	54.60	5/13/2003	5/19/2003	6	327.60	
4295	200305	030527935	649004	25.79	5/13/2003	5/19/2003	6	154.74	
4296	200305	030527935	649004	3.27	5/13/2003	5/19/2003	6	19.62	
4297	200305	030527935	649004	2.69	5/13/2003	5/19/2003	6	16.14	
4298	200305	030527935	649004	1.55	5/13/2003	5/19/2003	6	9.30	
4299	200305	030527935	649004	0.16	5/13/2003	5/19/2003	6	0.96	
4300	200305	030527940	649004	6.29	5/13/2003	5/15/2003	2	12.58	
4301	200305	030527940	649004	18.15	5/13/2003	5/15/2003	2	36.30	
4302	200305	030527940	649004	145.00	5/13/2003	5/15/2003	2	290.00	
4303	200305	030527973	649004	3.98	5/13/2003	5/14/2003	1	3.98	
4304	200305	030527973	649004	4.60	5/13/2003	5/14/2003	1	4.60	
4305	200305	030527973	649004	12.25	5/13/2003	5/14/2003	1	12.25	
4306	200305	030527973	649004	17.30	5/13/2003	5/14/2003	1	17.30	
4307	200305	030527973	649004	1.04	5/13/2003	5/14/2003	1	1.04	
4308	200305	030527973	649004	0.73	5/13/2003	5/14/2003	1	0.73	
4309	200305	030527973	649004	0.03	5/13/2003	5/14/2003	1	0.03	
4310	200305	030527973	649004	0.24	5/13/2003	5/14/2003	1	0.24	
4311	200305	030527973	649004	0.28	5/13/2003	5/14/2003	1	0.28	
4312	200305	030527973	649004	0.57	5/13/2003	5/14/2003	1	0.57	
4313	200305	030527974	649102	99.11	5/13/2003	6/3/2003	21	2,081.31	
4314	200305	030527974	649102	6.69	5/13/2003	6/3/2003	21	140.49	
4315	200305	030527986	649004	2,087.00	5/13/2003	5/23/2003	10	20,870.00	
4316	200305	030527987	649004	400.00	5/13/2003	5/22/2003	9	3,600.00	
4317	200305	030527997	649104	7.92	5/13/2003	5/13/2003	0	-	
4318	200305	030527997	649104	0.55	5/13/2003	5/13/2003	0	-	
4319	200305	030527997	649104	(0.79)	5/13/2003	5/13/2003	0	-	
4320	200305	030527998	649102	(0.20)	5/13/2003	5/13/2003	0	-	
4321	200305	030527998	649102	2.00	5/13/2003	5/13/2003	0	-	
4322	200305	030527998	649102	0.14	5/13/2003	5/13/2003	0	-	
4323	200305	030528000	649104	(0.40)	5/13/2003	5/13/2003	0	-	
4324	200305	030528000	649104	0.28	5/13/2003	5/13/2003	0	-	
4325	200305	030528000	649104	4.00	5/13/2003	5/13/2003	0	-	
4326	200305	030528002	649104	7.99	5/13/2003	5/13/2003	0	-	
4327	200305	030528002	649104	0.56	5/13/2003	5/13/2003	0	-	
4328	200305	030528002	649104	(0.80)	5/13/2003	5/13/2003	0	-	
4329	200305	030528003	629102	88.75	5/13/2003	5/13/2003	0	-	
4330	200305	030528006	649104	29.07	5/13/2003	5/13/2003	0	-	
4331	200305	030528006	649104	2.03	5/13/2003	5/13/2003	0	-	
4332	200305	030528006	649104	(2.91)	5/13/2003	5/13/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4333	200305	030528008	649104	2.00	5/13/2003	5/13/2003	0	-	
4334	200305	030528008	649104	0.14	5/13/2003	5/13/2003	0	-	
4335	200305	030528008	649104	(0.20)	5/13/2003	5/13/2003	0	-	
4336	200305	030528012	649103	4.14	5/13/2003	5/13/2003	0	-	
4337	200305	030528012	649103	(0.41)	5/13/2003	5/13/2003	0	-	
4338	200305	030528012	649103	0.29	5/13/2003	5/13/2003	0	-	
4339	200305	030528018	649104	5.24	5/13/2003	5/13/2003	0	-	
4340	200305	030528018	649104	(7.49)	5/13/2003	5/13/2003	0	-	
4341	200305	030528018	649104	74.90	5/13/2003	5/13/2003	0	-	
4342	200305	030528020	649104	(6.40)	5/13/2003	5/13/2003	0	-	
4343	200305	030528020	649104	4.48	5/13/2003	5/13/2003	0	-	
4344	200305	030528020	649104	63.96	5/13/2003	5/13/2003	0	-	
4345	200305	030528028	649004	9.49	5/13/2003	5/14/2003	1	9.49	
4346	200305	030528028	649004	0.57	5/13/2003	5/14/2003	1	0.57	
4347	200305	030528053	649003	3.28	5/13/2003	5/15/2003	2	6.56	
4348	200305	030528053	649003	46.92	5/13/2003	5/15/2003	2	93.84	
4349	200305	030528056	649004	5.00	5/13/2003	5/14/2003	1	5.00	
4350	200305	030528056	649004	0.84	5/13/2003	5/14/2003	1	0.84	
4351	200305	030528056	649004	0.30	5/13/2003	5/14/2003	1	0.30	
4352	200305	030528056	649004	14.05	5/13/2003	5/14/2003	1	14.05	
4353	200305	030528059	649004	87.50	5/13/2003	5/14/2003	1	87.50	
4354	200305	030528059	649004	91.00	5/13/2003	5/14/2003	1	91.00	
4355	200305	030528059	649004	5.28	5/13/2003	5/14/2003	1	5.28	
4356	200305	030528059	649004	0.52	5/13/2003	5/14/2003	1	0.52	
4357	200305	030528059	649004	0.50	5/13/2003	5/14/2003	1	0.50	
4358	200305	030528059	649004	0.03	5/13/2003	5/14/2003	1	0.03	
4359	200305	030528059	649004	6.50	5/13/2003	5/14/2003	1	6.50	
4360	200305	030528059	649004	5.49	5/13/2003	5/14/2003	1	5.49	
4361	200305	030528059	649004	0.39	5/13/2003	5/14/2003	1	0.39	
4362	200305	030528078	649004	5.22	5/13/2003	5/22/2003	9	46.98	
4363	200305	030528078	649004	87.00	5/13/2003	5/22/2003	9	783.00	
4364	200305	030528081	649004	3.42	5/13/2003	5/22/2003	9	30.78	
4365	200305	030528081	649004	56.95	5/13/2003	5/22/2003	9	512.55	
4366	200305	030528086	649004	5.20	5/13/2003	5/22/2003	9	46.80	
4367	200305	030528086	649004	0.46	5/13/2003	5/22/2003	9	4.14	
4368	200305	030528086	649004	7.70	5/13/2003	5/22/2003	9	69.30	
4369	200305	030528086	649004	0.31	5/13/2003	5/22/2003	9	2.79	
4370	200305	030528096	649004	19.68	5/13/2003	5/14/2003	1	19.68	
4371	200305	030528096	649004	281.25	5/13/2003	5/14/2003	1	281.25	
4372	200305	030528115	649002	1.49	5/13/2003	5/22/2003	9	13.41	
4373	200305	030528115	649002	7.99	5/13/2003	5/22/2003	9	71.91	
4374	200305	030528115	649002	0.09	5/13/2003	5/22/2003	9	0.81	
4375	200305	030528115	649002	0.48	5/13/2003	5/22/2003	9	4.32	
4376	200305	030528115	649002	3.89	5/13/2003	5/22/2003	9	35.01	
4377	200305	030528115	649002	0.23	5/13/2003	5/22/2003	9	2.07	
4378	200305	030528127	649104	3.90	5/13/2003	5/14/2003	1	3.90	
4379	200305	030528127	649104	65.00	5/13/2003	5/14/2003	1	65.00	
4380	200305	030528154	649104	4.30	5/13/2003	5/14/2003	1	4.30	
4381	200305	030528154	649104	71.51	5/13/2003	5/14/2003	1	71.51	
4382	200305	030528158	649103	7.75	5/13/2003	5/22/2003	9	69.75	
4383	200305	030528158	649103	0.25	5/13/2003	5/22/2003	9	2.25	
4384	200305	030528158	649103	0.49	5/13/2003	5/22/2003	9	4.41	
4385	200305	030528158	649103	2.57	5/13/2003	5/22/2003	9	23.13	
4386	200305	030528158	649103	4.93	5/13/2003	5/22/2003	9	44.37	
4387	200305	030528158	649103	14.85	5/13/2003	5/22/2003	9	133.65	
4388	200305	030528161	649102	7.59	5/13/2003	5/14/2003	1	7.59	
4389	200305	030528161	649102	0.40	5/13/2003	5/14/2003	1	0.40	
4390	200305	030528209	649103	10.00	5/13/2003	5/14/2003	1	10.00	
4391	200305	030528209	649103	28.00	5/13/2003	5/14/2003	1	28.00	
4392	200305	030528209	649103	1.68	5/13/2003	5/14/2003	1	1.68	
4393	200305	030528210	649103	0.67	5/13/2003	5/14/2003	1	0.67	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4394	200305	030528210	649103	130.00	5/13/2003	5/14/2003	1	130.00	
4395	200305	030528210	649103	13.44	5/13/2003	5/14/2003	1	13.44	
4396	200305	030528307	649004	21.99	5/13/2003	5/14/2003	1	21.99	
4397	200305	030528307	649004	1.32	5/13/2003	5/14/2003	1	1.32	
4398	200305	030528315	649004	1.04	5/13/2003	5/22/2003	9	9.36	
4399	200305	030528315	649004	17.40	5/13/2003	5/22/2003	9	156.60	
4400	200305	030528327	649104	20.44	5/13/2003	5/29/2003	16	327.04	
4401	200305	030528327	649104	59.48	5/13/2003	5/29/2003	16	951.68	
4402	200305	030528327	649104	1,189.55	5/13/2003	5/29/2003	16	19,032.80	
4403	200305	030528362	649104	81.33	5/13/2003	5/21/2003	8	650.64	
4404	200305	030528362	649104	198.33	5/13/2003	5/21/2003	8	1,586.64	
4405	200305	030528362	649104	233.64	5/13/2003	5/21/2003	8	1,869.12	
4406	200305	030528362	649006	297.97	5/13/2003	5/21/2003	8	2,383.76	
4407	200305	030528362	649005	48.57	5/13/2003	5/21/2003	8	388.56	
4408	200305	030528362	649005	44.00	5/13/2003	5/21/2003	8	352.00	
4409	200305	030528363	649005	802.92	5/13/2003	5/21/2003	8	6,423.36	
4410	200305	030528363	649006	688.22	5/13/2003	5/21/2003	8	5,505.76	
4411	200305	030528363	649002	309.73	5/13/2003	5/21/2003	8	2,477.84	
4412	200305	030528363	649104	572.26	5/13/2003	5/21/2003	8	4,578.08	
4413	200305	030528363	649104	1,300.69	5/13/2003	5/21/2003	8	10,405.52	
4414	200305	030528377	649104	234.24	5/14/2003	5/19/2003	5	1,171.20	
4415	200305	030528377	649104	5.88	5/14/2003	5/19/2003	5	29.40	
4416	200305	030528377	649104	16.39	5/14/2003	5/19/2003	5	81.95	
4417	200305	030528378	649104	1,600.44	5/14/2003	5/19/2003	5	8,002.20	
4418	200305	030528378	649104	112.04	5/14/2003	5/19/2003	5	560.20	
4419	200305	030528406	649005	(7.90)	5/14/2003	5/14/2003	0	-	
4420	200305	030528406	649005	790.27	5/14/2003	5/14/2003	0	-	
4421	200305	030528406	649005	1,843.97	5/14/2003	5/14/2003	0	-	
4422	200305	030528406	649005	(18.44)	5/14/2003	5/14/2003	0	-	
4423	200305	030528443	649102	11.03	5/14/2003	5/15/2003	1	11.03	
4424	200305	030528443	649102	21.63	5/14/2003	5/15/2003	1	21.63	
4425	200305	030528443	649102	157.50	5/14/2003	5/15/2003	1	157.50	
4426	200305	030528512	649004	0.57	5/14/2003	5/15/2003	1	0.57	
4427	200305	030528512	649004	8.28	5/14/2003	5/15/2003	1	8.28	
4428	200305	030528513	649004	0.40	5/14/2003	5/19/2003	5	2.00	
4429	200305	030528513	649004	5.50	5/14/2003	5/19/2003	5	27.50	
4430	200305	030528515	649004	15.69	5/14/2003	5/15/2003	1	15.69	
4431	200305	030528541	679004	202.00	5/14/2003	5/15/2003	1	202.00	
4432	200305	030528623	649102	270.84	5/14/2003	5/14/2003	0	-	
4433	200305	030528626	649006	474.36	5/14/2003	5/14/2003	0	-	
4434	200305	030528707	677202	(0.75)	5/14/2003	6/9/2003	26	(19.50)	
4435	200305	030528707	677202	42.08	5/14/2003	6/9/2003	26	1,094.08	
4436	200305	030528707	677202	(0.84)	5/14/2003	6/9/2003	26	(21.84)	
4437	200305	030528707	677202	2.25	5/14/2003	6/9/2003	26	58.50	
4438	200305	030528707	677202	2.53	5/14/2003	6/9/2003	26	65.78	
4439	200305	030528707	677202	37.57	5/14/2003	6/9/2003	26	976.82	
4440	200305	030528725	649102	150.64	5/14/2003	5/14/2003	0	-	
4441	200305	030528725	649102	21.68	5/14/2003	5/14/2003	0	-	
4442	200305	030528725	649102	(21.52)	5/14/2003	5/14/2003	0	-	
4443	200305	030528725	649102	2,152.06	5/14/2003	5/14/2003	0	-	
4444	200305	030528745	629101	(3.69)	5/14/2003	5/14/2003	0	-	
4445	200305	030528745	629101	25.43	5/14/2003	5/14/2003	0	-	
4446	200305	030528745	629101	363.44	5/14/2003	5/14/2003	0	-	
4447	200305	030528748	649104	83.94	5/14/2003	5/15/2003	1	83.94	
4448	200305	030528763	649004	4.00	5/14/2003	5/22/2003	8	32.00	
4449	200305	030528763	649004	0.24	5/14/2003	5/22/2003	8	1.92	
4450	200305	030528780	629101	54.27	5/14/2003	5/15/2003	1	54.27	
4451	200305	030528782	629101	28.50	5/14/2003	5/16/2003	2	57.00	
4452	200305	030528782	629101	5.00	5/14/2003	5/16/2003	2	10.00	
4453	200305	030528782	629101	0.30	5/14/2003	5/16/2003	2	0.60	
4454	200305	030528782	629101	1.70	5/14/2003	5/16/2003	2	3.40	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4455	200305	030528846	649005	(1,135.30)	5/14/2003	5/14/2003	0	-	
4456	200305	030528920	649102	5.76	5/14/2003	6/4/2003	21	120.96	
4457	200305	030528920	649102	5.58	5/14/2003	6/4/2003	21	117.18	
4458	200305	030528920	649102	96.00	5/14/2003	6/4/2003	21	2,016.00	
4459	200305	030528935	629101	20.00	5/14/2003	5/15/2003	1	20.00	
4460	200305	030528936	629101	7.00	5/14/2003	5/15/2003	1	7.00	
4461	200305	030528936	629101	100.00	5/14/2003	5/15/2003	1	100.00	
4462	200305	030528986	679004	6.90	5/14/2003	5/14/2003	0	-	
4463	200305	030528986	679004	120.96	5/14/2003	5/14/2003	0	-	
4464	200305	030529157	649004	13.26	5/14/2003	5/22/2003	8	106.08	
4465	200305	030529157	649004	0.93	5/14/2003	5/22/2003	8	7.44	
4466	200305	030529159	649004	122.67	5/14/2003	5/15/2003	1	122.67	
4467	200305	030529159	649004	8.59	5/14/2003	5/15/2003	1	8.59	
4468	200305	030529168	649104	3.80	5/14/2003	6/5/2003	22	83.60	
4469	200305	030529168	649104	54.22	5/14/2003	6/5/2003	22	1,192.84	
4470	200305	030529170	649004	19.90	5/14/2003	5/22/2003	8	159.20	
4471	200305	030529170	649004	1.39	5/14/2003	5/22/2003	8	11.12	
4472	200305	030529181	649004	2.00	5/14/2003	5/22/2003	8	16.00	
4473	200305	030529181	649004	28.60	5/14/2003	5/22/2003	8	228.80	
4474	200305	030529193	649102	66.33	5/14/2003	5/14/2003	0	-	
4475	200305	030529230	649003	1.49	5/14/2003	5/15/2003	1	1.49	
4476	200305	030529230	649003	21.30	5/14/2003	5/15/2003	1	21.30	
4477	200305	030529240	649004	0.11	5/14/2003	5/15/2003	1	0.11	
4478	200305	030529240	649004	0.10	5/14/2003	5/15/2003	1	0.10	
4479	200305	030529240	649004	0.01	5/14/2003	5/15/2003	1	0.01	
4480	200305	030529240	649004	0.25	5/14/2003	5/15/2003	1	0.25	
4481	200305	030529240	649004	1.50	5/14/2003	5/15/2003	1	1.50	
4482	200305	030529254	677103	6.93	5/14/2003	5/15/2003	1	6.93	
4483	200305	030529254	677103	170.00	5/14/2003	5/15/2003	1	170.00	
4484	200305	030529254	677103	340.00	5/14/2003	5/15/2003	1	340.00	
4485	200305	030529254	677103	3.47	5/14/2003	5/15/2003	1	3.47	
4486	200305	030529256	677103	3.47	5/14/2003	5/22/2003	8	27.76	
4487	200305	030529256	677103	170.00	5/14/2003	5/22/2003	8	1,360.00	
4488	200305	030529316	649005	145.00	5/14/2003	5/23/2003	9	1,305.00	
4489	200305	030529316	649005	20.04	5/14/2003	5/23/2003	9	180.36	
4490	200305	030529316	649005	6.60	5/14/2003	5/23/2003	9	59.40	
4491	200305	030529457	649004	7.60	5/15/2003	5/15/2003	0	-	
4492	200305	030529457	649006	8.35	5/15/2003	5/15/2003	0	-	
4493	200305	030529457	649006	8.74	5/15/2003	5/15/2003	0	-	
4494	200305	030529457	649004	20.00	5/15/2003	5/15/2003	0	-	
4495	200305	030529457	649004	13.90	5/15/2003	5/15/2003	0	-	
4496	200305	030529457	649004	7.94	5/15/2003	5/15/2003	0	-	
4497	200305	030529457	649004	4.98	5/15/2003	5/15/2003	0	-	
4498	200305	030529457	649004	43.34	5/15/2003	5/15/2003	0	-	
4499	200305	030529462	649006	25.00	5/15/2003	5/15/2003	0	-	
4500	200305	030529488	649101	77.66	5/15/2003	5/15/2003	0	-	
4501	200305	030529488	649101	5.44	5/15/2003	5/15/2003	0	-	
4502	200305	030529552	649001	27.18	5/15/2003	5/15/2003	0	-	
4503	200305	030529552	649102	26.49	5/15/2003	5/15/2003	0	-	
4504	200305	030529552	649102	38.06	5/15/2003	5/15/2003	0	-	
4505	200305	030529552	649001	10.00	5/15/2003	5/15/2003	0	-	
4506	200305	030529570	649006	115.20	5/15/2003	5/15/2003	0	-	
4507	200305	030529608	649103	246.70	5/15/2003	5/23/2003	8	1,973.60	
4508	200305	030529608	649103	17.27	5/15/2003	5/23/2003	8	138.16	
4509	200305	030529608	649103	16.98	5/15/2003	5/23/2003	8	135.84	
4510	200305	030529609	649103	141.30	5/15/2003	5/16/2003	1	141.30	
4511	200305	030529609	649103	10.00	5/15/2003	5/16/2003	1	10.00	
4512	200305	030529609	649103	8.48	5/15/2003	5/16/2003	1	8.48	
4513	200305	030529610	649103	5.35	5/15/2003	6/2/2003	18	96.30	
4514	200305	030529610	649103	107.00	5/15/2003	6/2/2003	18	1,926.00	
4515	200305	030529610	649103	4.46	5/15/2003	6/2/2003	18	80.28	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4516	200305	030529642	649103	1.34	5/15/2003	5/16/2003	1	1.34	
4517	200305	030529642	649103	26.88	5/15/2003	5/16/2003	1	26.88	
4518	200305	030529658	649004	(1.87)	5/15/2003	5/15/2003	0	-	
4519	200305	030529658	649004	7.47	5/15/2003	5/15/2003	0	-	
4520	200305	030529658	649004	11.67	5/15/2003	5/15/2003	0	-	
4521	200305	030529658	649004	187.00	5/15/2003	5/15/2003	0	-	
4522	200305	030529691	649102	1.86	5/15/2003	5/15/2003	0	-	
4523	200305	030529691	649102	(0.53)	5/15/2003	5/15/2003	0	-	
4524	200305	030529691	649102	26.53	5/15/2003	5/15/2003	0	-	
4525	200305	030529693	649102	98.49	5/15/2003	5/15/2003	0	-	
4526	200305	030529693	649102	6.89	5/15/2003	5/15/2003	0	-	
4527	200305	030529693	649102	(1.97)	5/15/2003	5/15/2003	0	-	
4528	200305	030529716	649001	0.44	5/15/2003	5/16/2003	1	0.44	
4529	200305	030529716	649001	0.03	5/15/2003	5/16/2003	1	0.03	
4530	200305	030529717	649004	6.93	5/15/2003	5/16/2003	1	6.93	
4531	200305	030529717	649004	115.50	5/15/2003	5/16/2003	1	115.50	
4532	200305	030529726	649004	1.45	5/15/2003	5/30/2003	15	21.75	
4533	200305	030529726	649004	20.58	5/15/2003	5/30/2003	15	308.70	
4534	200305	030529814	649004	180.00	5/15/2003	5/16/2003	1	180.00	
4535	200305	030529814	649004	9.00	5/15/2003	5/16/2003	1	9.00	
4536	200305	030529814	649004	100.00	5/15/2003	5/16/2003	1	100.00	
4537	200305	030529829	649004	98.00	5/15/2003	5/16/2003	1	98.00	
4538	200305	030529829	649004	150.00	5/15/2003	5/16/2003	1	150.00	
4539	200305	030529829	649004	4.90	5/15/2003	5/16/2003	1	4.90	
4540	200305	030529833	649004	2.90	5/15/2003	5/22/2003	7	20.30	
4541	200305	030529833	649004	58.00	5/15/2003	5/22/2003	7	406.00	
4542	200305	030529833	649004	150.00	5/15/2003	5/22/2003	7	1,050.00	
4543	200305	030529860	649104	25.00	5/15/2003	5/16/2003	1	25.00	
4544	200305	030529870	649004	1.08	5/15/2003	5/22/2003	7	7.56	
4545	200305	030529870	649004	18.00	5/15/2003	5/22/2003	7	126.00	
4546	200305	030529872	649101	282.00	5/15/2003	5/19/2003	4	1,128.00	
4547	200305	030529872	649101	17.14	5/15/2003	5/19/2003	4	68.56	
4548	200305	030529872	649101	3.63	5/15/2003	5/19/2003	4	14.52	
4549	200305	030529873	649101	1.68	5/15/2003	5/16/2003	1	1.68	
4550	200305	030529873	649101	2.91	5/15/2003	5/16/2003	1	2.91	
4551	200305	030529873	649101	28.08	5/15/2003	5/16/2003	1	28.08	
4552	200305	030529873	649101	48.60	5/15/2003	5/16/2003	1	48.60	
4553	200305	030529874	649006	36.78	5/15/2003	5/15/2003	0	-	
4554	200305	030529874	649006	62.28	5/15/2003	5/15/2003	0	-	
4555	200305	030529874	649004	137.82	5/15/2003	5/15/2003	0	-	
4556	200305	030529874	677103	209.67	5/15/2003	5/15/2003	0	-	
4557	200305	030529876	649004	0.84	5/15/2003	5/16/2003	1	0.84	
4558	200305	030529876	649004	1.20	5/15/2003	5/16/2003	1	1.20	
4559	200305	030529876	649004	13.94	5/15/2003	5/16/2003	1	13.94	
4560	200305	030529876	649004	20.00	5/15/2003	5/16/2003	1	20.00	
4561	200305	030529877	649005	50.81	5/15/2003	5/15/2003	0	-	
4562	200305	030529877	649004	460.92	5/15/2003	5/15/2003	0	-	
4563	200305	030529877	649006	101.62	5/15/2003	5/15/2003	0	-	
4564	200305	030529877	677103	67.55	5/15/2003	5/15/2003	0	-	
4565	200305	030529879	649006	67.55	5/15/2003	5/15/2003	0	-	
4566	200305	030529879	677103	288.03	5/15/2003	5/15/2003	0	-	
4567	200305	030529881	649006	44.26	5/15/2003	5/15/2003	0	-	
4568	200305	030529882	649103	39.65	5/15/2003	5/15/2003	0	-	
4569	200305	030529888	649004	2.95	5/15/2003	5/22/2003	7	20.65	
4570	200305	030529888	649004	21.10	5/15/2003	5/22/2003	7	147.70	
4571	200305	030529888	649004	11.00	5/15/2003	5/22/2003	7	77.00	
4572	200305	030529888	649004	4.25	5/15/2003	5/22/2003	7	29.75	
4573	200305	030529888	649004	1.27	5/15/2003	5/22/2003	7	8.89	
4574	200305	030529888	649004	0.66	5/15/2003	5/22/2003	7	4.62	
4575	200305	030529888	649004	0.27	5/15/2003	5/22/2003	7	1.89	
4576	200305	030529888	649004	0.26	5/15/2003	5/22/2003	7	1.82	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4577	200305	030529888	649004	0.18	5/15/2003	5/22/2003	7	1.26	
4578	200305	030529888	649004	4.69	5/15/2003	5/22/2003	7	32.83	
4579	200305	030529890	649004	0.95	5/15/2003	5/22/2003	7	6.65	
4580	200305	030529890	649004	15.78	5/15/2003	5/22/2003	7	110.46	
4581	200305	030529890	649004	0.90	5/15/2003	5/22/2003	7	6.30	
4582	200305	030529890	649004	14.99	5/15/2003	5/22/2003	7	104.93	
4583	200305	030529891	649004	1.10	5/15/2003	5/23/2003	8	8.80	
4584	200305	030529891	649004	18.38	5/15/2003	5/23/2003	8	147.04	
4585	200305	030529893	649004	1.80	5/15/2003	5/22/2003	7	12.60	
4586	200305	030529893	649004	17.80	5/15/2003	5/22/2003	7	124.60	
4587	200305	030529893	649004	1.48	5/15/2003	5/22/2003	7	10.36	
4588	200305	030529893	649004	1.07	5/15/2003	5/22/2003	7	7.49	
4589	200305	030529893	649004	0.09	5/15/2003	5/22/2003	7	0.63	
4590	200305	030529893	649004	29.99	5/15/2003	5/22/2003	7	209.93	
4591	200305	030529895	649004	14.56	5/15/2003	5/23/2003	8	116.48	
4592	200305	030529895	649004	14.99	5/15/2003	5/23/2003	8	119.92	
4593	200305	030529895	649004	0.87	5/15/2003	5/23/2003	8	6.96	
4594	200305	030529895	649004	0.90	5/15/2003	5/23/2003	8	7.20	
4595	200305	030529895	649004	1.08	5/15/2003	5/23/2003	8	8.64	
4596	200305	030529895	649004	17.99	5/15/2003	5/23/2003	8	143.92	
4597	200305	030529900	649103	1.81	5/15/2003	5/22/2003	7	12.67	
4598	200305	030529900	649103	25.68	5/15/2003	5/22/2003	7	179.76	
4599	200305	030529900	649103	1.54	5/15/2003	5/22/2003	7	10.78	
4600	200305	030529900	649103	2.89	5/15/2003	5/22/2003	7	20.23	
4601	200305	030529900	649103	30.16	5/15/2003	5/22/2003	7	211.12	
4602	200305	030529900	649103	48.23	5/15/2003	5/22/2003	7	337.61	
4603	200305	030529901	649102	46.80	5/15/2003	5/22/2003	7	327.60	
4604	200305	030529901	649102	42.38	5/15/2003	5/22/2003	7	296.66	
4605	200305	030529901	649102	2.81	5/15/2003	5/22/2003	7	19.67	
4606	200305	030529901	649102	2.54	5/15/2003	5/22/2003	7	17.78	
4607	200305	030529902	649004	155.90	5/15/2003	5/23/2003	8	1,247.20	
4608	200305	030529902	649004	9.35	5/15/2003	5/23/2003	8	74.80	
4609	200305	030529903	649004	7.16	5/15/2003	5/23/2003	8	57.28	
4610	200305	030529903	649004	119.40	5/15/2003	5/23/2003	8	955.20	
4611	200305	030529914	629101	213.60	5/15/2003	5/16/2003	1	213.60	
4612	200305	030529914	629101	14.95	5/15/2003	5/16/2003	1	14.95	
4613	200305	030529916	649102	11.89	5/15/2003	5/22/2003	7	83.23	
4614	200305	030529916	649102	169.84	5/15/2003	5/22/2003	7	1,188.88	
4615	200305	030529930	649005	25.40	5/15/2003	5/22/2003	7	177.80	
4616	200305	030529930	649005	1.53	5/15/2003	5/22/2003	7	10.71	
4617	200305	030529942	649004	45.20	5/15/2003	5/22/2003	7	316.40	
4618	200305	030529942	649004	2.71	5/15/2003	5/22/2003	7	18.97	
4619	200305	030529943	649104	41.11	5/15/2003	5/27/2003	12	493.32	
4620	200305	030529989	649004	50.73	5/15/2003	5/16/2003	1	50.73	
4621	200305	030529999	649104	0.21	5/15/2003	5/29/2003	14	2.94	
4622	200305	030529999	649104	53.00	5/15/2003	5/29/2003	14	742.00	
4623	200305	030530001	649102	22.41	5/15/2003	5/19/2003	4	89.64	
4624	200305	030530001	649102	320.20	5/15/2003	5/19/2003	4	1,280.80	
4625	200305	030530002	649102	31.00	5/15/2003	5/19/2003	4	124.00	
4626	200305	030530005	649102	6.02	5/15/2003	5/29/2003	14	84.28	
4627	200305	030530005	649102	85.95	5/15/2003	5/29/2003	14	1,203.30	
4628	200305	030530009	649102	44.93	5/15/2003	5/21/2003	6	269.58	
4629	200305	030530009	649102	641.70	5/15/2003	5/21/2003	6	3,850.20	
4630	200305	030530010	649102	5.04	5/15/2003	5/22/2003	7	35.28	
4631	200305	030530010	649102	30.00	5/15/2003	5/22/2003	7	210.00	
4632	200305	030530010	649102	134.95	5/15/2003	5/22/2003	7	944.65	
4633	200305	030530013	649004	1,398.50	5/15/2003	5/22/2003	7	9,789.50	
4634	200305	030530013	649004	97.90	5/15/2003	5/22/2003	7	685.30	
4635	200305	030530016	649102	16.08	5/15/2003	5/21/2003	6	96.48	
4636	200305	030530016	649102	229.65	5/15/2003	5/21/2003	6	1,377.90	
4637	200305	030530028	679005	5.44	5/15/2003	5/29/2003	14	76.16	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4638	200305	030530028	679005	6.79	5/15/2003	5/29/2003	14	95.06	
4639	200305	030530028	679005	7.28	5/15/2003	5/29/2003	14	101.92	
4640	200305	030530028	679005	13.75	5/15/2003	5/29/2003	14	192.50	
4641	200305	030530028	679005	14.75	5/15/2003	5/29/2003	14	206.50	
4642	200305	030530028	679005	108.75	5/15/2003	5/29/2003	14	1,522.50	
4643	200305	030530028	679005	295.00	5/15/2003	5/29/2003	14	4,130.00	
4644	200305	030530028	679005	275.00	5/15/2003	5/29/2003	14	3,850.00	
4645	200305	030530028	679005	2.69	5/15/2003	5/29/2003	14	37.66	
4646	200305	030530059	649104	18.54	5/15/2003	5/27/2003	12	222.48	
4647	200305	030530060	649102	10.92	5/15/2003	5/23/2003	8	87.36	
4648	200305	030530060	649102	180.00	5/15/2003	5/23/2003	8	1,440.00	
4649	200305	030530203	649004	814.70	5/16/2003	5/16/2003	0	-	
4650	200305	030530203	649004	392.74	5/16/2003	5/16/2003	0	-	
4651	200305	030530203	649004	128.67	5/16/2003	5/16/2003	0	-	
4652	200305	030530203	649006	10.06	5/16/2003	5/16/2003	0	-	
4653	200305	030530203	649003	88.29	5/16/2003	5/16/2003	0	-	
4654	200305	030530203	649003	122.10	5/16/2003	5/16/2003	0	-	
4655	200305	030530203	649104	278.44	5/16/2003	5/16/2003	0	-	
4656	200305	030530203	649003	78.75	5/16/2003	5/16/2003	0	-	
4657	200305	030530203	649006	32.91	5/16/2003	5/16/2003	0	-	
4658	200305	030530203	649006	117.51	5/16/2003	5/16/2003	0	-	
4659	200305	030530203	649006	106.43	5/16/2003	5/16/2003	0	-	
4660	200305	030530203	649006	101.01	5/16/2003	5/16/2003	0	-	
4661	200305	030530203	649004	816.13	5/16/2003	5/16/2003	0	-	
4662	200305	030530203	649006	76.42	5/16/2003	5/16/2003	0	-	
4663	200305	030530203	649006	20.24	5/16/2003	5/16/2003	0	-	
4664	200305	030530203	649004	78.61	5/16/2003	5/16/2003	0	-	
4665	200305	030530203	649006	89.24	5/16/2003	5/16/2003	0	-	
4666	200305	030530203	677103	566.27	5/16/2003	5/16/2003	0	-	
4667	200305	030530203	677103	945.14	5/16/2003	5/16/2003	0	-	
4668	200305	030530203	677202	1,379.76	5/16/2003	5/16/2003	0	-	
4669	200305	030530203	677103	23.85	5/16/2003	5/16/2003	0	-	
4670	200305	030530209	649002	57.93	5/16/2003	5/16/2003	0	-	
4671	200305	030530209	649001	146.16	5/16/2003	5/16/2003	0	-	
4672	200305	030530209	649004	45.47	5/16/2003	5/16/2003	0	-	
4673	200305	030530209	649004	49.88	5/16/2003	5/16/2003	0	-	
4674	200305	030530209	649102	10.96	5/16/2003	5/16/2003	0	-	
4675	200305	030530209	649004	45.60	5/16/2003	5/16/2003	0	-	
4676	200305	030530209	649006	14.41	5/16/2003	5/16/2003	0	-	
4677	200305	030530209	649006	60.00	5/16/2003	5/16/2003	0	-	
4678	200305	030530209	649006	376.24	5/16/2003	5/16/2003	0	-	
4679	200305	030530209	649005	6.80	5/16/2003	5/16/2003	0	-	
4680	200305	030530209	649004	619.62	5/16/2003	5/16/2003	0	-	
4681	200305	030530209	649006	777.57	5/16/2003	5/16/2003	0	-	
4682	200305	030530209	649006	737.36	5/16/2003	5/16/2003	0	-	
4683	200305	030530209	649006	397.24	5/16/2003	5/16/2003	0	-	
4684	200305	030530209	649006	116.48	5/16/2003	5/16/2003	0	-	
4685	200305	030530209	649004	703.11	5/16/2003	5/16/2003	0	-	
4686	200305	030530209	649006	261.00	5/16/2003	5/16/2003	0	-	
4687	200305	030530209	649006	294.22	5/16/2003	5/16/2003	0	-	
4688	200305	030530209	649004	495.61	5/16/2003	5/16/2003	0	-	
4689	200305	030530209	649004	232.03	5/16/2003	5/16/2003	0	-	
4690	200305	030530209	649004	123.33	5/16/2003	5/16/2003	0	-	
4691	200305	030530209	649004	53.79	5/16/2003	5/16/2003	0	-	
4692	200305	030530209	649004	47.33	5/16/2003	5/16/2003	0	-	
4693	200305	030530209	649101	10.06	5/16/2003	5/16/2003	0	-	
4694	200305	030530209	649004	34.90	5/16/2003	5/16/2003	0	-	
4695	200305	030530209	649004	24.56	5/16/2003	5/16/2003	0	-	
4696	200305	030530209	649004	14.13	5/16/2003	5/16/2003	0	-	
4697	200305	030530209	649102	95.10	5/16/2003	5/16/2003	0	-	
4698	200305	030530209	649104	58.23	5/16/2003	5/16/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4699	200305	030530209	649104	68.69	5/16/2003	5/16/2003	0	-	
4700	200305	030530209	677103	175.65	5/16/2003	5/16/2003	0	-	
4701	200305	030530209	679004	230.01	5/16/2003	5/16/2003	0	-	
4702	200305	030530209	679005	69.62	5/16/2003	5/16/2003	0	-	
4703	200305	030530218	649102	(0.94)	5/16/2003	5/16/2003	0	-	
4704	200305	030530218	649102	13.21	5/16/2003	5/16/2003	0	-	
4705	200305	030530218	649102	188.51	5/16/2003	5/16/2003	0	-	
4706	200305	030530230	629101	10.55	5/16/2003	5/16/2003	0	-	
4707	200305	030530230	629101	24.77	5/16/2003	5/16/2003	0	-	
4708	200305	030530230	649004	94.54	5/16/2003	5/16/2003	0	-	
4709	200305	030530230	629101	3.12	5/16/2003	5/16/2003	0	-	
4710	200305	030530307	679005	27.46	5/16/2003	5/19/2003	3	82.38	
4711	200305	030530307	679005	1.65	5/16/2003	5/19/2003	3	4.95	
4712	200305	030530308	679005	0.20	5/16/2003	5/19/2003	3	0.60	
4713	200305	030530308	679005	3.32	5/16/2003	5/19/2003	3	9.96	
4714	200305	030530310	649104	1.39	5/16/2003	5/30/2003	14	19.46	
4715	200305	030530310	649104	27.80	5/16/2003	5/30/2003	14	389.20	
4716	200305	030530311	649102	0.51	5/16/2003	5/30/2003	14	7.14	
4717	200305	030530311	649102	10.18	5/16/2003	5/30/2003	14	142.52	
4718	200305	030530335	649104	1.68	5/16/2003	5/29/2003	13	21.84	
4719	200305	030530335	649104	10.33	5/16/2003	5/29/2003	13	134.29	
4720	200305	030530335	649104	84.63	5/16/2003	5/29/2003	13	1,100.19	
4721	200305	030530335	649104	10.22	5/16/2003	5/29/2003	13	132.86	
4722	200305	030530335	649104	8.89	5/16/2003	5/29/2003	13	115.57	
4723	200305	030530335	649104	5.92	5/16/2003	5/29/2003	13	76.96	
4724	200305	030530335	649104	0.97	5/16/2003	5/29/2003	13	12.61	
4725	200305	030530335	649104	1.70	5/16/2003	5/29/2003	13	22.10	
4726	200305	030530335	649104	1.47	5/16/2003	5/29/2003	13	19.11	
4727	200305	030530335	649104	126.94	5/16/2003	5/29/2003	13	1,650.22	
4728	200305	030530335	649104	177.51	5/16/2003	5/29/2003	13	2,307.63	
4729	200305	030530335	649104	146.03	5/16/2003	5/29/2003	13	1,898.39	
4730	200305	030530335	649104	12.43	5/16/2003	5/29/2003	13	161.59	
4731	200305	030530335	649104	147.58	5/16/2003	5/29/2003	13	1,918.54	
4732	200305	030530335	649104	2.04	5/16/2003	5/29/2003	13	26.52	
4733	200305	030530356	649004	7.83	5/16/2003	5/22/2003	6	46.98	
4734	200305	030530356	649004	111.90	5/16/2003	5/22/2003	6	671.40	
4735	200305	030530358	649102	57.60	5/16/2003	5/22/2003	6	345.60	
4736	200305	030530358	649102	4.03	5/16/2003	5/22/2003	6	24.18	
4737	200305	030530360	649004	326.00	5/16/2003	5/27/2003	11	3,586.00	
4738	200305	030530360	649004	22.82	5/16/2003	5/27/2003	11	251.02	
4739	200305	030530374	649102	0.16	5/16/2003	5/20/2003	4	0.64	
4740	200305	030530374	649102	2.35	5/16/2003	5/20/2003	4	9.40	
4741	200305	030530392	649006	4.79	5/16/2003	5/16/2003	0	-	
4742	200305	030530392	649006	190.46	5/16/2003	5/16/2003	0	-	
4743	200305	030530392	649006	754.34	5/16/2003	5/16/2003	0	-	
4744	200305	030530419	629101	133.97	5/16/2003	5/19/2003	3	401.91	
4745	200305	030530419	629101	1,135.00	5/16/2003	5/19/2003	3	3,405.00	
4746	200305	030530419	629101	88.20	5/16/2003	5/19/2003	3	264.60	
4747	200305	030530420	629003	583.96	5/16/2003	5/19/2003	3	1,751.88	
4748	200305	030530420	629003	40.88	5/16/2003	5/19/2003	3	122.64	
4749	200305	030530468	649003	114.40	5/16/2003	5/27/2003	11	1,258.40	
4750	200305	030530468	649102	70.00	5/16/2003	5/27/2003	11	770.00	
4751	200305	030530468	649103	145.99	5/16/2003	5/27/2003	11	1,605.89	
4752	200305	030530468	649103	274.55	5/16/2003	5/27/2003	11	3,020.05	
4753	200305	030530468	649102	2,078.79	5/16/2003	5/27/2003	11	22,866.69	
4754	200305	030530468	649103	578.09	5/16/2003	5/27/2003	11	6,358.99	
4755	200305	030530468	679004	114.40	5/16/2003	5/27/2003	11	1,258.40	
4756	200305	030530468	679004	7,036.65	5/16/2003	5/27/2003	11	77,403.15	
4757	200305	030530470	649102	2,187.56	5/16/2003	5/19/2003	3	6,562.68	
4758	200305	030530470	649103	50.00	5/16/2003	5/19/2003	3	150.00	
4759	200305	030530470	649103	4,052.35	5/16/2003	5/19/2003	3	12,157.05	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4760	200305	030530470	649102	361.99	5/16/2003	5/19/2003	3	1,085.97	
4761	200305	030530470	649102	742.40	5/16/2003	5/19/2003	3	2,227.20	
4762	200305	030530470	649003	87.81	5/16/2003	5/19/2003	3	263.43	
4763	200305	030530470	649003	102.21	5/16/2003	5/19/2003	3	306.63	
4764	200305	030530470	649003	153.30	5/16/2003	5/19/2003	3	459.90	
4765	200305	030530470	649003	3,682.97	5/16/2003	5/19/2003	3	11,048.91	
4766	200305	030530470	649004	6,028.85	5/16/2003	5/19/2003	3	18,086.55	
4767	200305	030530474	649102	26.18	5/16/2003	5/30/2003	14	366.52	
4768	200305	030530474	649102	418.80	5/16/2003	5/30/2003	14	5,863.20	
4769	200305	030530485	649104	2.10	5/16/2003	5/19/2003	3	6.30	
4770	200305	030530485	649104	35.00	5/16/2003	5/19/2003	3	105.00	
4771	200305	030530495	649006	(500.00)	5/16/2003	5/16/2003	0	-	
4772	200305	030530500	649104	112.37	5/16/2003	6/2/2003	17	1,910.29	
4773	200305	030530500	649104	5.62	5/16/2003	6/2/2003	17	95.54	
4774	200305	030530525	649004	64.90	5/16/2003	5/29/2003	13	843.70	
4775	200305	030530525	649004	0.30	5/16/2003	5/29/2003	13	3.90	
4776	200305	030530529	649104	2.81	5/16/2003	5/29/2003	13	36.53	
4777	200305	030530529	649104	56.51	5/16/2003	5/29/2003	13	734.63	
4778	200305	030530529	649104	56.10	5/16/2003	5/29/2003	13	729.30	
4779	200305	030530567	649004	0.32	5/16/2003	5/30/2003	14	4.48	
4780	200305	030530567	649004	4.50	5/16/2003	5/30/2003	14	63.00	
4781	200305	030530648	649004	875.50	5/16/2003	5/19/2003	3	2,626.50	
4782	200305	030530648	649004	654.50	5/16/2003	5/19/2003	3	1,963.50	
4783	200305	030530648	649103	149.50	5/16/2003	5/19/2003	3	448.50	
4784	200305	030530648	649004	273.00	5/16/2003	5/19/2003	3	819.00	
4785	200305	030530648	649004	262.00	5/16/2003	5/19/2003	3	786.00	
4786	200305	030530648	649004	213.00	5/16/2003	5/19/2003	3	639.00	
4787	200305	030530648	649004	164.50	5/16/2003	5/19/2003	3	493.50	
4788	200305	030530648	649004	101.00	5/16/2003	5/19/2003	3	303.00	
4789	200305	030530652	649004	(1.03)	5/16/2003	5/16/2003	0	-	
4790	200305	030530652	649004	7.21	5/16/2003	5/16/2003	0	-	
4791	200305	030530652	649004	103.07	5/16/2003	5/16/2003	0	-	
4792	200305	030530652	649004	6.42	5/16/2003	5/16/2003	0	-	
4793	200305	030530656	649101	(0.22)	5/16/2003	5/16/2003	0	-	
4794	200305	030530656	649101	1.30	5/16/2003	5/16/2003	0	-	
4795	200305	030530656	649101	21.64	5/16/2003	5/16/2003	0	-	
4796	200305	030530659	649102	11.07	5/16/2003	5/16/2003	0	-	
4797	200305	030530659	649102	0.77	5/16/2003	5/16/2003	0	-	
4798	200305	030530659	649102	(1.11)	5/16/2003	5/16/2003	0	-	
4799	200305	030530663	649102	28.15	5/16/2003	5/16/2003	0	-	
4800	200305	030530663	649102	1.97	5/16/2003	5/16/2003	0	-	
4801	200305	030530663	649102	(2.82)	5/16/2003	5/16/2003	0	-	
4802	200305	030530666	649102	35.98	5/16/2003	5/16/2003	0	-	
4803	200305	030530666	649102	2.52	5/16/2003	5/16/2003	0	-	
4804	200305	030530666	649102	(3.60)	5/16/2003	5/16/2003	0	-	
4805	200305	030530670	649004	(14.90)	5/16/2003	5/16/2003	0	-	
4806	200305	030530670	649004	10.43	5/16/2003	5/16/2003	0	-	
4807	200305	030530670	649004	149.04	5/16/2003	5/16/2003	0	-	
4808	200305	030530682	649102	2.35	5/16/2003	5/16/2003	0	-	
4809	200305	030530682	649102	2.34	5/16/2003	5/16/2003	0	-	
4810	200305	030530682	649102	(3.35)	5/16/2003	5/16/2003	0	-	
4811	200305	030530682	649102	33.47	5/16/2003	5/16/2003	0	-	
4812	200305	030530682	649102	(3.34)	5/16/2003	5/16/2003	0	-	
4813	200305	030530691	629102	220.39	5/16/2003	5/16/2003	0	-	
4814	200305	030530691	629102	(4.41)	5/16/2003	5/16/2003	0	-	
4815	200305	030530691	629102	(0.22)	5/16/2003	5/16/2003	0	-	
4816	200305	030530691	629102	33.26	5/16/2003	5/16/2003	0	-	
4817	200305	030530691	629102	11.01	5/16/2003	5/16/2003	0	-	
4818	200305	030530808	649006	42.25	5/16/2003	5/29/2003	13	549.25	
4819	200305	030530808	649006	1.26	5/16/2003	5/29/2003	13	16.38	
4820	200305	030530813	649104	38.24	5/16/2003	6/5/2003	20	764.80	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4821	200305	030530813	649104	2.29	5/16/2003	6/5/2003	20	45.80	
4822	200305	030530843	649006	57.82	5/16/2003	5/19/2003	3	173.46	
4823	200305	030530843	649006	3.47	5/16/2003	5/19/2003	3	10.41	
4824	200305	030530887	649102	205.50	5/16/2003	5/30/2003	14	2,877.00	
4825	200305	030530887	649102	12.33	5/16/2003	5/30/2003	14	172.62	
4826	200305	030530891	649004	78.00	5/16/2003	5/29/2003	13	1,014.00	
4827	200305	030530891	649004	1.10	5/16/2003	5/29/2003	13	14.30	
4828	200305	030530891	649004	0.72	5/16/2003	5/29/2003	13	9.36	
4829	200305	030530891	649004	4.68	5/16/2003	5/29/2003	13	60.84	
4830	200305	030530891	649004	10.95	5/16/2003	5/29/2003	13	142.35	
4831	200305	030530891	649004	12.00	5/16/2003	5/29/2003	13	156.00	
4832	200305	030530891	649004	18.39	5/16/2003	5/29/2003	13	239.07	
4833	200305	030530891	649004	0.66	5/16/2003	5/29/2003	13	8.58	
4834	200305	030530900	649102	40.00	5/16/2003	5/23/2003	7	280.00	
4835	200305	030530900	649102	1.12	5/16/2003	5/23/2003	7	7.84	
4836	200305	030530903	649102	28.00	5/16/2003	5/29/2003	13	364.00	
4837	200305	030530903	649102	0.56	5/16/2003	5/29/2003	13	7.28	
4838	200305	030530908	649104	2.29	5/16/2003	5/22/2003	6	13.74	
4839	200305	030530908	649104	0.14	5/16/2003	5/22/2003	6	0.84	
4840	200305	030530910	649004	2.30	5/16/2003	5/19/2003	3	6.90	
4841	200305	030530910	649004	38.36	5/16/2003	5/19/2003	3	115.08	
4842	200305	030530917	679004	187.00	5/16/2003	5/19/2003	3	561.00	
4843	200305	030530918	649004	0.32	5/16/2003	5/19/2003	3	0.96	
4844	200305	030530918	649004	5.28	5/16/2003	5/19/2003	3	15.84	
4845	200305	030530920	649104	7.16	5/16/2003	5/19/2003	3	21.48	
4846	200305	030530920	649104	0.43	5/16/2003	5/19/2003	3	1.29	
4847	200305	030530921	679004	187.00	5/16/2003	5/19/2003	3	561.00	
4848	200305	030530922	649104	0.98	5/16/2003	6/5/2003	20	19.60	
4849	200305	030530922	649104	16.36	5/16/2003	6/5/2003	20	327.20	
4850	200305	030530925	679004	202.00	5/16/2003	5/19/2003	3	606.00	
4851	200305	030530927	629101	10.91	5/16/2003	5/22/2003	6	65.46	
4852	200305	030530927	629101	155.90	5/16/2003	5/22/2003	6	935.40	
4853	200305	030530929	629101	33.60	5/16/2003	5/19/2003	3	100.80	
4854	200305	030530929	629101	480.00	5/16/2003	5/19/2003	3	1,440.00	
4855	200305	030530932	629101	140.00	5/16/2003	5/23/2003	7	980.00	
4856	200305	030530932	629101	9.80	5/16/2003	5/23/2003	7	68.60	
4857	200305	030530933	629101	64.17	5/16/2003	5/23/2003	7	449.19	
4858	200305	030530933	629101	916.66	5/16/2003	5/23/2003	7	6,416.62	
4859	200305	030530934	629101	8.96	5/16/2003	5/23/2003	7	62.72	
4860	200305	030530934	629101	179.20	5/16/2003	5/23/2003	7	1,254.40	
4861	200305	030530934	629101	4.22	5/16/2003	5/23/2003	7	29.54	
4862	200305	030530936	649102	0.30	5/16/2003	5/19/2003	3	0.90	
4863	200305	030530936	649102	29.95	5/16/2003	5/19/2003	3	89.85	
4864	200305	030530936	649102	0.60	5/16/2003	5/19/2003	3	1.80	
4865	200305	030530936	649102	9.90	5/16/2003	5/19/2003	3	29.70	
4866	200305	030530936	649102	1.80	5/16/2003	5/19/2003	3	5.40	
4867	200305	030530936	649102	5.07	5/16/2003	5/19/2003	3	15.21	
4868	200305	030530937	649101	37.23	5/16/2003	5/19/2003	3	111.69	
4869	200305	030530937	649101	1.86	5/16/2003	5/19/2003	3	5.58	
4870	200305	030530938	649102	1.71	5/16/2003	5/19/2003	3	5.13	
4871	200305	030530938	649102	24.45	5/16/2003	5/19/2003	3	73.35	
4872	200305	030530945	649004	0.33	5/16/2003	5/19/2003	3	0.99	
4873	200305	030530945	649004	5.50	5/16/2003	5/19/2003	3	16.50	
4874	200305	030530947	649004	72.86	5/16/2003	5/19/2003	3	218.58	
4875	200305	030530947	649004	1,214.32	5/16/2003	5/19/2003	3	3,642.96	
4876	200305	030530949	649004	0.96	5/16/2003	5/19/2003	3	2.88	
4877	200305	030530949	649004	16.00	5/16/2003	5/19/2003	3	48.00	
4878	200305	030530955	677103	90.00	5/16/2003	5/23/2003	7	630.00	
4879	200305	030530955	677103	0.24	5/16/2003	5/23/2003	7	1.68	
4880	200305	030530955	677103	3.20	5/16/2003	5/23/2003	7	22.40	
4881	200305	030530955	677103	4.00	5/16/2003	5/23/2003	7	28.00	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4882	200305	030530955	677103	53.44	5/16/2003	5/23/2003	7	374.08	
4883	200305	030530955	677103	5.40	5/16/2003	5/23/2003	7	37.80	
4884	200305	030530965	649101	39.18	5/16/2003	5/19/2003	3	117.54	
4885	200305	030530965	649101	2.45	5/16/2003	5/19/2003	3	7.35	
4886	200305	030530966	649101	33.38	5/16/2003	5/19/2003	3	100.14	
4887	200305	030530966	649101	476.82	5/16/2003	5/19/2003	3	1,430.46	
4888	200305	030530976	649102	3,763.62	5/16/2003	5/19/2003	3	11,290.86	
4889	200305	030530976	649102	74.28	5/16/2003	5/19/2003	3	222.84	
4890	200305	030530976	649102	139.55	5/16/2003	5/19/2003	3	418.65	
4891	200305	030531007	679004	3.15	5/16/2003	5/19/2003	3	9.45	
4892	200305	030531007	679004	0.97	5/16/2003	5/19/2003	3	2.91	
4893	200305	030531007	679004	0.99	5/16/2003	5/19/2003	3	2.97	
4894	200305	030531007	679004	2.52	5/16/2003	5/19/2003	3	7.56	
4895	200305	030531007	679004	3.11	5/16/2003	5/19/2003	3	9.33	
4896	200305	030531009	679004	0.99	5/16/2003	5/19/2003	3	2.97	
4897	200305	030531009	679004	1.00	5/16/2003	5/19/2003	3	3.00	
4898	200305	030531009	679004	2.52	5/16/2003	5/19/2003	3	7.56	
4899	200305	030531009	679004	3.11	5/16/2003	5/19/2003	3	9.33	
4900	200305	030531017	679004	0.99	5/16/2003	5/19/2003	3	2.97	
4901	200305	030531017	679004	0.30	5/16/2003	5/19/2003	3	0.90	
4902	200305	030531017	679004	0.80	5/16/2003	5/19/2003	3	2.40	
4903	200305	030531017	679004	0.32	5/16/2003	5/19/2003	3	0.96	
4904	200305	030531020	679004	0.99	5/16/2003	5/19/2003	3	2.97	
4905	200305	030531020	679004	0.30	5/16/2003	5/19/2003	3	0.90	
4906	200305	030531020	679004	0.32	5/16/2003	5/19/2003	3	0.96	
4907	200305	030531020	679004	0.80	5/16/2003	5/19/2003	3	2.40	
4908	200305	030531022	679004	0.99	5/16/2003	5/19/2003	3	2.97	
4909	200305	030531022	679004	0.32	5/16/2003	5/19/2003	3	0.96	
4910	200305	030531022	679004	0.30	5/16/2003	5/19/2003	3	0.90	
4911	200305	030531022	679004	0.80	5/16/2003	5/19/2003	3	2.40	
4912	200305	030531024	679004	0.30	5/16/2003	5/22/2003	6	1.80	
4913	200305	030531024	679004	0.32	5/16/2003	5/22/2003	6	1.92	
4914	200305	030531024	679004	0.80	5/16/2003	5/22/2003	6	4.80	
4915	200305	030531024	679004	0.99	5/16/2003	5/22/2003	6	5.94	
4916	200305	030531025	679004	0.30	5/16/2003	5/22/2003	6	1.80	
4917	200305	030531025	679004	0.99	5/16/2003	5/22/2003	6	5.94	
4918	200305	030531025	679004	0.32	5/16/2003	5/22/2003	6	1.92	
4919	200305	030531025	679004	0.80	5/16/2003	5/22/2003	6	4.80	
4920	200305	030531050	649103	9.94	5/16/2003	5/19/2003	3	29.82	
4921	200305	030531050	649103	165.60	5/16/2003	5/19/2003	3	496.80	
4922	200305	030531050	649103	60.00	5/16/2003	5/19/2003	3	180.00	
4923	200305	030531051	649103	7.94	5/16/2003	5/19/2003	3	23.82	
4924	200305	030531051	649103	20.00	5/16/2003	5/19/2003	3	60.00	
4925	200305	030531051	649103	132.40	5/16/2003	5/19/2003	3	397.20	
4926	200305	030531052	649103	230.72	5/16/2003	5/19/2003	3	692.16	
4927	200305	030531052	649103	50.00	5/16/2003	5/19/2003	3	150.00	
4928	200305	030531052	649103	13.85	5/16/2003	5/19/2003	3	41.55	
4929	200305	030531057	649104	20.54	5/16/2003	5/19/2003	3	61.62	
4930	200305	030531057	649104	342.40	5/16/2003	5/19/2003	3	1,027.20	
4931	200305	030531058	649104	96.93	5/16/2003	5/22/2003	6	581.58	
4932	200305	030531058	649104	5.81	5/16/2003	5/22/2003	6	34.86	
4933	200305	030531148	629102	93.12	5/16/2003	5/29/2003	13	1,210.56	
4934	200305	030531148	649104	847.80	5/16/2003	5/29/2003	13	11,021.40	
4935	200305	030531148	649006	461.71	5/16/2003	5/29/2003	13	6,002.23	
4936	200305	030531148	649104	31.49	5/16/2003	5/29/2003	13	409.37	
4937	200305	030531148	649004	872.38	5/16/2003	5/29/2003	13	11,340.94	
4938	200305	030531148	649102	768.40	5/16/2003	5/29/2003	13	9,989.20	
4939	200305	030531148	649004	48.17	5/16/2003	5/29/2003	13	626.21	
4940	200305	030531148	649004	9.92	5/16/2003	5/29/2003	13	128.96	
4941	200305	030531148	649004	86.15	5/16/2003	5/29/2003	13	1,119.95	
4942	200305	030531148	629002	313.52	5/16/2003	5/29/2003	13	4,075.76	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4943	200305	030531148	649102	293.99	5/16/2003	5/29/2003	13	3,821.87	
4944	200305	030531148	649102	139.12	5/16/2003	5/29/2003	13	1,808.56	
4945	200305	030531148	649102	12.82	5/16/2003	5/29/2003	13	166.66	
4946	200305	030531148	629101	1,524.65	5/16/2003	5/29/2003	13	19,820.45	
4947	200305	030531148	629101	17.07	5/16/2003	5/29/2003	13	221.91	
4948	200305	030531148	649004	441.31	5/16/2003	5/29/2003	13	5,737.03	
4949	200305	030531148	649004	415.23	5/16/2003	5/29/2003	13	5,397.99	
4950	200305	030531148	649102	433.46	5/16/2003	5/29/2003	13	5,634.98	
4951	200305	030531148	629101	888.35	5/16/2003	5/29/2003	13	11,548.55	
4952	200305	030531148	649104	66.90	5/16/2003	5/29/2003	13	869.70	
4953	200305	030531148	649104	85.51	5/16/2003	5/29/2003	13	1,111.63	
4954	200305	030531148	649104	327.06	5/16/2003	5/29/2003	13	4,251.78	
4955	200305	030531148	649104	410.00	5/16/2003	5/29/2003	13	5,330.00	
4956	200305	030531148	649004	299.08	5/16/2003	5/29/2003	13	3,888.04	
4957	200305	030531148	649003	33.42	5/16/2003	5/29/2003	13	434.46	
4958	200305	030531148	649003	275.74	5/16/2003	5/29/2003	13	3,584.62	
4959	200305	030531148	649004	87.93	5/16/2003	5/29/2003	13	1,143.09	
4960	200305	030531148	677103	54.85	5/16/2003	5/29/2003	13	713.05	
4961	200305	030531152	649104	214.84	5/19/2003	5/20/2003	1	214.84	
4962	200305	030531153	649104	910.60	5/19/2003	5/20/2003	1	910.60	
4963	200305	030531174	649005	1,603.59	5/19/2003	5/19/2003	0	-	
4964	200305	030531174	649005	1,603.60	5/19/2003	5/19/2003	0	-	
4965	200305	030531174	649005	(16.00)	5/19/2003	5/19/2003	0	-	
4966	200305	030531174	649005	(16.07)	5/19/2003	5/19/2003	0	-	
4967	200305	030531236	679004	13,208.00	5/19/2003	5/20/2003	1	13,208.00	
4968	200305	030531238	679004	0.31	5/19/2003	5/20/2003	1	0.31	
4969	200305	030531238	679004	0.32	5/19/2003	5/20/2003	1	0.32	
4970	200305	030531238	679004	0.80	5/19/2003	5/20/2003	1	0.80	
4971	200305	030531238	679004	0.99	5/19/2003	5/20/2003	1	0.99	
4972	200305	030531243	679004	0.80	5/19/2003	5/20/2003	1	0.80	
4973	200305	030531243	679004	0.99	5/19/2003	5/20/2003	1	0.99	
4974	200305	030531243	679004	0.32	5/19/2003	5/20/2003	1	0.32	
4975	200305	030531243	679004	0.31	5/19/2003	5/20/2003	1	0.31	
4976	200305	030531246	679004	0.81	5/19/2003	5/20/2003	1	0.81	
4977	200305	030531246	679004	2.04	5/19/2003	5/20/2003	1	2.04	
4978	200305	030531246	679004	2.52	5/19/2003	5/20/2003	1	2.52	
4979	200305	030531246	679004	0.80	5/19/2003	5/20/2003	1	0.80	
4980	200305	030531272	679004	11.52	5/19/2003	5/20/2003	1	11.52	
4981	200305	030531272	679004	20.00	5/19/2003	5/20/2003	1	20.00	
4982	200305	030531272	679004	0.70	5/19/2003	5/20/2003	1	0.70	
4983	200305	030531273	679004	24.85	5/19/2003	5/20/2003	1	24.85	
4984	200305	030531273	679004	1.24	5/19/2003	5/20/2003	1	1.24	
4985	200305	030531274	679004	1.28	5/19/2003	5/20/2003	1	1.28	
4986	200305	030531274	679004	25.54	5/19/2003	5/20/2003	1	25.54	
4987	200305	030531275	679004	2.83	5/19/2003	5/20/2003	1	2.83	
4988	200305	030531275	679004	56.55	5/19/2003	5/20/2003	1	56.55	
4989	200305	030531276	679004	3.02	5/19/2003	5/20/2003	1	3.02	
4990	200305	030531276	679004	60.31	5/19/2003	5/20/2003	1	60.31	
4991	200305	030531324	679004	6.96	5/19/2003	5/20/2003	1	6.96	
4992	200305	030531324	679004	20.00	5/19/2003	5/20/2003	1	20.00	
4993	200305	030531324	679004	116.04	5/19/2003	5/20/2003	1	116.04	
4994	200305	030531357	649004	126.00	5/19/2003	5/19/2003	0	-	
4995	200305	030531363	629101	19.40	5/19/2003	5/20/2003	1	19.40	
4996	200305	030531363	629101	277.20	5/19/2003	5/20/2003	1	277.20	
4997	200305	030531363	629101	11.41	5/19/2003	5/20/2003	1	11.41	
4998	200305	030531378	649103	4.51	5/19/2003	5/29/2003	10	45.10	
4999	200305	030531378	649103	5.25	5/19/2003	5/29/2003	10	52.50	
5000	200305	030531378	649103	105.00	5/19/2003	5/29/2003	10	1,050.00	
5001	200305	030531421	649103	7.87	5/19/2003	5/20/2003	1	7.87	
5002	200305	030531421	649103	112.42	5/19/2003	5/20/2003	1	112.42	
5003	200305	030531424	649102	18.10	5/19/2003	5/20/2003	1	18.10	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5004	200305	030531424	649102	258.60	5/19/2003	5/20/2003	1	258.60	
5005	200305	030531496	649004	21.75	5/19/2003	6/5/2003	17	369.75	
5006	200305	030531496	649004	14.88	5/19/2003	6/5/2003	17	252.96	
5007	200305	030531496	649004	1.31	5/19/2003	6/5/2003	17	22.27	
5008	200305	030531496	649004	0.89	5/19/2003	6/5/2003	17	15.13	
5009	200305	030531500	649004	133.00	5/19/2003	6/5/2003	17	2,261.00	
5010	200305	030531500	649004	7.98	5/19/2003	6/5/2003	17	135.66	
5011	200305	030531501	649004	1.31	5/19/2003	5/30/2003	11	14.41	
5012	200305	030531501	649004	25.89	5/19/2003	5/30/2003	11	284.79	
5013	200305	030531501	649004	2.59	5/19/2003	5/30/2003	11	28.49	
5014	200305	030531501	649004	1.55	5/19/2003	5/30/2003	11	17.05	
5015	200305	030531501	649004	21.90	5/19/2003	5/30/2003	11	240.90	
5016	200305	030531501	649004	0.16	5/19/2003	5/30/2003	11	1.76	
5017	200305	030531501	649004	18.99	5/19/2003	5/30/2003	11	208.89	
5018	200305	030531501	649004	1.14	5/19/2003	5/30/2003	11	12.54	
5019	200305	030531510	649101	317.50	5/19/2003	5/29/2003	10	3,175.00	
5020	200305	030531510	649101	16.35	5/19/2003	5/29/2003	10	163.50	
5021	200305	030531510	649101	9.56	5/19/2003	5/29/2003	10	95.60	
5022	200305	030531566	649004	3.16	5/19/2003	5/22/2003	3	9.48	
5023	200305	030531566	649004	45.18	5/19/2003	5/22/2003	3	135.54	
5024	200305	030531591	629101	748.00	5/19/2003	6/5/2003	17	12,716.00	
5025	200305	030531591	629101	626.00	5/19/2003	6/5/2003	17	10,642.00	
5026	200305	030531591	629101	2.32	5/19/2003	6/5/2003	17	39.44	
5027	200305	030531591	629101	1.93	5/19/2003	6/5/2003	17	32.81	
5028	200305	030531591	629101	100.00	5/19/2003	6/5/2003	17	1,700.00	
5029	200305	030531605	649101	12.90	5/19/2003	5/20/2003	1	12.90	
5030	200305	030531605	649101	0.90	5/19/2003	5/20/2003	1	0.90	
5031	200305	030531610	679004	0.10	5/19/2003	5/20/2003	1	0.10	
5032	200305	030531610	679004	1.49	5/19/2003	5/20/2003	1	1.49	
5033	200305	030531612	649004	0.52	5/19/2003	5/20/2003	1	0.52	
5034	200305	030531612	649004	7.38	5/19/2003	5/20/2003	1	7.38	
5035	200305	030531614	649004	11.88	5/19/2003	5/20/2003	1	11.88	
5036	200305	030531614	649004	0.83	5/19/2003	5/20/2003	1	0.83	
5037	200305	030531649	649004	0.42	5/19/2003	5/20/2003	1	0.42	
5038	200305	030531649	649004	5.96	5/19/2003	5/20/2003	1	5.96	
5039	200305	030531665	629101	427.00	5/19/2003	5/23/2003	4	1,708.00	
5040	200305	030531665	629101	21.35	5/19/2003	5/23/2003	4	85.40	
5041	200305	030531665	629101	8.50	5/19/2003	5/23/2003	4	34.00	
5042	200305	030531677	649004	0.59	5/19/2003	5/20/2003	1	0.59	
5043	200305	030531677	649004	8.45	5/19/2003	5/20/2003	1	8.45	
5044	200305	030531678	679004	8.49	5/19/2003	5/20/2003	1	8.49	
5045	200305	030531678	679004	0.59	5/19/2003	5/20/2003	1	0.59	
5046	200305	030531737	649004	1.74	5/19/2003	5/22/2003	3	5.22	
5047	200305	030531737	649004	52.64	5/19/2003	5/22/2003	3	157.92	
5048	200305	030531757	649004	4.72	5/19/2003	5/20/2003	1	4.72	
5049	200305	030531757	649004	47.18	5/19/2003	5/20/2003	1	47.18	
5050	200305	030531765	649102	52.50	5/19/2003	6/3/2003	15	787.50	
5051	200305	030531765	649102	2.63	5/19/2003	6/3/2003	15	39.45	
5052	200305	030531765	649102	21.63	5/19/2003	6/3/2003	15	324.45	
5053	200305	030531914	649004	(0.74)	5/19/2003	5/19/2003	0	-	
5054	200305	030531914	649004	(12.30)	5/19/2003	5/19/2003	0	-	
5055	200305	030531915	649004	2.95	5/19/2003	5/19/2003	0	-	
5056	200305	030531915	649004	49.20	5/19/2003	5/19/2003	0	-	
5057	200305	030531915	649004	86.75	5/19/2003	5/19/2003	0	-	
5058	200305	030531915	649004	5.21	5/19/2003	5/19/2003	0	-	
5059	200305	030531943	629101	29.19	5/19/2003	5/19/2003	0	-	
5060	200305	030531943	629101	510.52	5/19/2003	5/19/2003	0	-	
5061	200305	030531944	629101	(27.58)	5/19/2003	5/19/2003	0	-	
5062	200305	030531945	629101	3,408.80	5/19/2003	5/19/2003	0	-	
5063	200305	030531945	629101	206.70	5/19/2003	5/19/2003	0	-	
5064	200305	030531946	629101	(406.00)	5/19/2003	5/19/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5065	200305	030531949	649102	(1.80)	5/19/2003	5/20/2003	1	(1.80)	
5066	200305	030531949	649102	(25.70)	5/19/2003	5/20/2003	1	(25.70)	
5067	200305	030532011	649103	1.75	5/19/2003	5/30/2003	11	19.25	
5068	200305	030532011	649103	35.00	5/19/2003	5/30/2003	11	385.00	
5069	200305	030532021	629101	15.48	5/19/2003	5/29/2003	10	154.80	
5070	200305	030532021	629101	221.14	5/19/2003	5/29/2003	10	2,211.40	
5071	200305	030532170	649004	161.92	5/20/2003	5/29/2003	9	1,457.28	
5072	200305	030532170	649004	9.70	5/20/2003	5/29/2003	9	87.30	
5073	200305	030532172	649103	7.14	5/20/2003	5/21/2003	1	7.14	
5074	200305	030532172	649103	119.00	5/20/2003	5/21/2003	1	119.00	
5075	200305	030532172	649103	10.00	5/20/2003	5/21/2003	1	10.00	
5076	200305	030532174	649103	10.00	5/20/2003	5/21/2003	1	10.00	
5077	200305	030532174	649103	14.23	5/20/2003	5/21/2003	1	14.23	
5078	200305	030532174	649103	237.20	5/20/2003	5/21/2003	1	237.20	
5079	200305	030532175	649103	68.60	5/20/2003	5/21/2003	1	68.60	
5080	200305	030532175	649103	4.12	5/20/2003	5/21/2003	1	4.12	
5081	200305	030532175	649103	10.00	5/20/2003	5/21/2003	1	10.00	
5082	200305	030532177	649103	10.00	5/20/2003	5/21/2003	1	10.00	
5083	200305	030532177	649103	2.76	5/20/2003	5/21/2003	1	2.76	
5084	200305	030532177	649103	46.00	5/20/2003	5/21/2003	1	46.00	
5085	200305	030532179	649103	1.31	5/20/2003	5/21/2003	1	1.31	
5086	200305	030532179	649103	20.00	5/20/2003	5/21/2003	1	20.00	
5087	200305	030532179	649103	21.84	5/20/2003	5/21/2003	1	21.84	
5088	200305	030532181	649103	1.49	5/20/2003	5/21/2003	1	1.49	
5089	200305	030532181	649103	20.00	5/20/2003	5/21/2003	1	20.00	
5090	200305	030532181	649103	24.72	5/20/2003	5/21/2003	1	24.72	
5091	200305	030532194	629101	0.55	5/20/2003	5/30/2003	10	5.50	
5092	200305	030532194	629101	7.84	5/20/2003	5/30/2003	10	78.40	
5093	200305	030532236	649102	6.10	5/20/2003	5/20/2003	0	-	
5094	200305	030532236	649102	123.90	5/20/2003	5/20/2003	0	-	
5095	200305	030532236	679004	214.50	5/20/2003	5/20/2003	0	-	
5096	200305	030532236	677202	7.62	5/20/2003	5/20/2003	0	-	
5097	200305	030532236	677202	164.49	5/20/2003	5/20/2003	0	-	
5098	200305	030532236	679004	218.00	5/20/2003	5/20/2003	0	-	
5099	200305	030532236	679004	199.00	5/20/2003	5/20/2003	0	-	
5100	200305	030532236	679004	130.00	5/20/2003	5/20/2003	0	-	
5101	200305	030532236	679004	85.00	5/20/2003	5/20/2003	0	-	
5102	200305	030532236	679004	19.82	5/20/2003	5/20/2003	0	-	
5103	200305	030532236	679004	10.67	5/20/2003	5/20/2003	0	-	
5104	200305	030532236	679004	9.91	5/20/2003	5/20/2003	0	-	
5105	200305	030532236	679004	6.10	5/20/2003	5/20/2003	0	-	
5106	200305	030532236	679004	3.81	5/20/2003	5/20/2003	0	-	
5107	200305	030532236	679004	411.00	5/20/2003	5/20/2003	0	-	
5108	200305	030532318	649103	100.00	5/20/2003	5/20/2003	0	-	
5109	200305	030532318	649103	48.34	5/20/2003	5/20/2003	0	-	
5110	200305	030532335	649004	(36.00)	5/20/2003	5/20/2003	0	-	
5111	200305	030532335	649004	900.00	5/20/2003	5/20/2003	0	-	
5112	200305	030532335	649004	36.00	5/20/2003	5/20/2003	0	-	
5113	200305	030532335	649004	(900.00)	5/20/2003	5/20/2003	0	-	
5114	200305	030532346	649101	60.58	5/20/2003	5/20/2003	0	-	
5115	200305	030532346	649101	0.58	5/20/2003	5/20/2003	0	-	
5116	200305	030532346	649006	25.24	5/20/2003	5/20/2003	0	-	
5117	200305	030532346	649101	0.03	5/20/2003	5/20/2003	0	-	
5118	200305	030532346	649101	0.61	5/20/2003	5/20/2003	0	-	
5119	200305	030532346	649101	6.31	5/20/2003	5/20/2003	0	-	
5120	200305	030532346	649101	56.79	5/20/2003	5/20/2003	0	-	
5121	200305	030532346	649102	0.92	5/20/2003	5/20/2003	0	-	
5122	200305	030532346	649102	1.02	5/20/2003	5/20/2003	0	-	
5123	200305	030532346	649102	100.96	5/20/2003	5/20/2003	0	-	
5124	200305	030532346	649006	0.24	5/20/2003	5/20/2003	0	-	
5125	200305	030532346	629101	25.24	5/20/2003	5/20/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5126	200305	030532346	629101	0.24	5/20/2003	5/20/2003	0	-	
5127	200305	030532346	649102	88.34	5/20/2003	5/20/2003	0	-	
5128	200305	030532346	679004	0.17	5/20/2003	5/20/2003	0	-	
5129	200305	030532346	679004	1.23	5/20/2003	5/20/2003	0	-	
5130	200305	030532346	679004	49.22	5/20/2003	5/20/2003	0	-	
5131	200305	030532346	679004	44.17	5/20/2003	5/20/2003	0	-	
5132	200305	030532346	679004	18.93	5/20/2003	5/20/2003	0	-	
5133	200305	030532346	679004	1.50	5/20/2003	5/20/2003	0	-	
5134	200305	030532346	679004	1.13	5/20/2003	5/20/2003	0	-	
5135	200305	030532346	679004	0.99	5/20/2003	5/20/2003	0	-	
5136	200305	030532346	679004	0.92	5/20/2003	5/20/2003	0	-	
5137	200305	030532346	679004	0.44	5/20/2003	5/20/2003	0	-	
5138	200305	030532346	679004	87.08	5/20/2003	5/20/2003	0	-	
5139	200305	030532346	679004	0.51	5/20/2003	5/20/2003	0	-	
5140	200305	030532346	679004	94.65	5/20/2003	5/20/2003	0	-	
5141	200305	030532346	679004	109.81	5/20/2003	5/20/2003	0	-	
5142	200305	030532346	679004	119.89	5/20/2003	5/20/2003	0	-	
5143	200305	030532346	679004	145.13	5/20/2003	5/20/2003	0	-	
5144	200305	030532346	679004	0.89	5/20/2003	5/20/2003	0	-	
5145	200305	030532346	679004	88.34	5/20/2003	5/20/2003	0	-	
5146	200305	030532373	649004	160.80	5/20/2003	6/2/2003	13	2,090.40	
5147	200305	030532373	649004	4.74	5/20/2003	6/2/2003	13	61.62	
5148	200305	030532373	649004	11.28	5/20/2003	6/2/2003	13	146.64	
5149	200305	030532384	649003	79.33	5/20/2003	5/20/2003	0	-	
5150	200305	030532384	649003	13.01	5/20/2003	5/20/2003	0	-	
5151	200305	030532396	649104	224.00	5/20/2003	5/20/2003	0	-	
5152	200305	030532396	649104	731.25	5/20/2003	5/20/2003	0	-	
5153	200305	030532406	649006	139.86	5/20/2003	5/20/2003	0	-	
5154	200305	030532406	649006	14.75	5/20/2003	5/20/2003	0	-	
5155	200305	030532451	649102	36.06	5/20/2003	5/20/2003	0	-	
5156	200305	030532451	649102	(0.36)	5/20/2003	5/20/2003	0	-	
5157	200305	030532451	649102	2.52	5/20/2003	5/20/2003	0	-	
5158	200305	030532459	649103	54.16	5/20/2003	5/20/2003	0	-	
5159	200305	030532459	649103	8.00	5/20/2003	5/20/2003	0	-	
5160	200305	030532459	649103	3.79	5/20/2003	5/20/2003	0	-	
5161	200305	030532459	649103	(0.54)	5/20/2003	5/20/2003	0	-	
5162	200305	030532465	649102	7.73	5/20/2003	5/20/2003	0	-	
5163	200305	030532465	649102	(1.10)	5/20/2003	5/20/2003	0	-	
5164	200305	030532465	649102	110.42	5/20/2003	5/20/2003	0	-	
5165	200305	030532468	649103	(0.09)	5/20/2003	5/20/2003	0	-	
5166	200305	030532468	649103	0.65	5/20/2003	5/20/2003	0	-	
5167	200305	030532468	649103	9.25	5/20/2003	5/20/2003	0	-	
5168	200305	030532472	649102	(0.99)	5/20/2003	5/20/2003	0	-	
5169	200305	030532472	649102	6.94	5/20/2003	5/20/2003	0	-	
5170	200305	030532472	649102	99.13	5/20/2003	5/20/2003	0	-	
5171	200305	030532617	649103	3.23	5/20/2003	5/20/2003	0	-	
5172	200305	030532617	649103	46.12	5/20/2003	5/20/2003	0	-	
5173	200305	030532617	649103	(0.99)	5/20/2003	5/20/2003	0	-	
5174	200305	030532618	679004	(1.31)	5/20/2003	5/20/2003	0	-	
5175	200305	030532618	679004	4.29	5/20/2003	5/20/2003	0	-	
5176	200305	030532618	679004	61.31	5/20/2003	5/20/2003	0	-	
5177	200305	030532661	649102	10.17	5/20/2003	6/3/2003	14	142.38	
5178	200305	030532661	649102	169.49	5/20/2003	6/3/2003	14	2,372.86	
5179	200305	030532661	649102	(1.69)	5/20/2003	6/3/2003	14	(23.66)	
5180	200305	030532662	649004	226.10	5/20/2003	6/3/2003	14	3,165.40	
5181	200305	030532662	649004	15.83	5/20/2003	6/3/2003	14	221.62	
5182	200305	030532662	649004	7.02	5/20/2003	6/3/2003	14	98.28	
5183	200305	030532662	649004	(2.26)	5/20/2003	6/3/2003	14	(31.64)	
5184	200305	030532663	649102	1,565.44	5/20/2003	6/3/2003	14	21,916.16	
5185	200305	030532663	649102	93.93	5/20/2003	6/3/2003	14	1,315.02	
5186	200305	030532663	649102	8.38	5/20/2003	6/3/2003	14	117.32	

**MidAmerican Energy Company
Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5187	200305	030532663	649102	(15.65)	5/20/2003	6/3/2003	14	(219.10)	
5188	200305	030532683	649006	20.00	5/20/2003	6/6/2003	17	340.00	
5189	200305	030532683	649006	1.00	5/20/2003	6/6/2003	17	17.00	
5190	200305	030532683	649006	(0.40)	5/20/2003	6/6/2003	17	(6.80)	
5191	200305	030532686	649102	6.13	5/20/2003	6/3/2003	14	85.82	
5192	200305	030532686	649102	56.98	5/20/2003	6/3/2003	14	797.72	
5193	200305	030532686	649102	3.42	5/20/2003	6/3/2003	14	47.88	
5194	200305	030532686	649102	(0.57)	5/20/2003	6/3/2003	14	(7.98)	
5195	200305	030532725	649103	2.10	5/20/2003	5/21/2003	1	2.10	
5196	200305	030532725	649103	10.00	5/20/2003	5/21/2003	1	10.00	
5197	200305	030532725	649103	35.00	5/20/2003	5/21/2003	1	35.00	
5198	200305	030532729	649004	175.00	5/20/2003	5/23/2003	3	525.00	
5199	200305	030532729	649004	62.00	5/20/2003	5/23/2003	3	186.00	
5200	200305	030532731	649102	2.18	5/20/2003	5/30/2003	10	21.80	
5201	200305	030532731	649102	36.34	5/20/2003	5/30/2003	10	363.40	
5202	200305	030532735	649004	35.27	5/20/2003	6/6/2003	17	599.59	
5203	200305	030532735	649004	2.12	5/20/2003	6/6/2003	17	36.04	
5204	200305	030532736	649004	3.84	5/20/2003	6/5/2003	16	61.44	
5205	200305	030532736	649004	63.98	5/20/2003	6/5/2003	16	1,023.68	
5206	200305	030532744	649004	4.41	5/20/2003	5/29/2003	9	39.69	
5207	200305	030532744	649004	63.00	5/20/2003	5/29/2003	9	567.00	
5208	200305	030532746	649004	1.96	5/20/2003	5/30/2003	10	19.60	
5209	200305	030532746	649004	28.00	5/20/2003	5/30/2003	10	280.00	
5210	200305	030532749	649104	4.51	5/20/2003	5/21/2003	1	4.51	
5211	200305	030532749	649104	64.45	5/20/2003	5/21/2003	1	64.45	
5212	200305	030532797	629101	67.50	5/20/2003	6/2/2003	13	877.50	
5213	200305	030532797	629101	4.61	5/20/2003	6/2/2003	13	59.93	
5214	200305	030532815	649104	8.93	5/20/2003	6/5/2003	16	142.88	
5215	200305	030532815	649104	148.75	5/20/2003	6/5/2003	16	2,380.00	
5216	200305	030532817	649104	2.47	5/20/2003	6/5/2003	16	39.52	
5217	200305	030532817	649104	41.28	5/20/2003	6/5/2003	16	660.48	
5218	200305	030532818	649004	89.97	5/20/2003	6/5/2003	16	1,439.52	
5219	200305	030532818	649004	6.30	5/20/2003	6/5/2003	16	100.80	
5220	200305	030532819	649104	92.00	5/20/2003	5/30/2003	10	920.00	
5221	200305	030532819	649104	6.44	5/20/2003	5/30/2003	10	64.40	
5222	200305	030532822	649102	4.85	5/20/2003	6/5/2003	16	77.60	
5223	200305	030532822	649102	69.30	5/20/2003	6/5/2003	16	1,108.80	
5224	200305	030532824	649004	63.54	5/20/2003	5/21/2003	1	63.54	
5225	200305	030532824	649004	3.81	5/20/2003	5/21/2003	1	3.81	
5226	200305	030532876	677202	6.86	5/20/2003	5/29/2003	9	61.74	
5227	200305	030532876	677202	8.45	5/20/2003	5/29/2003	9	76.05	
5228	200305	030532876	677202	169.05	5/20/2003	5/29/2003	9	1,521.45	
5229	200305	030532883	677202	12.22	5/20/2003	5/29/2003	9	109.98	
5230	200305	030532883	677202	244.43	5/20/2003	5/29/2003	9	2,199.87	
5231	200305	030532883	677202	8.68	5/20/2003	5/29/2003	9	78.12	
5232	200305	030532884	649004	244.93	5/20/2003	5/21/2003	1	244.93	
5233	200305	030532884	649004	10.93	5/20/2003	5/21/2003	1	10.93	
5234	200305	030532885	649004	10.32	5/20/2003	5/21/2003	1	10.32	
5235	200305	030532885	649004	231.20	5/20/2003	5/21/2003	1	231.20	
5236	200305	030532886	677202	8.96	5/20/2003	5/29/2003	9	80.64	
5237	200305	030532886	677202	95.70	5/20/2003	5/29/2003	9	861.30	
5238	200305	030532886	677202	4.78	5/20/2003	5/29/2003	9	43.02	
5239	200305	030532887	677103	88.50	5/20/2003	5/21/2003	1	88.50	
5240	200305	030532887	677103	8.64	5/20/2003	5/21/2003	1	8.64	
5241	200305	030532887	677103	4.42	5/20/2003	5/21/2003	1	4.42	
5242	200305	030532888	629101	268.80	5/20/2003	5/29/2003	9	2,419.20	
5243	200305	030532888	629101	6.33	5/20/2003	5/29/2003	9	56.97	
5244	200305	030532888	629101	13.44	5/20/2003	5/29/2003	9	120.96	
5245	200305	030532889	629101	10.24	5/20/2003	5/29/2003	9	92.16	
5246	200305	030532889	629101	998.00	5/20/2003	5/29/2003	9	8,982.00	
5247	200305	030532889	629101	49.90	5/20/2003	5/29/2003	9	449.10	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5248	200305	030532890	649102	644.70	5/20/2003	6/5/2003	16	10,315.20	
5249	200305	030532890	649102	45.13	5/20/2003	6/5/2003	16	722.08	
5250	200305	030532891	649102	8.17	5/20/2003	6/5/2003	16	130.72	
5251	200305	030532891	649102	116.70	5/20/2003	6/5/2003	16	1,867.20	
5252	200305	030532893	649102	14.99	5/20/2003	5/23/2003	3	44.97	
5253	200305	030532893	649102	1.05	5/20/2003	5/23/2003	3	3.15	
5254	200305	030532896	649102	35.48	5/20/2003	5/29/2003	9	319.32	
5255	200305	030532896	649102	2.24	5/20/2003	5/29/2003	9	20.16	
5256	200305	030532897	649102	56.12	5/20/2003	5/30/2003	10	561.20	
5257	200305	030532897	649102	30.00	5/20/2003	5/30/2003	10	300.00	
5258	200305	030532899	649102	899.13	5/20/2003	5/30/2003	10	8,991.30	
5259	200305	030532899	649102	56.78	5/20/2003	5/30/2003	10	567.80	
5260	200305	030532939	649101	4.76	5/20/2003	5/29/2003	9	42.84	
5261	200305	030532939	649101	4.21	5/20/2003	5/29/2003	9	37.89	
5262	200305	030532939	649101	75.00	5/20/2003	5/29/2003	9	675.00	
5263	200305	030532942	649104	1.24	5/20/2003	6/5/2003	16	19.84	
5264	200305	030532942	649104	20.71	5/20/2003	6/5/2003	16	331.36	
5265	200305	030532967	649004	(0.23)	5/20/2003	5/21/2003	1	(0.23)	
5266	200305	030532967	649004	22.92	5/20/2003	5/21/2003	1	22.92	
5267	200305	030532967	649004	1.38	5/20/2003	5/21/2003	1	1.38	
5268	200305	030532968	649103	5.52	5/20/2003	5/21/2003	1	5.52	
5269	200305	030532968	649103	92.00	5/20/2003	5/21/2003	1	92.00	
5270	200305	030532968	649103	10.00	5/20/2003	5/21/2003	1	10.00	
5271	200305	030532969	649103	20.00	5/20/2003	5/21/2003	1	20.00	
5272	200305	030532969	649103	7.68	5/20/2003	5/21/2003	1	7.68	
5273	200305	030532969	649103	0.46	5/20/2003	5/21/2003	1	0.46	
5274	200305	030532970	649103	20.00	5/20/2003	5/21/2003	1	20.00	
5275	200305	030532970	649103	11.52	5/20/2003	5/21/2003	1	11.52	
5276	200305	030532970	649103	0.70	5/20/2003	5/21/2003	1	0.70	
5277	200305	030532971	649103	1.38	5/20/2003	5/21/2003	1	1.38	
5278	200305	030532971	649103	20.00	5/20/2003	5/21/2003	1	20.00	
5279	200305	030532971	649103	23.04	5/20/2003	5/21/2003	1	23.04	
5280	200305	030532972	649104	2.00	5/20/2003	5/23/2003	3	6.00	
5281	200305	030532972	649104	15.48	5/20/2003	5/23/2003	3	46.44	
5282	200305	030532972	649104	257.88	5/20/2003	5/23/2003	3	773.64	
5283	200305	030533081	649103	(492.80)	5/20/2003	5/22/2003	2	(985.60)	
5284	200305	030533081	649103	(33.59)	5/20/2003	5/22/2003	2	(67.18)	
5285	200305	030533081	649103	(446.60)	5/20/2003	5/22/2003	2	(893.20)	
5286	200305	030533081	649103	(31.40)	5/20/2003	5/22/2003	2	(62.80)	
5287	200305	030533081	649103	(616.00)	5/20/2003	5/22/2003	2	(1,232.00)	
5288	200305	030533081	649103	(369.60)	5/20/2003	5/22/2003	2	(739.20)	
5289	200305	030533082	649104	397.80	5/20/2003	5/22/2003	2	795.60	
5290	200305	030533082	649104	201.68	5/20/2003	5/22/2003	2	403.36	
5291	200305	030533082	649104	1,320.80	5/20/2003	5/22/2003	2	2,641.60	
5292	200305	030533082	649104	187.20	5/20/2003	5/22/2003	2	374.40	
5293	200305	030533082	649104	1.99	5/20/2003	5/22/2003	2	3.98	
5294	200305	030533082	649104	89.51	5/20/2003	5/22/2003	2	179.02	
5295	200305	030533082	649104	102.58	5/20/2003	5/22/2003	2	205.16	
5296	200305	030533082	649104	244.80	5/20/2003	5/22/2003	2	489.60	
5297	200305	030533082	649104	106.81	5/20/2003	5/22/2003	2	213.62	
5298	200305	030533082	649104	263.52	5/20/2003	5/22/2003	2	527.04	
5299	200305	030533082	649104	211.68	5/20/2003	5/22/2003	2	423.36	
5300	200305	030533084	649002	309.73	5/20/2003	5/22/2003	2	619.46	
5301	200305	030533084	649104	1,300.69	5/20/2003	5/22/2003	2	2,601.38	
5302	200305	030533084	649006	688.22	5/20/2003	5/22/2003	2	1,376.44	
5303	200305	030533084	649104	572.26	5/20/2003	5/22/2003	2	1,144.52	
5304	200305	030533181	649104	23.44	5/21/2003	5/22/2003	1	23.44	
5305	200305	030533181	649104	10.87	5/21/2003	5/22/2003	1	10.87	
5306	200305	030533181	649104	185.40	5/21/2003	5/22/2003	1	185.40	
5307	200305	030533181	649104	135.83	5/21/2003	5/22/2003	1	135.83	
5308	200305	030533181	649104	32.00	5/21/2003	5/22/2003	1	32.00	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5309	200305	030533221	649102	11.00	5/21/2003	6/5/2003	15	165.00	
5310	200305	030533221	649102	0.55	5/21/2003	6/5/2003	15	8.25	
5311	200305	030533223	649102	46.89	5/21/2003	6/5/2003	15	703.35	
5312	200305	030533223	649102	2.34	5/21/2003	6/5/2003	15	35.10	
5313	200305	030533226	679005	186.70	5/21/2003	6/5/2003	15	2,800.50	
5314	200305	030533226	679005	1.75	5/21/2003	6/5/2003	15	26.25	
5315	200305	030533226	679005	8.39	5/21/2003	6/5/2003	15	125.85	
5316	200305	030533226	679005	39.00	5/21/2003	6/5/2003	15	585.00	
5317	200305	030533226	679005	11.29	5/21/2003	6/5/2003	15	169.35	
5318	200305	030533260	649104	82.50	5/21/2003	5/22/2003	1	82.50	
5319	200305	030533260	649104	4.13	5/21/2003	5/22/2003	1	4.13	
5320	200305	030533331	649104	83.96	5/21/2003	5/21/2003	0	-	
5321	200305	030533331	649104	390.00	5/21/2003	5/21/2003	0	-	
5322	200305	030533350	649004	18.00	5/21/2003	5/22/2003	1	18.00	
5323	200305	030533354	649004	78.00	5/21/2003	5/22/2003	1	78.00	
5324	200305	030533355	649004	27.00	5/21/2003	5/22/2003	1	27.00	
5325	200305	030533357	649103	4.45	5/21/2003	5/22/2003	1	4.45	
5326	200305	030533357	649103	31.86	5/21/2003	5/22/2003	1	31.86	
5327	200305	030533357	649103	2.23	5/21/2003	5/22/2003	1	2.23	
5328	200305	030533358	649103	4.45	5/21/2003	5/29/2003	8	35.60	
5329	200305	030533358	649103	0.74	5/21/2003	5/29/2003	8	5.92	
5330	200305	030533358	649103	10.62	5/21/2003	5/29/2003	8	84.96	
5331	200305	030533363	649101	(2.78)	5/21/2003	5/21/2003	0	-	
5332	200305	030533363	649101	27.83	5/21/2003	5/21/2003	0	-	
5333	200305	030533363	649101	556.62	5/21/2003	5/21/2003	0	-	
5334	200305	030533365	649101	17.45	5/21/2003	5/21/2003	0	-	
5335	200305	030533365	649101	249.35	5/21/2003	5/21/2003	0	-	
5336	200305	030533365	649101	(1.25)	5/21/2003	5/21/2003	0	-	
5337	200305	030533389	649006	277.64	5/21/2003	5/21/2003	0	-	
5338	200305	030533389	649006	98.55	5/21/2003	5/21/2003	0	-	
5339	200305	030533401	649004	(2.34)	5/21/2003	6/3/2003	13	(30.42)	
5340	200305	030533401	649004	7.02	5/21/2003	6/3/2003	13	91.26	
5341	200305	030533401	649004	16.40	5/21/2003	6/3/2003	13	213.20	
5342	200305	030533401	649004	234.30	5/21/2003	6/3/2003	13	3,045.90	
5343	200305	030533428	629101	10.15	5/21/2003	5/21/2003	0	-	
5344	200305	030533428	629101	145.00	5/21/2003	5/21/2003	0	-	
5345	200305	030533428	629101	19.65	5/21/2003	5/21/2003	0	-	
5346	200305	030533460	649101	306.36	5/21/2003	5/21/2003	0	-	
5347	200305	030533460	649101	15.32	5/21/2003	5/21/2003	0	-	
5348	200305	030533460	649101	(1.53)	5/21/2003	5/21/2003	0	-	
5349	200305	030533490	649101	282.89	5/21/2003	5/21/2003	0	-	
5350	200305	030533490	649101	14.14	5/21/2003	5/21/2003	0	-	
5351	200305	030533490	649101	(1.41)	5/21/2003	5/21/2003	0	-	
5352	200305	030533522	649104	2.08	5/21/2003	6/5/2003	15	31.20	
5353	200305	030533522	649104	41.65	5/21/2003	6/5/2003	15	624.75	
5354	200305	030533528	649102	(12.18)	5/21/2003	5/21/2003	0	-	
5355	200305	030533528	649102	568.95	5/21/2003	5/21/2003	0	-	
5356	200305	030533528	649102	39.83	5/21/2003	5/21/2003	0	-	
5357	200305	030533545	629101	(2.34)	5/21/2003	5/21/2003	0	-	
5358	200305	030533545	629101	117.17	5/21/2003	5/21/2003	0	-	
5359	200305	030533545	629101	3.92	5/21/2003	5/21/2003	0	-	
5360	200305	030533616	649004	267.84	5/21/2003	5/22/2003	1	267.84	
5361	200305	030533616	649004	16.07	5/21/2003	5/22/2003	1	16.07	
5362	200305	030533619	649004	119.68	5/21/2003	5/23/2003	2	239.36	
5363	200305	030533619	649004	7.18	5/21/2003	5/23/2003	2	14.36	
5364	200305	030533620	649004	121.50	5/21/2003	5/23/2003	2	243.00	
5365	200305	030533620	649004	7.30	5/21/2003	5/23/2003	2	14.60	
5366	200305	030533621	649004	257.93	5/21/2003	5/23/2003	2	515.86	
5367	200305	030533621	649004	15.48	5/21/2003	5/23/2003	2	30.96	
5368	200305	030533622	649004	243.77	5/21/2003	5/22/2003	1	243.77	
5369	200305	030533622	649004	10.88	5/21/2003	5/22/2003	1	10.88	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5370	200305	030533623	649004	4.62	5/21/2003	5/22/2003	1	4.62	
5371	200305	030533623	649004	125.18	5/21/2003	5/22/2003	1	125.18	
5372	200305	030533626	649102	224.97	5/21/2003	5/22/2003	1	224.97	
5373	200305	030533626	649102	11.25	5/21/2003	5/22/2003	1	11.25	
5374	200305	030533637	649006	86.13	5/21/2003	5/22/2003	1	86.13	
5375	200305	030533639	649102	43.86	5/21/2003	5/29/2003	8	350.88	
5376	200305	030533639	649102	2.19	5/21/2003	5/29/2003	8	17.52	
5377	200305	030533641	649102	0.57	5/21/2003	5/30/2003	9	5.13	
5378	200305	030533641	649102	11.38	5/21/2003	5/30/2003	9	102.42	
5379	200305	030533643	649006	53.46	5/21/2003	6/5/2003	15	801.90	
5380	200305	030533643	649006	6.00	5/21/2003	6/5/2003	15	90.00	
5381	200305	030533643	649006	2.67	5/21/2003	6/5/2003	15	40.05	
5382	200305	030533646	649102	0.41	5/21/2003	5/22/2003	1	0.41	
5383	200305	030533646	649102	8.28	5/21/2003	5/22/2003	1	8.28	
5384	200305	030533648	649102	65.70	5/21/2003	5/22/2003	1	65.70	
5385	200305	030533648	649102	3.29	5/21/2003	5/22/2003	1	3.29	
5386	200305	030533653	649001	42.50	5/21/2003	5/29/2003	8	340.00	
5387	200305	030533653	649001	2.13	5/21/2003	5/29/2003	8	17.04	
5388	200305	030533656	649102	13.80	5/21/2003	6/5/2003	15	207.00	
5389	200305	030533656	649102	230.00	5/21/2003	6/5/2003	15	3,450.00	
5390	200305	030533660	649103	58.00	5/21/2003	6/5/2003	15	870.00	
5391	200305	030533660	649103	2.90	5/21/2003	6/5/2003	15	43.50	
5392	200305	030533663	649102	10.28	5/21/2003	5/22/2003	1	10.28	
5393	200305	030533663	649102	0.51	5/21/2003	5/22/2003	1	0.51	
5394	200305	030533664	649004	10.52	5/21/2003	5/29/2003	8	84.16	
5395	200305	030533664	649004	558.00	5/21/2003	5/29/2003	8	4,464.00	
5396	200305	030533664	649004	27.90	5/21/2003	5/29/2003	8	223.20	
5397	200305	030533665	649102	112.20	5/21/2003	5/22/2003	1	112.20	
5398	200305	030533665	649102	5.61	5/21/2003	5/22/2003	1	5.61	
5399	200305	030533666	649004	20.97	5/21/2003	5/22/2003	1	20.97	
5400	200305	030533666	649004	1.26	5/21/2003	5/22/2003	1	1.26	
5401	200305	030533671	649102	6.82	5/21/2003	5/23/2003	2	13.64	
5402	200305	030533671	649102	0.34	5/21/2003	5/23/2003	2	0.68	
5403	200305	030533673	649102	13.96	5/21/2003	5/29/2003	8	111.68	
5404	200305	030533673	649102	0.70	5/21/2003	5/29/2003	8	5.60	
5405	200305	030533676	649104	53.16	5/21/2003	6/3/2003	13	691.08	
5406	200305	030533679	649001	4.98	5/21/2003	5/22/2003	1	4.98	
5407	200305	030533679	649001	99.53	5/21/2003	5/22/2003	1	99.53	
5408	200305	030533686	649101	1.16	5/21/2003	5/22/2003	1	1.16	
5409	200305	030533686	649101	23.21	5/21/2003	5/22/2003	1	23.21	
5410	200305	030533690	649102	2.29	5/21/2003	5/23/2003	2	4.58	
5411	200305	030533690	649102	45.75	5/21/2003	5/23/2003	2	91.50	
5412	200305	030533691	649102	44.90	5/21/2003	5/29/2003	8	359.20	
5413	200305	030533691	649102	2.25	5/21/2003	5/29/2003	8	18.00	
5414	200305	030533693	649102	7.00	5/21/2003	6/2/2003	12	84.00	
5415	200305	030533693	649102	139.98	5/21/2003	6/2/2003	12	1,679.76	
5416	200305	030533735	649104	(379.26)	5/21/2003	6/3/2003	13	(4,930.38)	
5417	200305	030533735	649104	(7,585.25)	5/21/2003	6/3/2003	13	(98,608.25)	
5418	200305	030533737	649104	(3,212.48)	5/21/2003	6/3/2003	13	(41,762.24)	
5419	200305	030533737	649104	(224.87)	5/21/2003	6/3/2003	13	(2,923.31)	
5420	200305	030533737	649104	(70.00)	5/21/2003	6/3/2003	13	(910.00)	
5421	200305	030533739	649104	(1,292.20)	5/21/2003	6/3/2003	13	(16,798.60)	
5422	200305	030533739	649104	(244.30)	5/21/2003	6/3/2003	13	(3,175.90)	
5423	200305	030533739	649104	(18,460.06)	5/21/2003	6/3/2003	13	(239,980.78)	
5424	200305	030533740	649104	(3,388.55)	5/21/2003	6/5/2003	15	(50,828.25)	
5425	200305	030533740	649104	(70.00)	5/21/2003	6/5/2003	15	(1,050.00)	
5426	200305	030533740	649104	(237.20)	5/21/2003	6/5/2003	15	(3,558.00)	
5427	200305	030533742	649104	(229.20)	5/21/2003	6/5/2003	15	(3,438.00)	
5428	200305	030533742	649104	(10,187.56)	5/21/2003	6/5/2003	15	(152,813.40)	
5429	200305	030533742	649104	(687.66)	5/21/2003	6/5/2003	15	(10,314.90)	
5430	200305	030533744	649104	(68.82)	5/21/2003	6/5/2003	15	(1,032.30)	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5431	200305	030533744	649104	(2,587.63)	5/21/2003	6/5/2003	15	(38,814.45)	
5432	200305	030533744	649104	(181.13)	5/21/2003	6/5/2003	15	(2,716.95)	
5433	200305	030533746	649104	(237.20)	5/21/2003	6/5/2003	15	(3,558.00)	
5434	200305	030533746	649104	(68.82)	5/21/2003	6/5/2003	15	(1,032.30)	
5435	200305	030533746	649104	(3,388.55)	5/21/2003	6/5/2003	15	(50,828.25)	
5436	200305	030533747	649104	(203.31)	5/21/2003	6/5/2003	15	(3,049.65)	
5437	200305	030533747	649104	(3,388.55)	5/21/2003	6/5/2003	15	(50,828.25)	
5438	200305	030533747	649104	(68.30)	5/21/2003	6/5/2003	15	(1,024.50)	
5439	200305	030533749	649104	(2,587.63)	5/21/2003	6/5/2003	15	(38,814.45)	
5440	200305	030533749	649104	(68.30)	5/21/2003	6/5/2003	15	(1,024.50)	
5441	200305	030533749	649104	(181.13)	5/21/2003	6/5/2003	15	(2,716.95)	
5442	200305	030533814	629101	33.56	5/21/2003	6/6/2003	16	536.96	
5443	200305	030533814	629101	479.40	5/21/2003	6/6/2003	16	7,670.40	
5444	200305	030533837	649102	7,523.22	5/21/2003	5/22/2003	1	7,523.22	
5445	200305	030533839	677202	3,407.53	5/21/2003	5/22/2003	1	3,407.53	
5446	200305	030533839	677202	1,391.85	5/21/2003	5/22/2003	1	1,391.85	
5447	200305	030533839	677202	160.00	5/21/2003	5/22/2003	1	160.00	
5448	200305	030533850	649006	355.00	5/21/2003	5/29/2003	8	2,840.00	
5449	200305	030533850	649006	17.75	5/21/2003	5/29/2003	8	142.00	
5450	200305	030534010	649004	31.62	5/22/2003	5/23/2003	1	31.62	
5451	200305	030534015	649101	390.00	5/22/2003	5/23/2003	1	390.00	
5452	200305	030534017	649102	8.96	5/22/2003	5/23/2003	1	8.96	
5453	200305	030534017	649102	0.44	5/22/2003	5/23/2003	1	0.44	
5454	200305	030534021	649102	0.32	5/22/2003	5/29/2003	7	2.24	
5455	200305	030534021	649102	6.49	5/22/2003	5/29/2003	7	45.43	
5456	200305	030534022	649004	14.00	5/22/2003	5/23/2003	1	14.00	
5457	200305	030534022	649004	350.00	5/22/2003	5/23/2003	1	350.00	
5458	200305	030534023	649004	14.00	5/22/2003	5/23/2003	1	14.00	
5459	200305	030534023	649004	350.00	5/22/2003	5/23/2003	1	350.00	
5460	200305	030534026	649004	0.19	5/22/2003	6/5/2003	14	2.66	
5461	200305	030534026	649004	2.69	5/22/2003	6/5/2003	14	37.66	
5462	200305	030534027	649102	0.16	5/22/2003	5/29/2003	7	1.12	
5463	200305	030534027	649102	3.23	5/22/2003	5/29/2003	7	22.61	
5464	200305	030534057	649004	24.72	5/22/2003	5/23/2003	1	24.72	
5465	200305	030534057	649004	413.78	5/22/2003	5/23/2003	1	413.78	
5466	200305	030534064	649103	10.00	5/22/2003	5/23/2003	1	10.00	
5467	200305	030534064	649103	28.00	5/22/2003	5/23/2003	1	28.00	
5468	200305	030534064	649103	1.68	5/22/2003	5/23/2003	1	1.68	
5469	200305	030534065	649103	20.00	5/22/2003	5/23/2003	1	20.00	
5470	200305	030534065	649103	1.93	5/22/2003	5/23/2003	1	1.93	
5471	200305	030534065	649103	32.10	5/22/2003	5/23/2003	1	32.10	
5472	200305	030534068	649004	6.86	5/22/2003	5/23/2003	1	6.86	
5473	200305	030534068	649004	81.64	5/22/2003	5/23/2003	1	81.64	
5474	200305	030534068	649004	1,632.84	5/22/2003	5/23/2003	1	1,632.84	
5475	200305	030534108	649104	7.00	5/22/2003	5/23/2003	1	7.00	
5476	200305	030534108	649104	140.00	5/22/2003	5/23/2003	1	140.00	
5477	200305	030534110	649104	140.00	5/22/2003	5/23/2003	1	140.00	
5478	200305	030534110	649104	7.00	5/22/2003	5/23/2003	1	7.00	
5479	200305	030534112	649006	1.62	5/22/2003	6/2/2003	11	17.82	
5480	200305	030534112	649006	32.40	5/22/2003	6/2/2003	11	356.40	
5481	200305	030534123	649102	0.52	5/22/2003	5/23/2003	1	0.52	
5482	200305	030534123	649102	10.44	5/22/2003	5/23/2003	1	10.44	
5483	200305	030534125	649006	103.37	5/22/2003	5/23/2003	1	103.37	
5484	200305	030534125	649006	5.17	5/22/2003	5/23/2003	1	5.17	
5485	200305	030534133	649102	51.00	5/22/2003	6/5/2003	14	714.00	
5486	200305	030534133	649102	2.55	5/22/2003	6/5/2003	14	35.70	
5487	200305	030534135	649102	18.04	5/22/2003	5/29/2003	7	126.28	
5488	200305	030534135	649102	0.90	5/22/2003	5/29/2003	7	6.30	
5489	200305	030534142	649004	3.96	5/22/2003	5/23/2003	1	3.96	
5490	200305	030534142	649004	66.00	5/22/2003	5/23/2003	1	66.00	
5491	200305	030534172	649104	293.18	5/22/2003	5/23/2003	1	293.18	

**MidAmerican Energy Company
 Lead Lag Analysis - 2003
 Expense Payment Lead Time - Gas**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5492	200305	030534184	649104	18.75	5/22/2003	6/5/2003	14	262.50	
5493	200305	030534184	649104	375.00	5/22/2003	6/5/2003	14	5,250.00	
5494	200305	030534189	649104	7.00	5/22/2003	6/5/2003	14	98.00	
5495	200305	030534189	649104	140.00	5/22/2003	6/5/2003	14	1,960.00	
5496	200305	030534193	649104	7.00	5/22/2003	5/23/2003	1	7.00	
5497	200305	030534193	649104	140.00	5/22/2003	5/23/2003	1	140.00	
5498	200305	030534207	649102	6.19	5/22/2003	5/23/2003	1	6.19	
5499	200305	030534207	649102	99.00	5/22/2003	5/23/2003	1	99.00	
5500	200305	030534314	649001	350.00	5/22/2003	5/22/2003	0	-	
5501	200305	030534314	649001	17.50	5/22/2003	5/22/2003	0	-	
5502	200305	030534314	649001	7.28	5/22/2003	5/22/2003	0	-	
5503	200305	030534326	649004	86.99	5/22/2003	5/23/2003	1	86.99	
5504	200305	030534326	649004	5.22	5/22/2003	5/23/2003	1	5.22	
5505	200305	030534326	649004	7.36	5/22/2003	5/23/2003	1	7.36	
5506	200305	030534371	649004	739.08	5/22/2003	5/22/2003	0	-	
5507	200305	030534371	649004	126.00	5/22/2003	5/22/2003	0	-	
5508	200305	030534376	649003	0.75	5/22/2003	5/23/2003	1	0.75	
5509	200305	030534376	649003	12.56	5/22/2003	5/23/2003	1	12.56	
5510	200305	030534378	629001	0.49	5/22/2003	5/23/2003	1	0.49	
5511	200305	030534378	629001	8.19	5/22/2003	5/23/2003	1	8.19	
5512	200305	030534379	629001	1.17	5/22/2003	5/23/2003	1	1.17	
5513	200305	030534379	629001	19.49	5/22/2003	5/23/2003	1	19.49	
5514	200305	030534384	649004	60.00	5/22/2003	5/23/2003	1	60.00	
5515	200305	030534441	649004	116.29	5/22/2003	5/22/2003	0	-	
5516	200305	030534441	649001	28.39	5/22/2003	5/22/2003	0	-	
5517	200305	030534441	649006	69.43	5/22/2003	5/22/2003	0	-	
5518	200305	030534441	649006	45.13	5/22/2003	5/22/2003	0	-	
5519	200305	030534441	649006	639.49	5/22/2003	5/22/2003	0	-	
5520	200305	030534441	677103	213.61	5/22/2003	5/22/2003	0	-	
5521	200305	030534446	649104	1.60	5/22/2003	5/23/2003	1	1.60	
5522	200305	030534446	649104	4.72	5/22/2003	5/23/2003	1	4.72	
5523	200305	030534446	649104	4.73	5/22/2003	5/23/2003	1	4.73	
5524	200305	030534446	649104	67.50	5/22/2003	5/23/2003	1	67.50	
5525	200305	030534454	649004	67.39	5/22/2003	5/22/2003	0	-	
5526	200305	030534471	649006	39.65	5/22/2003	5/22/2003	0	-	
5527	200305	030534471	649006	69.28	5/22/2003	5/22/2003	0	-	
5528	200305	030534471	649004	210.96	5/22/2003	5/22/2003	0	-	
5529	200305	030534471	649006	245.01	5/22/2003	5/22/2003	0	-	
5530	200305	030534471	649006	597.42	5/22/2003	5/22/2003	0	-	
5531	200305	030534516	649102	1,083.25	5/22/2003	6/5/2003	14	15,165.50	
5532	200305	030534516	649102	4,116.40	5/22/2003	6/5/2003	14	57,629.60	
5533	200305	030534516	649103	1,152.30	5/22/2003	6/5/2003	14	16,132.20	
5534	200305	030534520	649102	23.49	5/22/2003	5/29/2003	7	164.43	
5535	200305	030534520	649102	1.17	5/22/2003	5/29/2003	7	8.19	
5536	200305	030534522	649101	8.98	5/22/2003	5/23/2003	1	8.98	
5537	200305	030534522	649101	0.45	5/22/2003	5/23/2003	1	0.45	
5538	200305	030534523	649004	2.05	5/22/2003	5/23/2003	1	2.05	
5539	200305	030534523	649004	41.10	5/22/2003	5/23/2003	1	41.10	
5540	200305	030534551	649102	8.57	5/22/2003	5/23/2003	1	8.57	
5541	200305	030534551	649102	8.58	5/22/2003	5/23/2003	1	8.58	
5542	200305	030534551	649102	0.60	5/22/2003	5/23/2003	1	0.60	
5543	200305	030534553	649102	0.56	5/22/2003	5/23/2003	1	0.56	
5544	200305	030534553	649102	7.98	5/22/2003	5/23/2003	1	7.98	
5545	200305	030534555	649102	0.37	5/22/2003	5/23/2003	1	0.37	
5546	200305	030534555	649102	5.34	5/22/2003	5/23/2003	1	5.34	
5547	200305	030534557	649102	34.21	5/22/2003	5/23/2003	1	34.21	
5548	200305	030534557	649102	2.39	5/22/2003	5/23/2003	1	2.39	
5549	200305	030534558	649102	27.88	5/22/2003	5/23/2003	1	27.88	
5550	200305	030534558	649102	27.87	5/22/2003	5/23/2003	1	27.87	
5551	200305	030534558	649102	1.95	5/22/2003	5/23/2003	1	1.95	
5552	200305	030534560	649102	0.25	5/22/2003	5/23/2003	1	0.25	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5553	200305	030534560	649102	3.57	5/22/2003	5/23/2003	1	3.57	
5554	200305	030534562	649102	0.19	5/22/2003	5/23/2003	1	0.19	
5555	200305	030534562	649102	2.67	5/22/2003	5/23/2003	1	2.67	
5556	200305	030534568	629101	50.00	5/22/2003	5/23/2003	1	50.00	
5557	200305	030534568	629101	99.50	5/22/2003	5/23/2003	1	99.50	
5558	200305	030534568	629101	1,990.00	5/22/2003	5/23/2003	1	1,990.00	
5559	200305	030534570	649102	310.16	5/22/2003	5/22/2003	0	-	
5560	200305	030534595	679005	14.75	5/22/2003	6/5/2003	14	206.50	
5561	200305	030534595	679005	4.33	5/22/2003	6/5/2003	14	60.62	
5562	200305	030534595	679005	11.76	5/22/2003	6/5/2003	14	164.64	
5563	200305	030534595	679005	108.75	5/22/2003	6/5/2003	14	1,522.50	
5564	200305	030534595	679005	295.00	5/22/2003	6/5/2003	14	4,130.00	
5565	200305	030534595	679005	5.44	5/22/2003	6/5/2003	14	76.16	
5566	200305	030534599	649102	7.80	5/22/2003	6/5/2003	14	109.20	
5567	200305	030534599	649102	0.47	5/22/2003	6/5/2003	14	6.58	
5568	200305	030534600	649102	3.28	5/22/2003	6/5/2003	14	45.92	
5569	200305	030534600	649102	54.60	5/22/2003	6/5/2003	14	764.40	
5570	200305	030534603	649001	70.80	5/22/2003	5/23/2003	1	70.80	
5571	200305	030534603	649001	4.25	5/22/2003	5/23/2003	1	4.25	
5572	200305	030534620	649102	1.71	5/22/2003	6/12/2003	21	35.91	
5573	200305	030534620	649102	28.50	5/22/2003	6/12/2003	21	598.50	
5574	200305	030534621	649102	0.05	5/22/2003	5/23/2003	1	0.05	
5575	200305	030534621	649102	0.88	5/22/2003	5/23/2003	1	0.88	
5576	200305	030534621	649102	3.60	5/22/2003	5/23/2003	1	3.60	
5577	200305	030534621	649102	4.99	5/22/2003	5/23/2003	1	4.99	
5578	200305	030534621	649102	59.98	5/22/2003	5/23/2003	1	59.98	
5579	200305	030534621	649102	0.30	5/22/2003	5/23/2003	1	0.30	
5580	200305	030534625	649006	2.35	5/22/2003	6/2/2003	11	25.85	
5581	200305	030534625	649006	47.00	5/22/2003	6/2/2003	11	517.00	
5582	200305	030534627	649003	38.10	5/22/2003	6/2/2003	11	419.10	
5583	200305	030534627	649003	1.91	5/22/2003	6/2/2003	11	21.01	
5584	200305	030534663	649004	59.80	5/22/2003	5/29/2003	7	418.60	
5585	200305	030534663	649004	3.59	5/22/2003	5/29/2003	7	25.13	
5586	200305	030534666	649102	(2.47)	5/22/2003	5/23/2003	1	(2.47)	
5587	200305	030534666	649102	123.27	5/22/2003	5/23/2003	1	123.27	
5588	200305	030534666	649102	8.63	5/22/2003	5/23/2003	1	8.63	
5589	200305	030534674	649004	(3.64)	5/22/2003	5/22/2003	0	-	
5590	200305	030534674	649004	10.92	5/22/2003	5/22/2003	0	-	
5591	200305	030534674	649004	181.92	5/22/2003	5/22/2003	0	-	
5592	200305	030534675	629101	31.92	5/22/2003	6/5/2003	14	446.88	
5593	200305	030534675	629101	2.24	5/22/2003	6/5/2003	14	31.36	
5594	200305	030534677	629101	30.00	5/22/2003	5/29/2003	7	210.00	
5595	200305	030534677	629101	2.10	5/22/2003	5/29/2003	7	14.70	
5596	200305	030534700	629101	(3.46)	5/22/2003	5/22/2003	0	-	
5597	200305	030534700	629101	8.66	5/22/2003	5/22/2003	0	-	
5598	200305	030534700	629101	173.20	5/22/2003	5/22/2003	0	-	
5599	200305	030534700	629101	7.27	5/22/2003	5/22/2003	0	-	
5600	200305	030534703	629101	5.52	5/22/2003	5/22/2003	0	-	
5601	200305	030534703	629101	4.75	5/22/2003	5/22/2003	0	-	
5602	200305	030534703	629101	94.90	5/22/2003	5/22/2003	0	-	
5603	200305	030534703	629101	(1.90)	5/22/2003	5/22/2003	0	-	
5604	200305	030534707	629101	(13.94)	5/22/2003	5/22/2003	0	-	
5605	200305	030534707	629101	6.45	5/22/2003	5/22/2003	0	-	
5606	200305	030534707	629101	34.85	5/22/2003	5/22/2003	0	-	
5607	200305	030534707	629101	696.99	5/22/2003	5/22/2003	0	-	
5608	200305	030534709	629101	1.67	5/22/2003	5/22/2003	0	-	
5609	200305	030534709	629101	3.74	5/22/2003	5/22/2003	0	-	
5610	200305	030534709	629101	(0.67)	5/22/2003	5/22/2003	0	-	
5611	200305	030534709	629101	33.36	5/22/2003	5/22/2003	0	-	
5612	200305	030534712	629101	(4.88)	5/22/2003	5/22/2003	0	-	
5613	200305	030534712	629101	243.96	5/22/2003	5/22/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5614	200305	030534712	629101	12.20	5/22/2003	5/22/2003	0	-	
5615	200305	030534712	629101	5.69	5/22/2003	5/22/2003	0	-	
5616	200305	030534713	629101	66.31	5/22/2003	5/22/2003	0	-	
5617	200305	030534713	629101	4.76	5/22/2003	5/22/2003	0	-	
5618	200305	030534713	629101	3.32	5/22/2003	5/22/2003	0	-	
5619	200305	030534713	629101	(1.33)	5/22/2003	5/22/2003	0	-	
5620	200305	030534714	629101	1.76	5/22/2003	5/22/2003	0	-	
5621	200305	030534714	629101	3.92	5/22/2003	5/22/2003	0	-	
5622	200305	030534714	629101	35.10	5/22/2003	5/22/2003	0	-	
5623	200305	030534714	629101	(0.70)	5/22/2003	5/22/2003	0	-	
5624	200305	030534715	649004	30.97	5/22/2003	6/6/2003	15	464.55	
5625	200305	030534715	649004	1.86	5/22/2003	6/6/2003	15	27.90	
5626	200305	030534716	629101	(0.14)	5/22/2003	5/22/2003	0	-	
5627	200305	030534716	629101	0.36	5/22/2003	5/22/2003	0	-	
5628	200305	030534716	629101	3.74	5/22/2003	5/22/2003	0	-	
5629	200305	030534716	629101	7.02	5/22/2003	5/22/2003	0	-	
5630	200305	030534717	629101	0.88	5/22/2003	5/22/2003	0	-	
5631	200305	030534717	629101	3.74	5/22/2003	5/22/2003	0	-	
5632	200305	030534717	629101	(0.35)	5/22/2003	5/22/2003	0	-	
5633	200305	030534717	629101	17.55	5/22/2003	5/22/2003	0	-	
5634	200305	030534718	629101	(3.36)	5/22/2003	5/22/2003	0	-	
5635	200305	030534718	629101	5.34	5/22/2003	5/22/2003	0	-	
5636	200305	030534718	629101	8.41	5/22/2003	5/22/2003	0	-	
5637	200305	030534718	629101	168.20	5/22/2003	5/22/2003	0	-	
5638	200305	030534719	629101	19.51	5/22/2003	5/22/2003	0	-	
5639	200305	030534719	629101	(3.57)	5/22/2003	5/22/2003	0	-	
5640	200305	030534719	629101	8.92	5/22/2003	5/22/2003	0	-	
5641	200305	030534719	629101	178.28	5/22/2003	5/22/2003	0	-	
5642	200305	030534722	629101	(1.85)	5/22/2003	5/22/2003	0	-	
5643	200305	030534722	629101	4.64	5/22/2003	5/22/2003	0	-	
5644	200305	030534722	629101	4.24	5/22/2003	5/22/2003	0	-	
5645	200305	030534722	629101	92.66	5/22/2003	5/22/2003	0	-	
5646	200305	030534725	649004	6.85	5/22/2003	5/22/2003	0	-	
5647	200305	030534725	649004	10.00	5/22/2003	5/22/2003	0	-	
5648	200305	030534725	649004	(2.00)	5/22/2003	5/22/2003	0	-	
5649	200305	030534725	649004	200.00	5/22/2003	5/22/2003	0	-	
5650	200305	030534739	649102	14.15	5/22/2003	6/6/2003	15	212.25	
5651	200305	030534739	649102	226.50	5/22/2003	6/6/2003	15	3,397.50	
5652	200305	030534739	649102	21.09	5/22/2003	6/6/2003	15	316.35	
5653	200305	030534739	649102	337.50	5/22/2003	6/6/2003	15	5,062.50	
5654	200305	030534744	649103	426.68	5/22/2003	5/29/2003	7	2,986.76	
5655	200305	030534744	677202	91.08	5/22/2003	5/29/2003	7	637.56	
5656	200305	030534781	649104	1.45	5/22/2003	6/12/2003	21	30.45	
5657	200305	030534781	649104	24.18	5/22/2003	6/12/2003	21	507.78	
5658	200305	030534800	629101	5.23	5/22/2003	6/9/2003	18	94.14	
5659	200305	030534800	629101	76.44	5/22/2003	6/9/2003	18	1,375.92	
5660	200305	030534801	649102	34.36	5/22/2003	6/6/2003	15	515.40	
5661	200305	030534801	649102	1.72	5/22/2003	6/6/2003	15	25.80	
5662	200305	030534801	649102	(0.69)	5/22/2003	6/6/2003	15	(10.35)	
5663	200305	030534807	649001	3.78	5/22/2003	5/23/2003	1	3.78	
5664	200305	030534807	649001	62.98	5/22/2003	5/23/2003	1	62.98	
5665	200305	030534808	677202	892.05	5/22/2003	5/23/2003	1	892.05	
5666	200305	030534809	649001	0.45	5/22/2003	5/23/2003	1	0.45	
5667	200305	030534809	649001	7.45	5/22/2003	5/23/2003	1	7.45	
5668	200305	030534810	649001	29.22	5/22/2003	5/23/2003	1	29.22	
5669	200305	030534810	649001	1.75	5/22/2003	5/23/2003	1	1.75	
5670	200305	030534812	629101	39.00	5/22/2003	5/29/2003	7	273.00	
5671	200305	030534812	629101	2.73	5/22/2003	5/29/2003	7	19.11	
5672	200305	030534814	629101	153.12	5/22/2003	5/23/2003	1	153.12	
5673	200305	030534814	629101	10.72	5/22/2003	5/23/2003	1	10.72	
5674	200305	030534815	649103	235.00	5/22/2003	5/23/2003	1	235.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5675	200305	030534816	629101	225.00	5/22/2003	5/29/2003	7	1,575.00	
5676	200305	030534816	629101	15.75	5/22/2003	5/29/2003	7	110.25	
5677	200305	030534820	649103	203.64	5/22/2003	5/23/2003	1	203.64	
5678	200305	030534820	677103	32.15	5/22/2003	5/23/2003	1	32.15	
5679	200305	030534821	677202	1,347.45	5/22/2003	5/23/2003	1	1,347.45	
5680	200305	030534822	677103	64.30	5/22/2003	5/29/2003	7	450.10	
5681	200305	030534823	677202	416.29	5/22/2003	5/23/2003	1	416.29	
5682	200305	030534826	677202	1,129.93	5/22/2003	5/29/2003	7	7,909.51	
5683	200305	030534831	677103	1,639.79	5/22/2003	5/29/2003	7	11,478.53	
5684	200305	030534831	677202	91.08	5/22/2003	5/29/2003	7	637.56	
5685	200305	030534833	649103	407.28	5/22/2003	5/29/2003	7	2,850.96	
5686	200305	030534833	677202	136.62	5/22/2003	5/29/2003	7	956.34	
5687	200305	030534833	677103	64.30	5/22/2003	5/29/2003	7	450.10	
5688	200305	030534833	677103	578.05	5/22/2003	5/29/2003	7	4,046.35	
5689	200305	030535006	649104	2.42	5/23/2003	5/27/2003	4	9.68	
5690	200305	030535006	649104	9.10	5/23/2003	5/27/2003	4	36.40	
5691	200305	030535006	649104	40.37	5/23/2003	5/27/2003	4	161.48	
5692	200305	030535006	649104	0.55	5/23/2003	5/27/2003	4	2.20	
5693	200305	030535013	679004	11.39	5/23/2003	5/27/2003	4	45.56	
5694	200305	030535013	679004	0.68	5/23/2003	5/27/2003	4	2.72	
5695	200305	030535037	649004	3.34	5/23/2003	5/27/2003	4	13.36	
5696	200305	030535038	649004	3.35	5/23/2003	5/27/2003	4	13.40	
5697	200305	030535039	649004	14.43	5/23/2003	5/29/2003	6	86.58	
5698	200305	030535040	649004	3.14	5/23/2003	5/27/2003	4	12.56	
5699	200305	030535041	649004	8.25	5/23/2003	5/27/2003	4	33.00	
5700	200305	030535071	649102	0.86	5/23/2003	5/27/2003	4	3.44	
5701	200305	030535071	649102	14.40	5/23/2003	5/27/2003	4	57.60	
5702	200305	030535126	649004	12.42	5/23/2003	5/23/2003	0	-	
5703	200305	030535126	649004	25.45	5/23/2003	5/23/2003	0	-	
5704	200305	030535126	649004	122.42	5/23/2003	5/23/2003	0	-	
5705	200305	030535126	649004	251.00	5/23/2003	5/23/2003	0	-	
5706	200305	030535159	649104	(0.13)	5/23/2003	5/23/2003	0	-	
5707	200305	030535159	649104	0.47	5/23/2003	5/23/2003	0	-	
5708	200305	030535159	649104	6.68	5/23/2003	5/23/2003	0	-	
5709	200305	030535162	649104	(2.98)	5/23/2003	5/23/2003	0	-	
5710	200305	030535162	649104	10.42	5/23/2003	5/23/2003	0	-	
5711	200305	030535162	649104	148.82	5/23/2003	5/23/2003	0	-	
5712	200305	030535162	649104	(2.97)	5/23/2003	5/23/2003	0	-	
5713	200305	030535193	629101	414.00	5/23/2003	5/27/2003	4	1,656.00	
5714	200305	030535194	629101	174.00	5/23/2003	5/27/2003	4	696.00	
5715	200305	030535197	629101	89.68	5/23/2003	5/27/2003	4	358.72	
5716	200305	030535198	629101	158.19	5/23/2003	6/6/2003	14	2,214.66	
5717	200305	030535201	629101	400.00	5/23/2003	5/27/2003	4	1,600.00	
5718	200305	030535201	629101	24.00	5/23/2003	5/27/2003	4	96.00	
5719	200305	030535203	649103	0.88	5/23/2003	5/27/2003	4	3.52	
5720	200305	030535203	649103	17.50	5/23/2003	5/27/2003	4	70.00	
5721	200305	030535207	649104	6.65	5/23/2003	6/6/2003	14	93.10	
5722	200305	030535207	649104	13.25	5/23/2003	6/6/2003	14	185.50	
5723	200305	030535208	649104	2.24	5/23/2003	6/6/2003	14	31.36	
5724	200305	030535208	649104	37.27	5/23/2003	6/6/2003	14	521.78	
5725	200305	030535210	649104	6.65	5/23/2003	6/6/2003	14	93.10	
5726	200305	030535210	649104	300.25	5/23/2003	6/6/2003	14	4,203.50	
5727	200305	030535212	629101	3.08	5/23/2003	6/2/2003	10	30.80	
5728	200305	030535212	629101	51.33	5/23/2003	6/2/2003	10	513.30	
5729	200305	030535213	649104	13.25	5/23/2003	6/6/2003	14	185.50	
5730	200305	030535213	649104	6.65	5/23/2003	6/6/2003	14	93.10	
5731	200305	030535216	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5732	200305	030535216	649104	224.45	5/23/2003	6/6/2003	14	3,142.30	
5733	200305	030535222	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5734	200305	030535222	649104	153.25	5/23/2003	6/6/2003	14	2,145.50	
5735	200305	030535223	649102	19.93	5/23/2003	5/27/2003	4	79.72	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5736	200305	030535223	649102	19.92	5/23/2003	5/27/2003	4	79.68	
5737	200305	030535223	649102	6.79	5/23/2003	5/27/2003	4	27.16	
5738	200305	030535223	649102	284.70	5/23/2003	5/27/2003	4	1,138.80	
5739	200305	030535226	649104	6.93	5/23/2003	6/6/2003	14	97.02	
5740	200305	030535226	649104	13.25	5/23/2003	6/6/2003	14	185.50	
5741	200305	030535228	649004	59.58	5/23/2003	6/5/2003	13	774.54	
5742	200305	030535228	649004	4.89	5/23/2003	6/5/2003	13	63.57	
5743	200305	030535228	649004	3.58	5/23/2003	6/5/2003	13	46.54	
5744	200305	030535230	649104	6.65	5/23/2003	6/6/2003	14	93.10	
5745	200305	030535230	649104	13.25	5/23/2003	6/6/2003	14	185.50	
5746	200305	030535233	649104	6.93	5/23/2003	6/6/2003	14	97.02	
5747	200305	030535233	649104	13.25	5/23/2003	6/6/2003	14	185.50	
5748	200305	030535237	629101	311.00	5/23/2003	5/27/2003	4	1,244.00	
5749	200305	030535237	629101	9.05	5/23/2003	5/27/2003	4	36.20	
5750	200305	030535237	629101	15.55	5/23/2003	5/27/2003	4	62.20	
5751	200305	030535238	649104	13.25	5/23/2003	6/6/2003	14	185.50	
5752	200305	030535238	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5753	200305	030535244	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5754	200305	030535244	649104	266.25	5/23/2003	6/6/2003	14	3,727.50	
5755	200305	030535248	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5756	200305	030535248	649104	153.25	5/23/2003	6/6/2003	14	2,145.50	
5757	200305	030535251	649104	153.25	5/23/2003	6/6/2003	14	2,145.50	
5758	200305	030535251	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5759	200305	030535252	649104	140.00	5/23/2003	6/6/2003	14	1,960.00	
5760	200305	030535252	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5761	200305	030535255	649104	633.75	5/23/2003	5/23/2003	0	-	
5762	200305	030535259	629101	679.25	5/23/2003	5/23/2003	0	-	
5763	200305	030535259	629101	73.16	5/23/2003	5/23/2003	0	-	
5764	200305	030535323	629101	1,688.26	5/23/2003	5/27/2003	4	6,753.04	
5765	200305	030535324	649104	153.25	5/23/2003	6/6/2003	14	2,145.50	
5766	200305	030535324	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5767	200305	030535325	649104	140.00	5/23/2003	6/6/2003	14	1,960.00	
5768	200305	030535325	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5769	200305	030535327	649104	153.25	5/23/2003	6/6/2003	14	2,145.50	
5770	200305	030535327	649104	5.44	5/23/2003	6/6/2003	14	76.16	
5771	200305	030535330	649104	154.97	5/23/2003	6/10/2003	18	2,789.46	
5772	200305	030535378	679005	1,541.00	5/23/2003	5/28/2003	5	7,705.00	
5773	200305	030535379	649004	263.55	5/23/2003	5/29/2003	6	1,581.30	
5774	200305	030535382	677202	946.36	5/23/2003	5/29/2003	6	5,678.16	
5775	200305	030535382	677202	616.20	5/23/2003	5/29/2003	6	3,697.20	
5776	200305	030535382	677202	1,447.21	5/23/2003	5/29/2003	6	8,683.26	
5777	200305	030535382	677202	1,232.40	5/23/2003	5/29/2003	6	7,394.40	
5778	200305	030535385	649102	12,327.11	5/23/2003	5/29/2003	6	73,962.66	
5779	200305	030535386	679004	60.52	5/23/2003	5/27/2003	4	242.08	
5780	200305	030535386	679004	3.03	5/23/2003	5/27/2003	4	12.12	
5781	200305	030535408	649102	84.35	5/23/2003	5/27/2003	4	337.40	
5782	200305	030535408	649102	5.06	5/23/2003	5/27/2003	4	20.24	
5783	200305	030535424	649004	59.00	5/23/2003	5/27/2003	4	236.00	
5784	200305	030535428	649004	43.00	5/23/2003	5/27/2003	4	172.00	
5785	200305	030535429	649004	43.00	5/23/2003	5/27/2003	4	172.00	
5786	200305	030535431	649004	59.00	5/23/2003	5/27/2003	4	236.00	
5787	200305	030535433	649004	59.00	5/23/2003	5/27/2003	4	236.00	
5788	200305	030535435	649004	103.00	5/23/2003	5/27/2003	4	412.00	
5789	200305	030535497	649004	0.59	5/23/2003	5/29/2003	6	3.54	
5790	200305	030535497	649004	9.75	5/23/2003	5/29/2003	6	58.50	
5791	200305	030535505	649004	6.14	5/23/2003	5/27/2003	4	24.56	
5792	200305	030535505	649004	7.50	5/23/2003	5/27/2003	4	30.00	
5793	200305	030535505	649004	9.30	5/23/2003	5/27/2003	4	37.20	
5794	200305	030535505	649004	15.00	5/23/2003	5/27/2003	4	60.00	
5795	200305	030535505	649004	22.50	5/23/2003	5/27/2003	4	90.00	
5796	200305	030535505	649004	2.70	5/23/2003	5/27/2003	4	10.80	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5797	200305	030535505	649004	102.30	5/23/2003	5/27/2003	4	409.20	
5798	200305	030535505	649004	1.35	5/23/2003	5/27/2003	4	5.40	
5799	200305	030535505	649004	45.00	5/23/2003	5/27/2003	4	180.00	
5800	200305	030535505	649004	0.45	5/23/2003	5/27/2003	4	1.80	
5801	200305	030535505	649004	0.90	5/23/2003	5/27/2003	4	3.60	
5802	200305	030535505	649004	0.56	5/23/2003	5/27/2003	4	2.24	
5803	200305	030535505	649004	0.23	5/23/2003	5/27/2003	4	0.92	
5804	200305	030535505	649004	3.75	5/23/2003	5/27/2003	4	15.00	
5805	200305	030535511	649003	72.93	5/23/2003	6/5/2003	13	948.09	
5806	200305	030535511	649102	81.08	5/23/2003	6/5/2003	13	1,054.04	
5807	200305	030535512	649102	25.00	5/23/2003	5/29/2003	6	150.00	
5808	200305	030535513	649102	31.02	5/23/2003	6/18/2003	26	806.52	
5809	200305	030535513	649102	443.25	5/23/2003	6/18/2003	26	11,524.50	
5810	200305	030535514	649102	151.79	5/23/2003	5/29/2003	6	910.74	
5811	200305	030535514	649102	10.63	5/23/2003	5/29/2003	6	63.78	
5812	200305	030535514	649102	9.10	5/23/2003	5/29/2003	6	54.60	
5813	200305	030535515	649102	10.72	5/23/2003	5/29/2003	6	64.32	
5814	200305	030535515	649102	357.69	5/23/2003	5/29/2003	6	2,146.14	
5815	200305	030535515	649102	25.04	5/23/2003	5/29/2003	6	150.24	
5816	200305	030535517	649102	253.08	5/23/2003	5/29/2003	6	1,518.48	
5817	200305	030535517	649102	17.72	5/23/2003	5/29/2003	6	106.32	
5818	200305	030535552	649004	0.52	5/23/2003	5/27/2003	4	2.08	
5819	200305	030535552	649004	10.00	5/23/2003	5/27/2003	4	40.00	
5820	200305	030535552	649004	13.02	5/23/2003	5/27/2003	4	52.08	
5821	200305	030535552	649004	9.80	5/23/2003	5/27/2003	4	39.20	
5822	200305	030535552	649004	1.33	5/23/2003	5/27/2003	4	5.32	
5823	200305	030535552	649004	1.10	5/23/2003	5/27/2003	4	4.40	
5824	200305	030535552	649004	0.39	5/23/2003	5/27/2003	4	1.56	
5825	200305	030535552	649004	0.40	5/23/2003	5/27/2003	4	1.60	
5826	200305	030535552	649004	33.24	5/23/2003	5/27/2003	4	132.96	
5827	200305	030535552	649004	27.50	5/23/2003	5/27/2003	4	110.00	
5828	200305	030535565	649004	19.20	5/23/2003	6/5/2003	13	249.60	
5829	200305	030535565	649004	319.96	5/23/2003	6/5/2003	13	4,159.48	
5830	200305	030535572	629002	64.00	5/23/2003	6/2/2003	10	640.00	
5831	200305	030535572	629002	3.20	5/23/2003	6/2/2003	10	32.00	
5832	200305	030535572	629002	8.01	5/23/2003	6/2/2003	10	80.10	
5833	200305	030535573	629001	92.04	5/23/2003	6/5/2003	13	1,196.52	
5834	200305	030535573	629001	5.52	5/23/2003	6/5/2003	13	71.76	
5835	200305	030535573	629001	3.98	5/23/2003	6/5/2003	13	51.74	
5836	200305	030535574	629101	214.08	5/23/2003	6/6/2003	14	2,997.12	
5837	200305	030535574	629101	3,568.06	5/23/2003	6/6/2003	14	49,952.84	
5838	200305	030535575	629101	130.00	5/23/2003	5/27/2003	4	520.00	
5839	200305	030535575	629101	7.80	5/23/2003	5/27/2003	4	31.20	
5840	200305	030535576	629101	8.40	5/23/2003	6/3/2003	11	92.40	
5841	200305	030535576	629101	140.00	5/23/2003	6/3/2003	11	1,540.00	
5842	200305	030535578	649101	139.08	5/23/2003	6/6/2003	14	1,947.12	
5843	200305	030535578	649101	9.74	5/23/2003	6/6/2003	14	136.36	
5844	200305	030535669	649104	9.99	5/23/2003	6/9/2003	17	169.83	
5845	200305	030535669	649104	0.60	5/23/2003	6/9/2003	17	10.20	
5846	200305	030535681	677103	26.60	5/23/2003	5/27/2003	4	106.40	
5847	200305	030535681	677103	1.60	5/23/2003	5/27/2003	4	6.40	
5848	200305	030535728	649102	2.00	5/23/2003	6/10/2003	18	36.00	
5849	200305	030535728	649102	4.62	5/23/2003	6/10/2003	18	83.16	
5850	200305	030535728	649102	79.00	5/23/2003	6/10/2003	18	1,422.00	
5851	200305	030535728	649102	0.12	5/23/2003	6/10/2003	18	2.16	
5852	200305	030535738	649103	80.00	5/23/2003	5/27/2003	4	320.00	
5853	200305	030535738	649103	0.10	5/23/2003	5/27/2003	4	0.40	
5854	200305	030535738	649103	0.18	5/23/2003	5/27/2003	4	0.72	
5855	200305	030535738	649103	0.42	5/23/2003	5/27/2003	4	1.68	
5856	200305	030535738	649103	0.50	5/23/2003	5/27/2003	4	2.00	
5857	200305	030535738	649103	35.00	5/23/2003	5/27/2003	4	140.00	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5858	200305	030535738	649103	95.00	5/23/2003	5/27/2003	4	380.00	
5859	200305	030535738	649103	20.00	5/23/2003	5/27/2003	4	80.00	
5860	200305	030535739	649103	0.67	5/23/2003	5/27/2003	4	2.68	
5861	200305	030535739	649103	80.00	5/23/2003	5/27/2003	4	320.00	
5862	200305	030535739	649103	0.82	5/23/2003	5/27/2003	4	3.28	
5863	200305	030535739	649103	0.31	5/23/2003	5/27/2003	4	1.24	
5864	200305	030535739	649103	65.00	5/23/2003	5/27/2003	4	260.00	
5865	200305	030535739	649103	30.00	5/23/2003	5/27/2003	4	120.00	
5866	200305	030535740	649103	35.00	5/23/2003	5/27/2003	4	140.00	
5867	200305	030535740	649103	40.00	5/23/2003	5/27/2003	4	160.00	
5868	200305	030535751	649102	59.89	5/23/2003	5/30/2003	7	419.23	
5869	200305	030535751	649102	4.19	5/23/2003	5/30/2003	7	29.33	
5870	200305	030535752	649102	27.24	5/23/2003	6/10/2003	18	490.32	
5871	200305	030535752	649102	1.91	5/23/2003	6/10/2003	18	34.38	
5872	200305	030535754	649104	2.03	5/23/2003	6/9/2003	17	34.51	
5873	200305	030535754	649104	28.99	5/23/2003	6/9/2003	17	492.83	
5874	200305	030535774	677202	1,448.88	5/23/2003	5/27/2003	4	5,795.52	
5875	200305	030535887	649006	1,263.00	5/27/2003	5/27/2003	0	-	
5876	200305	030535932	649003	101.88	5/27/2003	5/27/2003	0	-	
5877	200305	030535939	649006	724.98	5/27/2003	5/27/2003	0	-	
5878	200305	030535939	649006	155.20	5/27/2003	5/27/2003	0	-	
5879	200305	030535949	649006	134.46	5/27/2003	5/27/2003	0	-	
5880	200305	030535997	649006	20.00	5/27/2003	5/27/2003	0	-	
5881	200305	030536048	649102	23.27	5/27/2003	5/28/2003	1	23.27	
5882	200305	030536049	679005	12.75	5/27/2003	5/28/2003	1	12.75	
5883	200305	030536049	679005	254.95	5/27/2003	5/28/2003	1	254.95	
5884	200305	030536049	679005	15.00	5/27/2003	5/28/2003	1	15.00	
5885	200305	030536051	629101	88.75	5/27/2003	5/28/2003	1	88.75	
5886	200305	030536051	629101	1,775.00	5/27/2003	5/28/2003	1	1,775.00	
5887	200305	030536066	649004	(9.74)	5/27/2003	5/28/2003	1	(9.74)	
5888	200305	030536066	649004	8.38	5/27/2003	5/28/2003	1	8.38	
5889	200305	030536066	649004	68.17	5/27/2003	5/28/2003	1	68.17	
5890	200305	030536066	649004	973.79	5/27/2003	5/28/2003	1	973.79	
5891	200305	030536069	649102	75.00	5/27/2003	5/28/2003	1	75.00	
5892	200305	030536074	649102	2.00	5/27/2003	6/2/2003	6	12.00	
5893	200305	030536074	649102	4.45	5/27/2003	6/2/2003	6	26.70	
5894	200305	030536074	649102	40.00	5/27/2003	6/2/2003	6	240.00	
5895	200305	030536090	649102	(1.66)	5/27/2003	5/27/2003	0	-	
5896	200305	030536090	649102	5.81	5/27/2003	5/27/2003	0	-	
5897	200305	030536090	649102	82.95	5/27/2003	5/27/2003	0	-	
5898	200305	030536100	629101	18.20	5/27/2003	5/27/2003	0	-	
5899	200305	030536100	629101	(0.38)	5/27/2003	5/27/2003	0	-	
5900	200305	030536100	629101	18.85	5/27/2003	5/27/2003	0	-	
5901	200305	030536100	629101	377.12	5/27/2003	5/27/2003	0	-	
5902	200305	030536100	629101	(7.54)	5/27/2003	5/27/2003	0	-	
5903	200305	030536106	649104	10.84	5/27/2003	5/27/2003	0	-	
5904	200305	030536106	649104	585.00	5/27/2003	5/27/2003	0	-	
5905	200305	030536106	649104	(11.70)	5/27/2003	5/27/2003	0	-	
5906	200305	030536106	649104	29.25	5/27/2003	5/27/2003	0	-	
5907	200305	030536107	649104	485.00	5/27/2003	5/27/2003	0	-	
5908	200305	030536107	649104	24.25	5/27/2003	5/27/2003	0	-	
5909	200305	030536107	649104	10.84	5/27/2003	5/27/2003	0	-	
5910	200305	030536107	649104	(9.70)	5/27/2003	5/27/2003	0	-	
5911	200305	030536239	649102	507.78	5/27/2003	5/30/2003	3	1,523.34	
5912	200305	030536239	649102	302.72	5/27/2003	5/30/2003	3	908.16	
5913	200305	030536239	649102	25.39	5/27/2003	5/30/2003	3	76.17	
5914	200305	030536239	649102	15.14	5/27/2003	5/30/2003	3	45.42	
5915	200305	030536239	649104	106.81	5/27/2003	5/30/2003	3	320.43	
5916	200305	030536239	649104	1,320.80	5/27/2003	5/30/2003	3	3,962.40	
5917	200305	030536239	649104	55.00	5/27/2003	5/30/2003	3	165.00	
5918	200305	030536239	649104	85.92	5/27/2003	5/30/2003	3	257.76	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5919	200305	030536239	649104	89.26	5/27/2003	5/30/2003	3	267.78	
5920	200305	030536239	649104	179.00	5/27/2003	5/30/2003	3	537.00	
5921	200305	030536239	649104	244.80	5/27/2003	5/30/2003	3	734.40	
5922	200305	030536239	649104	266.40	5/27/2003	5/30/2003	3	799.20	
5923	200305	030536239	649104	280.80	5/27/2003	5/30/2003	3	842.40	
5924	200305	030536239	649104	205.02	5/27/2003	5/30/2003	3	615.06	
5925	200305	030536239	649104	303.84	5/27/2003	5/30/2003	3	911.52	
5926	200305	030536241	649002	294.25	5/27/2003	5/30/2003	3	882.75	
5927	200305	030536241	649006	688.22	5/27/2003	5/30/2003	3	2,064.66	
5928	200305	030536241	649104	1,300.69	5/27/2003	5/30/2003	3	3,902.07	
5929	200305	030536241	649104	550.25	5/27/2003	5/30/2003	3	1,650.75	
5930	200305	030536257	629102	32.83	5/28/2003	6/10/2003	13	426.79	
5931	200305	030536257	629102	469.00	5/28/2003	6/10/2003	13	6,097.00	
5932	200305	030536278	649103	43.60	5/28/2003	5/29/2003	1	43.60	
5933	200305	030536278	649103	20.00	5/28/2003	5/29/2003	1	20.00	
5934	200305	030536278	649103	2.62	5/28/2003	5/29/2003	1	2.62	
5935	200305	030536280	649103	20.00	5/28/2003	5/29/2003	1	20.00	
5936	200305	030536280	649103	44.24	5/28/2003	5/29/2003	1	44.24	
5937	200305	030536280	649103	2.65	5/28/2003	5/29/2003	1	2.65	
5938	200305	030536282	649103	3.06	5/28/2003	5/29/2003	1	3.06	
5939	200305	030536282	649103	20.00	5/28/2003	5/29/2003	1	20.00	
5940	200305	030536282	649103	50.96	5/28/2003	5/29/2003	1	50.96	
5941	200305	030536283	649103	1.22	5/28/2003	5/29/2003	1	1.22	
5942	200305	030536283	649103	20.00	5/28/2003	5/29/2003	1	20.00	
5943	200305	030536283	649103	20.32	5/28/2003	5/29/2003	1	20.32	
5944	200305	030536284	649103	140.08	5/28/2003	5/29/2003	1	140.08	
5945	200305	030536284	649103	10.00	5/28/2003	5/29/2003	1	10.00	
5946	200305	030536284	649103	8.40	5/28/2003	5/29/2003	1	8.40	
5947	200305	030536290	649004	473.30	5/28/2003	6/5/2003	8	3,786.40	
5948	200305	030536290	649004	28.40	5/28/2003	6/5/2003	8	227.20	
5949	200305	030536339	677103	24.58	5/28/2003	5/29/2003	1	24.58	
5950	200305	030536339	677103	1.72	5/28/2003	5/29/2003	1	1.72	
5951	200305	030536345	677202	846.51	5/28/2003	5/29/2003	1	846.51	
5952	200305	030536354	649006	18.50	5/28/2003	5/28/2003	0	-	
5953	200305	030536360	649004	4.90	5/28/2003	5/28/2003	0	-	
5954	200305	030536360	649004	(4.90)	5/28/2003	5/28/2003	0	-	
5955	200305	030536363	649004	1.93	5/28/2003	5/28/2003	0	-	
5956	200305	030536363	649004	(1.93)	5/28/2003	5/28/2003	0	-	
5957	200305	030536380	649004	24.20	5/28/2003	5/28/2003	0	-	
5958	200305	030536389	649103	119.08	5/28/2003	5/28/2003	0	-	
5959	200305	030536414	649104	684.50	5/28/2003	5/28/2003	0	-	
5960	200305	030536414	649104	264.32	5/28/2003	5/28/2003	0	-	
5961	200305	030536465	679004	51.97	5/28/2003	6/5/2003	8	415.76	
5962	200305	030536465	679004	3.12	5/28/2003	6/5/2003	8	24.96	
5963	200305	030536467	679004	54.25	5/28/2003	6/5/2003	8	434.00	
5964	200305	030536467	679004	3.25	5/28/2003	6/5/2003	8	26.00	
5965	200305	030536489	677103	1.88	5/28/2003	5/28/2003	0	-	
5966	200305	030536489	677103	31.25	5/28/2003	5/28/2003	0	-	
5967	200305	030536498	649104	3.28	5/28/2003	6/9/2003	12	39.36	
5968	200305	030536498	649104	54.63	5/28/2003	6/9/2003	12	655.56	
5969	200305	030536519	677103	14.97	5/28/2003	6/2/2003	5	74.85	
5970	200305	030536519	677103	0.90	5/28/2003	6/2/2003	5	4.50	
5971	200305	030536534	649004	22.54	5/28/2003	5/29/2003	1	22.54	
5972	200305	030536534	649004	450.80	5/28/2003	5/29/2003	1	450.80	
5973	200305	030536550	649004	609.97	5/28/2003	6/9/2003	12	7,319.64	
5974	200305	030536550	649004	36.60	5/28/2003	6/9/2003	12	439.20	
5975	200305	030536552	649004	14.42	5/28/2003	6/6/2003	9	129.78	
5976	200305	030536552	649004	240.39	5/28/2003	6/6/2003	9	2,163.51	
5977	200305	030536553	649004	1.20	5/28/2003	6/5/2003	8	9.60	
5978	200305	030536553	649004	19.98	5/28/2003	6/5/2003	8	159.84	
5979	200305	030536586	649004	217.00	5/28/2003	5/29/2003	1	217.00	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5980	200305	030536586	649004	164.50	5/28/2003	5/29/2003	1	164.50	
5981	200305	030536586	649004	426.50	5/28/2003	5/29/2003	1	426.50	
5982	200305	030536586	649004	273.00	5/28/2003	5/29/2003	1	273.00	
5983	200305	030536586	649004	116.00	5/28/2003	5/29/2003	1	116.00	
5984	200305	030536586	649004	101.00	5/28/2003	5/29/2003	1	101.00	
5985	200305	030536586	649103	78.50	5/28/2003	5/29/2003	1	78.50	
5986	200305	030536594	649004	50.00	5/28/2003	6/2/2003	5	250.00	
5987	200305	030536594	649004	383.00	5/28/2003	6/2/2003	5	1,915.00	
5988	200305	030536594	649004	19.15	5/28/2003	6/2/2003	5	95.75	
5989	200305	030536595	649004	34.60	5/28/2003	6/2/2003	5	173.00	
5990	200305	030536595	649004	50.00	5/28/2003	6/2/2003	5	250.00	
5991	200305	030536595	649004	692.00	5/28/2003	6/2/2003	5	3,460.00	
5992	200305	030536603	649104	25.98	5/28/2003	5/29/2003	1	25.98	
5993	200305	030536603	649104	1.82	5/28/2003	5/29/2003	1	1.82	
5994	200305	030536605	649104	0.92	5/28/2003	5/29/2003	1	0.92	
5995	200305	030536605	649104	13.14	5/28/2003	5/29/2003	1	13.14	
5996	200305	030536607	649104	40.32	5/28/2003	5/29/2003	1	40.32	
5997	200305	030536607	649104	2.82	5/28/2003	5/29/2003	1	2.82	
5998	200305	030536641	649006	5.40	5/28/2003	5/30/2003	2	10.80	
5999	200305	030536641	649006	13.06	5/28/2003	5/30/2003	2	26.12	
6000	200305	030536641	649006	90.00	5/28/2003	5/30/2003	2	180.00	
6001	200305	030536674	649103	284.80	5/28/2003	5/29/2003	1	284.80	
6002	200305	030536674	649103	60.00	5/28/2003	5/29/2003	1	60.00	
6003	200305	030536674	649103	17.09	5/28/2003	5/29/2003	1	17.09	
6004	200305	030536678	649004	2.72	5/28/2003	5/29/2003	1	2.72	
6005	200305	030536678	649004	38.91	5/28/2003	5/29/2003	1	38.91	
6006	200305	030536681	649004	40.95	5/28/2003	6/12/2003	15	614.25	
6007	200305	030536681	649004	2.87	5/28/2003	6/12/2003	15	43.05	
6008	200305	030536684	649004	17.99	5/28/2003	6/12/2003	15	269.85	
6009	200305	030536684	649004	1.26	5/28/2003	6/12/2003	15	18.90	
6010	200305	030536691	649004	24.75	5/28/2003	5/29/2003	1	24.75	
6011	200305	030536691	649004	412.50	5/28/2003	5/29/2003	1	412.50	
6012	200305	030536701	649004	36.97	5/28/2003	6/5/2003	8	295.76	
6013	200305	030536701	649004	2.22	5/28/2003	6/5/2003	8	17.76	
6014	200305	030536710	677202	1.32	5/28/2003	6/6/2003	9	11.88	
6015	200305	030536710	677202	18.94	5/28/2003	6/6/2003	9	170.46	
6016	200305	030536731	677103	0.02	5/28/2003	5/29/2003	1	0.02	
6017	200305	030536731	677103	0.05	5/28/2003	5/29/2003	1	0.05	
6018	200305	030536731	677103	0.88	5/28/2003	5/29/2003	1	0.88	
6019	200305	030536731	677103	0.78	5/28/2003	5/29/2003	1	0.78	
6020	200305	030536731	677103	0.28	5/28/2003	5/29/2003	1	0.28	
6021	200305	030536731	677103	0.24	5/28/2003	5/29/2003	1	0.24	
6022	200305	030536731	677103	0.01	5/28/2003	5/29/2003	1	0.01	
6023	200305	030536737	649103	90.00	5/28/2003	6/12/2003	15	1,350.00	
6024	200305	030536737	649103	30.46	5/28/2003	6/12/2003	15	456.90	
6025	200305	030536737	649103	6.30	5/28/2003	6/12/2003	15	94.50	
6026	200305	030536746	649003	0.50	5/28/2003	6/5/2003	8	4.00	
6027	200305	030536746	649003	8.39	5/28/2003	6/5/2003	8	67.12	
6028	200305	030536747	649004	86.24	5/28/2003	5/29/2003	1	86.24	
6029	200305	030536747	649004	5.17	5/28/2003	5/29/2003	1	5.17	
6030	200305	030536749	649004	10.13	5/28/2003	5/29/2003	1	10.13	
6031	200305	030536749	649004	226.87	5/28/2003	5/29/2003	1	226.87	
6032	200305	030536750	649004	14.15	5/28/2003	5/29/2003	1	14.15	
6033	200305	030536750	649004	294.11	5/28/2003	5/29/2003	1	294.11	
6034	200305	030536751	649004	14.12	5/28/2003	6/2/2003	5	70.60	
6035	200305	030536751	649004	235.44	5/28/2003	6/2/2003	5	1,177.20	
6036	200305	030536752	649004	71.62	5/28/2003	6/2/2003	5	358.10	
6037	200305	030536752	649004	1,193.67	5/28/2003	6/2/2003	5	5,968.35	
6038	200305	030536756	649004	7.50	5/28/2003	6/2/2003	5	37.50	
6039	200305	030536756	649004	150.00	5/28/2003	6/2/2003	5	750.00	
6040	200305	030536756	649004	15.00	5/28/2003	6/2/2003	5	75.00	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6041	200305	030536757	649004	100.00	5/28/2003	5/29/2003	1	100.00	
6042	200305	030536757	649004	14.60	5/28/2003	5/29/2003	1	14.60	
6043	200305	030536757	649004	192.00	5/28/2003	5/29/2003	1	192.00	
6044	200305	030536763	649006	1,182.84	5/28/2003	5/28/2003	0	-	
6045	200305	030536946	649103	42.00	5/29/2003	6/6/2003	8	336.00	
6046	200305	030536946	649103	29.64	5/29/2003	6/6/2003	8	237.12	
6047	200305	030536946	649103	2.94	5/29/2003	6/6/2003	8	23.52	
6048	200305	030537008	649103	50.19	5/29/2003	5/29/2003	0	-	
6049	200305	030537008	649103	(347.50)	5/29/2003	5/29/2003	0	-	
6050	200305	030537008	649103	(17.38)	5/29/2003	5/29/2003	0	-	
6051	200305	030537008	649103	17.38	5/29/2003	5/29/2003	0	-	
6052	200305	030537008	649103	347.50	5/29/2003	5/29/2003	0	-	
6053	200305	030537008	649103	(50.19)	5/29/2003	5/29/2003	0	-	
6054	200305	030537009	649102	100.80	5/29/2003	5/29/2003	0	-	
6055	200305	030537009	649102	6.05	5/29/2003	5/29/2003	0	-	
6056	200305	030537009	649102	67.56	5/29/2003	5/29/2003	0	-	
6057	200305	030537009	649102	(100.80)	5/29/2003	5/29/2003	0	-	
6058	200305	030537009	649102	(6.05)	5/29/2003	5/29/2003	0	-	
6059	200305	030537009	649102	(67.56)	5/29/2003	5/29/2003	0	-	
6060	200305	030537017	649104	5.51	5/29/2003	6/9/2003	11	60.61	
6061	200305	030537017	649104	0.13	5/29/2003	6/9/2003	11	1.43	
6062	200305	030537017	649104	0.24	5/29/2003	6/9/2003	11	2.64	
6063	200305	030537017	649104	0.33	5/29/2003	6/9/2003	11	3.63	
6064	200305	030537017	649104	0.37	5/29/2003	6/9/2003	11	4.07	
6065	200305	030537017	649104	4.04	5/29/2003	6/9/2003	11	44.44	
6066	200305	030537017	649104	1.98	5/29/2003	6/9/2003	11	21.78	
6067	200305	030537017	649104	6.06	5/29/2003	6/9/2003	11	66.66	
6068	200305	030537051	649102	40.49	5/29/2003	5/30/2003	1	40.49	
6069	200305	030537051	649102	809.95	5/29/2003	5/30/2003	1	809.95	
6070	200305	030537116	629101	3,115.51	5/29/2003	5/29/2003	0	-	
6071	200305	030537119	629101	640.05	5/29/2003	5/29/2003	0	-	
6072	200305	030537119	629101	9,117.29	5/29/2003	5/29/2003	0	-	
6073	200305	030537120	649005	873.79	5/29/2003	6/4/2003	6	5,242.74	
6074	200305	030537120	649005	2,767.02	5/29/2003	6/4/2003	6	16,602.12	
6075	200305	030537120	649005	(27.67)	5/29/2003	6/4/2003	6	(166.02)	
6076	200305	030537120	649005	(8.74)	5/29/2003	6/4/2003	6	(52.44)	
6077	200305	030537122	649102	10.23	5/29/2003	5/29/2003	0	-	
6078	200305	030537122	649102	0.64	5/29/2003	5/29/2003	0	-	
6079	200305	030537155	649003	1.68	5/29/2003	5/29/2003	0	-	
6080	200305	030537155	649006	25.51	5/29/2003	5/29/2003	0	-	
6081	200305	030537166	649103	80.00	5/29/2003	5/29/2003	0	-	
6082	200305	030537166	649103	63.08	5/29/2003	5/29/2003	0	-	
6083	200305	030537178	649102	(0.20)	5/29/2003	5/29/2003	0	-	
6084	200305	030537178	649102	0.70	5/29/2003	5/29/2003	0	-	
6085	200305	030537178	649102	9.93	5/29/2003	5/29/2003	0	-	
6086	200305	030537180	649104	(0.74)	5/29/2003	5/29/2003	0	-	
6087	200305	030537180	649104	2.60	5/29/2003	5/29/2003	0	-	
6088	200305	030537180	649104	37.16	5/29/2003	5/29/2003	0	-	
6089	200305	030537182	649104	21.11	5/29/2003	5/29/2003	0	-	
6090	200305	030537182	649104	1.48	5/29/2003	5/29/2003	0	-	
6091	200305	030537182	649104	(0.42)	5/29/2003	5/29/2003	0	-	
6092	200305	030537183	649006	137.08	5/29/2003	5/29/2003	0	-	
6093	200305	030537186	649104	248.00	5/29/2003	5/29/2003	0	-	
6094	200305	030537186	649104	17.36	5/29/2003	5/29/2003	0	-	
6095	200305	030537186	649104	(4.96)	5/29/2003	5/29/2003	0	-	
6096	200305	030537186	649104	8.15	5/29/2003	5/29/2003	0	-	
6097	200305	030537190	649104	251.86	5/29/2003	5/29/2003	0	-	
6098	200305	030537191	649103	63.08	5/29/2003	5/29/2003	0	-	
6099	200305	030537192	649004	15.56	5/29/2003	6/5/2003	7	108.92	
6100	200305	030537192	649004	16.68	5/29/2003	6/5/2003	7	116.76	
6101	200305	030537192	649004	10.06	5/29/2003	6/5/2003	7	70.42	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6102	200305	030537192	649004	9.84	5/29/2003	6/5/2003	7	68.88	
6103	200305	030537192	649004	21.98	5/29/2003	6/5/2003	7	153.86	
6104	200305	030537192	649004	118.56	5/29/2003	6/5/2003	7	829.92	
6105	200305	030537192	649004	511.10	5/29/2003	6/5/2003	7	3,577.70	
6106	200305	030537192	649004	425.60	5/29/2003	6/5/2003	7	2,979.20	
6107	200305	030537192	649004	387.60	5/29/2003	6/5/2003	7	2,713.20	
6108	200305	030537192	649004	360.06	5/29/2003	6/5/2003	7	2,520.42	
6109	200305	030537192	649004	313.98	5/29/2003	6/5/2003	7	2,197.86	
6110	200305	030537192	649004	238.26	5/29/2003	6/5/2003	7	1,667.82	
6111	200305	030537192	649004	51.87	5/29/2003	6/5/2003	7	363.09	
6112	200305	030537192	649004	140.60	5/29/2003	6/5/2003	7	984.20	
6113	200305	030537192	649004	25.20	5/29/2003	6/5/2003	7	176.40	
6114	200305	030537192	649004	65.82	5/29/2003	6/5/2003	7	460.74	
6115	200305	030537192	649004	3.73	5/29/2003	6/5/2003	7	26.11	
6116	200305	030537192	649004	53.29	5/29/2003	6/5/2003	7	373.03	
6117	200305	030537192	649004	35.78	5/29/2003	6/5/2003	7	250.46	
6118	200305	030537192	649004	29.79	5/29/2003	6/5/2003	7	208.53	
6119	200305	030537192	649004	27.58	5/29/2003	6/5/2003	7	193.06	
6120	200305	030537192	649004	27.13	5/29/2003	6/5/2003	7	189.91	
6121	200305	030537192	649004	143.76	5/29/2003	6/5/2003	7	1,006.32	
6122	200305	030537192	649004	(0.66)	5/29/2003	6/5/2003	7	(4.62)	
6123	200305	030537192	649004	0.86	5/29/2003	6/5/2003	7	6.02	
6124	200305	030537192	649004	0.72	5/29/2003	6/5/2003	7	5.04	
6125	200305	030537192	649004	0.40	5/29/2003	6/5/2003	7	2.80	
6126	200305	030537192	649004	4.61	5/29/2003	6/5/2003	7	32.27	
6127	200305	030537192	649004	0.17	5/29/2003	6/5/2003	7	1.19	
6128	200305	030537192	649004	8.30	5/29/2003	6/5/2003	7	58.10	
6129	200305	030537192	649004	(0.16)	5/29/2003	6/5/2003	7	(1.12)	
6130	200305	030537192	649004	(0.28)	5/29/2003	6/5/2003	7	(1.96)	
6131	200305	030537192	649004	0.88	5/29/2003	6/5/2003	7	6.16	
6132	200305	030537192	649004	(0.53)	5/29/2003	6/5/2003	7	(3.71)	
6133	200305	030537192	649004	0.32	5/29/2003	6/5/2003	7	2.24	
6134	200305	030537192	649004	(1.19)	5/29/2003	6/5/2003	7	(8.33)	
6135	200305	030537192	649004	(1.39)	5/29/2003	6/5/2003	7	(9.73)	
6136	200305	030537192	649004	(1.44)	5/29/2003	6/5/2003	7	(10.08)	
6137	200305	030537192	649004	(2.38)	5/29/2003	6/5/2003	7	(16.66)	
6138	200305	030537192	649004	(3.14)	5/29/2003	6/5/2003	7	(21.98)	
6139	200305	030537192	649004	(3.60)	5/29/2003	6/5/2003	7	(25.20)	
6140	200305	030537192	649004	(3.88)	5/29/2003	6/5/2003	7	(27.16)	
6141	200305	030537192	649004	(4.26)	5/29/2003	6/5/2003	7	(29.82)	
6142	200305	030537192	649004	(5.11)	5/29/2003	6/5/2003	7	(35.77)	
6143	200305	030537192	649004	(0.52)	5/29/2003	6/5/2003	7	(3.64)	
6144	200305	030537192	649004	1.45	5/29/2003	6/5/2003	7	10.15	
6145	200305	030537192	649004	1.91	5/29/2003	6/5/2003	7	13.37	
6146	200305	030537192	649004	1.93	5/29/2003	6/5/2003	7	13.51	
6147	200305	030537192	649004	2.20	5/29/2003	6/5/2003	7	15.40	
6148	200305	030537192	649004	3.63	5/29/2003	6/5/2003	7	25.41	
6149	200305	030537192	649004	0.09	5/29/2003	6/5/2003	7	0.63	
6150	200305	030537192	649004	1.09	5/29/2003	6/5/2003	7	7.63	
6151	200305	030537192	649004	3.12	5/29/2003	6/5/2003	7	21.84	
6152	200305	030537192	649004	2.36	5/29/2003	6/5/2003	7	16.52	
6153	200305	030537192	649004	2.60	5/29/2003	6/5/2003	7	18.20	
6154	200305	030537198	649004	(1.07)	5/29/2003	6/5/2003	7	(7.49)	
6155	200305	030537198	649004	106.58	5/29/2003	6/5/2003	7	746.06	
6156	200305	030537198	649004	7.46	5/29/2003	6/5/2003	7	52.22	
6157	200305	030537198	649004	6.42	5/29/2003	6/5/2003	7	44.94	
6158	200305	030537207	649004	35.58	5/29/2003	6/5/2003	7	249.06	
6159	200305	030537207	649004	508.34	5/29/2003	6/5/2003	7	3,558.38	
6160	200305	030537207	649004	7.68	5/29/2003	6/5/2003	7	53.76	
6161	200305	030537207	649004	(5.08)	5/29/2003	6/5/2003	7	(35.56)	
6162	200305	030537225	649104	295.60	5/29/2003	6/9/2003	11	3,251.60	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6163	200305	030537225	649104	6.65	5/29/2003	6/9/2003	11	73.15	
6164	200305	030537229	649104	172.60	5/29/2003	6/9/2003	11	1,898.60	
6165	200305	030537229	649104	6.65	5/29/2003	6/9/2003	11	73.15	
6166	200305	030537232	649104	399.35	5/29/2003	6/9/2003	11	4,392.85	
6167	200305	030537232	649104	6.93	5/29/2003	6/9/2003	11	76.23	
6168	200305	030537235	649104	6.47	5/29/2003	6/9/2003	11	71.17	
6169	200305	030537235	649104	155.60	5/29/2003	6/9/2003	11	1,711.60	
6170	200305	030537238	649104	6.65	5/29/2003	6/9/2003	11	73.15	
6171	200305	030537238	649104	302.60	5/29/2003	6/9/2003	11	3,328.60	
6172	200305	030537241	649104	6.93	5/29/2003	6/9/2003	11	76.23	
6173	200305	030537241	649104	209.35	5/29/2003	6/9/2003	11	2,302.85	
6174	200305	030537253	629102	1,000.00	5/29/2003	5/30/2003	1	1,000.00	
6175	200305	030537254	649102	0.25	5/29/2003	6/12/2003	14	3.50	
6176	200305	030537254	649102	24.50	5/29/2003	6/12/2003	14	343.00	
6177	200305	030537258	649102	105.25	5/29/2003	5/30/2003	1	105.25	
6178	200305	030537258	649102	2,108.00	5/29/2003	5/30/2003	1	2,108.00	
6179	200305	030537258	679004	357.50	5/29/2003	5/30/2003	1	357.50	
6180	200305	030537258	679004	5.63	5/29/2003	5/30/2003	1	5.63	
6181	200305	030537258	679004	17.74	5/29/2003	5/30/2003	1	17.74	
6182	200305	030537258	679004	115.00	5/29/2003	5/30/2003	1	115.00	
6183	200305	030537259	649102	12.55	5/29/2003	5/30/2003	1	12.55	
6184	200305	030537259	649102	0.63	5/29/2003	5/30/2003	1	0.63	
6185	200305	030537278	649102	19.04	5/29/2003	5/29/2003	0	-	
6186	200305	030537278	649102	1.33	5/29/2003	5/29/2003	0	-	
6187	200305	030537332	649006	63.61	5/29/2003	5/30/2003	1	63.61	
6188	200305	030537332	649006	3.18	5/29/2003	5/30/2003	1	3.18	
6189	200305	030537337	649102	69.63	5/29/2003	6/12/2003	14	974.82	
6190	200305	030537337	649102	3.48	5/29/2003	6/12/2003	14	48.72	
6191	200305	030537338	649102	1.40	5/29/2003	6/12/2003	14	19.60	
6192	200305	030537338	649102	28.00	5/29/2003	6/12/2003	14	392.00	
6193	200305	030537483	649103	20.00	5/29/2003	5/30/2003	1	20.00	
6194	200305	030537483	649103	17.60	5/29/2003	5/30/2003	1	17.60	
6195	200305	030537483	649103	1.06	5/29/2003	5/30/2003	1	1.06	
6196	200305	030537485	649103	996.24	5/29/2003	5/30/2003	1	996.24	
6197	200305	030537485	649103	10.00	5/29/2003	5/30/2003	1	10.00	
6198	200305	030537485	649103	59.77	5/29/2003	5/30/2003	1	59.77	
6199	200305	030537488	649004	90.80	5/29/2003	6/12/2003	14	1,271.20	
6200	200305	030537490	649103	20.00	5/29/2003	5/30/2003	1	20.00	
6201	200305	030537490	649103	37.44	5/29/2003	5/30/2003	1	37.44	
6202	200305	030537490	649103	2.24	5/29/2003	5/30/2003	1	2.24	
6203	200305	030537492	649103	1.86	5/29/2003	5/30/2003	1	1.86	
6204	200305	030537492	649103	20.00	5/29/2003	5/30/2003	1	20.00	
6205	200305	030537492	649103	30.90	5/29/2003	5/30/2003	1	30.90	
6206	200305	030537530	649104	295.60	5/29/2003	6/9/2003	11	3,251.60	
6207	200305	030537530	649104	6.65	5/29/2003	6/9/2003	11	73.15	
6208	200305	030537530	649104	14.78	5/29/2003	6/9/2003	11	162.58	
6209	200305	030537533	649104	6.65	5/29/2003	6/9/2003	11	73.15	
6210	200305	030537533	649104	16.53	5/29/2003	6/9/2003	11	181.83	
6211	200305	030537533	649104	330.60	5/29/2003	6/9/2003	11	3,636.60	
6212	200305	030537543	649104	14.78	5/29/2003	6/9/2003	11	162.58	
6213	200305	030537543	649104	295.60	5/29/2003	6/9/2003	11	3,251.60	
6214	200305	030537543	649104	6.47	5/29/2003	6/9/2003	11	71.17	
6215	200305	030537546	649104	14.78	5/29/2003	6/9/2003	11	162.58	
6216	200305	030537546	649104	295.60	5/29/2003	6/9/2003	11	3,251.60	
6217	200305	030537546	649104	6.65	5/29/2003	6/9/2003	11	73.15	
6218	200305	030537550	649104	6.93	5/29/2003	6/9/2003	11	76.23	
6219	200305	030537550	649104	158.50	5/29/2003	6/9/2003	11	1,743.50	
6220	200305	030537550	649104	7.92	5/29/2003	6/9/2003	11	87.12	
6221	200305	030537566	649104	17.16	5/29/2003	6/9/2003	11	188.76	
6222	200305	030537566	649104	343.25	5/29/2003	6/9/2003	11	3,775.75	
6223	200305	030537566	649104	6.93	5/29/2003	6/9/2003	11	76.23	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6224	200305	030537568	649104	6.65	5/29/2003	6/9/2003	11	73.15	
6225	200305	030537568	649104	15.51	5/29/2003	6/9/2003	11	170.61	
6226	200305	030537568	649104	310.25	5/29/2003	6/9/2003	11	3,412.75	
6227	200305	030537571	649104	13.25	5/29/2003	6/12/2003	14	185.50	
6228	200305	030537571	649104	0.66	5/29/2003	6/12/2003	14	9.24	
6229	200305	030537571	649104	6.65	5/29/2003	6/12/2003	14	93.10	
6230	200305	030537667	649104	744.47	5/29/2003	5/30/2003	1	744.47	
6231	200305	030537720	649101	64.55	5/29/2003	6/5/2003	7	451.85	
6232	200305	030537720	649101	1,270.00	5/29/2003	6/5/2003	7	8,890.00	
6233	200305	030537720	649101	21.07	5/29/2003	6/5/2003	7	147.49	
6234	200305	030537844	649004	298.53	5/30/2003	5/30/2003	0	-	
6235	200305	030537879	649101	299.06	5/30/2003	5/30/2003	0	-	
6236	200305	030537965	649005	(22.06)	5/30/2003	5/30/2003	0	-	
6237	200305	030537965	649005	1,103.16	5/30/2003	5/30/2003	0	-	
6238	200305	030537965	649005	1,348.30	5/30/2003	5/30/2003	0	-	
6239	200305	030537965	649005	(26.97)	5/30/2003	5/30/2003	0	-	
6240	200305	030537968	649104	19.92	5/30/2003	5/30/2003	0	-	
6241	200305	030537968	649104	1.39	5/30/2003	5/30/2003	0	-	
6242	200305	030537968	649104	(1.99)	5/30/2003	5/30/2003	0	-	
6243	200305	030537977	649004	27.00	5/30/2003	5/30/2003	0	-	
6244	200305	030537986	649104	731.25	5/30/2003	5/30/2003	0	-	
6245	200305	030537986	649104	282.01	5/30/2003	5/30/2003	0	-	
6246	200305	030538056	649101	30.37	5/30/2003	5/30/2003	0	-	
6247	200305	030538056	649006	100.00	5/30/2003	5/30/2003	0	-	
6248	200305	030538079	649006	114.00	5/30/2003	5/30/2003	0	-	
6249	200305	030538079	649006	615.40	5/30/2003	5/30/2003	0	-	
6250	200305	030538089	649101	1.21	5/30/2003	6/5/2003	6	7.26	
6251	200305	030538089	649101	0.83	5/30/2003	6/5/2003	6	4.98	
6252	200305	030538089	649101	15.34	5/30/2003	6/5/2003	6	92.04	
6253	200305	030538104	649006	170.69	5/30/2003	5/30/2003	0	-	
6254	200305	030538104	649006	550.83	5/30/2003	5/30/2003	0	-	
6255	200305	030538104	649006	57.33	5/30/2003	5/30/2003	0	-	
6256	200305	030538104	649004	293.64	5/30/2003	5/30/2003	0	-	
6257	200305	030538104	649006	11.73	5/30/2003	5/30/2003	0	-	
6258	200305	030538104	677103	78.95	5/30/2003	5/30/2003	0	-	
6259	200305	030538107	649004	23.80	5/30/2003	5/30/2003	0	-	
6260	200305	030538107	649102	0.16	5/30/2003	5/30/2003	0	-	
6261	200305	030538107	649102	5.95	5/30/2003	5/30/2003	0	-	
6262	200305	030538107	649006	3.15	5/30/2003	5/30/2003	0	-	
6263	200305	030538107	649006	65.45	5/30/2003	5/30/2003	0	-	
6264	200305	030538107	649004	24.80	5/30/2003	5/30/2003	0	-	
6265	200305	030538107	649006	12.90	5/30/2003	5/30/2003	0	-	
6266	200305	030538107	649006	11.90	5/30/2003	5/30/2003	0	-	
6267	200305	030538107	649006	5.95	5/30/2003	5/30/2003	0	-	
6268	200305	030538107	629101	0.79	5/30/2003	5/30/2003	0	-	
6269	200305	030538107	649006	0.63	5/30/2003	5/30/2003	0	-	
6270	200305	030538107	649006	0.47	5/30/2003	5/30/2003	0	-	
6271	200305	030538107	649006	0.32	5/30/2003	5/30/2003	0	-	
6272	200305	030538107	649006	0.16	5/30/2003	5/30/2003	0	-	
6273	200305	030538107	649006	6.95	5/30/2003	5/30/2003	0	-	
6274	200305	030538107	649004	16.55	5/30/2003	5/30/2003	0	-	
6275	200305	030538107	649004	0.32	5/30/2003	5/30/2003	0	-	
6276	200305	030538107	649004	0.79	5/30/2003	5/30/2003	0	-	
6277	200305	030538107	649004	6.95	5/30/2003	5/30/2003	0	-	
6278	200305	030538107	649101	1.10	5/30/2003	5/30/2003	0	-	
6279	200305	030538107	649101	2.05	5/30/2003	5/30/2003	0	-	
6280	200305	030538107	649101	23.80	5/30/2003	5/30/2003	0	-	
6281	200305	030538107	649101	43.65	5/30/2003	5/30/2003	0	-	
6282	200305	030538107	649005	5.95	5/30/2003	5/30/2003	0	-	
6283	200305	030538107	649005	0.16	5/30/2003	5/30/2003	0	-	
6284	200305	030538107	629101	17.85	5/30/2003	5/30/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6285	200305	030538107	629101	11.90	5/30/2003	5/30/2003	0	-	
6286	200305	030538107	629101	0.47	5/30/2003	5/30/2003	0	-	
6287	200305	030538107	649004	1.10	5/30/2003	5/30/2003	0	-	
6288	200305	030538107	679004	0.16	5/30/2003	5/30/2003	0	-	
6289	200305	030538107	679005	0.47	5/30/2003	5/30/2003	0	-	
6290	200305	030538107	679005	11.45	5/30/2003	5/30/2003	0	-	
6291	200305	030538107	649104	0.32	5/30/2003	5/30/2003	0	-	
6292	200305	030538107	649104	6.95	5/30/2003	5/30/2003	0	-	
6293	200305	030538107	679004	5.95	5/30/2003	5/30/2003	0	-	
6294	200305	030538107	679004	3.79	5/30/2003	5/30/2003	0	-	
6295	200305	030538107	679004	35.70	5/30/2003	5/30/2003	0	-	
6296	200305	030538107	679004	53.60	5/30/2003	5/30/2003	0	-	
6297	200305	030538107	679004	77.35	5/30/2003	5/30/2003	0	-	
6298	200305	030538107	679004	91.25	5/30/2003	5/30/2003	0	-	
6299	200305	030538107	679004	120.00	5/30/2003	5/30/2003	0	-	
6300	200305	030538107	679004	121.00	5/30/2003	5/30/2003	0	-	
6301	200305	030538107	679004	172.55	5/30/2003	5/30/2003	0	-	
6302	200305	030538107	679004	11.90	5/30/2003	5/30/2003	0	-	
6303	200305	030538107	679004	6.95	5/30/2003	5/30/2003	0	-	
6304	200305	030538107	679004	25.95	5/30/2003	5/30/2003	0	-	
6305	200305	030538107	679004	2.52	5/30/2003	5/30/2003	0	-	
6306	200305	030538107	679004	1.74	5/30/2003	5/30/2003	0	-	
6307	200305	030538107	679004	1.26	5/30/2003	5/30/2003	0	-	
6308	200305	030538107	679004	0.63	5/30/2003	5/30/2003	0	-	
6309	200305	030538107	679004	0.47	5/30/2003	5/30/2003	0	-	
6310	200305	030538107	679004	0.32	5/30/2003	5/30/2003	0	-	
6311	200305	030538107	679004	4.42	5/30/2003	5/30/2003	0	-	
6312	200305	030538107	679004	5.99	5/30/2003	5/30/2003	0	-	
6313	200305	030538107	679004	8.52	5/30/2003	5/30/2003	0	-	
6314	200305	030538107	679004	12.90	5/30/2003	5/30/2003	0	-	
6315	200305	030538128	649102	28.12	5/30/2003	6/12/2003	13	365.56	
6316	200305	030538128	649102	450.00	5/30/2003	6/12/2003	13	5,850.00	
6317	200305	030538269	649006	100.70	5/30/2003	6/13/2003	14	1,409.80	
6318	200305	030538277	649006	1.05	5/30/2003	6/12/2003	13	13.65	
6319	200305	030538277	649006	23.75	5/30/2003	6/12/2003	13	308.75	
6320	200305	030538293	679005	5.44	5/30/2003	6/12/2003	13	70.72	
6321	200305	030538293	679005	295.00	5/30/2003	6/12/2003	13	3,835.00	
6322	200305	030538293	679005	275.00	5/30/2003	6/12/2003	13	3,575.00	
6323	200305	030538293	679005	6.94	5/30/2003	6/12/2003	13	90.22	
6324	200305	030538293	679005	14.75	5/30/2003	6/12/2003	13	191.75	
6325	200305	030538293	679005	13.75	5/30/2003	6/12/2003	13	178.75	
6326	200305	030538293	679005	7.45	5/30/2003	6/12/2003	13	96.85	
6327	200305	030538293	679005	108.75	5/30/2003	6/12/2003	13	1,413.75	
6328	200305	030538293	679005	2.74	5/30/2003	6/12/2003	13	35.62	
6329	200305	030538315	649103	70.70	5/30/2003	5/30/2003	0	-	
6330	200305	030538354	649006	76.95	5/30/2003	5/30/2003	0	-	
6331	200305	030538354	649006	2.95	5/30/2003	5/30/2003	0	-	
6332	200305	030538360	649006	2.95	5/30/2003	5/30/2003	0	-	
6333	200305	030538360	649006	91.95	5/30/2003	5/30/2003	0	-	
6334	200305	030538364	649004	1.75	5/30/2003	6/19/2003	20	35.00	
6335	200305	030538364	649004	29.12	5/30/2003	6/19/2003	20	582.40	
6336	200305	030538369	649004	1.12	5/30/2003	6/9/2003	10	11.20	
6337	200305	030538369	649004	18.74	5/30/2003	6/9/2003	10	187.40	
6338	200305	030538372	649006	1.01	5/30/2003	6/2/2003	3	3.03	
6339	200305	030538372	649006	16.97	5/30/2003	6/2/2003	3	50.91	
6340	200305	030538382	649004	94.34	5/30/2003	6/12/2003	13	1,226.42	
6341	200305	030538382	649004	6.60	5/30/2003	6/12/2003	13	85.80	
6342	200305	030538418	649006	125.00	5/30/2003	6/5/2003	6	750.00	
6343	200305	030538426	649006	125.00	5/30/2003	6/5/2003	6	750.00	
6344	200305	030538449	649004	87.40	5/30/2003	6/2/2003	3	262.20	
6345	200305	030538449	649004	6.12	5/30/2003	6/2/2003	3	18.36	

MidAmerican Energy Company
Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6346	200305	030538459	649005	1,793.48	5/30/2003	5/30/2003	0	-	
6347	200305	030538459	649005	(17.93)	5/30/2003	5/30/2003	0	-	
6348	200305	030538459	649005	(17.94)	5/30/2003	5/30/2003	0	-	
6349	200305	030538482	629101	28.80	5/30/2003	6/6/2003	7	201.60	
6350	200305	030538482	629101	2.02	5/30/2003	6/6/2003	7	14.14	
6351	200305	030538482	629101	(0.29)	5/30/2003	6/6/2003	7	(2.03)	
6352	200305	030538505	649004	13.14	5/30/2003	6/2/2003	3	39.42	
6353	200305	030538505	649004	187.50	5/30/2003	6/2/2003	3	562.50	
6354	200305	030538536	649104	0.35	5/30/2003	6/9/2003	10	3.50	
6355	200305	030538536	649104	5.79	5/30/2003	6/9/2003	10	57.90	
6356	200305	030538537	649104	8.96	5/30/2003	6/9/2003	10	89.60	
6357	200305	030538537	649104	0.54	5/30/2003	6/9/2003	10	5.40	
6358	200305	030538538	649104	16.63	5/30/2003	6/9/2003	10	166.30	
6359	200305	030538538	649104	1.00	5/30/2003	6/9/2003	10	10.00	
6360	200305	030538541	677103	1.69	5/30/2003	6/2/2003	3	5.07	
6361	200305	030538541	677103	0.10	5/30/2003	6/2/2003	3	0.30	
6362	200305	030538542	649004	87.50	5/30/2003	6/2/2003	3	262.50	
6363	200305	030538542	649004	1,250.00	5/30/2003	6/2/2003	3	3,750.00	
6364	200308	030643780	649004	2.25	6/10/2003	8/8/2003	59	132.75	
6365	200308	030643780	649004	0.14	6/10/2003	8/8/2003	59	8.26	
6366	200308	030700200	629101	12.63	7/25/2003	8/6/2003	12	151.56	
6367	200308	030700200	629101	0.88	7/25/2003	8/6/2003	12	10.56	
6368	200308	030700251	649102	3.32	7/25/2003	8/6/2003	12	39.84	
6369	200308	030700251	649102	51.34	7/25/2003	8/6/2003	12	616.08	
6370	200308	030700251	649102	47.45	7/25/2003	8/6/2003	12	569.40	
6371	200308	030700251	649102	3.59	7/25/2003	8/6/2003	12	43.08	
6372	200308	030701346	649004	7.30	7/29/2003	8/1/2003	3	21.90	
6373	200308	030701346	649004	73.00	7/29/2003	8/1/2003	3	219.00	
6374	200308	030701577	649104	0.19	7/29/2003	8/5/2003	7	1.33	
6375	200308	030701577	649104	93.62	7/29/2003	8/5/2003	7	655.34	
6376	200308	030701577	649104	7.33	7/29/2003	8/5/2003	7	51.31	
6377	200308	030701577	649104	7.31	7/29/2003	8/5/2003	7	51.17	
6378	200308	030701577	649104	93.63	7/29/2003	8/5/2003	7	655.41	
6379	200308	030701595	649102	26.62	7/29/2003	8/5/2003	7	186.34	
6380	200308	030701595	649102	1.87	7/29/2003	8/5/2003	7	13.09	
6381	200308	030701595	649102	1.86	7/29/2003	8/5/2003	7	13.02	
6382	200308	030701600	649104	61.38	7/29/2003	8/12/2003	14	859.32	
6383	200308	030701600	649104	61.37	7/29/2003	8/12/2003	14	859.18	
6384	200308	030701600	649104	4.29	7/29/2003	8/12/2003	14	60.06	
6385	200308	030701600	649104	4.31	7/29/2003	8/12/2003	14	60.34	
6386	200308	030701601	649104	0.43	7/29/2003	8/12/2003	14	6.02	
6387	200308	030701601	649104	48.73	7/29/2003	8/12/2003	14	682.22	
6388	200308	030701602	649104	3.52	7/29/2003	8/12/2003	14	49.28	
6389	200308	030701602	649104	35.12	7/29/2003	8/12/2003	14	491.68	
6390	200308	030701620	649104	6.58	7/29/2003	8/12/2003	14	92.12	
6391	200308	030701620	649104	0.33	7/29/2003	8/12/2003	14	4.62	
6392	200308	030701696	629101	30.01	7/29/2003	8/15/2003	17	510.17	
6393	200308	030701696	629101	51.60	7/29/2003	8/15/2003	17	877.20	
6394	200308	030701696	629101	1,032.00	7/29/2003	8/15/2003	17	17,544.00	
6395	200308	030701725	649005	63.57	7/30/2003	8/4/2003	5	317.85	
6396	200308	030701725	649104	1,320.80	7/30/2003	8/4/2003	5	6,604.00	
6397	200308	030701725	649005	750.40	7/30/2003	8/4/2003	5	3,752.00	
6398	200308	030701725	649006	258.48	7/30/2003	8/4/2003	5	1,292.40	
6399	200308	030701725	649104	277.56	7/30/2003	8/4/2003	5	1,387.80	
6400	200308	030701725	649104	140.40	7/30/2003	8/4/2003	5	702.00	
6401	200308	030701725	649104	117.00	7/30/2003	8/4/2003	5	585.00	
6402	200308	030701725	649104	112.76	7/30/2003	8/4/2003	5	563.80	
6403	200308	030701725	649104	107.87	7/30/2003	8/4/2003	5	539.35	
6404	200308	030701725	649104	76.41	7/30/2003	8/4/2003	5	382.05	
6405	200308	030701725	649104	49.37	7/30/2003	8/4/2003	5	246.85	
6406	200308	030701725	649104	343.08	7/30/2003	8/4/2003	5	1,715.40	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6407	200308	030701727	649104	396.18	7/30/2003	8/4/2003	5	1,980.90	
6408	200308	030701727	649006	688.22	7/30/2003	8/4/2003	5	3,441.10	
6409	200308	030701727	649104	1,300.69	7/30/2003	8/4/2003	5	6,503.45	
6410	200308	030701727	649002	309.73	7/30/2003	8/4/2003	5	1,548.65	
6411	200308	030701959	649004	13.78	7/30/2003	8/4/2003	5	68.90	
6412	200308	030701959	649004	0.69	7/30/2003	8/4/2003	5	3.45	
6413	200308	030702158	629101	46.91	7/30/2003	8/15/2003	16	750.56	
6414	200308	030702158	629101	670.20	7/30/2003	8/15/2003	16	10,723.20	
6415	200308	030702165	649102	0.16	7/30/2003	8/1/2003	2	0.32	
6416	200308	030702165	649102	15.50	7/30/2003	8/1/2003	2	31.00	
6417	200308	030702215	649004	0.63	7/30/2003	8/4/2003	5	3.15	
6418	200308	030702215	649004	10.50	7/30/2003	8/4/2003	5	52.50	
6419	200308	030702217	649004	9.41	7/30/2003	8/4/2003	5	47.05	
6420	200308	030702217	649004	0.56	7/30/2003	8/4/2003	5	2.80	
6421	200308	030702245	649101	247.38	7/30/2003	8/12/2003	13	3,215.94	
6422	200308	030702245	649101	3,534.00	7/30/2003	8/12/2003	13	45,942.00	
6423	200308	030702413	649104	803.76	7/30/2003	8/5/2003	6	4,822.56	
6424	200308	030702413	649104	39.40	7/30/2003	8/5/2003	6	236.40	
6425	200308	030702465	649004	43.00	7/30/2003	8/4/2003	5	215.00	
6426	200308	030702514	649103	6.57	7/30/2003	8/8/2003	9	59.13	
6427	200308	030702514	649103	0.39	7/30/2003	8/8/2003	9	3.51	
6428	200308	030702656	649004	8.40	7/31/2003	8/11/2003	11	92.40	
6429	200308	030702656	649004	167.90	7/31/2003	8/11/2003	11	1,846.90	
6430	200308	030702656	649004	13.10	7/31/2003	8/11/2003	11	144.10	
6431	200308	030702657	649006	1.78	7/31/2003	8/5/2003	5	8.90	
6432	200308	030702657	649006	36.70	7/31/2003	8/5/2003	5	183.50	
6433	200308	030702701	649004	0.54	7/31/2003	8/6/2003	6	3.24	
6434	200308	030702701	649004	8.99	7/31/2003	8/6/2003	6	53.94	
6435	200308	030702702	649103	13.47	7/31/2003	8/18/2003	18	242.46	
6436	200308	030702702	649103	0.81	7/31/2003	8/18/2003	18	14.58	
6437	200308	030702956	649004	0.57	7/31/2003	8/4/2003	4	2.28	
6438	200308	030702956	649004	9.50	7/31/2003	8/4/2003	4	38.00	
6439	200308	030703019	649004	295.00	7/31/2003	8/14/2003	14	4,130.00	
6440	200308	030703019	649004	14.75	7/31/2003	8/14/2003	14	206.50	
6441	200308	030703019	649004	11.73	7/31/2003	8/14/2003	14	164.22	
6442	200308	030703100	647001	16.92	7/31/2003	8/14/2003	14	236.88	
6443	200308	030703100	647001	310.52	7/31/2003	8/14/2003	14	4,347.28	
6444	200308	030703100	647001	13.12	7/31/2003	8/14/2003	14	183.68	
6445	200308	030703100	647001	27.89	7/31/2003	8/14/2003	14	390.46	
6446	200308	030703100	647001	1.18	7/31/2003	8/14/2003	14	16.52	
6447	200308	030756509	629101	8.40	7/2/2003	8/14/2003	43	361.20	
6448	200308	030756509	629101	140.00	7/2/2003	8/14/2003	43	6,020.00	
6449	200308	030763057	629001	780.00	7/14/2003	8/4/2003	21	16,380.00	
6450	200308	030763057	629001	64.35	7/14/2003	8/4/2003	21	1,351.35	
6451	200308	030765975	649104	15.71	7/18/2003	8/7/2003	20	314.20	
6452	200308	030765975	649104	17.50	7/18/2003	8/7/2003	20	350.00	
6453	200308	030765975	649104	261.73	7/18/2003	8/7/2003	20	5,234.60	
6454	200308	030766255	649103	6.13	7/21/2003	8/5/2003	15	91.95	
6455	200308	030766255	649103	102.21	7/21/2003	8/5/2003	15	1,533.15	
6456	200308	030766762	629101	2.10	7/21/2003	8/15/2003	25	52.50	
6457	200308	030766762	629101	1.05	7/21/2003	8/15/2003	25	26.25	
6458	200308	030766762	629101	1.98	7/21/2003	8/15/2003	25	49.50	
6459	200308	030766762	629101	0.99	7/21/2003	8/15/2003	25	24.75	
6460	200308	030766762	629101	42.00	7/21/2003	8/15/2003	25	1,050.00	
6461	200308	030766762	629101	39.50	7/21/2003	8/15/2003	25	987.50	
6462	200308	030767777	629101	28.25	7/22/2003	8/7/2003	16	452.00	
6463	200308	030767777	629101	565.00	7/22/2003	8/7/2003	16	9,040.00	
6464	200308	030768221	649104	761.00	7/23/2003	8/1/2003	9	6,849.00	
6465	200308	030768221	649104	53.27	7/23/2003	8/1/2003	9	479.43	
6466	200308	030768458	629102	5.52	7/23/2003	8/27/2003	35	193.20	
6467	200308	030768458	629102	14.55	7/23/2003	8/27/2003	35	509.25	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6468	200308	030768458	629102	92.00	7/23/2003	8/27/2003	35	3,220.00	
6469	200308	030768458	629102	242.50	7/23/2003	8/27/2003	35	8,487.50	
6470	200308	030768458	629102	42.00	7/23/2003	8/27/2003	35	1,470.00	
6471	200308	030768458	629102	2.52	7/23/2003	8/27/2003	35	88.20	
6472	200308	030768533	649102	125.00	7/23/2003	8/7/2003	15	1,875.00	
6473	200308	030768533	649102	6.25	7/23/2003	8/7/2003	15	93.75	
6474	200308	030769272	649104	16.20	7/24/2003	8/5/2003	12	194.40	
6475	200308	030769272	649104	0.81	7/24/2003	8/5/2003	12	9.72	
6476	200308	030803562	677202	20.09	8/1/2003	8/14/2003	13	261.17	
6477	200308	030803562	677202	174.25	8/1/2003	8/14/2003	13	2,265.25	
6478	200308	030803562	677202	10.41	8/1/2003	8/14/2003	13	135.33	
6479	200308	030803645	649004	6.85	8/1/2003	8/1/2003	0	-	
6480	200308	030803668	649102	632.50	8/1/2003	8/1/2003	0	-	
6481	200308	030803668	679004	21.92	8/1/2003	8/1/2003	0	-	
6482	200308	030803668	649102	3,754.99	8/1/2003	8/1/2003	0	-	
6483	200308	030803668	649102	379.50	8/1/2003	8/1/2003	0	-	
6484	200308	030803668	649102	219.25	8/1/2003	8/1/2003	0	-	
6485	200308	030803668	649102	187.44	8/1/2003	8/1/2003	0	-	
6486	200308	030803668	649102	170.20	8/1/2003	8/1/2003	0	-	
6487	200308	030803668	649102	30.99	8/1/2003	8/1/2003	0	-	
6488	200308	030803668	649102	18.90	8/1/2003	8/1/2003	0	-	
6489	200308	030803668	649102	10.58	8/1/2003	8/1/2003	0	-	
6490	200308	030803668	679004	450.00	8/1/2003	8/1/2003	0	-	
6491	200308	030803668	649102	8.31	8/1/2003	8/1/2003	0	-	
6492	200308	030803678	649102	1.60	8/1/2003	8/4/2003	3	4.80	
6493	200308	030803678	649102	26.60	8/1/2003	8/4/2003	3	79.80	
6494	200308	030803679	629101	23.92	8/1/2003	8/4/2003	3	71.76	
6495	200308	030803680	629101	4,928.27	8/1/2003	8/4/2003	3	14,784.81	
6496	200308	030803686	649104	4.16	8/1/2003	8/14/2003	13	54.08	
6497	200308	030803686	649104	9.47	8/1/2003	8/14/2003	13	123.11	
6498	200308	030803686	649104	69.40	8/1/2003	8/14/2003	13	902.20	
6499	200308	030803689	649104	6.00	8/1/2003	8/4/2003	3	18.00	
6500	200308	030803689	649104	33.94	8/1/2003	8/4/2003	3	101.82	
6501	200308	030803689	649104	543.00	8/1/2003	8/4/2003	3	1,629.00	
6502	200308	030803729	649104	0.08	8/1/2003	8/4/2003	3	0.24	
6503	200308	030803729	649104	2.99	8/1/2003	8/4/2003	3	8.97	
6504	200308	030803729	649104	0.18	8/1/2003	8/4/2003	3	0.54	
6505	200308	030803729	649104	0.24	8/1/2003	8/4/2003	3	0.72	
6506	200308	030803729	649104	1.49	8/1/2003	8/4/2003	3	4.47	
6507	200308	030803729	649104	3.99	8/1/2003	8/4/2003	3	11.97	
6508	200308	030803732	649004	756.00	8/1/2003	8/4/2003	3	2,268.00	
6509	200308	030803732	649103	275.00	8/1/2003	8/4/2003	3	825.00	
6510	200308	030803732	649103	686.00	8/1/2003	8/4/2003	3	2,058.00	
6511	200308	030803732	649103	1,296.00	8/1/2003	8/4/2003	3	3,888.00	
6512	200308	030803732	649103	2,592.00	8/1/2003	8/4/2003	3	7,776.00	
6513	200308	030803732	649004	672.00	8/1/2003	8/4/2003	3	2,016.00	
6514	200308	030803732	649004	936.00	8/1/2003	8/4/2003	3	2,808.00	
6515	200308	030803732	649004	1,080.00	8/1/2003	8/4/2003	3	3,240.00	
6516	200308	030803732	649004	2,004.00	8/1/2003	8/4/2003	3	6,012.00	
6517	200308	030803732	649004	276.00	8/1/2003	8/4/2003	3	828.00	
6518	200308	030803734	677202	46.85	8/1/2003	8/4/2003	3	140.55	
6519	200308	030803785	649004	198.24	8/1/2003	8/4/2003	3	594.72	
6520	200308	030803785	649004	11.89	8/1/2003	8/4/2003	3	35.67	
6521	200308	030803785	649004	54.52	8/1/2003	8/4/2003	3	163.56	
6522	200308	030803792	677202	1,269.19	8/1/2003	8/4/2003	3	3,807.57	
6523	200308	030803792	679004	3,889.04	8/1/2003	8/4/2003	3	11,667.12	
6524	200308	030803792	677202	596.60	8/1/2003	8/4/2003	3	1,789.80	
6525	200308	030803792	677202	522.36	8/1/2003	8/4/2003	3	1,567.08	
6526	200308	030803792	677202	33.15	8/1/2003	8/4/2003	3	99.45	
6527	200308	030803792	677202	246.48	8/1/2003	8/4/2003	3	739.44	
6528	200308	030803792	649104	5,203.86	8/1/2003	8/4/2003	3	15,611.58	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6529	200308	030803792	677202	184.86	8/1/2003	8/4/2003	3	554.58	
6530	200308	030803799	649005	275.60	8/1/2003	8/14/2003	13	3,582.80	
6531	200308	030803799	649005	16.54	8/1/2003	8/14/2003	13	215.02	
6532	200308	030803803	649104	5.10	8/1/2003	8/4/2003	3	15.30	
6533	200308	030803803	649104	85.00	8/1/2003	8/4/2003	3	255.00	
6534	200308	030803814	649004	128.06	8/1/2003	8/1/2003	0	-	
6535	200308	030803814	649006	11.73	8/1/2003	8/1/2003	0	-	
6536	200308	030803814	649006	47.27	8/1/2003	8/1/2003	0	-	
6537	200308	030803814	649006	28.59	8/1/2003	8/1/2003	0	-	
6538	200308	030803814	677103	757.02	8/1/2003	8/1/2003	0	-	
6539	200308	030803814	649006	350.50	8/1/2003	8/1/2003	0	-	
6540	200308	030803817	629101	557.88	8/1/2003	8/1/2003	0	-	
6541	200308	030803817	629101	(11.16)	8/1/2003	8/1/2003	0	-	
6542	200308	030803817	629101	58.23	8/1/2003	8/1/2003	0	-	
6543	200308	030803817	629101	27.89	8/1/2003	8/1/2003	0	-	
6544	200308	030803819	649004	20.26	8/1/2003	8/1/2003	0	-	
6545	200308	030803819	649001	18.68	8/1/2003	8/1/2003	0	-	
6546	200308	030803841	649004	890.00	8/1/2003	8/4/2003	3	2,670.00	
6547	200308	030803845	649004	2.32	8/1/2003	8/1/2003	0	-	
6548	200308	030803845	649004	6.10	8/1/2003	8/1/2003	0	-	
6549	200308	030803845	649004	(0.77)	8/1/2003	8/1/2003	0	-	
6550	200308	030803845	649004	38.73	8/1/2003	8/1/2003	0	-	
6551	200308	030803846	629101	975.00	8/1/2003	8/4/2003	3	2,925.00	
6552	200308	030803850	649004	0.49	8/1/2003	8/4/2003	3	1.47	
6553	200308	030803850	649004	8.17	8/1/2003	8/4/2003	3	24.51	
6554	200308	030803889	649006	170.00	8/1/2003	8/14/2003	13	2,210.00	
6555	200308	030803889	649006	10.20	8/1/2003	8/14/2003	13	132.60	
6556	200308	030803894	649103	7.10	8/1/2003	8/4/2003	3	21.30	
6557	200308	030803894	649103	1.19	8/1/2003	8/4/2003	3	3.57	
6558	200308	030803894	649103	1.45	8/1/2003	8/4/2003	3	4.35	
6559	200308	030803894	649103	7.09	8/1/2003	8/4/2003	3	21.27	
6560	200308	030803894	649103	19.80	8/1/2003	8/4/2003	3	59.40	
6561	200308	030803894	649103	24.20	8/1/2003	8/4/2003	3	72.60	
6562	200308	030803894	649103	5.81	8/1/2003	8/4/2003	3	17.43	
6563	200308	030803895	649004	9.43	8/1/2003	8/4/2003	3	28.29	
6564	200308	030803895	649004	1.45	8/1/2003	8/4/2003	3	4.35	
6565	200308	030803895	649004	5.29	8/1/2003	8/4/2003	3	15.87	
6566	200308	030803895	649004	5.28	8/1/2003	8/4/2003	3	15.84	
6567	200308	030803895	649004	2.59	8/1/2003	8/4/2003	3	7.77	
6568	200308	030803895	649004	1.46	8/1/2003	8/4/2003	3	4.38	
6569	200308	030803895	649004	24.20	8/1/2003	8/4/2003	3	72.60	
6570	200308	030803895	649004	43.20	8/1/2003	8/4/2003	3	129.60	
6571	200308	030803896	649004	1.59	8/1/2003	8/4/2003	3	4.77	
6572	200308	030803896	649004	15.12	8/1/2003	8/4/2003	3	45.36	
6573	200308	030803896	649004	15.13	8/1/2003	8/4/2003	3	45.39	
6574	200308	030803896	649004	43.20	8/1/2003	8/4/2003	3	129.60	
6575	200308	030803896	649004	26.40	8/1/2003	8/4/2003	3	79.20	
6576	200308	030803896	649004	24.75	8/1/2003	8/4/2003	3	74.25	
6577	200308	030803896	649004	2.59	8/1/2003	8/4/2003	3	7.77	
6578	200308	030803896	649004	1.58	8/1/2003	8/4/2003	3	4.74	
6579	200308	030803897	649004	15.40	8/1/2003	8/4/2003	3	46.20	
6580	200308	030803897	649004	37.80	8/1/2003	8/4/2003	3	113.40	
6581	200308	030803897	649004	0.47	8/1/2003	8/4/2003	3	1.41	
6582	200308	030803897	649004	0.92	8/1/2003	8/4/2003	3	2.76	
6583	200308	030803897	649004	1.01	8/1/2003	8/4/2003	3	3.03	
6584	200308	030803897	649004	4.95	8/1/2003	8/4/2003	3	14.85	
6585	200308	030803897	649004	2.02	8/1/2003	8/4/2003	3	6.06	
6586	200308	030803897	649004	2.27	8/1/2003	8/4/2003	3	6.81	
6587	200308	030803897	649004	7.70	8/1/2003	8/4/2003	3	23.10	
6588	200308	030803898	649004	0.49	8/1/2003	8/4/2003	3	1.47	
6589	200308	030803898	649004	8.10	8/1/2003	8/4/2003	3	24.30	

MidAmerican Energy Company
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 Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6590	200308	030803898	649004	20.00	8/1/2003	8/4/2003	3	60.00	
6591	200308	030803906	649101	24.48	8/1/2003	8/14/2003	13	318.24	
6592	200308	030803906	649101	408.00	8/1/2003	8/14/2003	13	5,304.00	
6593	200308	030803918	649006	122.09	8/1/2003	8/1/2003	0	-	
6594	200308	030803936	649005	1,922.97	8/1/2003	8/7/2003	6	11,537.82	
6595	200308	030803936	649005	(19.23)	8/1/2003	8/7/2003	6	(115.38)	
6596	200308	030803953	629101	(1.20)	8/1/2003	8/8/2003	7	(8.40)	
6597	200308	030803953	629101	8.42	8/1/2003	8/8/2003	7	58.94	
6598	200308	030803953	629101	120.48	8/1/2003	8/8/2003	7	843.36	
6599	200308	030803992	649004	10.00	8/1/2003	8/4/2003	3	30.00	
6600	200308	030803992	649004	12.25	8/1/2003	8/4/2003	3	36.75	
6601	200308	030803992	649004	175.00	8/1/2003	8/4/2003	3	525.00	
6602	200308	030804005	649006	11.31	8/1/2003	8/1/2003	0	-	
6603	200308	030804005	649006	104.90	8/1/2003	8/1/2003	0	-	
6604	200308	030804243	649102	0.47	8/4/2003	8/21/2003	17	7.99	
6605	200308	030804243	649102	6.75	8/4/2003	8/21/2003	17	114.75	
6606	200308	030804253	649004	90.71	8/4/2003	8/4/2003	0	-	
6607	200308	030804260	649103	35.39	8/4/2003	8/4/2003	0	-	
6608	200308	030804285	677202	1.46	8/4/2003	8/5/2003	1	1.46	
6609	200308	030804285	677202	0.09	8/4/2003	8/5/2003	1	0.09	
6610	200308	030804312	649004	6.12	8/4/2003	8/4/2003	0	-	
6611	200308	030804312	649004	28.62	8/4/2003	8/4/2003	0	-	
6612	200308	030804405	649006	63.32	8/4/2003	8/4/2003	0	-	
6613	200308	030804405	649006	130.32	8/4/2003	8/4/2003	0	-	
6614	200308	030804409	649103	570.00	8/4/2003	8/7/2003	3	1,710.00	
6615	200308	030804416	629102	3.29	8/4/2003	8/12/2003	8	26.32	
6616	200308	030804416	629102	0.20	8/4/2003	8/12/2003	8	1.60	
6617	200308	030804420	649102	3.51	8/4/2003	8/4/2003	0	-	
6618	200308	030804420	649102	9.92	8/4/2003	8/4/2003	0	-	
6619	200308	030804420	649102	52.00	8/4/2003	8/4/2003	0	-	
6620	200308	030804420	649102	(0.52)	8/4/2003	8/4/2003	0	-	
6621	200308	030804422	649102	338.68	8/4/2003	8/4/2003	0	-	
6622	200308	030804422	649102	(3.39)	8/4/2003	8/4/2003	0	-	
6623	200308	030804422	649102	6.60	8/4/2003	8/4/2003	0	-	
6624	200308	030804422	649102	22.86	8/4/2003	8/4/2003	0	-	
6625	200308	030804423	649102	58.64	8/4/2003	8/4/2003	0	-	
6626	200308	030804423	649102	6.13	8/4/2003	8/4/2003	0	-	
6627	200308	030804423	649102	(0.59)	8/4/2003	8/4/2003	0	-	
6628	200308	030804423	649102	3.96	8/4/2003	8/4/2003	0	-	
6629	200308	030804425	649102	19.17	8/4/2003	8/4/2003	0	-	
6630	200308	030804425	649102	284.01	8/4/2003	8/4/2003	0	-	
6631	200308	030804425	649102	7.39	8/4/2003	8/4/2003	0	-	
6632	200308	030804425	649102	7.38	8/4/2003	8/4/2003	0	-	
6633	200308	030804426	649102	3.07	8/4/2003	8/4/2003	0	-	
6634	200308	030804426	649102	3.36	8/4/2003	8/4/2003	0	-	
6635	200308	030804426	649102	3.38	8/4/2003	8/4/2003	0	-	
6636	200308	030804426	649102	49.95	8/4/2003	8/4/2003	0	-	
6637	200308	030804426	649102	49.96	8/4/2003	8/4/2003	0	-	
6638	200308	030804426	649102	3.06	8/4/2003	8/4/2003	0	-	
6639	200308	030804427	649102	(1.98)	8/4/2003	8/4/2003	0	-	
6640	200308	030804427	649102	198.46	8/4/2003	8/4/2003	0	-	
6641	200308	030804427	649102	13.40	8/4/2003	8/4/2003	0	-	
6642	200308	030804427	649102	43.75	8/4/2003	8/4/2003	0	-	
6643	200308	030804428	649102	155.64	8/4/2003	8/4/2003	0	-	
6644	200308	030804428	649102	(1.56)	8/4/2003	8/4/2003	0	-	
6645	200308	030804428	649102	(1.55)	8/4/2003	8/4/2003	0	-	
6646	200308	030804428	649102	3.73	8/4/2003	8/4/2003	0	-	
6647	200308	030804428	649102	3.74	8/4/2003	8/4/2003	0	-	
6648	200308	030804428	649102	10.50	8/4/2003	8/4/2003	0	-	
6649	200308	030804428	649102	10.51	8/4/2003	8/4/2003	0	-	
6650	200308	030804429	649102	(0.43)	8/4/2003	8/4/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6651	200308	030804429	649102	(0.42)	8/4/2003	8/4/2003	0	-	
6652	200308	030804429	649102	2.47	8/4/2003	8/4/2003	0	-	
6653	200308	030804429	649102	2.48	8/4/2003	8/4/2003	0	-	
6654	200308	030804429	649102	2.85	8/4/2003	8/4/2003	0	-	
6655	200308	030804429	649102	2.86	8/4/2003	8/4/2003	0	-	
6656	200308	030804429	649102	42.32	8/4/2003	8/4/2003	0	-	
6657	200308	030804430	649102	(3.57)	8/4/2003	8/4/2003	0	-	
6658	200308	030804430	649102	357.09	8/4/2003	8/4/2003	0	-	
6659	200308	030804430	649102	6.60	8/4/2003	8/4/2003	0	-	
6660	200308	030804430	649102	24.10	8/4/2003	8/4/2003	0	-	
6661	200308	030804431	649102	(3.52)	8/4/2003	8/4/2003	0	-	
6662	200308	030804431	649102	23.76	8/4/2003	8/4/2003	0	-	
6663	200308	030804431	649102	352.05	8/4/2003	8/4/2003	0	-	
6664	200308	030804433	649102	1.02	8/4/2003	8/4/2003	0	-	
6665	200308	030804433	649102	15.18	8/4/2003	8/4/2003	0	-	
6666	200308	030804433	649102	6.42	8/4/2003	8/4/2003	0	-	
6667	200308	030804433	649102	(0.15)	8/4/2003	8/4/2003	0	-	
6668	200308	030804434	649102	(1.76)	8/4/2003	8/4/2003	0	-	
6669	200308	030804434	649102	3.51	8/4/2003	8/4/2003	0	-	
6670	200308	030804434	649102	11.88	8/4/2003	8/4/2003	0	-	
6671	200308	030804434	649102	176.00	8/4/2003	8/4/2003	0	-	
6672	200308	030804435	649102	5.37	8/4/2003	8/4/2003	0	-	
6673	200308	030804435	649102	6.60	8/4/2003	8/4/2003	0	-	
6674	200308	030804435	649102	(0.80)	8/4/2003	8/4/2003	0	-	
6675	200308	030804435	649102	79.55	8/4/2003	8/4/2003	0	-	
6676	200308	030804438	649102	(0.16)	8/4/2003	8/4/2003	0	-	
6677	200308	030804438	649102	0.78	8/4/2003	8/4/2003	0	-	
6678	200308	030804438	649102	6.60	8/4/2003	8/4/2003	0	-	
6679	200308	030804438	649102	15.65	8/4/2003	8/4/2003	0	-	
6680	200308	030804440	649103	47.64	8/4/2003	8/11/2003	7	333.48	
6681	200308	030804483	649101	163.47	8/4/2003	8/4/2003	0	-	
6682	200308	030804491	649004	86.50	8/4/2003	8/4/2003	0	-	
6683	200308	030804492	649004	78.63	8/4/2003	8/4/2003	0	-	
6684	200308	030804494	649104	159.84	8/4/2003	8/4/2003	0	-	
6685	200308	030804494	649104	97.50	8/4/2003	8/4/2003	0	-	
6686	200308	030804504	649102	269.45	8/4/2003	8/5/2003	1	269.45	
6687	200308	030804547	629101	0.49	8/4/2003	8/5/2003	1	0.49	
6688	200308	030804547	629101	8.19	8/4/2003	8/5/2003	1	8.19	
6689	200308	030804556	629101	1.17	8/4/2003	8/5/2003	1	1.17	
6690	200308	030804556	629101	19.49	8/4/2003	8/5/2003	1	19.49	
6691	200308	030804583	629101	237.18	8/4/2003	8/5/2003	1	237.18	
6692	200308	030804583	629101	4,743.50	8/4/2003	8/5/2003	1	4,743.50	
6693	200308	030804584	629102	34.98	8/4/2003	8/5/2003	1	34.98	
6694	200308	030804584	629102	699.50	8/4/2003	8/5/2003	1	699.50	
6695	200308	030804585	629102	23.68	8/4/2003	8/13/2003	9	213.12	
6696	200308	030804585	629102	394.69	8/4/2003	8/13/2003	9	3,552.21	
6697	200308	030804586	629102	2.98	8/4/2003	8/15/2003	11	32.78	
6698	200308	030804586	629102	49.73	8/4/2003	8/15/2003	11	547.03	
6699	200308	030804587	629102	15.35	8/4/2003	8/13/2003	9	138.15	
6700	200308	030804587	629102	255.87	8/4/2003	8/13/2003	9	2,302.83	
6701	200308	030804588	629102	19.04	8/4/2003	8/13/2003	9	171.36	
6702	200308	030804588	629102	1.14	8/4/2003	8/13/2003	9	10.26	
6703	200308	030804589	629102	40.00	8/4/2003	8/13/2003	9	360.00	
6704	200308	030804589	629102	666.73	8/4/2003	8/13/2003	9	6,000.57	
6705	200308	030804597	649003	0.27	8/4/2003	8/15/2003	11	2.97	
6706	200308	030804597	649003	4.49	8/4/2003	8/15/2003	11	49.39	
6707	200308	030804601	649104	71.82	8/4/2003	8/15/2003	11	790.02	
6708	200308	030804601	649104	4.31	8/4/2003	8/15/2003	11	47.41	
6709	200308	030804610	677103	3.47	8/4/2003	8/14/2003	10	34.70	
6710	200308	030804610	677103	0.21	8/4/2003	8/14/2003	10	2.10	
6711	200308	030804611	677103	3.39	8/4/2003	8/7/2003	3	10.17	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6712	200308	030804611	677103	0.20	8/4/2003	8/7/2003	3	0.60	
6713	200308	030804611	677103	0.06	8/4/2003	8/7/2003	3	0.18	
6714	200308	030804611	677103	0.99	8/4/2003	8/7/2003	3	2.97	
6715	200308	030804611	677103	0.21	8/4/2003	8/7/2003	3	0.63	
6716	200308	030804612	677103	0.34	8/4/2003	8/5/2003	1	0.34	
6717	200308	030804612	677103	5.69	8/4/2003	8/5/2003	1	5.69	
6718	200308	030804613	677103	0.17	8/4/2003	8/5/2003	1	0.17	
6719	200308	030804613	677103	1.78	8/4/2003	8/5/2003	1	1.78	
6720	200308	030804613	677103	2.89	8/4/2003	8/5/2003	1	2.89	
6721	200308	030804613	677103	0.11	8/4/2003	8/5/2003	1	0.11	
6722	200308	030804614	677103	44.29	8/4/2003	8/5/2003	1	44.29	
6723	200308	030804614	677103	2.66	8/4/2003	8/5/2003	1	2.66	
6724	200308	030804616	649102	1.07	8/4/2003	8/5/2003	1	1.07	
6725	200308	030804616	649102	0.60	8/4/2003	8/5/2003	1	0.60	
6726	200308	030804616	649102	9.95	8/4/2003	8/5/2003	1	9.95	
6727	200308	030804616	649102	17.95	8/4/2003	8/5/2003	1	17.95	
6728	200308	030804685	629101	43.47	8/4/2003	8/26/2003	22	956.34	
6729	200308	030804685	649006	44.19	8/4/2003	8/26/2003	22	972.18	
6730	200308	030804685	629101	53.32	8/4/2003	8/26/2003	22	1,173.04	
6731	200308	030804685	649004	30.33	8/4/2003	8/26/2003	22	667.26	
6732	200308	030804685	629101	45.75	8/4/2003	8/26/2003	22	1,006.50	
6733	200308	030804685	649006	18.02	8/4/2003	8/26/2003	22	396.44	
6734	200308	030804685	649004	80.21	8/4/2003	8/26/2003	22	1,764.62	
6735	200308	030804685	649004	75.19	8/4/2003	8/26/2003	22	1,654.18	
6736	200308	030804685	649004	67.94	8/4/2003	8/26/2003	22	1,494.68	
6737	200308	030804685	649006	49.31	8/4/2003	8/26/2003	22	1,084.82	
6738	200308	030804685	649104	276.92	8/4/2003	8/26/2003	22	6,092.24	
6739	200308	030804685	649006	108.32	8/4/2003	8/26/2003	22	2,383.04	
6740	200308	030804685	649006	115.16	8/4/2003	8/26/2003	22	2,533.52	
6741	200308	030804685	649006	132.30	8/4/2003	8/26/2003	22	2,910.60	
6742	200308	030804685	649006	141.44	8/4/2003	8/26/2003	22	3,111.68	
6743	200308	030804685	649006	174.75	8/4/2003	8/26/2003	22	3,844.50	
6744	200308	030804685	649006	218.70	8/4/2003	8/26/2003	22	4,811.40	
6745	200308	030804685	649104	0.82	8/4/2003	8/26/2003	22	18.04	
6746	200308	030804685	649104	105.76	8/4/2003	8/26/2003	22	2,326.72	
6747	200308	030804685	649006	54.16	8/4/2003	8/26/2003	22	1,191.52	
6748	200308	030804685	649006	28.22	8/4/2003	8/26/2003	22	620.84	
6749	200308	030804847	649104	25.65	8/5/2003	8/6/2003	1	25.65	
6750	200308	030804858	649004	1.60	8/5/2003	8/21/2003	16	25.60	
6751	200308	030804858	649004	22.70	8/5/2003	8/21/2003	16	363.20	
6752	200308	030804882	649104	1.93	8/5/2003	8/5/2003	0	-	
6753	200308	030804882	649104	5.98	8/5/2003	8/5/2003	0	-	
6754	200308	030804882	649104	6.01	8/5/2003	8/5/2003	0	-	
6755	200308	030804882	649104	32.26	8/5/2003	8/5/2003	0	-	
6756	200308	030804882	649104	32.27	8/5/2003	8/5/2003	0	-	
6757	200308	030804882	649104	1.92	8/5/2003	8/5/2003	0	-	
6758	200308	030804884	649104	4.54	8/5/2003	8/18/2003	13	59.02	
6759	200308	030804884	649104	72.59	8/5/2003	8/18/2003	13	943.67	
6760	200308	030804884	649104	4.53	8/5/2003	8/18/2003	13	58.89	
6761	200308	030804946	649003	58.78	8/5/2003	8/14/2003	9	529.02	
6762	200308	030804946	649003	4.11	8/5/2003	8/14/2003	9	36.99	
6763	200308	030804950	649102	184.00	8/5/2003	8/6/2003	1	184.00	
6764	200308	030804954	629102	510.00	8/5/2003	8/6/2003	1	510.00	
6765	200308	030804956	649102	3.07	8/5/2003	8/14/2003	9	27.63	
6766	200308	030804956	649102	43.88	8/5/2003	8/14/2003	9	394.92	
6767	200308	030804958	629102	9.90	8/5/2003	8/6/2003	1	9.90	
6768	200308	030804958	629102	265.00	8/5/2003	8/6/2003	1	265.00	
6769	200308	030804959	629102	10.58	8/5/2003	8/7/2003	2	21.16	
6770	200308	030804959	629102	0.64	8/5/2003	8/7/2003	2	1.28	
6771	200308	030804985	629101	197.60	8/5/2003	8/8/2003	3	592.80	
6772	200308	030804985	629101	11.86	8/5/2003	8/8/2003	3	35.58	

**MidAmerican Energy Company
Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6773	200308	030804992	629102	329.63	8/5/2003	8/21/2003	16	5,274.08	
6774	200308	030804992	629102	19.78	8/5/2003	8/21/2003	16	316.48	
6775	200308	030804995	629102	351.30	8/5/2003	8/11/2003	6	2,107.80	
6776	200308	030804995	629102	17.57	8/5/2003	8/11/2003	6	105.42	
6777	200308	030804995	629102	10.21	8/5/2003	8/11/2003	6	61.26	
6778	200308	030805002	649102	0.58	8/5/2003	8/6/2003	1	0.58	
6779	200308	030805002	649102	9.59	8/5/2003	8/6/2003	1	9.59	
6780	200308	030805003	677103	1.69	8/5/2003	8/6/2003	1	1.69	
6781	200308	030805003	677103	0.80	8/5/2003	8/6/2003	1	0.80	
6782	200308	030805003	677103	0.10	8/5/2003	8/6/2003	1	0.10	
6783	200308	030805003	677103	0.05	8/5/2003	8/6/2003	1	0.05	
6784	200308	030805005	649004	1.68	8/5/2003	8/13/2003	8	13.44	
6785	200308	030805005	649004	28.00	8/5/2003	8/13/2003	8	224.00	
6786	200308	030805007	649004	5.06	8/5/2003	8/18/2003	13	65.78	
6787	200308	030805007	649004	15.68	8/5/2003	8/18/2003	13	203.84	
6788	200308	030805007	649004	285.00	8/5/2003	8/18/2003	13	3,705.00	
6789	200308	030805011	649104	10.08	8/5/2003	8/11/2003	6	60.48	
6790	200308	030805011	649104	255.96	8/5/2003	8/11/2003	6	1,535.76	
6791	200308	030805020	649004	4.98	8/5/2003	8/15/2003	10	49.80	
6792	200308	030805020	649004	0.30	8/5/2003	8/15/2003	10	3.00	
6793	200308	030805023	649004	1.80	8/5/2003	8/15/2003	10	18.00	
6794	200308	030805023	649004	29.99	8/5/2003	8/15/2003	10	299.90	
6795	200308	030805026	677103	7.69	8/5/2003	8/15/2003	10	76.90	
6796	200308	030805026	677103	0.46	8/5/2003	8/15/2003	10	4.60	
6797	200308	030805033	677202	281.10	8/5/2003	8/8/2003	3	843.30	
6798	200308	030805037	649103	2.99	8/5/2003	8/22/2003	17	50.83	
6799	200308	030805037	649103	0.18	8/5/2003	8/22/2003	17	3.06	
6800	200308	030805046	649103	13.20	8/5/2003	8/6/2003	1	13.20	
6801	200308	030805046	649103	39.60	8/5/2003	8/6/2003	1	39.60	
6802	200308	030805046	649103	0.79	8/5/2003	8/6/2003	1	0.79	
6803	200308	030805046	649103	64.80	8/5/2003	8/6/2003	1	64.80	
6804	200308	030805046	649103	1.48	8/5/2003	8/6/2003	1	1.48	
6805	200308	030805046	649103	2.38	8/5/2003	8/6/2003	1	2.38	
6806	200308	030805046	649103	150.00	8/5/2003	8/6/2003	1	150.00	
6807	200308	030805046	649103	2.42	8/5/2003	8/6/2003	1	2.42	
6808	200308	030805046	649103	3.89	8/5/2003	8/6/2003	1	3.89	
6809	200308	030805046	649103	5.61	8/5/2003	8/6/2003	1	5.61	
6810	200308	030805046	649103	9.00	8/5/2003	8/6/2003	1	9.00	
6811	200308	030805046	649103	0.49	8/5/2003	8/6/2003	1	0.49	
6812	200308	030805047	649103	2.84	8/5/2003	8/6/2003	1	2.84	
6813	200308	030805047	649103	60.00	8/5/2003	8/6/2003	1	60.00	
6814	200308	030805047	649103	2.58	8/5/2003	8/6/2003	1	2.58	
6815	200308	030805047	649103	2.20	8/5/2003	8/6/2003	1	2.20	
6816	200308	030805047	649103	0.79	8/5/2003	8/6/2003	1	0.79	
6817	200308	030805047	649103	0.13	8/5/2003	8/6/2003	1	0.13	
6818	200308	030805047	649103	0.72	8/5/2003	8/6/2003	1	0.72	
6819	200308	030805047	649103	0.47	8/5/2003	8/6/2003	1	0.47	
6820	200308	030805047	649103	3.61	8/5/2003	8/6/2003	1	3.61	
6821	200308	030805047	649103	12.90	8/5/2003	8/6/2003	1	12.90	
6822	200308	030805047	649103	12.00	8/5/2003	8/6/2003	1	12.00	
6823	200308	030805047	649103	10.74	8/5/2003	8/6/2003	1	10.74	
6824	200308	030805047	649103	13.20	8/5/2003	8/6/2003	1	13.20	
6825	200308	030805047	649103	50.00	8/5/2003	8/6/2003	1	50.00	
6826	200308	030805047	649103	3.00	8/5/2003	8/6/2003	1	3.00	
6827	200308	030805048	649103	4.40	8/5/2003	8/6/2003	1	4.40	
6828	200308	030805048	649103	25.00	8/5/2003	8/6/2003	1	25.00	
6829	200308	030805048	649103	7.15	8/5/2003	8/6/2003	1	7.15	
6830	200308	030805048	649103	60.00	8/5/2003	8/6/2003	1	60.00	
6831	200308	030805048	649103	50.00	8/5/2003	8/6/2003	1	50.00	
6832	200308	030805048	649103	0.63	8/5/2003	8/6/2003	1	0.63	
6833	200308	030805048	649103	12.00	8/5/2003	8/6/2003	1	12.00	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6834	200308	030805048	649103	13.20	8/5/2003	8/6/2003	1	13.20	
6835	200308	030805048	649103	14.30	8/5/2003	8/6/2003	1	14.30	
6836	200308	030805048	649103	17.17	8/5/2003	8/6/2003	1	17.17	
6837	200308	030805048	649103	3.78	8/5/2003	8/6/2003	1	3.78	
6838	200308	030805048	649103	1.03	8/5/2003	8/6/2003	1	1.03	
6839	200308	030805048	649103	0.13	8/5/2003	8/6/2003	1	0.13	
6840	200308	030805048	649103	0.22	8/5/2003	8/6/2003	1	0.22	
6841	200308	030805048	649103	0.26	8/5/2003	8/6/2003	1	0.26	
6842	200308	030805048	649103	0.31	8/5/2003	8/6/2003	1	0.31	
6843	200308	030805048	649103	0.79	8/5/2003	8/6/2003	1	0.79	
6844	200308	030805048	649103	0.72	8/5/2003	8/6/2003	1	0.72	
6845	200308	030805048	649103	3.60	8/5/2003	8/6/2003	1	3.60	
6846	200308	030805048	649103	1.10	8/5/2003	8/6/2003	1	1.10	
6847	200308	030805048	649103	1.26	8/5/2003	8/6/2003	1	1.26	
6848	200308	030805048	649103	1.50	8/5/2003	8/6/2003	1	1.50	
6849	200308	030805048	649103	2.20	8/5/2003	8/6/2003	1	2.20	
6850	200308	030805048	649103	3.00	8/5/2003	8/6/2003	1	3.00	
6851	200308	030805048	649103	3.43	8/5/2003	8/6/2003	1	3.43	
6852	200308	030805048	649103	0.07	8/5/2003	8/6/2003	1	0.07	
6853	200308	030805049	649104	150.00	8/5/2003	8/13/2003	8	1,200.00	
6854	200308	030805049	649104	9.00	8/5/2003	8/13/2003	8	72.00	
6855	200308	030805050	649104	21.28	8/5/2003	8/13/2003	8	170.24	
6856	200308	030805050	649104	0.45	8/5/2003	8/13/2003	8	3.60	
6857	200308	030805050	649104	1.28	8/5/2003	8/13/2003	8	10.24	
6858	200308	030805050	649104	2.04	8/5/2003	8/13/2003	8	16.32	
6859	200308	030805050	649104	5.96	8/5/2003	8/13/2003	8	47.68	
6860	200308	030805050	649104	8.09	8/5/2003	8/13/2003	8	64.72	
6861	200308	030805050	649104	34.08	8/5/2003	8/13/2003	8	272.64	
6862	200308	030805050	649104	99.36	8/5/2003	8/13/2003	8	794.88	
6863	200308	030805050	649104	135.12	8/5/2003	8/13/2003	8	1,080.96	
6864	200308	030805050	649104	7.44	8/5/2003	8/13/2003	8	59.52	
6865	200308	030805051	649006	40.53	8/5/2003	8/21/2003	16	648.48	
6866	200308	030805051	649006	1.46	8/5/2003	8/21/2003	16	23.36	
6867	200308	030805052	649006	1.22	8/5/2003	8/8/2003	3	3.66	
6868	200308	030805052	649006	20.80	8/5/2003	8/8/2003	3	62.40	
6869	200308	030805061	649102	1.44	8/5/2003	8/14/2003	9	12.96	
6870	200308	030805061	649102	24.05	8/5/2003	8/14/2003	9	216.45	
6871	200308	030805063	649104	178.08	8/5/2003	8/7/2003	2	356.16	
6872	200308	030805066	677202	473.36	8/5/2003	8/8/2003	3	1,420.08	
6873	200308	030805066	677202	246.48	8/5/2003	8/8/2003	3	739.44	
6874	200308	030805066	677202	214.26	8/5/2003	8/8/2003	3	642.78	
6875	200308	030805066	677103	308.10	8/5/2003	8/8/2003	3	924.30	
6876	200308	030805066	677202	1,300.88	8/5/2003	8/8/2003	3	3,902.64	
6877	200308	030805066	677202	308.10	8/5/2003	8/8/2003	3	924.30	
6878	200308	030805066	649104	4,784.47	8/5/2003	8/8/2003	3	14,353.41	
6879	200308	030805066	679004	3,594.23	8/5/2003	8/8/2003	3	10,782.69	
6880	200308	030805084	649004	14.30	8/5/2003	8/21/2003	16	228.80	
6881	200308	030805084	649004	286.07	8/5/2003	8/21/2003	16	4,577.12	
6882	200308	030805084	649004	12.54	8/5/2003	8/21/2003	16	200.64	
6883	200308	030805086	629102	359.00	8/5/2003	8/7/2003	2	718.00	
6884	200308	030805086	629102	17.95	8/5/2003	8/7/2003	2	35.90	
6885	200308	030805086	629102	24.01	8/5/2003	8/7/2003	2	48.02	
6886	200308	030805144	649001	0.56	8/5/2003	8/6/2003	1	0.56	
6887	200308	030805144	649001	9.33	8/5/2003	8/6/2003	1	9.33	
6888	200308	030805168	629102	88.80	8/5/2003	8/12/2003	7	621.60	
6889	200308	030805168	629102	5.33	8/5/2003	8/12/2003	7	37.31	
6890	200308	030805170	629102	1.10	8/5/2003	8/12/2003	7	7.70	
6891	200308	030805170	629102	18.37	8/5/2003	8/12/2003	7	128.59	
6892	200308	030805171	649102	0.59	8/5/2003	8/5/2003	0	-	
6893	200308	030805171	649102	9.50	8/5/2003	8/5/2003	0	-	
6894	200308	030805171	649102	14.50	8/5/2003	8/5/2003	0	-	

**MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6895	200308	030805171	649102	(0.19)	8/5/2003	8/5/2003	0	-	
6896	200308	030805171	649102	(0.29)	8/5/2003	8/5/2003	0	-	
6897	200308	030805171	649102	(0.32)	8/5/2003	8/5/2003	0	-	
6898	200308	030805171	649102	15.80	8/5/2003	8/5/2003	0	-	
6899	200308	030805171	649102	0.91	8/5/2003	8/5/2003	0	-	
6900	200308	030805171	649102	0.99	8/5/2003	8/5/2003	0	-	
6901	200308	030805172	629102	2.48	8/5/2003	8/12/2003	7	17.36	
6902	200308	030805172	629102	41.28	8/5/2003	8/12/2003	7	288.96	
6903	200308	030805175	649102	(0.30)	8/5/2003	8/5/2003	0	-	
6904	200308	030805175	649102	15.07	8/5/2003	8/5/2003	0	-	
6905	200308	030805175	649102	1.05	8/5/2003	8/5/2003	0	-	
6906	200308	030805186	629102	0.60	8/5/2003	8/12/2003	7	4.20	
6907	200308	030805186	629102	10.00	8/5/2003	8/12/2003	7	70.00	
6908	200308	030805188	649102	111.06	8/5/2003	8/5/2003	0	-	
6909	200308	030805188	649102	7.50	8/5/2003	8/5/2003	0	-	
6910	200308	030805188	649102	7.49	8/5/2003	8/5/2003	0	-	
6911	200308	030805188	649102	3.30	8/5/2003	8/5/2003	0	-	
6912	200308	030805188	649102	(1.11)	8/5/2003	8/5/2003	0	-	
6913	200308	030805263	649004	38.28	8/5/2003	8/19/2003	14	535.92	
6914	200308	030805263	649004	2.68	8/5/2003	8/19/2003	14	37.52	
6915	200308	030805267	649004	76.95	8/5/2003	8/21/2003	16	1,231.20	
6916	200308	030805273	629102	1.78	8/5/2003	8/12/2003	7	12.46	
6917	200308	030805273	629102	29.60	8/5/2003	8/12/2003	7	207.20	
6918	200308	030805274	649102	0.87	8/5/2003	8/21/2003	16	13.92	
6919	200308	030805274	649102	12.36	8/5/2003	8/21/2003	16	197.76	
6920	200308	030805274	649102	12.37	8/5/2003	8/21/2003	16	197.92	
6921	200308	030805274	649102	0.86	8/5/2003	8/21/2003	16	13.76	
6922	200308	030805275	649102	21.46	8/5/2003	8/13/2003	8	171.68	
6923	200308	030805275	649102	1.28	8/5/2003	8/13/2003	8	10.24	
6924	200308	030805276	649001	3.58	8/5/2003	8/13/2003	8	28.64	
6925	200308	030805276	649001	59.53	8/5/2003	8/13/2003	8	476.24	
6926	200308	030805282	629101	280.00	8/5/2003	8/14/2003	9	2,520.00	
6927	200308	030805282	629101	3,120.00	8/5/2003	8/14/2003	9	28,080.00	
6928	200308	030805283	629101	44.70	8/5/2003	8/6/2003	1	44.70	
6929	200308	030805283	629101	3.13	8/5/2003	8/6/2003	1	3.13	
6930	200308	030805286	649104	1,349.41	8/5/2003	8/22/2003	17	22,939.97	
6931	200308	030805286	649104	67.47	8/5/2003	8/22/2003	17	1,146.99	
6932	200308	030805288	649104	1,259.73	8/5/2003	8/22/2003	17	21,415.41	
6933	200308	030805288	649104	62.99	8/5/2003	8/22/2003	17	1,070.83	
6934	200308	030805290	649104	1,332.27	8/5/2003	8/22/2003	17	22,648.59	
6935	200308	030805290	649104	66.62	8/5/2003	8/22/2003	17	1,132.54	
6936	200308	030805293	649104	53.61	8/5/2003	8/22/2003	17	911.37	
6937	200308	030805293	649104	1,072.16	8/5/2003	8/22/2003	17	18,226.72	
6938	200308	030805295	649104	312.82	8/5/2003	8/22/2003	17	5,317.94	
6939	200308	030805295	649104	1,277.22	8/5/2003	8/22/2003	17	21,712.74	
6940	200308	030805295	649104	15.64	8/5/2003	8/22/2003	17	265.88	
6941	200308	030805295	649104	63.87	8/5/2003	8/22/2003	17	1,085.79	
6942	200308	030805331	679005	187.25	8/5/2003	8/18/2003	13	2,434.25	
6943	200308	030805331	679005	13.11	8/5/2003	8/18/2003	13	170.43	
6944	200308	030805331	679005	14.76	8/5/2003	8/18/2003	13	191.88	
6945	200308	030805334	649006	53.07	8/5/2003	8/14/2003	9	477.63	
6946	200308	030805339	649004	29.80	8/5/2003	8/12/2003	7	208.60	
6947	200308	030805387	629101	300.00	8/5/2003	8/13/2003	8	2,400.00	
6948	200308	030805387	629101	21.00	8/5/2003	8/13/2003	8	168.00	
6949	200308	030805388	629101	525.00	8/5/2003	8/13/2003	8	4,200.00	
6950	200308	030805388	629101	36.75	8/5/2003	8/13/2003	8	294.00	
6951	200308	030805456	649104	286.00	8/5/2003	8/7/2003	2	572.00	
6952	200308	030805456	649006	86.16	8/5/2003	8/7/2003	2	172.32	
6953	200308	030805456	649005	31.93	8/5/2003	8/7/2003	2	63.86	
6954	200308	030805456	649104	1,320.80	8/5/2003	8/7/2003	2	2,641.60	
6955	200308	030805456	649104	289.80	8/5/2003	8/7/2003	2	579.60	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6956	200308	030805456	649104	83.19	8/5/2003	8/7/2003	2	166.38	
6957	200308	030805456	649104	31.66	8/5/2003	8/7/2003	2	63.32	
6958	200308	030805456	649104	188.28	8/5/2003	8/7/2003	2	376.56	
6959	200308	030805456	649104	257.40	8/5/2003	8/7/2003	2	514.80	
6960	200308	030805456	649104	1.97	8/5/2003	8/7/2003	2	3.94	
6961	200308	030805457	649104	506.23	8/5/2003	8/7/2003	2	1,012.46	
6962	200308	030805457	649002	309.73	8/5/2003	8/7/2003	2	619.46	
6963	200308	030805457	649104	1,300.69	8/5/2003	8/7/2003	2	2,601.38	
6964	200308	030805457	649006	688.22	8/5/2003	8/7/2003	2	1,376.44	
6965	200308	030805474	629101	6.27	8/6/2003	8/14/2003	8	50.16	
6966	200308	030805474	629101	89.63	8/6/2003	8/14/2003	8	717.04	
6967	200308	030805475	629101	117.62	8/6/2003	8/14/2003	8	940.96	
6968	200308	030805475	629101	8.23	8/6/2003	8/14/2003	8	65.84	
6969	200308	030805476	629101	8.04	8/6/2003	8/14/2003	8	64.32	
6970	200308	030805476	629101	114.84	8/6/2003	8/14/2003	8	918.72	
6971	200308	030805508	649004	0.74	8/6/2003	8/22/2003	16	11.84	
6972	200308	030805508	649004	12.28	8/6/2003	8/22/2003	16	196.48	
6973	200308	030805510	649103	38.07	8/6/2003	8/19/2003	13	494.91	
6974	200308	030805510	649103	543.75	8/6/2003	8/19/2003	13	7,068.75	
6975	200308	030805513	649103	1,453.50	8/6/2003	8/7/2003	1	1,453.50	
6976	200308	030805515	649103	66.43	8/6/2003	8/7/2003	1	66.43	
6977	200308	030805519	649103	307.02	8/6/2003	8/7/2003	1	307.02	
6978	200308	030805521	649103	3,189.54	8/6/2003	8/7/2003	1	3,189.54	
6979	200308	030805555	649102	(3.48)	8/6/2003	8/7/2003	1	(3.48)	
6980	200308	030805555	649102	(5.18)	8/6/2003	8/7/2003	1	(5.18)	
6981	200308	030805555	649102	(58.00)	8/6/2003	8/7/2003	1	(58.00)	
6982	200308	030805556	629101	4.96	8/6/2003	8/13/2003	7	34.72	
6983	200308	030805556	629101	70.83	8/6/2003	8/13/2003	7	495.81	
6984	200308	030805558	629101	5.89	8/6/2003	8/13/2003	7	41.23	
6985	200308	030805558	629101	84.11	8/6/2003	8/13/2003	7	588.77	
6986	200308	030805560	649104	127.37	8/6/2003	8/12/2003	6	764.22	
6987	200308	030805560	649104	4.75	8/6/2003	8/12/2003	6	28.50	
6988	200308	030805560	649104	4.76	8/6/2003	8/12/2003	6	28.56	
6989	200308	030805560	649104	8.90	8/6/2003	8/12/2003	6	53.40	
6990	200308	030805560	649104	67.90	8/6/2003	8/12/2003	6	407.40	
6991	200308	030805560	649104	127.38	8/6/2003	8/12/2003	6	764.28	
6992	200308	030805560	649104	8.93	8/6/2003	8/12/2003	6	53.58	
6993	200308	030805563	649104	6.23	8/6/2003	8/8/2003	2	12.46	
6994	200308	030805563	649104	6.32	8/6/2003	8/8/2003	2	12.64	
6995	200308	030805563	649104	5.54	8/6/2003	8/8/2003	2	11.08	
6996	200308	030805563	649104	1.10	8/6/2003	8/8/2003	2	2.20	
6997	200308	030805563	649104	4.03	8/6/2003	8/8/2003	2	8.06	
6998	200308	030805563	649104	3.92	8/6/2003	8/8/2003	2	7.84	
6999	200308	030805563	649104	3.89	8/6/2003	8/8/2003	2	7.78	
7000	200308	030805563	649104	2.45	8/6/2003	8/8/2003	2	4.90	
7001	200308	030805563	649104	1.90	8/6/2003	8/8/2003	2	3.80	
7002	200308	030805563	649104	1.75	8/6/2003	8/8/2003	2	3.50	
7003	200308	030805563	649104	5.64	8/6/2003	8/8/2003	2	11.28	
7004	200308	030805563	649104	0.28	8/6/2003	8/8/2003	2	0.56	
7005	200308	030805563	649104	5.56	8/6/2003	8/8/2003	2	11.12	
7006	200308	030805563	649104	0.38	8/6/2003	8/8/2003	2	0.76	
7007	200308	030805563	649104	0.39	8/6/2003	8/8/2003	2	0.78	
7008	200308	030805563	649104	0.43	8/6/2003	8/8/2003	2	0.86	
7009	200308	030805563	649104	0.44	8/6/2003	8/8/2003	2	0.88	
7010	200308	030805563	649104	0.49	8/6/2003	8/8/2003	2	0.98	
7011	200308	030805563	649104	0.62	8/6/2003	8/8/2003	2	1.24	
7012	200308	030805563	649104	0.64	8/6/2003	8/8/2003	2	1.28	
7013	200308	030805563	649104	0.81	8/6/2003	8/8/2003	2	1.62	
7014	200308	030805563	649104	0.27	8/6/2003	8/8/2003	2	0.54	
7015	200308	030805563	649104	15.72	8/6/2003	8/8/2003	2	31.44	
7016	200308	030805563	649104	0.12	8/6/2003	8/8/2003	2	0.24	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7017	200308	030805563	649104	5.42	8/6/2003	8/8/2003	2	10.84	
7018	200308	030805563	649104	79.44	8/6/2003	8/8/2003	2	158.88	
7019	200308	030805563	649104	79.68	8/6/2003	8/8/2003	2	159.36	
7020	200308	030805563	649104	99.28	8/6/2003	8/8/2003	2	198.56	
7021	200308	030805563	649104	55.83	8/6/2003	8/8/2003	2	111.66	
7022	200308	030805563	649104	27.26	8/6/2003	8/8/2003	2	54.52	
7023	200308	030805563	649104	6.31	8/6/2003	8/8/2003	2	12.62	
7024	200308	030805563	649104	11.55	8/6/2003	8/8/2003	2	23.10	
7025	200308	030805563	649104	9.12	8/6/2003	8/8/2003	2	18.24	
7026	200308	030805563	649104	8.92	8/6/2003	8/8/2003	2	17.84	
7027	200308	030805563	649104	7.03	8/6/2003	8/8/2003	2	14.06	
7028	200308	030805563	649104	6.92	8/6/2003	8/8/2003	2	13.84	
7029	200308	030805563	649104	35.00	8/6/2003	8/8/2003	2	70.00	
7030	200308	030805585	649104	22.50	8/6/2003	8/6/2003	0	-	
7031	200308	030805586	649104	50.00	8/6/2003	8/6/2003	0	-	
7032	200308	030805586	649104	75.00	8/6/2003	8/6/2003	0	-	
7033	200308	030805588	649104	(37.50)	8/6/2003	8/6/2003	0	-	
7034	200308	030805638	649006	116.00	8/6/2003	8/6/2003	0	-	
7035	200308	030805672	649003	30.79	8/6/2003	8/6/2003	0	-	
7036	200308	030805672	649003	25.50	8/6/2003	8/6/2003	0	-	
7037	200308	030805698	649004	4.58	8/6/2003	8/7/2003	1	4.58	
7038	200308	030805698	649004	76.38	8/6/2003	8/7/2003	1	76.38	
7039	200308	030805698	649004	48.24	8/6/2003	8/7/2003	1	48.24	
7040	200308	030805699	649004	356.58	8/6/2003	8/7/2003	1	356.58	
7041	200308	030805699	649004	21.40	8/6/2003	8/7/2003	1	21.40	
7042	200308	030805699	649004	122.73	8/6/2003	8/7/2003	1	122.73	
7043	200308	030805700	649004	65.01	8/6/2003	8/7/2003	1	65.01	
7044	200308	030805700	649004	188.88	8/6/2003	8/7/2003	1	188.88	
7045	200308	030805700	649004	11.33	8/6/2003	8/7/2003	1	11.33	
7046	200308	030805709	649101	4.00	8/6/2003	8/6/2003	0	-	
7047	200308	030805725	649103	0.99	8/6/2003	8/7/2003	1	0.99	
7048	200308	030805725	649103	16.50	8/6/2003	8/7/2003	1	16.50	
7049	200308	030805728	649004	45.99	8/6/2003	8/15/2003	9	413.91	
7050	200308	030805728	649004	2.76	8/6/2003	8/15/2003	9	24.84	
7051	200308	030805741	649104	41.14	8/6/2003	8/6/2003	0	-	
7052	200308	030805767	649102	22.50	8/6/2003	8/7/2003	1	22.50	
7053	200308	030805767	649102	1.58	8/6/2003	8/7/2003	1	1.58	
7054	200308	030805782	629102	32.43	8/6/2003	8/8/2003	2	64.86	
7055	200308	030805782	629102	1.62	8/6/2003	8/8/2003	2	3.24	
7056	200308	030805782	629102	3.72	8/6/2003	8/8/2003	2	7.44	
7057	200308	030805804	649103	25.00	8/6/2003	8/14/2003	8	200.00	
7058	200308	030805807	629101	975.00	8/6/2003	8/7/2003	1	975.00	
7059	200308	030805812	649102	60.61	8/6/2003	8/7/2003	1	60.61	
7060	200308	030805812	649102	3.03	8/6/2003	8/7/2003	1	3.03	
7061	200308	030805815	649103	1.06	8/6/2003	8/14/2003	8	8.48	
7062	200308	030805815	649103	21.25	8/6/2003	8/14/2003	8	170.00	
7063	200308	030805815	649103	6.31	8/6/2003	8/14/2003	8	50.48	
7064	200308	030805817	649004	105.88	8/6/2003	8/7/2003	1	105.88	
7065	200308	030805817	649004	6.72	8/6/2003	8/7/2003	1	6.72	
7066	200308	030805817	649004	6.05	8/6/2003	8/7/2003	1	6.05	
7067	200308	030805821	629101	35.40	8/6/2003	8/7/2003	1	35.40	
7068	200308	030805821	649102	37.50	8/6/2003	8/7/2003	1	37.50	
7069	200308	030805821	649102	2.63	8/6/2003	8/7/2003	1	2.63	
7070	200308	030805821	629101	2.46	8/6/2003	8/7/2003	1	2.46	
7071	200308	030805892	677103	62.05	8/6/2003	8/18/2003	12	744.60	
7072	200308	030805892	677103	4.34	8/6/2003	8/18/2003	12	52.08	
7073	200308	030805896	649103	72.96	8/6/2003	8/22/2003	16	1,167.36	
7074	200308	030805896	649103	5.11	8/6/2003	8/22/2003	16	81.76	
7075	200308	030805909	649104	4,066.40	8/6/2003	8/13/2003	7	28,464.80	
7076	200308	030805909	649104	254.15	8/6/2003	8/13/2003	7	1,779.05	
7077	200308	030805911	649104	2,419.60	8/6/2003	8/13/2003	7	16,937.20	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7078	200308	030805911	649104	151.23	8/6/2003	8/13/2003	7	1,058.61	
7079	200308	030805912	649104	3,696.56	8/6/2003	8/13/2003	7	25,875.92	
7080	200308	030805912	649104	231.04	8/6/2003	8/13/2003	7	1,617.28	
7081	200308	030805914	649104	243.23	8/6/2003	8/13/2003	7	1,702.61	
7082	200308	030805914	649104	3,891.60	8/6/2003	8/13/2003	7	27,241.20	
7083	200308	030805960	649104	163.18	8/6/2003	8/19/2003	13	2,121.34	
7084	200308	030805963	649104	15.12	8/6/2003	8/15/2003	9	136.08	
7085	200308	030805963	649104	257.90	8/6/2003	8/15/2003	9	2,321.10	
7086	200308	030806002	629102	2.90	8/6/2003	8/12/2003	6	17.40	
7087	200308	030806003	629101	22.80	8/6/2003	8/12/2003	6	136.80	
7088	200308	030806003	629101	380.00	8/6/2003	8/12/2003	6	2,280.00	
7089	200308	030806006	629101	140.00	8/6/2003	8/12/2003	6	840.00	
7090	200308	030806006	629101	8.40	8/6/2003	8/12/2003	6	50.40	
7091	200308	030806007	629202	0.93	8/6/2003	8/7/2003	1	0.93	
7092	200308	030806007	629202	3.46	8/6/2003	8/7/2003	1	3.46	
7093	200308	030806007	629202	15.50	8/6/2003	8/7/2003	1	15.50	
7094	200308	030806011	649104	119.86	8/6/2003	8/7/2003	1	119.86	
7095	200308	030806011	649104	7.22	8/6/2003	8/7/2003	1	7.22	
7096	200308	030806024	679005	108.75	8/6/2003	8/18/2003	12	1,305.00	
7097	200308	030806024	679005	295.00	8/6/2003	8/18/2003	12	3,540.00	
7098	200308	030806024	679005	4.51	8/6/2003	8/18/2003	12	54.12	
7099	200308	030806024	679005	5.44	8/6/2003	8/18/2003	12	65.28	
7100	200308	030806024	679005	14.75	8/6/2003	8/18/2003	12	177.00	
7101	200308	030806024	679005	12.25	8/6/2003	8/18/2003	12	147.00	
7102	200308	030806026	649006	14.02	8/6/2003	8/8/2003	2	28.04	
7103	200308	030806422	649102	3.67	8/7/2003	8/19/2003	12	44.04	
7104	200308	030806422	649102	4.16	8/7/2003	8/19/2003	12	49.92	
7105	200308	030806422	649102	15.20	8/7/2003	8/19/2003	12	182.40	
7106	200308	030806422	629101	8.44	8/7/2003	8/19/2003	12	101.28	
7107	200308	030806445	649004	6.89	8/7/2003	8/19/2003	12	82.68	
7108	200308	030806445	649004	0.41	8/7/2003	8/19/2003	12	4.92	
7109	200308	030806446	649004	2.81	8/7/2003	8/19/2003	12	33.72	
7110	200308	030806446	649004	0.17	8/7/2003	8/19/2003	12	2.04	
7111	200308	030806447	649004	2.39	8/7/2003	8/19/2003	12	28.68	
7112	200308	030806447	649004	0.14	8/7/2003	8/19/2003	12	1.68	
7113	200308	030806541	649104	367.20	8/7/2003	8/8/2003	1	367.20	
7114	200308	030806541	649104	25.50	8/7/2003	8/8/2003	1	25.50	
7115	200308	030806549	649104	100.00	8/7/2003	8/8/2003	1	100.00	
7116	200308	030806549	649104	5.00	8/7/2003	8/8/2003	1	5.00	
7117	200308	030806555	649006	5.38	8/7/2003	8/7/2003	0	-	
7118	200308	030806555	649006	186.19	8/7/2003	8/7/2003	0	-	
7119	200308	030806556	677103	31.85	8/7/2003	8/11/2003	4	127.40	
7120	200308	030806556	677103	2.23	8/7/2003	8/11/2003	4	8.92	
7121	200308	030806574	649006	34.93	8/7/2003	8/7/2003	0	-	
7122	200308	030806586	649006	76.51	8/7/2003	8/7/2003	0	-	
7123	200308	030806586	649006	24.64	8/7/2003	8/7/2003	0	-	
7124	200308	030806606	649104	6.65	8/7/2003	8/21/2003	14	93.10	
7125	200308	030806606	649104	14.97	8/7/2003	8/21/2003	14	209.58	
7126	200308	030806606	649104	299.35	8/7/2003	8/21/2003	14	4,190.90	
7127	200308	030806607	649102	90.70	8/7/2003	8/7/2003	0	-	
7128	200308	030806607	649102	177.83	8/7/2003	8/7/2003	0	-	
7129	200308	030806612	649104	9.55	8/7/2003	8/21/2003	14	133.70	
7130	200308	030806612	649104	14.78	8/7/2003	8/21/2003	14	206.92	
7131	200308	030806612	649104	295.60	8/7/2003	8/21/2003	14	4,138.40	
7132	200308	030806614	649104	295.60	8/7/2003	8/21/2003	14	4,138.40	
7133	200308	030806614	649104	14.78	8/7/2003	8/21/2003	14	206.92	
7134	200308	030806614	649104	6.65	8/7/2003	8/21/2003	14	93.10	
7135	200308	030806628	649003	11.15	8/7/2003	8/7/2003	0	-	
7136	200308	030806628	649003	13.00	8/7/2003	8/7/2003	0	-	
7137	200308	030806694	679005	7.02	8/7/2003	8/8/2003	1	7.02	
7138	200308	030806694	679005	68.00	8/7/2003	8/8/2003	1	68.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7139	200308	030806694	679005	3.40	8/7/2003	8/8/2003	1	3.40	
7140	200308	030806697	629101	116.80	8/7/2003	8/27/2003	20	2,336.00	
7141	200308	030806697	629101	0.12	8/7/2003	8/27/2003	20	2.40	
7142	200308	030806697	629101	0.43	8/7/2003	8/27/2003	20	8.60	
7143	200308	030806697	629101	1.40	8/7/2003	8/27/2003	20	28.00	
7144	200308	030806697	629101	2.13	8/7/2003	8/27/2003	20	42.60	
7145	200308	030806697	629101	7.11	8/7/2003	8/27/2003	20	142.20	
7146	200308	030806697	629101	32.00	8/7/2003	8/27/2003	20	640.00	
7147	200308	030806697	629101	150.37	8/7/2003	8/27/2003	20	3,007.40	
7148	200308	030806697	629101	375.00	8/7/2003	8/27/2003	20	7,500.00	
7149	200308	030806697	629101	573.60	8/7/2003	8/27/2003	20	11,472.00	
7150	200308	030806697	629101	1,910.00	8/7/2003	8/27/2003	20	38,200.00	
7151	200308	030806748	649101	119.85	8/7/2003	8/21/2003	14	1,677.90	
7152	200308	030806748	649101	8.40	8/7/2003	8/21/2003	14	117.60	
7153	200308	030806823	649102	52.08	8/7/2003	8/21/2003	14	729.12	
7154	200308	030806823	649102	3.65	8/7/2003	8/21/2003	14	51.10	
7155	200308	030806823	649102	3.64	8/7/2003	8/21/2003	14	50.96	
7156	200308	030806990	649003	50.01	8/7/2003	8/19/2003	12	600.12	
7157	200308	030806990	649103	1,413.00	8/7/2003	8/19/2003	12	16,956.00	
7158	200308	030806990	649103	199.99	8/7/2003	8/19/2003	12	2,399.88	
7159	200308	030806990	649103	83.01	8/7/2003	8/19/2003	12	996.12	
7160	200308	030806990	649004	95.00	8/7/2003	8/19/2003	12	1,140.00	
7161	200308	030806990	649103	459.01	8/7/2003	8/19/2003	12	5,508.12	
7162	200308	030806990	679004	57.61	8/7/2003	8/19/2003	12	691.32	
7163	200308	030806990	679004	50.01	8/7/2003	8/19/2003	12	600.12	
7164	200308	030806990	649102	559.99	8/7/2003	8/19/2003	12	6,719.88	
7165	200308	030806990	649103	57.99	8/7/2003	8/19/2003	12	695.88	
7166	200308	030806990	679004	113.60	8/7/2003	8/19/2003	12	1,363.20	
7167	200308	030806990	679004	981.84	8/7/2003	8/19/2003	12	11,782.08	
7168	200308	030806990	649103	50.01	8/7/2003	8/19/2003	12	600.12	
7169	200308	030806990	649103	410.99	8/7/2003	8/19/2003	12	4,931.88	
7170	200308	030806990	649102	50.01	8/7/2003	8/19/2003	12	600.12	
7171	200308	030806990	649102	1,089.00	8/7/2003	8/19/2003	12	13,068.00	
7172	200308	030807019	649003	(1.19)	8/7/2003	8/7/2003	0	-	
7173	200308	030807019	649003	55.65	8/7/2003	8/7/2003	0	-	
7174	200308	030807019	649003	3.90	8/7/2003	8/7/2003	0	-	
7175	200308	030807048	649104	0.20	8/7/2003	8/21/2003	14	2.80	
7176	200308	030807048	649104	2.79	8/7/2003	8/21/2003	14	39.06	
7177	200308	030807060	649004	150.00	8/7/2003	8/7/2003	0	-	
7178	200308	030807060	649004	31.21	8/7/2003	8/7/2003	0	-	
7179	200308	030807060	649004	10.50	8/7/2003	8/7/2003	0	-	
7180	200308	030807060	649004	(1.50)	8/7/2003	8/7/2003	0	-	
7181	200308	030807090	629101	13.90	8/7/2003	8/8/2003	1	13.90	
7182	200308	030807090	629101	0.98	8/7/2003	8/8/2003	1	0.98	
7183	200308	030807245	649104	(0.21)	8/8/2003	8/11/2003	3	(0.63)	
7184	200308	030807245	649104	(3.33)	8/8/2003	8/11/2003	3	(9.99)	
7185	200308	030807323	649004	5.99	8/8/2003	8/18/2003	10	59.90	
7186	200308	030807323	649004	0.42	8/8/2003	8/18/2003	10	4.20	
7187	200308	030807326	649004	1.25	8/8/2003	8/18/2003	10	12.50	
7188	200308	030807326	649004	17.88	8/8/2003	8/18/2003	10	178.80	
7189	200308	030807328	649004	0.98	8/8/2003	8/12/2003	4	3.92	
7190	200308	030807328	649004	13.99	8/8/2003	8/12/2003	4	55.96	
7191	200308	030807331	649004	10.61	8/8/2003	8/11/2003	3	31.83	
7192	200308	030807331	649004	0.74	8/8/2003	8/11/2003	3	2.22	
7193	200308	030807332	649001	0.63	8/8/2003	8/11/2003	3	1.89	
7194	200308	030807332	649001	8.99	8/8/2003	8/11/2003	3	26.97	
7195	200308	030807333	649004	1.66	8/8/2003	8/11/2003	3	4.98	
7196	200308	030807333	649004	0.12	8/8/2003	8/11/2003	3	0.36	
7197	200308	030807334	649004	19.99	8/8/2003	8/11/2003	3	59.97	
7198	200308	030807334	649004	1.40	8/8/2003	8/11/2003	3	4.20	
7199	200308	030807336	649004	0.70	8/8/2003	8/11/2003	3	2.10	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7200	200308	030807336	649004	9.99	8/8/2003	8/11/2003	3	29.97	
7201	200308	030807337	649004	39.98	8/8/2003	8/11/2003	3	119.94	
7202	200308	030807337	649004	2.80	8/8/2003	8/11/2003	3	8.40	
7203	200308	030807339	649004	0.38	8/8/2003	8/11/2003	3	1.14	
7204	200308	030807339	649004	5.49	8/8/2003	8/11/2003	3	16.47	
7205	200308	030807342	649004	1.08	8/8/2003	8/11/2003	3	3.24	
7206	200308	030807342	649004	15.47	8/8/2003	8/11/2003	3	46.41	
7207	200308	030807343	649101	12.00	8/8/2003	8/11/2003	3	36.00	
7208	200308	030807343	649101	240.00	8/8/2003	8/11/2003	3	720.00	
7209	200308	030807345	649004	0.14	8/8/2003	8/11/2003	3	0.42	
7210	200308	030807345	649004	2.04	8/8/2003	8/11/2003	3	6.12	
7211	200308	030807388	649102	(12,327.11)	8/8/2003	8/8/2003	0	-	
7212	200308	030807431	649004	21.49	8/8/2003	8/12/2003	4	85.96	
7213	200308	030807431	649004	1.50	8/8/2003	8/12/2003	4	6.00	
7214	200308	030807432	649004	45.00	8/8/2003	8/11/2003	3	135.00	
7215	200308	030807432	649004	3.15	8/8/2003	8/11/2003	3	9.45	
7216	200308	030807433	649004	2.24	8/8/2003	8/18/2003	10	22.40	
7217	200308	030807433	649004	31.99	8/8/2003	8/18/2003	10	319.90	
7218	200308	030807518	629101	102.00	8/8/2003	8/8/2003	0	-	
7219	200308	030807518	629101	(2.69)	8/8/2003	8/8/2003	0	-	
7220	200308	030807518	629101	(1.02)	8/8/2003	8/8/2003	0	-	
7221	200308	030807518	629101	(0.68)	8/8/2003	8/8/2003	0	-	
7222	200308	030807518	629101	2.95	8/8/2003	8/8/2003	0	-	
7223	200308	030807518	629101	4.43	8/8/2003	8/8/2003	0	-	
7224	200308	030807518	629101	11.66	8/8/2003	8/8/2003	0	-	
7225	200308	030807518	629101	68.00	8/8/2003	8/8/2003	0	-	
7226	200308	030807518	629101	268.50	8/8/2003	8/8/2003	0	-	
7227	200308	030807518	629101	21.93	8/8/2003	8/8/2003	0	-	
7228	200308	030807536	649102	238.00	8/8/2003	8/8/2003	0	-	
7229	200308	030807536	649102	357.10	8/8/2003	8/8/2003	0	-	
7230	200308	030807540	649006	270.00	8/8/2003	8/8/2003	0	-	
7231	200308	030807543	649006	252.36	8/8/2003	8/8/2003	0	-	
7232	200308	030807590	649006	500.04	8/8/2003	8/8/2003	0	-	
7233	200308	030807590	649004	157.41	8/8/2003	8/8/2003	0	-	
7234	200308	030807651	649102	16.38	8/8/2003	8/8/2003	0	-	
7235	200308	030807651	649102	1.15	8/8/2003	8/8/2003	0	-	
7236	200308	030807653	649102	1.17	8/8/2003	8/8/2003	0	-	
7237	200308	030807653	649102	16.72	8/8/2003	8/8/2003	0	-	
7238	200308	030807656	649102	7.60	8/8/2003	8/8/2003	0	-	
7239	200308	030807656	649102	108.60	8/8/2003	8/8/2003	0	-	
7240	200308	030807657	677202	64.89	8/8/2003	8/8/2003	0	-	
7241	200308	030807657	677202	4.54	8/8/2003	8/8/2003	0	-	
7242	200308	030807659	677202	69.01	8/8/2003	8/8/2003	0	-	
7243	200308	030807659	677202	4.83	8/8/2003	8/8/2003	0	-	
7244	200308	030807661	677202	5.98	8/8/2003	8/8/2003	0	-	
7245	200308	030807661	677202	85.47	8/8/2003	8/8/2003	0	-	
7246	200308	030807666	677202	62.59	8/8/2003	8/8/2003	0	-	
7247	200308	030807666	677202	4.38	8/8/2003	8/8/2003	0	-	
7248	200308	030807668	677202	7.99	8/8/2003	8/8/2003	0	-	
7249	200308	030807668	677202	0.56	8/8/2003	8/8/2003	0	-	
7250	200308	030807673	677103	2.91	8/8/2003	8/8/2003	0	-	
7251	200308	030807673	677103	41.54	8/8/2003	8/8/2003	0	-	
7252	200308	030807707	649103	6.41	8/8/2003	8/8/2003	0	-	
7253	200308	030807707	649103	100.50	8/8/2003	8/8/2003	0	-	
7254	200308	030807707	649103	91.52	8/8/2003	8/8/2003	0	-	
7255	200308	030807707	649103	7.04	8/8/2003	8/8/2003	0	-	
7256	200308	030807707	649103	(1.96)	8/8/2003	8/8/2003	0	-	
7257	200308	030807707	649103	(2.15)	8/8/2003	8/8/2003	0	-	
7258	200308	030807714	649102	(1.58)	8/8/2003	8/8/2003	0	-	
7259	200308	030807714	649102	9.45	8/8/2003	8/8/2003	0	-	
7260	200308	030807714	649102	39.80	8/8/2003	8/8/2003	0	-	

**MidAmerican Energy Company
Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7261	200308	030807714	649102	157.50	8/8/2003	8/8/2003	0	-	
7262	200308	030807717	649102	142.50	8/8/2003	8/8/2003	0	-	
7263	200308	030807717	649102	(1.43)	8/8/2003	8/8/2003	0	-	
7264	200308	030807717	649102	8.55	8/8/2003	8/8/2003	0	-	
7265	200308	030807717	649102	44.29	8/8/2003	8/8/2003	0	-	
7266	200308	030807760	649102	633.00	8/8/2003	8/8/2003	0	-	
7267	200308	030807760	649102	44.31	8/8/2003	8/8/2003	0	-	
7268	200308	030807762	649104	44.67	8/8/2003	8/8/2003	0	-	
7269	200308	030807762	649104	3.13	8/8/2003	8/8/2003	0	-	
7270	200308	030807766	677103	5.79	8/8/2003	8/8/2003	0	-	
7271	200308	030807766	677103	82.78	8/8/2003	8/8/2003	0	-	
7272	200308	030807775	677202	1.18	8/8/2003	8/8/2003	0	-	
7273	200308	030807775	677202	16.90	8/8/2003	8/8/2003	0	-	
7274	200308	030807777	677103	74.69	8/8/2003	8/8/2003	0	-	
7275	200308	030807777	677103	5.23	8/8/2003	8/8/2003	0	-	
7276	200308	030807779	649102	2.92	8/8/2003	8/8/2003	0	-	
7277	200308	030807779	649102	0.20	8/8/2003	8/8/2003	0	-	
7278	200308	030807791	649102	174.59	8/8/2003	8/8/2003	0	-	
7279	200308	030807791	649102	12.22	8/8/2003	8/8/2003	0	-	
7280	200308	030807829	649102	68.75	8/8/2003	8/11/2003	3	206.25	
7281	200308	030807829	649102	206.25	8/8/2003	8/11/2003	3	618.75	
7282	200308	030807829	649102	14.44	8/8/2003	8/11/2003	3	43.32	
7283	200308	030807829	649102	4.81	8/8/2003	8/11/2003	3	14.43	
7284	200308	030807832	649102	420.00	8/8/2003	8/11/2003	3	1,260.00	
7285	200308	030807832	649102	28.88	8/8/2003	8/11/2003	3	86.64	
7286	200308	030807862	649102	6.65	8/8/2003	8/11/2003	3	19.95	
7287	200308	030807862	649102	95.00	8/8/2003	8/11/2003	3	285.00	
7288	200308	030807864	649104	511.56	8/8/2003	8/11/2003	3	1,534.68	
7289	200308	030807864	649104	35.81	8/8/2003	8/11/2003	3	107.43	
7290	200308	030807886	649101	4.25	8/8/2003	8/11/2003	3	12.75	
7291	200308	030807886	649101	85.00	8/8/2003	8/11/2003	3	255.00	
7292	200308	030807897	649102	390.00	8/8/2003	8/21/2003	13	5,070.00	
7293	200308	030807897	649102	27.30	8/8/2003	8/21/2003	13	354.90	
7294	200308	030807897	649102	51.75	8/8/2003	8/21/2003	13	672.75	
7295	200308	030808029	677103	6.97	8/8/2003	8/19/2003	11	76.67	
7296	200308	030808029	677103	0.42	8/8/2003	8/19/2003	11	4.62	
7297	200308	030808032	649004	62.98	8/8/2003	8/19/2003	11	692.78	
7298	200308	030808032	649004	3.78	8/8/2003	8/19/2003	11	41.58	
7299	200308	030808038	677103	1.39	8/8/2003	8/12/2003	4	5.56	
7300	200308	030808038	677103	5.16	8/8/2003	8/12/2003	4	20.64	
7301	200308	030808038	677103	1.99	8/8/2003	8/12/2003	4	7.96	
7302	200308	030808038	677103	0.31	8/8/2003	8/12/2003	4	1.24	
7303	200308	030808038	677103	0.08	8/8/2003	8/12/2003	4	0.32	
7304	200308	030808038	677103	0.12	8/8/2003	8/12/2003	4	0.48	
7305	200308	030808065	649004	4.50	8/8/2003	8/11/2003	3	13.50	
7306	200308	030808065	649004	100.00	8/8/2003	8/11/2003	3	300.00	
7307	200308	030808065	649004	90.00	8/8/2003	8/11/2003	3	270.00	
7308	200308	030808158	649102	18.64	8/8/2003	8/11/2003	3	55.92	
7309	200308	030808158	649102	11.44	8/8/2003	8/11/2003	3	34.32	
7310	200308	030808158	649102	15.26	8/8/2003	8/11/2003	3	45.78	
7311	200308	030808158	649102	3.02	8/8/2003	8/11/2003	3	9.06	
7312	200308	030808158	649102	61.60	8/8/2003	8/11/2003	3	184.80	
7313	200308	030808158	649102	15.40	8/8/2003	8/11/2003	3	46.20	
7314	200308	030808158	649102	2.27	8/8/2003	8/11/2003	3	6.81	
7315	200308	030808158	649102	50.40	8/8/2003	8/11/2003	3	151.20	
7316	200308	030808158	649102	0.92	8/8/2003	8/11/2003	3	2.76	
7317	200308	030808158	649102	3.70	8/8/2003	8/11/2003	3	11.10	
7318	200308	030808158	649102	4.66	8/8/2003	8/11/2003	3	13.98	
7319	200308	030808158	649102	37.80	8/8/2003	8/11/2003	3	113.40	
7320	200308	030808187	649004	0.05	8/8/2003	8/21/2003	13	0.65	
7321	200308	030808187	649004	0.63	8/8/2003	8/21/2003	13	8.19	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7322	200308	030808187	649004	13.55	8/8/2003	8/21/2003	13	176.15	
7323	200308	030808187	649004	0.81	8/8/2003	8/21/2003	13	10.53	
7324	200308	030808187	649004	0.80	8/8/2003	8/21/2003	13	10.40	
7325	200308	030808187	649004	10.55	8/8/2003	8/21/2003	13	137.15	
7326	200308	030808188	649004	1.01	8/8/2003	8/21/2003	13	13.13	
7327	200308	030808188	649004	1.31	8/8/2003	8/21/2003	13	17.03	
7328	200308	030808188	649004	16.75	8/8/2003	8/21/2003	13	217.75	
7329	200308	030808188	649004	21.90	8/8/2003	8/21/2003	13	284.70	
7330	200308	030808188	649004	37.98	8/8/2003	8/21/2003	13	493.74	
7331	200308	030808188	649004	2.28	8/8/2003	8/21/2003	13	29.64	
7332	200308	030808189	649004	48.00	8/8/2003	8/11/2003	3	144.00	
7333	200308	030808189	649004	2.88	8/8/2003	8/11/2003	3	8.64	
7334	200308	030808190	649004	0.43	8/8/2003	8/14/2003	6	2.58	
7335	200308	030808190	649004	41.98	8/8/2003	8/14/2003	6	251.88	
7336	200308	030808190	649004	7.16	8/8/2003	8/14/2003	6	42.96	
7337	200308	030808190	649004	5.49	8/8/2003	8/14/2003	6	32.94	
7338	200308	030808190	649004	4.50	8/8/2003	8/14/2003	6	27.00	
7339	200308	030808190	649004	2.52	8/8/2003	8/14/2003	6	15.12	
7340	200308	030808190	649004	0.33	8/8/2003	8/14/2003	6	1.98	
7341	200308	030808190	649004	0.27	8/8/2003	8/14/2003	6	1.62	
7342	200308	030808190	649004	0.21	8/8/2003	8/14/2003	6	1.26	
7343	200308	030808190	649004	3.49	8/8/2003	8/14/2003	6	20.94	
7344	200308	030808191	649004	0.11	8/8/2003	8/18/2003	10	1.10	
7345	200308	030808191	649004	29.99	8/8/2003	8/18/2003	10	299.90	
7346	200308	030808191	649004	23.28	8/8/2003	8/18/2003	10	232.80	
7347	200308	030808191	649004	12.49	8/8/2003	8/18/2003	10	124.90	
7348	200308	030808191	649004	3.99	8/8/2003	8/18/2003	10	39.90	
7349	200308	030808191	649004	1.89	8/8/2003	8/18/2003	10	18.90	
7350	200308	030808191	649004	1.80	8/8/2003	8/18/2003	10	18.00	
7351	200308	030808191	649004	1.40	8/8/2003	8/18/2003	10	14.00	
7352	200308	030808191	649004	0.75	8/8/2003	8/18/2003	10	7.50	
7353	200308	030808191	649004	0.24	8/8/2003	8/18/2003	10	2.40	
7354	200308	030808194	677202	281.10	8/8/2003	8/15/2003	7	1,967.70	
7355	200308	030808195	677202	234.25	8/8/2003	8/15/2003	7	1,639.75	
7356	200308	030808200	649102	32.40	8/8/2003	8/11/2003	3	97.20	
7357	200308	030808200	649102	1.94	8/8/2003	8/11/2003	3	5.82	
7358	200308	030808200	649102	50.00	8/8/2003	8/11/2003	3	150.00	
7359	200308	030808219	649004	37.95	8/8/2003	8/11/2003	3	113.85	
7360	200308	030808219	649004	1.52	8/8/2003	8/11/2003	3	4.56	
7361	200308	030808221	649102	2.82	8/8/2003	8/14/2003	6	16.92	
7362	200308	030808221	649102	47.08	8/8/2003	8/14/2003	6	282.48	
7363	200308	030808222	677202	262.20	8/8/2003	8/11/2003	3	786.60	
7364	200308	030808222	677202	15.95	8/8/2003	8/11/2003	3	47.85	
7365	200308	030808222	677202	3.59	8/8/2003	8/11/2003	3	10.77	
7366	200308	030808226	677103	3.47	8/8/2003	8/13/2003	5	17.35	
7367	200308	030808226	677103	170.00	8/8/2003	8/13/2003	5	850.00	
7368	200308	030808227	649004	19.99	8/8/2003	8/21/2003	13	259.87	
7369	200308	030808227	649004	1.20	8/8/2003	8/21/2003	13	15.60	
7370	200308	030808278	629101	23.31	8/11/2003	8/11/2003	0	-	
7371	200308	030808278	649004	252.97	8/11/2003	8/11/2003	0	-	
7372	200308	030808278	629101	35.94	8/11/2003	8/11/2003	0	-	
7373	200308	030808278	629101	55.99	8/11/2003	8/11/2003	0	-	
7374	200308	030808284	649104	0.32	8/11/2003	8/11/2003	0	-	
7375	200308	030808284	649006	65.45	8/11/2003	8/11/2003	0	-	
7376	200308	030808284	649006	12.90	8/11/2003	8/11/2003	0	-	
7377	200308	030808284	649006	11.90	8/11/2003	8/11/2003	0	-	
7378	200308	030808284	649101	26.80	8/11/2003	8/11/2003	0	-	
7379	200308	030808284	649006	6.95	8/11/2003	8/11/2003	0	-	
7380	200308	030808284	649006	3.17	8/11/2003	8/11/2003	0	-	
7381	200308	030808284	649101	1.90	8/11/2003	8/11/2003	0	-	
7382	200308	030808284	649005	0.16	8/11/2003	8/11/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7383	200308	030808284	679004	12.90	8/11/2003	8/11/2003	0	-	
7384	200308	030808284	649006	0.63	8/11/2003	8/11/2003	0	-	
7385	200308	030808284	679004	0.63	8/11/2003	8/11/2003	0	-	
7386	200308	030808284	649006	0.32	8/11/2003	8/11/2003	0	-	
7387	200308	030808284	649005	5.95	8/11/2003	8/11/2003	0	-	
7388	200308	030808284	649006	5.95	8/11/2003	8/11/2003	0	-	
7389	200308	030808284	649104	6.95	8/11/2003	8/11/2003	0	-	
7390	200308	030808284	649101	40.65	8/11/2003	8/11/2003	0	-	
7391	200308	030808284	679004	91.25	8/11/2003	8/11/2003	0	-	
7392	200308	030808284	649006	0.16	8/11/2003	8/11/2003	0	-	
7393	200308	030808284	679004	120.00	8/11/2003	8/11/2003	0	-	
7394	200308	030808284	679004	172.55	8/11/2003	8/11/2003	0	-	
7395	200308	030808284	679004	3.81	8/11/2003	8/11/2003	0	-	
7396	200308	030808284	679004	3.17	8/11/2003	8/11/2003	0	-	
7397	200308	030808284	679004	1.75	8/11/2003	8/11/2003	0	-	
7398	200308	030808284	679004	1.27	8/11/2003	8/11/2003	0	-	
7399	200308	030808284	629101	0.16	8/11/2003	8/11/2003	0	-	
7400	200308	030808284	629101	0.79	8/11/2003	8/11/2003	0	-	
7401	200308	030808284	679004	0.16	8/11/2003	8/11/2003	0	-	
7402	200308	030808284	679004	0.48	8/11/2003	8/11/2003	0	-	
7403	200308	030808284	649101	1.27	8/11/2003	8/11/2003	0	-	
7404	200308	030808284	679004	8.57	8/11/2003	8/11/2003	0	-	
7405	200308	030808284	649004	0.32	8/11/2003	8/11/2003	0	-	
7406	200308	030808284	649004	0.79	8/11/2003	8/11/2003	0	-	
7407	200308	030808284	649004	1.11	8/11/2003	8/11/2003	0	-	
7408	200308	030808284	649006	0.48	8/11/2003	8/11/2003	0	-	
7409	200308	030808284	649102	0.16	8/11/2003	8/11/2003	0	-	
7410	200308	030808284	649004	6.95	8/11/2003	8/11/2003	0	-	
7411	200308	030808284	649004	16.55	8/11/2003	8/11/2003	0	-	
7412	200308	030808284	649004	23.80	8/11/2003	8/11/2003	0	-	
7413	200308	030808284	649004	24.80	8/11/2003	8/11/2003	0	-	
7414	200308	030808284	629101	5.95	8/11/2003	8/11/2003	0	-	
7415	200308	030808284	679004	11.90	8/11/2003	8/11/2003	0	-	
7416	200308	030808284	679004	5.95	8/11/2003	8/11/2003	0	-	
7417	200308	030808284	679004	5.87	8/11/2003	8/11/2003	0	-	
7418	200308	030808284	679004	35.70	8/11/2003	8/11/2003	0	-	
7419	200308	030808284	679004	77.35	8/11/2003	8/11/2003	0	-	
7420	200308	030808284	649102	5.95	8/11/2003	8/11/2003	0	-	
7421	200308	030808284	679004	25.95	8/11/2003	8/11/2003	0	-	
7422	200308	030808284	679004	66.50	8/11/2003	8/11/2003	0	-	
7423	200308	030808284	679004	4.44	8/11/2003	8/11/2003	0	-	
7424	200308	030808284	629101	17.85	8/11/2003	8/11/2003	0	-	
7425	200308	030808293	649004	61.47	8/11/2003	8/11/2003	0	-	
7426	200308	030808293	679004	253.29	8/11/2003	8/11/2003	0	-	
7427	200308	030808293	649004	69.19	8/11/2003	8/11/2003	0	-	
7428	200308	030808293	649004	50.35	8/11/2003	8/11/2003	0	-	
7429	200308	030808293	649004	24.37	8/11/2003	8/11/2003	0	-	
7430	200308	030808293	649102	20.03	8/11/2003	8/11/2003	0	-	
7431	200308	030808293	649004	46.58	8/11/2003	8/11/2003	0	-	
7432	200308	030808293	679005	74.79	8/11/2003	8/11/2003	0	-	
7433	200308	030808293	649004	42.17	8/11/2003	8/11/2003	0	-	
7434	200308	030808293	649004	20.72	8/11/2003	8/11/2003	0	-	
7435	200308	030808293	649004	35.69	8/11/2003	8/11/2003	0	-	
7436	200308	030808293	649004	828.97	8/11/2003	8/11/2003	0	-	
7437	200308	030808293	649002	54.90	8/11/2003	8/11/2003	0	-	
7438	200308	030808293	649006	854.24	8/11/2003	8/11/2003	0	-	
7439	200308	030808293	649006	123.27	8/11/2003	8/11/2003	0	-	
7440	200308	030808293	649101	10.07	8/11/2003	8/11/2003	0	-	
7441	200308	030808293	649102	183.39	8/11/2003	8/11/2003	0	-	
7442	200308	030808293	649005	10.68	8/11/2003	8/11/2003	0	-	
7443	200308	030808293	677103	263.34	8/11/2003	8/11/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7444	200308	030808293	649001	133.79	8/11/2003	8/11/2003	0	-	
7445	200308	030808293	649004	912.16	8/11/2003	8/11/2003	0	-	
7446	200308	030808293	649006	15.03	8/11/2003	8/11/2003	0	-	
7447	200308	030808293	649104	37.87	8/11/2003	8/11/2003	0	-	
7448	200308	030808293	649006	46.17	8/11/2003	8/11/2003	0	-	
7449	200308	030808293	649004	130.65	8/11/2003	8/11/2003	0	-	
7450	200308	030808293	649006	252.51	8/11/2003	8/11/2003	0	-	
7451	200308	030808293	649006	296.01	8/11/2003	8/11/2003	0	-	
7452	200308	030808293	649006	337.92	8/11/2003	8/11/2003	0	-	
7453	200308	030808293	649006	819.33	8/11/2003	8/11/2003	0	-	
7454	200308	030808293	649004	509.65	8/11/2003	8/11/2003	0	-	
7455	200308	030808293	649104	105.90	8/11/2003	8/11/2003	0	-	
7456	200308	030808293	649004	144.38	8/11/2003	8/11/2003	0	-	
7457	200308	030808293	649006	26.12	8/11/2003	8/11/2003	0	-	
7458	200308	030808308	649104	362.05	8/11/2003	8/11/2003	0	-	
7459	200308	030808315	649104	0.60	8/11/2003	8/18/2003	7	4.20	
7460	200308	030808315	649104	2.42	8/11/2003	8/18/2003	7	16.94	
7461	200308	030808315	649104	1.17	8/11/2003	8/18/2003	7	8.19	
7462	200308	030808315	649104	10.00	8/11/2003	8/18/2003	7	70.00	
7463	200308	030808315	649104	19.50	8/11/2003	8/18/2003	7	136.50	
7464	200308	030808315	649104	40.25	8/11/2003	8/18/2003	7	281.75	
7465	200308	030808323	677103	0.42	8/11/2003	8/27/2003	16	6.72	
7466	200308	030808323	677103	0.74	8/11/2003	8/27/2003	16	11.84	
7467	200308	030808323	677103	4.19	8/11/2003	8/27/2003	16	67.04	
7468	200308	030808323	677103	8.38	8/11/2003	8/27/2003	16	134.08	
7469	200308	030808323	677103	14.78	8/11/2003	8/27/2003	16	236.48	
7470	200308	030808323	677103	0.21	8/11/2003	8/27/2003	16	3.36	
7471	200308	030808326	649102	120.00	8/11/2003	8/21/2003	10	1,200.00	
7472	200308	030808326	649004	20.00	8/11/2003	8/21/2003	10	200.00	
7473	200308	030808326	649004	1.20	8/11/2003	8/21/2003	10	12.00	
7474	200308	030808326	649102	7.20	8/11/2003	8/21/2003	10	72.00	
7475	200308	030808333	649102	350.00	8/11/2003	8/12/2003	1	350.00	
7476	200308	030808333	649102	1.40	8/11/2003	8/12/2003	1	1.40	
7477	200308	030808344	649004	111.90	8/11/2003	8/22/2003	11	1,230.90	
7478	200308	030808344	649004	7.83	8/11/2003	8/22/2003	11	86.13	
7479	200308	030808347	649102	4.03	8/11/2003	8/22/2003	11	44.33	
7480	200308	030808347	649102	57.60	8/11/2003	8/22/2003	11	633.60	
7481	200308	030808369	649003	181.95	8/11/2003	8/11/2003	0	-	
7482	200308	030808369	649006	176.10	8/11/2003	8/11/2003	0	-	
7483	200308	030808369	649006	50.44	8/11/2003	8/11/2003	0	-	
7484	200308	030808369	649006	46.41	8/11/2003	8/11/2003	0	-	
7485	200308	030808369	649006	37.25	8/11/2003	8/11/2003	0	-	
7486	200308	030808369	649004	105.69	8/11/2003	8/11/2003	0	-	
7487	200308	030808369	649004	269.34	8/11/2003	8/11/2003	0	-	
7488	200308	030808369	677103	1,068.76	8/11/2003	8/11/2003	0	-	
7489	200308	030808369	677103	724.57	8/11/2003	8/11/2003	0	-	
7490	200308	030808369	677103	56.13	8/11/2003	8/11/2003	0	-	
7491	200308	030808369	649006	18.03	8/11/2003	8/11/2003	0	-	
7492	200308	030808369	649003	229.74	8/11/2003	8/11/2003	0	-	
7493	200308	030808369	649006	214.77	8/11/2003	8/11/2003	0	-	
7494	200308	030808369	649003	165.77	8/11/2003	8/11/2003	0	-	
7495	200308	030808369	649004	458.21	8/11/2003	8/11/2003	0	-	
7496	200308	030808369	649004	830.80	8/11/2003	8/11/2003	0	-	
7497	200308	030808369	649004	851.11	8/11/2003	8/11/2003	0	-	
7498	200308	030808369	677202	1,615.80	8/11/2003	8/11/2003	0	-	
7499	200308	030808369	649104	259.25	8/11/2003	8/11/2003	0	-	
7500	200308	030808369	649006	186.97	8/11/2003	8/11/2003	0	-	
7501	200308	030808369	649006	10.07	8/11/2003	8/11/2003	0	-	
7502	200308	030808403	649102	315.46	8/11/2003	8/12/2003	1	315.46	
7503	200308	030808405	649103	3.92	8/11/2003	8/12/2003	1	3.92	
7504	200308	030808405	649103	0.27	8/11/2003	8/12/2003	1	0.27	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7505	200308	030808418	649006	38.04	8/11/2003	8/11/2003	0	-	
7506	200308	030808418	649006	609.15	8/11/2003	8/11/2003	0	-	
7507	200308	030808426	629101	180.49	8/11/2003	8/11/2003	0	-	
7508	200308	030808426	629101	910.94	8/11/2003	8/11/2003	0	-	
7509	200308	030808445	649102	23.09	8/11/2003	8/11/2003	0	-	
7510	200308	030808445	649102	5.60	8/11/2003	8/11/2003	0	-	
7511	200308	030808445	649006	4.34	8/11/2003	8/11/2003	0	-	
7512	200308	030808445	649006	5.00	8/11/2003	8/11/2003	0	-	
7513	200308	030808447	649006	6.93	8/11/2003	8/11/2003	0	-	
7514	200308	030808447	649006	18.34	8/11/2003	8/11/2003	0	-	
7515	200308	030808447	649006	125.07	8/11/2003	8/11/2003	0	-	
7516	200308	030808451	649006	83.70	8/11/2003	8/11/2003	0	-	
7517	200308	030808451	649006	11.73	8/11/2003	8/11/2003	0	-	
7518	200308	030808458	649004	20.61	8/11/2003	8/11/2003	0	-	
7519	200308	030808458	649006	182.16	8/11/2003	8/11/2003	0	-	
7520	200308	030808460	629101	5.06	8/11/2003	8/11/2003	0	-	
7521	200308	030808460	629101	84.41	8/11/2003	8/11/2003	0	-	
7522	200308	030808463	629101	46.95	8/11/2003	8/11/2003	0	-	
7523	200308	030808469	629101	46.95	8/11/2003	8/11/2003	0	-	
7524	200308	030808504	629102	26.28	8/11/2003	8/28/2003	17	446.76	
7525	200308	030808504	629102	455.96	8/11/2003	8/28/2003	17	7,751.32	
7526	200308	030808507	629102	8.46	8/11/2003	8/21/2003	10	84.60	
7527	200308	030808507	629102	17.28	8/11/2003	8/21/2003	10	172.80	
7528	200308	030808507	629102	337.08	8/11/2003	8/21/2003	10	3,370.80	
7529	200308	030808509	629102	588.88	8/11/2003	8/12/2003	1	588.88	
7530	200308	030808509	629102	24.50	8/11/2003	8/12/2003	1	24.50	
7531	200308	030808509	629102	34.64	8/11/2003	8/12/2003	1	34.64	
7532	200308	030808510	629102	3.52	8/11/2003	8/21/2003	10	35.20	
7533	200308	030808510	629102	58.65	8/11/2003	8/21/2003	10	586.50	
7534	200308	030808519	629102	2.49	8/11/2003	8/21/2003	10	24.90	
7535	200308	030808519	629102	41.58	8/11/2003	8/21/2003	10	415.80	
7536	200308	030808523	629102	4.46	8/11/2003	8/18/2003	7	31.22	
7537	200308	030808523	629102	74.33	8/11/2003	8/18/2003	7	520.31	
7538	200308	030808539	649104	1.98	8/11/2003	8/11/2003	0	-	
7539	200308	030808539	649104	32.96	8/11/2003	8/11/2003	0	-	
7540	200308	030808593	649006	1.24	8/11/2003	8/14/2003	3	3.72	
7541	200308	030808593	649006	24.75	8/11/2003	8/14/2003	3	74.25	
7542	200308	030808605	649004	5.00	8/11/2003	8/28/2003	17	85.00	
7543	200308	030808605	649004	0.30	8/11/2003	8/28/2003	17	5.10	
7544	200308	030808621	649003	78.54	8/11/2003	8/11/2003	0	-	
7545	200308	030808638	649006	14.37	8/11/2003	8/11/2003	0	-	
7546	200308	030808657	649006	4.11	8/11/2003	8/11/2003	0	-	
7547	200308	030808657	649006	393.84	8/11/2003	8/11/2003	0	-	
7548	200308	030808688	649002	6,000.00	8/11/2003	8/21/2003	10	60,000.00	
7549	200308	030808693	649004	16.20	8/11/2003	8/15/2003	4	64.80	
7550	200308	030808693	649004	269.99	8/11/2003	8/15/2003	4	1,079.96	
7551	200308	030808695	649004	1,285.77	8/11/2003	8/22/2003	11	14,143.47	
7552	200308	030808695	649004	77.15	8/11/2003	8/22/2003	11	848.65	
7553	200308	030808698	649004	77.15	8/11/2003	8/22/2003	11	848.65	
7554	200308	030808698	649004	1,285.77	8/11/2003	8/22/2003	11	14,143.47	
7555	200308	030808706	649004	300.00	8/11/2003	8/21/2003	10	3,000.00	
7556	200308	030808711	649103	0.90	8/11/2003	8/19/2003	8	7.20	
7557	200308	030808711	649103	15.00	8/11/2003	8/19/2003	8	120.00	
7558	200308	030808721	649103	16.20	8/11/2003	8/12/2003	1	16.20	
7559	200308	030808721	649103	13.20	8/11/2003	8/12/2003	1	13.20	
7560	200308	030808721	649103	7.61	8/11/2003	8/12/2003	1	7.61	
7561	200308	030808721	649103	6.20	8/11/2003	8/12/2003	1	6.20	
7562	200308	030808721	649103	6.19	8/11/2003	8/12/2003	1	6.19	
7563	200308	030808721	649103	0.97	8/11/2003	8/12/2003	1	0.97	
7564	200308	030808721	649103	0.80	8/11/2003	8/12/2003	1	0.80	
7565	200308	030808721	649103	0.79	8/11/2003	8/12/2003	1	0.79	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7566	200308	030808723	649103	36.00	8/11/2003	8/12/2003	1	36.00	
7567	200308	030808723	649103	6.34	8/11/2003	8/12/2003	1	6.34	
7568	200308	030808723	649103	4.40	8/11/2003	8/12/2003	1	4.40	
7569	200308	030808723	649103	2.33	8/11/2003	8/12/2003	1	2.33	
7570	200308	030808723	649103	2.32	8/11/2003	8/12/2003	1	2.32	
7571	200308	030808723	649103	2.16	8/11/2003	8/12/2003	1	2.16	
7572	200308	030808723	649103	0.72	8/11/2003	8/12/2003	1	0.72	
7573	200308	030808723	649103	0.27	8/11/2003	8/12/2003	1	0.27	
7574	200308	030808723	649103	0.26	8/11/2003	8/12/2003	1	0.26	
7575	200308	030808723	649103	19.01	8/11/2003	8/12/2003	1	19.01	
7576	200308	030808723	649103	12.00	8/11/2003	8/12/2003	1	12.00	
7577	200308	030808743	649104	291.17	8/11/2003	8/26/2003	15	4,367.55	
7578	200308	030808744	649004	6.46	8/11/2003	8/12/2003	1	6.46	
7579	200308	030808744	649004	4.32	8/11/2003	8/12/2003	1	4.32	
7580	200308	030808744	649004	79.98	8/11/2003	8/12/2003	1	79.98	
7581	200308	030808757	677202	(0.83)	8/11/2003	8/12/2003	1	(0.83)	
7582	200308	030808757	677202	41.62	8/11/2003	8/12/2003	1	41.62	
7583	200308	030808757	677202	2.49	8/11/2003	8/12/2003	1	2.49	
7584	200308	030808758	677202	41.62	8/11/2003	8/12/2003	1	41.62	
7585	200308	030808758	677202	2.49	8/11/2003	8/12/2003	1	2.49	
7586	200308	030808758	677202	(0.83)	8/11/2003	8/12/2003	1	(0.83)	
7587	200308	030808760	649005	846.00	8/11/2003	8/13/2003	2	1,692.00	
7588	200308	030808760	649005	(8.46)	8/11/2003	8/13/2003	2	(16.92)	
7589	200308	030808856	629101	20.50	8/11/2003	8/11/2003	0	-	
7590	200308	030808856	629101	8.52	8/11/2003	8/11/2003	0	-	
7591	200308	030808856	629101	(8.20)	8/11/2003	8/11/2003	0	-	
7592	200308	030808856	629101	410.09	8/11/2003	8/11/2003	0	-	
7593	200308	030808864	649005	(3.48)	8/11/2003	8/11/2003	0	-	
7594	200308	030808864	649005	348.18	8/11/2003	8/11/2003	0	-	
7595	200308	030808864	649005	522.27	8/11/2003	8/11/2003	0	-	
7596	200308	030808864	649005	(5.22)	8/11/2003	8/11/2003	0	-	
7597	200308	030808866	629102	51.94	8/11/2003	8/11/2003	0	-	
7598	200308	030808866	629102	2.59	8/11/2003	8/11/2003	0	-	
7599	200308	030808866	629102	4.06	8/11/2003	8/11/2003	0	-	
7600	200308	030808866	629102	(1.04)	8/11/2003	8/11/2003	0	-	
7601	200308	030808869	629101	4.46	8/11/2003	8/11/2003	0	-	
7602	200308	030808869	629101	(1.79)	8/11/2003	8/11/2003	0	-	
7603	200308	030808869	629101	6.81	8/11/2003	8/11/2003	0	-	
7604	200308	030808869	629101	89.31	8/11/2003	8/11/2003	0	-	
7605	200308	030808872	629102	79.50	8/11/2003	8/12/2003	1	79.50	
7606	200308	030808872	629102	4.77	8/11/2003	8/12/2003	1	4.77	
7607	200308	030808879	649102	10.23	8/11/2003	8/11/2003	0	-	
7608	200308	030808879	649102	0.51	8/11/2003	8/11/2003	0	-	
7609	200308	030808879	649102	(0.20)	8/11/2003	8/11/2003	0	-	
7610	200308	030808880	649004	87.04	8/11/2003	8/11/2003	0	-	
7611	200308	030808880	649004	1,243.48	8/11/2003	8/11/2003	0	-	
7612	200308	030808880	649004	(12.43)	8/11/2003	8/11/2003	0	-	
7613	200308	030808880	649004	6.60	8/11/2003	8/11/2003	0	-	
7614	200308	030808885	649004	0.86	8/11/2003	8/28/2003	17	14.62	
7615	200308	030808885	649004	12.22	8/11/2003	8/28/2003	17	207.74	
7616	200308	030808888	629102	3.89	8/11/2003	8/12/2003	1	3.89	
7617	200308	030808888	629102	64.80	8/11/2003	8/12/2003	1	64.80	
7618	200308	030808890	629102	33.39	8/11/2003	8/12/2003	1	33.39	
7619	200308	030808890	629102	2.00	8/11/2003	8/12/2003	1	2.00	
7620	200308	030808892	649004	10.13	8/11/2003	8/22/2003	11	111.43	
7621	200308	030808892	649004	0.71	8/11/2003	8/22/2003	11	7.81	
7622	200308	030808908	649101	113.53	8/11/2003	8/25/2003	14	1,589.42	
7623	200308	030808908	649101	5.68	8/11/2003	8/25/2003	14	79.52	
7624	200308	030808909	649101	387.17	8/11/2003	8/25/2003	14	5,420.38	
7625	200308	030808909	649101	19.36	8/11/2003	8/25/2003	14	271.04	
7626	200308	030808910	649101	10.55	8/11/2003	8/28/2003	17	179.35	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7627	200308	030808910	649101	211.03	8/11/2003	8/28/2003	17	3,587.51	
7628	200308	030808911	649006	0.37	8/11/2003	8/21/2003	10	3.70	
7629	200308	030808911	649006	40.89	8/11/2003	8/21/2003	10	408.90	
7630	200308	030808911	649006	23.82	8/11/2003	8/21/2003	10	238.20	
7631	200308	030808911	649006	16.52	8/11/2003	8/21/2003	10	165.20	
7632	200308	030808911	649006	8.92	8/11/2003	8/21/2003	10	89.20	
7633	200308	030808911	649006	6.32	8/11/2003	8/21/2003	10	63.20	
7634	200308	030808911	649006	4.32	8/11/2003	8/21/2003	10	43.20	
7635	200308	030808911	649006	3.92	8/11/2003	8/21/2003	10	39.20	
7636	200308	030808911	649006	2.02	8/11/2003	8/21/2003	10	20.20	
7637	200308	030808911	649006	1.75	8/11/2003	8/21/2003	10	17.50	
7638	200308	030808911	649006	1.17	8/11/2003	8/21/2003	10	11.70	
7639	200308	030808911	649006	0.44	8/11/2003	8/21/2003	10	4.40	
7640	200308	030808911	649006	0.31	8/11/2003	8/21/2003	10	3.10	
7641	200308	030808911	649006	0.21	8/11/2003	8/21/2003	10	2.10	
7642	200308	030808911	649006	0.19	8/11/2003	8/21/2003	10	1.90	
7643	200308	030808911	649006	0.09	8/11/2003	8/21/2003	10	0.90	
7644	200308	030808911	649006	7.42	8/11/2003	8/21/2003	10	74.20	
7645	200308	030808911	649006	0.81	8/11/2003	8/21/2003	10	8.10	
7646	200308	030808911	649006	6.22	8/11/2003	8/21/2003	10	62.20	
7647	200308	030808919	649102	10.00	8/11/2003	8/21/2003	10	100.00	
7648	200308	030808919	649102	200.00	8/11/2003	8/21/2003	10	2,000.00	
7649	200308	030808920	649006	7.20	8/11/2003	8/28/2003	17	122.40	
7650	200308	030808920	649006	0.36	8/11/2003	8/28/2003	17	6.12	
7651	200308	030808921	649006	44.95	8/11/2003	9/4/2003	24	1,078.80	
7652	200308	030808921	649006	2.26	8/11/2003	9/4/2003	24	54.24	
7653	200308	030809106	649103	0.14	8/12/2003	8/21/2003	9	1.26	
7654	200308	030809106	649103	2.86	8/12/2003	8/21/2003	9	25.74	
7655	200308	030809113	649101	2.54	8/12/2003	8/22/2003	10	25.40	
7656	200308	030809113	649101	50.84	8/12/2003	8/22/2003	10	508.40	
7657	200308	030809115	649102	1.20	8/12/2003	8/22/2003	10	12.00	
7658	200308	030809115	649102	24.06	8/12/2003	8/22/2003	10	240.60	
7659	200308	030809116	649102	72.00	8/12/2003	8/18/2003	6	432.00	
7660	200308	030809118	649102	7.08	8/12/2003	8/13/2003	1	7.08	
7661	200308	030809118	649102	141.66	8/12/2003	8/13/2003	1	141.66	
7662	200308	030809119	649102	51.30	8/12/2003	8/19/2003	7	359.10	
7663	200308	030809119	649102	2.57	8/12/2003	8/19/2003	7	17.99	
7664	200308	030809121	649103	11.66	8/12/2003	8/18/2003	6	69.96	
7665	200308	030809121	649103	233.10	8/12/2003	8/18/2003	6	1,398.60	
7666	200308	030809122	649102	4.45	8/12/2003	8/21/2003	9	40.05	
7667	200308	030809122	649102	14.86	8/12/2003	8/21/2003	9	133.74	
7668	200308	030809122	649102	0.74	8/12/2003	8/21/2003	9	6.66	
7669	200308	030809132	649004	3.80	8/12/2003	8/14/2003	2	7.60	
7670	200308	030809132	649004	58.00	8/12/2003	8/14/2003	2	116.00	
7671	200308	030809135	649004	134.00	8/12/2003	8/18/2003	6	804.00	
7672	200308	030809135	649004	11.40	8/12/2003	8/18/2003	6	68.40	
7673	200308	030809136	649102	(1.30)	8/12/2003	8/12/2003	0	-	
7674	200308	030809136	649102	3.25	8/12/2003	8/12/2003	0	-	
7675	200308	030809136	649102	64.90	8/12/2003	8/12/2003	0	-	
7676	200308	030809160	677103	7.99	8/12/2003	8/21/2003	9	71.91	
7677	200308	030809160	677103	10.01	8/12/2003	8/21/2003	9	90.09	
7678	200308	030809160	677103	0.50	8/12/2003	8/21/2003	9	4.50	
7679	200308	030809228	679004	18.93	8/12/2003	8/12/2003	0	-	
7680	200308	030809228	679004	44.17	8/12/2003	8/12/2003	0	-	
7681	200308	030809228	649006	0.42	8/12/2003	8/12/2003	0	-	
7682	200308	030809228	679004	109.81	8/12/2003	8/12/2003	0	-	
7683	200308	030809228	679004	113.58	8/12/2003	8/12/2003	0	-	
7684	200308	030809228	629101	0.42	8/12/2003	8/12/2003	0	-	
7685	200308	030809228	679004	87.08	8/12/2003	8/12/2003	0	-	
7686	200308	030809228	679004	2.46	8/12/2003	8/12/2003	0	-	
7687	200308	030809228	649006	25.24	8/12/2003	8/12/2003	0	-	

MidAmerican Energy Company
Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7688	200308	030809228	679004	42.91	8/12/2003	8/12/2003	0	-	
7689	200308	030809228	629101	25.24	8/12/2003	8/12/2003	0	-	
7690	200308	030809228	649102	1.36	8/12/2003	8/12/2003	0	-	
7691	200308	030809228	649102	1.62	8/12/2003	8/12/2003	0	-	
7692	200308	030809228	649102	82.03	8/12/2003	8/12/2003	0	-	
7693	200308	030809228	649102	94.65	8/12/2003	8/12/2003	0	-	
7694	200308	030809228	679004	145.13	8/12/2003	8/12/2003	0	-	
7695	200308	030809228	679004	1.62	8/12/2003	8/12/2003	0	-	
7696	200308	030809228	649101	60.58	8/12/2003	8/12/2003	0	-	
7697	200308	030809228	649101	56.79	8/12/2003	8/12/2003	0	-	
7698	200308	030809228	649101	6.31	8/12/2003	8/12/2003	0	-	
7699	200308	030809228	649101	1.00	8/12/2003	8/12/2003	0	-	
7700	200308	030809228	649101	0.94	8/12/2003	8/12/2003	0	-	
7701	200308	030809228	649101	0.10	8/12/2003	8/12/2003	0	-	
7702	200308	030809228	679004	1.94	8/12/2003	8/12/2003	0	-	
7703	200308	030809228	679004	88.34	8/12/2003	8/12/2003	0	-	
7704	200308	030809228	679004	1.89	8/12/2003	8/12/2003	0	-	
7705	200308	030809228	679004	0.31	8/12/2003	8/12/2003	0	-	
7706	200308	030809228	679004	94.65	8/12/2003	8/12/2003	0	-	
7707	200308	030809228	679004	0.73	8/12/2003	8/12/2003	0	-	
7708	200308	030809228	679004	1.47	8/12/2003	8/12/2003	0	-	
7709	200308	030809229	649004	114.09	8/12/2003	8/12/2003	0	-	
7710	200308	030809230	649004	47.78	8/12/2003	8/12/2003	0	-	
7711	200308	030809234	649004	78.66	8/12/2003	8/12/2003	0	-	
7712	200308	030809236	649004	70.24	8/12/2003	8/12/2003	0	-	
7713	200308	030809236	649004	14.10	8/12/2003	8/12/2003	0	-	
7714	200308	030809236	649006	40.55	8/12/2003	8/12/2003	0	-	
7715	200308	030809237	649004	266.77	8/12/2003	8/12/2003	0	-	
7716	200308	030809237	649004	2,741.39	8/12/2003	8/12/2003	0	-	
7717	200308	030809238	649004	181.97	8/12/2003	8/12/2003	0	-	
7718	200308	030809238	649006	94.66	8/12/2003	8/12/2003	0	-	
7719	200308	030809238	649004	260.60	8/12/2003	8/12/2003	0	-	
7720	200308	030809238	649004	953.98	8/12/2003	8/12/2003	0	-	
7721	200308	030809240	649004	43.73	8/12/2003	8/12/2003	0	-	
7722	200308	030809240	649004	68.66	8/12/2003	8/12/2003	0	-	
7723	200308	030809244	649103	2.64	8/12/2003	8/12/2003	0	-	
7724	200308	030809244	649104	2.12	8/12/2003	8/12/2003	0	-	
7725	200308	030809244	649102	5.24	8/12/2003	8/12/2003	0	-	
7726	200308	030809244	649004	11.42	8/12/2003	8/12/2003	0	-	
7727	200308	030809244	677103	8.44	8/12/2003	8/12/2003	0	-	
7728	200308	030809244	649102	5.30	8/12/2003	8/12/2003	0	-	
7729	200308	030809244	649104	10.00	8/12/2003	8/12/2003	0	-	
7730	200308	030809244	649004	2.64	8/12/2003	8/12/2003	0	-	
7731	200308	030809281	649003	115.30	8/12/2003	8/12/2003	0	-	
7732	200308	030809281	649003	109.43	8/12/2003	8/12/2003	0	-	
7733	200308	030809302	649004	8.94	8/12/2003	8/12/2003	0	-	
7734	200308	030809302	649004	534.98	8/12/2003	8/12/2003	0	-	
7735	200308	030809303	649103	155.64	8/12/2003	8/12/2003	0	-	
7736	200308	030809303	649103	438.75	8/12/2003	8/12/2003	0	-	
7737	200308	030809305	649103	34.00	8/12/2003	8/12/2003	0	-	
7738	200308	030809305	649103	155.64	8/12/2003	8/12/2003	0	-	
7739	200308	030809305	649103	438.75	8/12/2003	8/12/2003	0	-	
7740	200308	030809307	649001	330.94	8/12/2003	8/12/2003	0	-	
7741	200308	030809321	649102	585.00	8/12/2003	8/12/2003	0	-	
7742	200308	030809321	649102	168.00	8/12/2003	8/12/2003	0	-	
7743	200308	030809336	649006	19.80	8/12/2003	8/14/2003	2	39.60	
7744	200308	030809336	649006	1.19	8/12/2003	8/14/2003	2	2.38	
7745	200308	030809337	649006	14.78	8/12/2003	8/28/2003	16	236.48	
7746	200308	030809337	649006	246.36	8/12/2003	8/28/2003	16	3,941.76	
7747	200308	030809357	649101	41.25	8/12/2003	8/22/2003	10	412.50	
7748	200308	030809357	649101	2.06	8/12/2003	8/22/2003	10	20.60	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7749	200308	030809388	649004	50.00	8/12/2003	8/12/2003	0	-	
7750	200308	030809447	649005	1.34	8/12/2003	8/22/2003	10	13.40	
7751	200308	030809447	649005	0.23	8/12/2003	8/22/2003	10	2.30	
7752	200308	030809447	649005	22.32	8/12/2003	8/22/2003	10	223.20	
7753	200308	030809447	649005	3.80	8/12/2003	8/22/2003	10	38.00	
7754	200308	030809495	649102	0.31	8/12/2003	8/13/2003	1	0.31	
7755	200308	030809495	649102	30.50	8/12/2003	8/13/2003	1	30.50	
7756	200308	030809523	649104	63.75	8/12/2003	8/21/2003	9	573.75	
7757	200308	030809523	649104	4.46	8/12/2003	8/21/2003	9	40.14	
7758	200308	030809530	649004	4.47	8/12/2003	8/12/2003	0	-	
7759	200308	030809530	649004	5.00	8/12/2003	8/12/2003	0	-	
7760	200308	030809530	649004	5.66	8/12/2003	8/12/2003	0	-	
7761	200308	030809530	649004	8.52	8/12/2003	8/12/2003	0	-	
7762	200308	030809530	649004	10.00	8/12/2003	8/12/2003	0	-	
7763	200308	030809530	649004	3.21	8/12/2003	8/12/2003	0	-	
7764	200308	030809533	649103	11.99	8/12/2003	8/19/2003	7	83.93	
7765	200308	030809533	649103	0.72	8/12/2003	8/19/2003	7	5.04	
7766	200308	030809539	649102	2.07	8/12/2003	8/21/2003	9	18.63	
7767	200308	030809539	649102	34.50	8/12/2003	8/21/2003	9	310.50	
7768	200308	030809571	649102	11.56	8/12/2003	8/21/2003	9	104.04	
7769	200308	030809571	649102	0.58	8/12/2003	8/21/2003	9	5.22	
7770	200308	030809579	649102	34.88	8/12/2003	8/28/2003	16	558.08	
7771	200308	030809579	649102	1.74	8/12/2003	8/28/2003	16	27.84	
7772	200308	030809582	649102	1.03	8/12/2003	8/28/2003	16	16.48	
7773	200308	030809582	649102	20.63	8/12/2003	8/28/2003	16	330.08	
7774	200308	030809584	649102	10.76	8/12/2003	8/21/2003	9	96.84	
7775	200308	030809584	649102	215.20	8/12/2003	8/21/2003	9	1,936.80	
7776	200308	030809585	649102	60.18	8/12/2003	8/21/2003	9	541.62	
7777	200308	030809585	649102	0.71	8/12/2003	8/21/2003	9	6.39	
7778	200308	030809589	649004	0.46	8/12/2003	8/13/2003	1	0.46	
7779	200308	030809589	649004	6.58	8/12/2003	8/13/2003	1	6.58	
7780	200308	030809589	649004	2.38	8/12/2003	8/13/2003	1	2.38	
7781	200308	030809589	649004	2.10	8/12/2003	8/13/2003	1	2.10	
7782	200308	030809589	649004	29.99	8/12/2003	8/13/2003	1	29.99	
7783	200308	030809589	649004	0.17	8/12/2003	8/13/2003	1	0.17	
7784	200308	030809591	649004	117.18	8/12/2003	8/22/2003	10	1,171.80	
7785	200308	030809591	649004	7.32	8/12/2003	8/22/2003	10	73.20	
7786	200308	030809654	649004	29.86	8/12/2003	8/13/2003	1	29.86	
7787	200308	030809658	649104	(20.00)	8/12/2003	8/26/2003	14	(280.00)	
7788	200308	030809670	649103	700.00	8/12/2003	8/14/2003	2	1,400.00	
7789	200308	030809677	649102	0.48	8/12/2003	8/18/2003	6	2.88	
7790	200308	030809677	649102	9.53	8/12/2003	8/18/2003	6	57.18	
7791	200308	030809679	649102	1.49	8/12/2003	8/21/2003	9	13.41	
7792	200308	030809679	649102	29.85	8/12/2003	8/21/2003	9	268.65	
7793	200308	030809684	649006	28.25	8/12/2003	8/14/2003	2	56.50	
7794	200308	030809686	649103	2.10	8/12/2003	8/15/2003	3	6.30	
7795	200308	030809686	649103	42.00	8/12/2003	8/15/2003	3	126.00	
7796	200308	030809687	649102	2.18	8/12/2003	8/25/2003	13	28.34	
7797	200308	030809687	649102	43.58	8/12/2003	8/25/2003	13	566.54	
7798	200308	030809688	649102	3.10	8/12/2003	8/28/2003	16	49.60	
7799	200308	030809688	649102	62.00	8/12/2003	8/28/2003	16	992.00	
7800	200308	030809690	649102	15.00	8/12/2003	8/13/2003	1	15.00	
7801	200308	030809691	649102	3.47	8/12/2003	8/13/2003	1	3.47	
7802	200308	030809691	649102	69.43	8/12/2003	8/13/2003	1	69.43	
7803	200308	030809692	649102	16.27	8/12/2003	8/13/2003	1	16.27	
7804	200308	030809692	649102	0.81	8/12/2003	8/13/2003	1	0.81	
7805	200308	030809693	649102	28.65	8/12/2003	8/13/2003	1	28.65	
7806	200308	030809693	649102	1.43	8/12/2003	8/13/2003	1	1.43	
7807	200308	030809694	649102	15.00	8/12/2003	8/13/2003	1	15.00	
7808	200308	030809695	649102	1.80	8/12/2003	8/13/2003	1	1.80	
7809	200308	030809695	649102	35.90	8/12/2003	8/13/2003	1	35.90	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7810	200308	030809696	649102	15.00	8/12/2003	8/13/2003	1	15.00	
7811	200308	030809697	649102	4.00	8/12/2003	8/13/2003	1	4.00	
7812	200308	030809697	649102	0.20	8/12/2003	8/13/2003	1	0.20	
7813	200308	030809700	649102	0.74	8/12/2003	8/14/2003	2	1.48	
7814	200308	030809700	649102	6.00	8/12/2003	8/14/2003	2	12.00	
7815	200308	030809700	649102	14.81	8/12/2003	8/14/2003	2	29.62	
7816	200308	030809704	649102	0.71	8/12/2003	8/15/2003	3	2.13	
7817	200308	030809704	649102	14.24	8/12/2003	8/15/2003	3	42.72	
7818	200308	030809705	649102	1.16	8/12/2003	8/21/2003	9	10.44	
7819	200308	030809705	649102	23.13	8/12/2003	8/21/2003	9	208.17	
7820	200308	030809708	649101	96.60	8/12/2003	8/13/2003	1	96.60	
7821	200308	030809708	649101	4.83	8/12/2003	8/13/2003	1	4.83	
7822	200308	030809709	649102	8.53	8/12/2003	8/21/2003	9	76.77	
7823	200308	030809709	649102	0.43	8/12/2003	8/21/2003	9	3.87	
7824	200308	030809713	649101	4.85	8/12/2003	8/13/2003	1	4.85	
7825	200308	030809713	649101	96.92	8/12/2003	8/13/2003	1	96.92	
7826	200308	030809714	649006	28.80	8/12/2003	8/28/2003	16	460.80	
7827	200308	030809714	649006	1.44	8/12/2003	8/28/2003	16	23.04	
7828	200308	030809714	649103	65.85	8/12/2003	8/28/2003	16	1,053.60	
7829	200308	030809714	649103	3.30	8/12/2003	8/28/2003	16	52.80	
7830	200308	030809721	649103	190.00	8/12/2003	8/13/2003	1	190.00	
7831	200308	030809729	649102	1.04	8/12/2003	8/25/2003	13	13.52	
7832	200308	030809729	649102	1.47	8/12/2003	8/25/2003	13	19.11	
7833	200308	030809729	649102	4.09	8/12/2003	8/25/2003	13	53.17	
7834	200308	030809729	649102	14.81	8/12/2003	8/25/2003	13	192.53	
7835	200308	030809729	649102	21.05	8/12/2003	8/25/2003	13	273.65	
7836	200308	030809729	649102	0.29	8/12/2003	8/25/2003	13	3.77	
7837	200308	030809736	649004	8.56	8/12/2003	8/13/2003	1	8.56	
7838	200308	030809740	649004	34.09	8/12/2003	8/13/2003	1	34.09	
7839	200308	030809749	649104	40.00	8/12/2003	8/18/2003	6	240.00	
7840	200308	030809749	649104	1.98	8/12/2003	8/18/2003	6	11.88	
7841	200308	030809750	649102	41.60	8/12/2003	8/13/2003	1	41.60	
7842	200308	030809759	629101	23.40	8/12/2003	8/19/2003	7	163.80	
7843	200308	030809759	629101	390.00	8/12/2003	8/19/2003	7	2,730.00	
7844	200308	030809769	629102	46.00	8/12/2003	8/21/2003	9	414.00	
7845	200308	030809769	629102	2.76	8/12/2003	8/21/2003	9	24.84	
7846	200308	030809775	649004	60.09	8/12/2003	8/13/2003	1	60.09	
7847	200308	030809775	649004	10.47	8/12/2003	8/13/2003	1	10.47	
7848	200308	030809775	649004	174.58	8/12/2003	8/13/2003	1	174.58	
7849	200308	030809866	677202	6.99	8/12/2003	8/21/2003	9	62.91	
7850	200308	030809866	677202	18.52	8/12/2003	8/21/2003	9	166.68	
7851	200308	030809866	677202	115.00	8/12/2003	8/21/2003	9	1,035.00	
7852	200308	030809866	677202	328.60	8/12/2003	8/21/2003	9	2,957.40	
7853	200308	030809866	677202	6.48	8/12/2003	8/21/2003	9	58.32	
7854	200308	030809866	677202	2.45	8/12/2003	8/21/2003	9	22.05	
7855	200308	030809870	649004	55.00	8/12/2003	8/13/2003	1	55.00	
7856	200308	030809870	649004	3.85	8/12/2003	8/13/2003	1	3.85	
7857	200308	030809884	649104	0.12	8/12/2003	8/18/2003	6	0.72	
7858	200308	030809884	649104	2.00	8/12/2003	8/18/2003	6	12.00	
7859	200308	030809884	649104	2.33	8/12/2003	8/18/2003	6	13.98	
7860	200308	030809884	649104	3.53	8/12/2003	8/18/2003	6	21.18	
7861	200308	030809884	649104	39.50	8/12/2003	8/18/2003	6	237.00	
7862	200308	030809884	649104	60.00	8/12/2003	8/18/2003	6	360.00	
7863	200308	030809885	649104	10.58	8/12/2003	8/18/2003	6	63.48	
7864	200308	030809885	649104	0.12	8/12/2003	8/18/2003	6	0.72	
7865	200308	030809885	649104	33.29	8/12/2003	8/18/2003	6	199.74	
7866	200308	030809885	649104	21.16	8/12/2003	8/18/2003	6	126.96	
7867	200308	030809885	649104	6.85	8/12/2003	8/18/2003	6	41.10	
7868	200308	030809885	649104	1.94	8/12/2003	8/18/2003	6	11.64	
7869	200308	030809885	649104	0.30	8/12/2003	8/18/2003	6	1.80	
7870	200308	030809885	649104	0.40	8/12/2003	8/18/2003	6	2.40	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7871	200308	030809885	649104	3.27	8/12/2003	8/18/2003	6	19.62	
7872	200308	030809885	649104	0.62	8/12/2003	8/18/2003	6	3.72	
7873	200308	030809885	649104	2.00	8/12/2003	8/18/2003	6	12.00	
7874	200308	030809885	649104	1.06	8/12/2003	8/18/2003	6	6.36	
7875	200308	030809885	649104	1.23	8/12/2003	8/18/2003	6	7.38	
7876	200308	030809885	649104	1.63	8/12/2003	8/18/2003	6	9.78	
7877	200308	030809885	649104	5.14	8/12/2003	8/18/2003	6	30.84	
7878	200308	030809913	629101	35.53	8/12/2003	8/21/2003	9	319.77	
7879	200308	030809913	629101	507.50	8/12/2003	8/21/2003	9	4,567.50	
7880	200308	030809932	649006	17.64	8/12/2003	8/21/2003	9	158.76	
7881	200308	030809932	649006	24.98	8/12/2003	8/21/2003	9	224.82	
7882	200308	030809932	649006	252.00	8/12/2003	8/21/2003	9	2,268.00	
7883	200308	030809979	649104	26.64	8/12/2003	8/18/2003	6	159.84	
7884	200308	030809979	649104	39.24	8/12/2003	8/18/2003	6	235.44	
7885	200308	030809979	649104	12.71	8/12/2003	8/18/2003	6	76.26	
7886	200308	030809979	649104	6.33	8/12/2003	8/18/2003	6	37.98	
7887	200308	030809979	649104	551.38	8/12/2003	8/18/2003	6	3,308.28	
7888	200308	030809979	649104	349.69	8/12/2003	8/18/2003	6	2,098.14	
7889	200308	030809979	649104	28.94	8/12/2003	8/18/2003	6	173.64	
7890	200308	030809979	649102	133.77	8/12/2003	8/18/2003	6	802.62	
7891	200308	030809979	649104	221.04	8/12/2003	8/18/2003	6	1,326.24	
7892	200308	030809979	649006	262.07	8/12/2003	8/18/2003	6	1,572.42	
7893	200308	030809979	649104	101.16	8/12/2003	8/18/2003	6	606.96	
7894	200308	030809979	649104	1,160.80	8/12/2003	8/18/2003	6	6,964.80	
7895	200308	030809979	649104	250.70	8/12/2003	8/18/2003	6	1,504.20	
7896	200308	030809979	649104	86.63	8/12/2003	8/18/2003	6	519.78	
7897	200308	030809979	649102	6.69	8/12/2003	8/18/2003	6	40.14	
7898	200308	030809979	649005	675.36	8/12/2003	8/18/2003	6	4,052.16	
7899	200308	030809979	649005	51.48	8/12/2003	8/18/2003	6	308.88	
7900	200308	030809979	649005	31.93	8/12/2003	8/18/2003	6	191.58	
7901	200308	030809979	649104	82.08	8/12/2003	8/18/2003	6	492.48	
7902	200308	030809979	649104	1,188.72	8/12/2003	8/18/2003	6	7,132.32	
7903	200308	030809981	649002	309.73	8/12/2003	8/18/2003	6	1,858.38	
7904	200308	030809981	649104	1,300.69	8/12/2003	8/18/2003	6	7,804.14	
7905	200308	030809981	649104	374.16	8/12/2003	8/18/2003	6	2,244.96	
7906	200308	030809981	649006	688.22	8/12/2003	8/18/2003	6	4,129.32	
7907	200308	030809986	629101	5.90	8/13/2003	8/27/2003	14	82.60	
7908	200308	030809986	629101	110.16	8/13/2003	8/27/2003	14	1,542.24	
7909	200308	030809987	629101	86.10	8/13/2003	8/19/2003	6	516.60	
7910	200308	030809992	629101	28.20	8/13/2003	8/18/2003	5	141.00	
7911	200308	030809992	629101	402.87	8/13/2003	8/18/2003	5	2,014.35	
7912	200308	030809993	649102	24.00	8/13/2003	8/22/2003	9	216.00	
7913	200308	030809993	649102	1.44	8/13/2003	8/22/2003	9	12.96	
7914	200308	030809995	649004	7.76	8/13/2003	8/18/2003	5	38.80	
7915	200308	030809995	649004	0.54	8/13/2003	8/18/2003	5	2.70	
7916	200308	030810017	649102	2.65	8/13/2003	8/21/2003	8	21.20	
7917	200308	030810017	649102	44.20	8/13/2003	8/21/2003	8	353.60	
7918	200308	030810018	649102	35.49	8/13/2003	8/15/2003	2	70.98	
7919	200308	030810018	649102	2.13	8/13/2003	8/15/2003	2	4.26	
7920	200308	030810019	649103	36.14	8/13/2003	8/14/2003	1	36.14	
7921	200308	030810019	649103	2.17	8/13/2003	8/14/2003	1	2.17	
7922	200308	030810020	649103	3.25	8/13/2003	8/14/2003	1	3.25	
7923	200308	030810020	649103	54.21	8/13/2003	8/14/2003	1	54.21	
7924	200308	030810026	649004	5.69	8/13/2003	8/14/2003	1	5.69	
7925	200308	030810027	649004	8.56	8/13/2003	8/14/2003	1	8.56	
7926	200308	030810029	649004	2,139.42	8/13/2003	8/21/2003	8	17,115.36	
7927	200308	030810029	649004	128.36	8/13/2003	8/21/2003	8	1,026.88	
7928	200308	030810032	649004	8.40	8/13/2003	8/14/2003	1	8.40	
7929	200308	030810032	649004	168.00	8/13/2003	8/14/2003	1	168.00	
7930	200308	030810032	649004	90.00	8/13/2003	8/14/2003	1	90.00	
7931	200308	030810033	649103	0.53	8/13/2003	8/14/2003	1	0.53	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7932	200308	030810033	649103	81.00	8/13/2003	8/14/2003	1	81.00	
7933	200308	030810033	649103	39.60	8/13/2003	8/14/2003	1	39.60	
7934	200308	030810033	649103	0.72	8/13/2003	8/14/2003	1	0.72	
7935	200308	030810033	649103	19.80	8/13/2003	8/14/2003	1	19.80	
7936	200308	030810033	649103	2.38	8/13/2003	8/14/2003	1	2.38	
7937	200308	030810033	649103	225.00	8/13/2003	8/14/2003	1	225.00	
7938	200308	030810033	649103	13.50	8/13/2003	8/14/2003	1	13.50	
7939	200308	030810033	649103	6.49	8/13/2003	8/14/2003	1	6.49	
7940	200308	030810033	649103	1.59	8/13/2003	8/14/2003	1	1.59	
7941	200308	030810033	649103	9.00	8/13/2003	8/14/2003	1	9.00	
7942	200308	030810033	649103	1.19	8/13/2003	8/14/2003	1	1.19	
7943	200308	030810033	649103	4.86	8/13/2003	8/14/2003	1	4.86	
7944	200308	030810033	649103	3.17	8/13/2003	8/14/2003	1	3.17	
7945	200308	030810033	649103	18.03	8/13/2003	8/14/2003	1	18.03	
7946	200308	030810035	649103	4.40	8/13/2003	8/14/2003	1	4.40	
7947	200308	030810035	649103	0.26	8/13/2003	8/14/2003	1	0.26	
7948	200308	030810035	649103	0.53	8/13/2003	8/14/2003	1	0.53	
7949	200308	030810035	649103	2.82	8/13/2003	8/14/2003	1	2.82	
7950	200308	030810035	649103	8.80	8/13/2003	8/14/2003	1	8.80	
7951	200308	030810035	649103	18.00	8/13/2003	8/14/2003	1	18.00	
7952	200308	030810035	649103	5.64	8/13/2003	8/14/2003	1	5.64	
7953	200308	030810035	649103	1.08	8/13/2003	8/14/2003	1	1.08	
7954	200308	030810035	649103	11.54	8/13/2003	8/14/2003	1	11.54	
7955	200308	030810037	649103	19.80	8/13/2003	8/14/2003	1	19.80	
7956	200308	030810037	649103	1.69	8/13/2003	8/14/2003	1	1.69	
7957	200308	030810037	649103	194.40	8/13/2003	8/14/2003	1	194.40	
7958	200308	030810037	649103	16.62	8/13/2003	8/14/2003	1	16.62	
7959	200308	030810037	649103	11.66	8/13/2003	8/14/2003	1	11.66	
7960	200308	030810037	649103	1.19	8/13/2003	8/14/2003	1	1.19	
7961	200308	030810138	649104	1,365.34	8/13/2003	8/29/2003	16	21,845.44	
7962	200308	030810138	649104	68.26	8/13/2003	8/29/2003	16	1,092.16	
7963	200308	030810140	649104	76.80	8/13/2003	8/29/2003	16	1,228.80	
7964	200308	030810140	649104	130.63	8/13/2003	8/29/2003	16	2,090.08	
7965	200308	030810140	649104	1,536.18	8/13/2003	8/29/2003	16	24,578.88	
7966	200308	030810175	649102	316.50	8/13/2003	8/13/2003	0	-	
7967	200308	030810193	649004	11.38	8/13/2003	8/13/2003	0	-	
7968	200308	030810210	649104	487.50	8/13/2003	8/13/2003	0	-	
7969	200308	030810246	649104	66.02	8/13/2003	8/13/2003	0	-	
7970	200308	030810246	649104	6.75	8/13/2003	8/13/2003	0	-	
7971	200308	030810246	649006	168.37	8/13/2003	8/13/2003	0	-	
7972	200308	030810258	679004	100.00	8/13/2003	8/25/2003	12	1,200.00	
7973	200308	030810279	679005	7.38	8/13/2003	8/26/2003	13	95.94	
7974	200308	030810279	679005	118.00	8/13/2003	8/26/2003	13	1,534.00	
7975	200308	030810279	679005	4.05	8/13/2003	8/26/2003	13	52.65	
7976	200308	030810313	629101	10.95	8/13/2003	8/14/2003	1	10.95	
7977	200308	030810313	629101	0.77	8/13/2003	8/14/2003	1	0.77	
7978	200308	030810346	629101	6,266.32	8/13/2003	8/13/2003	0	-	
7979	200308	030810346	629101	439.76	8/13/2003	8/13/2003	0	-	
7980	200308	030810356	649101	259.20	8/13/2003	8/13/2003	0	-	
7981	200308	030810356	649101	772.59	8/13/2003	8/13/2003	0	-	
7982	200308	030810365	649004	(0.58)	8/13/2003	8/13/2003	0	-	
7983	200308	030810365	649004	1.73	8/13/2003	8/13/2003	0	-	
7984	200308	030810365	649004	28.90	8/13/2003	8/13/2003	0	-	
7985	200308	030810373	679004	3,925.00	8/13/2003	8/13/2003	0	-	
7986	200308	030810375	649001	4,445.00	8/13/2003	8/13/2003	0	-	
7987	200308	030810378	679004	3,064.00	8/13/2003	8/13/2003	0	-	
7988	200308	030810379	649004	2,496.00	8/13/2003	8/13/2003	0	-	
7989	200308	030810380	679004	2,263.00	8/13/2003	8/13/2003	0	-	
7990	200308	030810463	629102	5.18	8/13/2003	8/14/2003	1	5.18	
7991	200308	030810463	629102	440.03	8/13/2003	8/14/2003	1	440.03	
7992	200308	030810463	629102	22.01	8/13/2003	8/14/2003	1	22.01	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7993	200308	030810485	649004	1.75	8/13/2003	8/22/2003	9	15.75	
7994	200308	030810485	649004	29.14	8/13/2003	8/22/2003	9	262.26	
7995	200308	030810496	649004	220.00	8/13/2003	8/22/2003	9	1,980.00	
7996	200308	030810496	649004	8.80	8/13/2003	8/22/2003	9	79.20	
7997	200308	030810520	629101	83.66	8/13/2003	8/28/2003	15	1,254.90	
7998	200308	030810520	629101	1,195.11	8/13/2003	8/28/2003	15	17,926.65	
7999	200308	030810534	649104	9.00	8/13/2003	8/28/2003	15	135.00	
8000	200308	030810534	649104	150.00	8/13/2003	8/28/2003	15	2,250.00	
8001	200308	030810534	649104	4.28	8/13/2003	8/28/2003	15	64.20	
8002	200308	030810538	649104	5.00	8/13/2003	8/14/2003	1	5.00	
8003	200308	030810538	649104	3.30	8/13/2003	8/14/2003	1	3.30	
8004	200308	030810538	649104	49.96	8/13/2003	8/14/2003	1	49.96	
8005	200308	030810620	649003	9.14	8/13/2003	8/26/2003	13	118.82	
8006	200308	030810620	649104	13.73	8/13/2003	8/26/2003	13	178.49	
8007	200308	030810620	649003	5.48	8/13/2003	8/26/2003	13	71.24	
8008	200308	030810648	649102	(29.06)	8/13/2003	8/13/2003	0	-	
8009	200308	030810648	649102	(465.00)	8/13/2003	8/13/2003	0	-	
8010	200308	030810660	629101	0.23	8/13/2003	8/19/2003	6	1.38	
8011	200308	030810660	629101	0.30	8/13/2003	8/19/2003	6	1.80	
8012	200308	030810660	629101	0.47	8/13/2003	8/19/2003	6	2.82	
8013	200308	030810660	629101	0.31	8/13/2003	8/19/2003	6	1.86	
8014	200308	030810660	629101	28.00	8/13/2003	8/19/2003	6	168.00	
8015	200308	030810660	629101	16.00	8/13/2003	8/19/2003	6	96.00	
8016	200308	030810660	629101	2.50	8/13/2003	8/19/2003	6	15.00	
8017	200308	030810660	629101	0.51	8/13/2003	8/19/2003	6	3.06	
8018	200308	030810660	629101	1.73	8/13/2003	8/19/2003	6	10.38	
8019	200308	030810660	629101	0.12	8/13/2003	8/19/2003	6	0.72	
8020	200308	030810660	629101	1.91	8/13/2003	8/19/2003	6	11.46	
8021	200308	030810660	629101	4.48	8/13/2003	8/19/2003	6	26.88	
8022	200308	030810660	629101	0.03	8/13/2003	8/19/2003	6	0.18	
8023	200308	030810660	629101	7.41	8/13/2003	8/19/2003	6	44.46	
8024	200308	030810660	629101	0.33	8/13/2003	8/19/2003	6	1.98	
8025	200308	030810660	629101	0.02	8/13/2003	8/19/2003	6	0.12	
8026	200308	030810660	629101	0.08	8/13/2003	8/19/2003	6	0.48	
8027	200308	030810660	629101	1.17	8/13/2003	8/19/2003	6	7.02	
8028	200308	030810660	629101	1.09	8/13/2003	8/19/2003	6	6.54	
8029	200308	030810660	629101	3.41	8/13/2003	8/19/2003	6	20.46	
8030	200308	030810660	629101	0.17	8/13/2003	8/19/2003	6	1.02	
8031	200308	030810660	629101	4.47	8/13/2003	8/19/2003	6	26.82	
8032	200308	030810661	629101	28.00	8/13/2003	8/19/2003	6	168.00	
8033	200308	030810661	629101	0.03	8/13/2003	8/19/2003	6	0.18	
8034	200308	030810661	629101	0.02	8/13/2003	8/19/2003	6	0.12	
8035	200308	030810661	629101	0.12	8/13/2003	8/19/2003	6	0.72	
8036	200308	030810661	629101	0.47	8/13/2003	8/19/2003	6	2.82	
8037	200308	030810661	629101	0.73	8/13/2003	8/19/2003	6	4.38	
8038	200308	030810661	629101	1.10	8/13/2003	8/19/2003	6	6.60	
8039	200308	030810661	629101	16.00	8/13/2003	8/19/2003	6	96.00	
8040	200308	030810661	629101	10.56	8/13/2003	8/19/2003	6	63.36	
8041	200308	030810661	629101	26.82	8/13/2003	8/19/2003	6	160.92	
8042	200308	030810661	629101	0.08	8/13/2003	8/19/2003	6	0.48	
8043	200308	030810661	629101	0.31	8/13/2003	8/19/2003	6	1.86	
8044	200308	030810661	629101	2.50	8/13/2003	8/19/2003	6	15.00	
8045	200308	030810661	629101	3.41	8/13/2003	8/19/2003	6	20.46	
8046	200308	030810661	629101	4.47	8/13/2003	8/19/2003	6	26.82	
8047	200308	030810661	629101	1.17	8/13/2003	8/19/2003	6	7.02	
8048	200308	030810661	629101	1.92	8/13/2003	8/19/2003	6	11.52	
8049	200308	030810661	629101	1.85	8/13/2003	8/19/2003	6	11.10	
8050	200308	030810661	629101	1.73	8/13/2003	8/19/2003	6	10.38	
8051	200308	030810661	629101	0.23	8/13/2003	8/19/2003	6	1.38	
8052	200308	030810661	629101	0.17	8/13/2003	8/19/2003	6	1.02	
8053	200308	030810661	629101	0.33	8/13/2003	8/19/2003	6	1.98	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8054	200308	030810661	629101	0.34	8/13/2003	8/19/2003	6	2.04	
8055	200308	030810661	629101	4.94	8/13/2003	8/19/2003	6	29.64	
8056	200308	030810663	629101	0.47	8/13/2003	8/19/2003	6	2.82	
8057	200308	030810663	629101	1.91	8/13/2003	8/19/2003	6	11.46	
8058	200308	030810663	629101	1.73	8/13/2003	8/19/2003	6	10.38	
8059	200308	030810663	629101	1.17	8/13/2003	8/19/2003	6	7.02	
8060	200308	030810663	629101	0.51	8/13/2003	8/19/2003	6	3.06	
8061	200308	030810663	629101	1.09	8/13/2003	8/19/2003	6	6.54	
8062	200308	030810663	629101	0.03	8/13/2003	8/19/2003	6	0.18	
8063	200308	030810663	629101	0.08	8/13/2003	8/19/2003	6	0.48	
8064	200308	030810663	629101	0.12	8/13/2003	8/19/2003	6	0.72	
8065	200308	030810663	629101	0.17	8/13/2003	8/19/2003	6	1.02	
8066	200308	030810663	629101	0.23	8/13/2003	8/19/2003	6	1.38	
8067	200308	030810663	629101	28.00	8/13/2003	8/19/2003	6	168.00	
8068	200308	030810663	629101	7.41	8/13/2003	8/19/2003	6	44.46	
8069	200308	030810663	629101	0.02	8/13/2003	8/19/2003	6	0.12	
8070	200308	030810663	629101	4.48	8/13/2003	8/19/2003	6	26.88	
8071	200308	030810663	629101	4.47	8/13/2003	8/19/2003	6	26.82	
8072	200308	030810663	629101	3.41	8/13/2003	8/19/2003	6	20.46	
8073	200308	030810663	629101	2.50	8/13/2003	8/19/2003	6	15.00	
8074	200308	030810663	629101	16.00	8/13/2003	8/19/2003	6	96.00	
8075	200308	030810663	629101	0.33	8/13/2003	8/19/2003	6	1.98	
8076	200308	030810663	629101	0.31	8/13/2003	8/19/2003	6	1.86	
8077	200308	030810663	629101	0.30	8/13/2003	8/19/2003	6	1.80	
8078	200308	030810710	649104	0.72	8/13/2003	8/28/2003	15	10.80	
8079	200308	030810710	649104	0.71	8/13/2003	8/28/2003	15	10.65	
8080	200308	030810710	649104	36.07	8/13/2003	8/28/2003	15	541.05	
8081	200308	030810710	649104	77.10	8/13/2003	8/28/2003	15	1,156.50	
8082	200308	030810710	649104	108.00	8/13/2003	8/28/2003	15	1,620.00	
8083	200308	030810710	649104	0.51	8/13/2003	8/28/2003	15	7.65	
8084	200308	030810710	649104	1.81	8/13/2003	8/28/2003	15	27.15	
8085	200308	030810710	649104	0.98	8/13/2003	8/28/2003	15	14.70	
8086	200308	030810710	649104	110.40	8/13/2003	8/28/2003	15	1,656.00	
8087	200308	030810710	649104	276.00	8/13/2003	8/28/2003	15	4,140.00	
8088	200308	030810710	649104	150.00	8/13/2003	8/28/2003	15	2,250.00	
8089	200308	030810905	649004	1.25	8/14/2003	8/18/2003	4	5.00	
8090	200308	030810905	649004	20.90	8/14/2003	8/18/2003	4	83.60	
8091	200308	030810907	649004	134.00	8/14/2003	8/28/2003	14	1,876.00	
8092	200308	030810907	649004	8.04	8/14/2003	8/28/2003	14	112.56	
8093	200308	030810908	649004	75.00	8/14/2003	8/15/2003	1	75.00	
8094	200308	030810908	649004	240.00	8/14/2003	8/15/2003	1	240.00	
8095	200308	030810908	649004	19.27	8/14/2003	8/15/2003	1	19.27	
8096	200308	030810908	649004	4.71	8/14/2003	8/15/2003	1	4.71	
8097	200308	030810908	649004	1.47	8/14/2003	8/15/2003	1	1.47	
8098	200308	030810917	649001	70.00	8/14/2003	8/25/2003	11	770.00	
8099	200308	030810917	649001	123.51	8/14/2003	8/25/2003	11	1,358.61	
8100	200308	030810917	649001	2.80	8/14/2003	8/25/2003	11	30.80	
8101	200308	030810917	649001	4.94	8/14/2003	8/25/2003	11	54.34	
8102	200308	030810928	649004	39.00	8/14/2003	8/22/2003	8	312.00	
8103	200308	030810928	649004	2.34	8/14/2003	8/22/2003	8	18.72	
8104	200308	030810931	677103	4.69	8/14/2003	8/15/2003	1	4.69	
8105	200308	030810931	677103	170.00	8/14/2003	8/15/2003	1	170.00	
8106	200308	030810931	677103	230.00	8/14/2003	8/15/2003	1	230.00	
8107	200308	030810931	677103	3.47	8/14/2003	8/15/2003	1	3.47	
8108	200308	030810958	677103	1.78	8/14/2003	8/18/2003	4	7.12	
8109	200308	030810958	677103	0.11	8/14/2003	8/18/2003	4	0.44	
8110	200308	030810958	677103	0.21	8/14/2003	8/18/2003	4	0.84	
8111	200308	030810958	677103	2.36	8/14/2003	8/18/2003	4	9.44	
8112	200308	030810958	677103	2.37	8/14/2003	8/18/2003	4	9.48	
8113	200308	030810958	677103	3.54	8/14/2003	8/18/2003	4	14.16	
8114	200308	030810958	677103	0.14	8/14/2003	8/18/2003	4	0.56	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8115	200308	030810960	649102	3.59	8/14/2003	8/19/2003	5	17.95	
8116	200308	030810960	649102	4.95	8/14/2003	8/19/2003	5	24.75	
8117	200308	030810960	649102	13.95	8/14/2003	8/19/2003	5	69.75	
8118	200308	030810960	649102	0.54	8/14/2003	8/19/2003	5	2.70	
8119	200308	030810960	649102	8.95	8/14/2003	8/19/2003	5	44.75	
8120	200308	030810960	649102	0.30	8/14/2003	8/19/2003	5	1.50	
8121	200308	030810960	649102	0.22	8/14/2003	8/19/2003	5	1.10	
8122	200308	030810960	649102	0.83	8/14/2003	8/19/2003	5	4.15	
8123	200308	030810966	649103	5.18	8/14/2003	8/15/2003	1	5.18	
8124	200308	030810966	649103	10.00	8/14/2003	8/15/2003	1	10.00	
8125	200308	030810966	649103	86.40	8/14/2003	8/15/2003	1	86.40	
8126	200308	030810970	649102	5.66	8/14/2003	8/15/2003	1	5.66	
8127	200308	030810970	649102	52.90	8/14/2003	8/15/2003	1	52.90	
8128	200308	030810970	649102	41.00	8/14/2003	8/15/2003	1	41.00	
8129	200308	030810970	649102	(0.53)	8/14/2003	8/15/2003	1	(0.53)	
8130	200308	030810970	649102	(0.41)	8/14/2003	8/15/2003	1	(0.41)	
8131	200308	030810970	649102	11.35	8/14/2003	8/15/2003	1	11.35	
8132	200308	030810970	649102	8.00	8/14/2003	8/15/2003	1	8.00	
8133	200308	030810970	649102	0.39	8/14/2003	8/15/2003	1	0.39	
8134	200308	030810970	649102	2.55	8/14/2003	8/15/2003	1	2.55	
8135	200308	030810970	649102	1.98	8/14/2003	8/15/2003	1	1.98	
8136	200308	030810970	649102	0.54	8/14/2003	8/15/2003	1	0.54	
8137	200308	030810970	649102	(0.11)	8/14/2003	8/15/2003	1	(0.11)	
8138	200308	030810970	649102	(0.08)	8/14/2003	8/15/2003	1	(0.08)	
8139	200308	030810989	649102	48.75	8/14/2003	8/25/2003	11	536.25	
8140	200308	030810989	649102	1.73	8/14/2003	8/25/2003	11	19.03	
8141	200308	030810992	649102	174.53	8/14/2003	9/8/2003	25	4,363.25	
8142	200308	030810992	649102	(3.49)	8/14/2003	9/8/2003	25	(87.25)	
8143	200308	030810992	649102	10.47	8/14/2003	9/8/2003	25	261.75	
8144	200308	030811018	649102	467.50	8/14/2003	8/15/2003	1	467.50	
8145	200308	030811023	649102	0.62	8/14/2003	8/15/2003	1	0.62	
8146	200308	030811023	649102	10.36	8/14/2003	8/15/2003	1	10.36	
8147	200308	030811027	649102	3.36	8/14/2003	8/15/2003	1	3.36	
8148	200308	030811027	649102	55.94	8/14/2003	8/15/2003	1	55.94	
8149	200308	030811028	649103	4.58	8/14/2003	8/15/2003	1	4.58	
8150	200308	030811028	649103	0.27	8/14/2003	8/15/2003	1	0.27	
8151	200308	030811052	677103	316.60	8/14/2003	8/14/2003	0	-	
8152	200308	030811089	677103	3.62	8/14/2003	8/14/2003	0	-	
8153	200308	030811102	649006	97.92	8/14/2003	8/14/2003	0	-	
8154	200308	030811111	649003	198.85	8/14/2003	8/14/2003	0	-	
8155	200308	030811111	649003	212.17	8/14/2003	8/14/2003	0	-	
8156	200308	030811172	649102	1.76	8/14/2003	8/25/2003	11	19.36	
8157	200308	030811172	649102	25.14	8/14/2003	8/25/2003	11	276.54	
8158	200308	030811182	649102	2.29	8/14/2003	8/15/2003	1	2.29	
8159	200308	030811182	649102	38.25	8/14/2003	8/15/2003	1	38.25	
8160	200308	030811186	649102	10.63	8/14/2003	8/15/2003	1	10.63	
8161	200308	030811186	649102	177.22	8/14/2003	8/15/2003	1	177.22	
8162	200308	030811202	649004	344.00	8/14/2003	8/15/2003	1	344.00	
8163	200308	030811202	649004	17.20	8/14/2003	8/15/2003	1	17.20	
8164	200308	030811202	649004	9.50	8/14/2003	8/15/2003	1	9.50	
8165	200308	030811210	649102	3.18	8/14/2003	9/4/2003	21	66.78	
8166	200308	030811210	649102	53.01	8/14/2003	9/4/2003	21	1,113.21	
8167	200308	030811216	649102	5.82	8/14/2003	8/22/2003	8	46.56	
8168	200308	030811216	649102	0.83	8/14/2003	8/22/2003	8	6.64	
8169	200308	030811216	649102	10.92	8/14/2003	8/22/2003	8	87.36	
8170	200308	030811217	649102	4.00	8/14/2003	8/14/2003	0	-	
8171	200308	030811217	649102	0.12	8/14/2003	8/14/2003	0	-	
8172	200308	030811217	649102	0.35	8/14/2003	8/14/2003	0	-	
8173	200308	030811217	649102	3.99	8/14/2003	8/14/2003	0	-	
8174	200308	030811217	649102	4.99	8/14/2003	8/14/2003	0	-	
8175	200308	030811217	649102	5.00	8/14/2003	8/14/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8176	200308	030811217	649102	0.02	8/14/2003	8/14/2003	0	-	
8177	200308	030811217	649102	0.28	8/14/2003	8/14/2003	0	-	
8178	200308	030811217	649102	0.30	8/14/2003	8/14/2003	0	-	
8179	200308	030811217	649102	0.11	8/14/2003	8/14/2003	0	-	
8180	200308	030811217	649102	1.62	8/14/2003	8/14/2003	0	-	
8181	200308	030811218	649103	150.75	8/14/2003	8/15/2003	1	150.75	
8182	200308	030811218	649103	85.00	8/14/2003	8/15/2003	1	85.00	
8183	200308	030811218	649103	65.00	8/14/2003	8/15/2003	1	65.00	
8184	200308	030811218	649103	55.00	8/14/2003	8/15/2003	1	55.00	
8185	200308	030811218	649103	35.00	8/14/2003	8/15/2003	1	35.00	
8186	200308	030811218	649103	30.03	8/14/2003	8/15/2003	1	30.03	
8187	200308	030811218	649103	210.00	8/14/2003	8/15/2003	1	210.00	
8188	200308	030811219	649102	4.38	8/14/2003	8/14/2003	0	-	
8189	200308	030811219	649102	0.74	8/14/2003	8/14/2003	0	-	
8190	200308	030811219	649102	0.42	8/14/2003	8/14/2003	0	-	
8191	200308	030811219	649102	0.31	8/14/2003	8/14/2003	0	-	
8192	200308	030811219	649102	5.98	8/14/2003	8/14/2003	0	-	
8193	200308	030811219	649102	10.58	8/14/2003	8/14/2003	0	-	
8194	200308	030811221	649104	29.38	8/14/2003	8/14/2003	0	-	
8195	200308	030811227	629101	1.65	8/14/2003	8/19/2003	5	8.25	
8196	200308	030811227	629101	23.50	8/14/2003	8/19/2003	5	117.50	
8197	200308	030811261	649004	143.50	8/14/2003	8/29/2003	15	2,152.50	
8198	200308	030811261	649004	2,049.93	8/14/2003	8/29/2003	15	30,748.95	
8199	200308	030811273	649004	25.99	8/14/2003	8/15/2003	1	25.99	
8200	200308	030811273	649004	1.56	8/14/2003	8/15/2003	1	1.56	
8201	200308	030811292	649004	23.60	8/14/2003	8/15/2003	1	23.60	
8202	200308	030811292	649004	1.42	8/14/2003	8/15/2003	1	1.42	
8203	200308	030811293	649004	39.88	8/14/2003	8/15/2003	1	39.88	
8204	200308	030811293	649004	2.39	8/14/2003	8/15/2003	1	2.39	
8205	200308	030811297	649004	12.72	8/14/2003	8/15/2003	1	12.72	
8206	200308	030811297	649004	0.76	8/14/2003	8/15/2003	1	0.76	
8207	200308	030811298	649004	119.35	8/14/2003	8/15/2003	1	119.35	
8208	200308	030811298	649004	7.16	8/14/2003	8/15/2003	1	7.16	
8209	200308	030811300	649103	216.00	8/14/2003	8/19/2003	5	1,080.00	
8210	200308	030811300	649103	12.96	8/14/2003	8/19/2003	5	64.80	
8211	200308	030811313	649004	43.00	8/14/2003	8/14/2003	0	-	
8212	200308	030811315	649004	43.00	8/14/2003	8/14/2003	0	-	
8213	200308	030811318	649004	43.00	8/14/2003	8/14/2003	0	-	
8214	200308	030811319	649004	43.00	8/14/2003	8/14/2003	0	-	
8215	200308	030811343	649004	22.34	8/14/2003	9/8/2003	25	558.50	
8216	200308	030811343	649004	1.57	8/14/2003	9/8/2003	25	39.25	
8217	200308	030811343	649004	(0.22)	8/14/2003	9/8/2003	25	(5.50)	
8218	200308	030811365	649102	1.98	8/14/2003	8/15/2003	1	1.98	
8219	200308	030811365	649102	32.93	8/14/2003	8/15/2003	1	32.93	
8220	200308	030811368	649104	179.79	8/14/2003	8/15/2003	1	179.79	
8221	200308	030811368	649104	10.47	8/14/2003	8/15/2003	1	10.47	
8222	200308	030811394	649102	13.99	8/14/2003	8/14/2003	0	-	
8223	200308	030811394	649102	0.70	8/14/2003	8/14/2003	0	-	
8224	200308	030811410	649104	205.00	8/14/2003	8/14/2003	0	-	
8225	200308	030811410	649104	8.20	8/14/2003	8/14/2003	0	-	
8226	200308	030811413	649104	512.04	8/14/2003	8/14/2003	0	-	
8227	200308	030811413	649104	30.12	8/14/2003	8/14/2003	0	-	
8228	200308	030811413	649104	120.00	8/14/2003	8/14/2003	0	-	
8229	200308	030811419	649003	205.92	8/14/2003	8/14/2003	0	-	
8230	200308	030811419	649003	13.50	8/14/2003	8/14/2003	0	-	
8231	200308	030811419	649006	15.22	8/14/2003	8/14/2003	0	-	
8232	200308	030811424	649004	29.88	8/14/2003	8/14/2003	0	-	
8233	200308	030811424	649004	26.07	8/14/2003	8/14/2003	0	-	
8234	200308	030811424	649004	18.60	8/14/2003	8/14/2003	0	-	
8235	200308	030811424	649004	2.09	8/14/2003	8/14/2003	0	-	
8236	200308	030811424	649004	1.82	8/14/2003	8/14/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8237	200308	030811424	649004	1.30	8/14/2003	8/14/2003	0	-	
8238	200308	030811432	629101	16.00	8/14/2003	8/18/2003	4	64.00	
8239	200308	030811432	629101	0.17	8/14/2003	8/18/2003	4	0.68	
8240	200308	030811432	629101	0.23	8/14/2003	8/18/2003	4	0.92	
8241	200308	030811432	629101	0.33	8/14/2003	8/18/2003	4	1.32	
8242	200308	030811432	629101	0.34	8/14/2003	8/18/2003	4	1.36	
8243	200308	030811432	629101	0.47	8/14/2003	8/18/2003	4	1.88	
8244	200308	030811432	629101	1.09	8/14/2003	8/18/2003	4	4.36	
8245	200308	030811432	629101	1.17	8/14/2003	8/18/2003	4	4.68	
8246	200308	030811432	629101	1.73	8/14/2003	8/18/2003	4	6.92	
8247	200308	030811432	629101	0.08	8/14/2003	8/18/2003	4	0.32	
8248	200308	030811432	629101	2.50	8/14/2003	8/18/2003	4	10.00	
8249	200308	030811432	629101	0.02	8/14/2003	8/18/2003	4	0.08	
8250	200308	030811432	629101	3.41	8/14/2003	8/18/2003	4	13.64	
8251	200308	030811432	629101	0.12	8/14/2003	8/18/2003	4	0.48	
8252	200308	030811432	629101	4.94	8/14/2003	8/18/2003	4	19.76	
8253	200308	030811432	629101	4.47	8/14/2003	8/18/2003	4	17.88	
8254	200308	030811432	629101	28.00	8/14/2003	8/18/2003	4	112.00	
8255	200308	030811432	629101	0.31	8/14/2003	8/18/2003	4	1.24	
8256	200308	030811432	629101	4.48	8/14/2003	8/18/2003	4	17.92	
8257	200308	030811432	629101	0.03	8/14/2003	8/18/2003	4	0.12	
8258	200308	030811432	629101	1.91	8/14/2003	8/18/2003	4	7.64	
8259	200308	030811439	629101	1.09	8/14/2003	8/18/2003	4	4.36	
8260	200308	030811439	629101	1.17	8/14/2003	8/18/2003	4	4.68	
8261	200308	030811439	629101	0.02	8/14/2003	8/18/2003	4	0.08	
8262	200308	030811439	629101	0.03	8/14/2003	8/18/2003	4	0.12	
8263	200308	030811439	629101	0.08	8/14/2003	8/18/2003	4	0.32	
8264	200308	030811439	629101	0.12	8/14/2003	8/18/2003	4	0.48	
8265	200308	030811439	629101	0.17	8/14/2003	8/18/2003	4	0.68	
8266	200308	030811439	629101	0.23	8/14/2003	8/18/2003	4	0.92	
8267	200308	030811439	629101	0.31	8/14/2003	8/18/2003	4	1.24	
8268	200308	030811439	629101	0.33	8/14/2003	8/18/2003	4	1.32	
8269	200308	030811439	629101	1.73	8/14/2003	8/18/2003	4	6.92	
8270	200308	030811439	629101	0.47	8/14/2003	8/18/2003	4	1.88	
8271	200308	030811439	629101	1.91	8/14/2003	8/18/2003	4	7.64	
8272	200308	030811439	629101	2.50	8/14/2003	8/18/2003	4	10.00	
8273	200308	030811439	629101	3.41	8/14/2003	8/18/2003	4	13.64	
8274	200308	030811439	629101	4.47	8/14/2003	8/18/2003	4	17.88	
8275	200308	030811439	629101	4.48	8/14/2003	8/18/2003	4	17.92	
8276	200308	030811439	629101	4.94	8/14/2003	8/18/2003	4	19.76	
8277	200308	030811439	629101	16.00	8/14/2003	8/18/2003	4	64.00	
8278	200308	030811439	629101	28.00	8/14/2003	8/18/2003	4	112.00	
8279	200308	030811439	629101	0.34	8/14/2003	8/18/2003	4	1.36	
8280	200308	030811451	649004	0.06	8/14/2003	8/22/2003	8	0.48	
8281	200308	030811451	649004	1.02	8/14/2003	8/22/2003	8	8.16	
8282	200308	030811452	649004	766.65	8/14/2003	8/25/2003	11	8,433.15	
8283	200308	030811452	649004	53.67	8/14/2003	8/25/2003	11	590.37	
8284	200308	030811456	649004	2.27	8/14/2003	8/18/2003	4	9.08	
8285	200308	030811456	649004	37.83	8/14/2003	8/18/2003	4	151.32	
8286	200308	030811457	649101	1.94	8/14/2003	8/18/2003	4	7.76	
8287	200308	030811457	649101	0.12	8/14/2003	8/18/2003	4	0.48	
8288	200308	030811457	649101	0.28	8/14/2003	8/18/2003	4	1.12	
8289	200308	030811457	649101	1.55	8/14/2003	8/18/2003	4	6.20	
8290	200308	030811457	649101	4.60	8/14/2003	8/18/2003	4	18.40	
8291	200308	030811457	649101	5.52	8/14/2003	8/18/2003	4	22.08	
8292	200308	030811457	649101	7.84	8/14/2003	8/18/2003	4	31.36	
8293	200308	030811457	649101	10.27	8/14/2003	8/18/2003	4	41.08	
8294	200308	030811457	649101	10.28	8/14/2003	8/18/2003	4	41.12	
8295	200308	030811457	649101	25.88	8/14/2003	8/18/2003	4	103.52	
8296	200308	030811457	649101	92.15	8/14/2003	8/18/2003	4	368.60	
8297	200308	030811457	649101	124.49	8/14/2003	8/18/2003	4	497.96	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8298	200308	030811457	649101	7.47	8/14/2003	8/18/2003	4	29.88	
8299	200308	030811457	649101	171.24	8/14/2003	8/18/2003	4	684.96	
8300	200308	030811457	649101	0.62	8/14/2003	8/18/2003	4	2.48	
8301	200308	030811457	649101	130.64	8/14/2003	8/18/2003	4	522.56	
8302	200308	030811462	649004	9.73	8/14/2003	8/22/2003	8	77.84	
8303	200308	030811462	649004	0.68	8/14/2003	8/22/2003	8	5.44	
8304	200308	030811469	679004	250.00	8/14/2003	8/25/2003	11	2,750.00	
8305	200308	030811471	677103	2.03	8/14/2003	8/15/2003	1	2.03	
8306	200308	030811471	677103	33.85	8/14/2003	8/15/2003	1	33.85	
8307	200308	030811566	649101	16.45	8/14/2003	8/28/2003	14	230.30	
8308	200308	030811566	649101	261.00	8/14/2003	8/28/2003	14	3,654.00	
8309	200308	030811566	649101	3,600.00	8/14/2003	8/28/2003	14	50,400.00	
8310	200308	030811567	649004	0.60	8/14/2003	8/15/2003	1	0.60	
8311	200308	030811567	677103	0.60	8/14/2003	8/15/2003	1	0.60	
8312	200308	030811567	677103	0.67	8/14/2003	8/15/2003	1	0.67	
8313	200308	030811567	677103	1.20	8/14/2003	8/15/2003	1	1.20	
8314	200308	030811567	677103	1.34	8/14/2003	8/15/2003	1	1.34	
8315	200308	030811567	677103	9.57	8/14/2003	8/15/2003	1	9.57	
8316	200308	030811567	677103	19.14	8/14/2003	8/15/2003	1	19.14	
8317	200308	030811567	649004	19.14	8/14/2003	8/15/2003	1	19.14	
8318	200308	030811567	649004	9.57	8/14/2003	8/15/2003	1	9.57	
8319	200308	030811567	649004	1.34	8/14/2003	8/15/2003	1	1.34	
8320	200308	030811567	649004	0.67	8/14/2003	8/15/2003	1	0.67	
8321	200308	030811567	649004	1.20	8/14/2003	8/15/2003	1	1.20	
8322	200308	030811570	649006	0.39	8/14/2003	8/28/2003	14	5.46	
8323	200308	030811570	649006	18.90	8/14/2003	8/28/2003	14	264.60	
8324	200308	030811646	649103	31.64	8/15/2003	8/18/2003	3	94.92	
8325	200308	030811646	649103	452.04	8/15/2003	8/18/2003	3	1,356.12	
8326	200308	030811647	649006	11.52	8/15/2003	8/15/2003	0	-	
8327	200308	030811673	649104	1,100.00	8/15/2003	8/18/2003	3	3,300.00	
8328	200308	030811741	649004	150.00	8/15/2003	8/15/2003	0	-	
8329	200308	030811747	649004	19.37	8/15/2003	8/18/2003	3	58.11	
8330	200308	030811747	649004	1.35	8/15/2003	8/18/2003	3	4.05	
8331	200308	030811757	649104	3.54	8/15/2003	8/28/2003	13	46.02	
8332	200308	030811757	649104	11.72	8/15/2003	8/28/2003	13	152.36	
8333	200308	030811757	649104	5.13	8/15/2003	8/28/2003	13	66.69	
8334	200308	030811757	649104	2.50	8/15/2003	8/28/2003	13	32.50	
8335	200308	030811757	649104	2.28	8/15/2003	8/28/2003	13	29.64	
8336	200308	030811757	649104	1.57	8/15/2003	8/28/2003	13	20.41	
8337	200308	030811757	649104	1.35	8/15/2003	8/28/2003	13	17.55	
8338	200308	030811757	649104	0.88	8/15/2003	8/28/2003	13	11.44	
8339	200308	030811757	649104	0.09	8/15/2003	8/28/2003	13	1.17	
8340	200308	030811757	649104	0.02	8/15/2003	8/28/2003	13	0.26	
8341	200308	030811757	649104	0.04	8/15/2003	8/28/2003	13	0.52	
8342	200308	030811757	649104	8.25	8/15/2003	8/28/2003	13	107.25	
8343	200308	030811757	649104	0.08	8/15/2003	8/28/2003	13	1.04	
8344	200308	030811757	649104	0.70	8/15/2003	8/28/2003	13	9.10	
8345	200308	030811757	649104	0.14	8/15/2003	8/28/2003	13	1.82	
8346	200308	030811757	649104	0.64	8/15/2003	8/28/2003	13	8.32	
8347	200308	030811757	649104	0.49	8/15/2003	8/28/2003	13	6.37	
8348	200308	030811757	649104	0.21	8/15/2003	8/28/2003	13	2.73	
8349	200308	030811757	649104	0.31	8/15/2003	8/28/2003	13	4.03	
8350	200308	030811757	649104	0.38	8/15/2003	8/28/2003	13	4.94	
8351	200308	030811757	649104	0.16	8/15/2003	8/28/2003	13	2.08	
8352	200308	030811757	649104	0.05	8/15/2003	8/28/2003	13	0.65	
8353	200308	030811836	649004	78.07	8/15/2003	8/18/2003	3	234.21	
8354	200308	030811837	649004	8.19	8/15/2003	8/28/2003	13	106.47	
8355	200308	030811902	629101	350.00	8/15/2003	9/2/2003	18	6,300.00	
8356	200308	030811902	629101	24.50	8/15/2003	9/2/2003	18	441.00	
8357	200308	030811905	629101	52.00	8/15/2003	8/29/2003	14	728.00	
8358	200308	030811905	629102	16.42	8/15/2003	8/29/2003	14	229.88	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8359	200308	030811905	629101	6.02	8/15/2003	8/29/2003	14	84.28	
8360	200308	030811937	649102	(1.00)	8/15/2003	8/15/2003	0	-	
8361	200308	030811937	649102	0.70	8/15/2003	8/15/2003	0	-	
8362	200308	030811937	649102	9.98	8/15/2003	8/15/2003	0	-	
8363	200308	030811942	649104	2.53	8/15/2003	8/15/2003	0	-	
8364	200308	030811942	649104	(3.61)	8/15/2003	8/15/2003	0	-	
8365	200308	030811942	649104	36.08	8/15/2003	8/15/2003	0	-	
8366	200308	030811945	649104	30.98	8/15/2003	8/15/2003	0	-	
8367	200308	030811945	649104	(3.10)	8/15/2003	8/15/2003	0	-	
8368	200308	030811945	649104	2.17	8/15/2003	8/15/2003	0	-	
8369	200308	030811946	649104	97.19	8/15/2003	8/15/2003	0	-	
8370	200308	030811946	649104	6.80	8/15/2003	8/15/2003	0	-	
8371	200308	030811946	649104	(9.72)	8/15/2003	8/15/2003	0	-	
8372	200308	030811948	649102	4.23	8/15/2003	8/15/2003	0	-	
8373	200308	030811948	649102	60.40	8/15/2003	8/15/2003	0	-	
8374	200308	030811948	649102	(6.04)	8/15/2003	8/15/2003	0	-	
8375	200308	030811949	649104	19.22	8/15/2003	8/15/2003	0	-	
8376	200308	030811949	649104	(24.67)	8/15/2003	8/15/2003	0	-	
8377	200308	030811949	649104	274.59	8/15/2003	8/15/2003	0	-	
8378	200308	030811951	649104	117.59	8/15/2003	8/15/2003	0	-	
8379	200308	030811951	649104	(11.76)	8/15/2003	8/15/2003	0	-	
8380	200308	030811951	649104	8.23	8/15/2003	8/15/2003	0	-	
8381	200308	030811953	677103	(1.96)	8/15/2003	8/15/2003	0	-	
8382	200308	030811953	677103	1.37	8/15/2003	8/15/2003	0	-	
8383	200308	030811953	677103	19.63	8/15/2003	8/15/2003	0	-	
8384	200308	030811955	649001	49.50	8/15/2003	8/21/2003	6	297.00	
8385	200308	030811956	649104	(11.24)	8/15/2003	8/15/2003	0	-	
8386	200308	030811956	649104	7.87	8/15/2003	8/15/2003	0	-	
8387	200308	030811956	649104	112.40	8/15/2003	8/15/2003	0	-	
8388	200308	030811958	649104	(3.85)	8/15/2003	8/15/2003	0	-	
8389	200308	030811958	649104	2.84	8/15/2003	8/15/2003	0	-	
8390	200308	030811958	649104	40.52	8/15/2003	8/15/2003	0	-	
8391	200308	030811960	649001	49.50	8/15/2003	8/21/2003	6	297.00	
8392	200308	030811960	649001	4.95	8/15/2003	8/21/2003	6	29.70	
8393	200308	030811967	677103	1.05	8/15/2003	8/15/2003	0	-	
8394	200308	030811967	677103	(1.50)	8/15/2003	8/15/2003	0	-	
8395	200308	030811967	677103	14.98	8/15/2003	8/15/2003	0	-	
8396	200308	030812062	677103	273.50	8/15/2003	8/19/2003	4	1,094.00	
8397	200308	030812062	677103	30.32	8/15/2003	8/19/2003	4	121.28	
8398	200308	030812062	677103	(2.74)	8/15/2003	8/19/2003	4	(10.96)	
8399	200308	030812062	677103	16.41	8/15/2003	8/19/2003	4	65.64	
8400	200308	030812083	649104	47.03	8/15/2003	9/2/2003	18	846.54	
8401	200308	030812084	649104	34.21	8/15/2003	8/28/2003	13	444.73	
8402	200308	030812084	649104	2.05	8/15/2003	8/28/2003	13	26.65	
8403	200308	030812087	649104	146.99	8/15/2003	9/4/2003	20	2,939.80	
8404	200308	030812087	649104	8.82	8/15/2003	9/4/2003	20	176.40	
8405	200308	030812092	649102	(2.13)	8/15/2003	8/15/2003	0	-	
8406	200308	030812092	649102	4.95	8/15/2003	8/15/2003	0	-	
8407	200308	030812092	649102	14.39	8/15/2003	8/15/2003	0	-	
8408	200308	030812092	649102	213.18	8/15/2003	8/15/2003	0	-	
8409	200308	030812101	649104	45.00	8/15/2003	8/18/2003	3	135.00	
8410	200308	030812101	649104	2.70	8/15/2003	8/18/2003	3	8.10	
8411	200308	030812102	649006	205.32	8/15/2003	9/4/2003	20	4,106.40	
8412	200308	030812102	649006	12.32	8/15/2003	9/4/2003	20	246.40	
8413	200308	030812103	629002	52.00	8/15/2003	8/25/2003	10	520.00	
8414	200308	030812103	629002	12.35	8/15/2003	8/25/2003	10	123.50	
8415	200308	030812103	629002	1,040.00	8/15/2003	8/25/2003	10	10,400.00	
8416	200308	030812104	649102	1.49	8/15/2003	8/18/2003	3	4.47	
8417	200308	030812104	649102	0.10	8/15/2003	8/18/2003	3	0.30	
8418	200308	030812104	649102	0.40	8/15/2003	8/18/2003	3	1.20	
8419	200308	030812104	649102	0.53	8/15/2003	8/18/2003	3	1.59	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8420	200308	030812104	649102	5.69	8/15/2003	8/18/2003	3	17.07	
8421	200308	030812104	649102	0.70	8/15/2003	8/18/2003	3	2.10	
8422	200308	030812104	649102	1.50	8/15/2003	8/18/2003	3	4.50	
8423	200308	030812104	649102	5.68	8/15/2003	8/18/2003	3	17.04	
8424	200308	030812104	649102	0.11	8/15/2003	8/18/2003	3	0.33	
8425	200308	030812104	649102	7.48	8/15/2003	8/18/2003	3	22.44	
8426	200308	030812104	649102	7.49	8/15/2003	8/18/2003	3	22.47	
8427	200308	030812104	649102	9.99	8/15/2003	8/18/2003	3	29.97	
8428	200308	030812104	649102	0.69	8/15/2003	8/18/2003	3	2.07	
8429	200308	030812104	649102	0.52	8/15/2003	8/18/2003	3	1.56	
8430	200308	030812111	649104	0.92	8/15/2003	8/18/2003	3	2.76	
8431	200308	030812111	649104	13.12	8/15/2003	8/18/2003	3	39.36	
8432	200308	030812113	649104	15.47	8/15/2003	8/18/2003	3	46.41	
8433	200308	030812115	649104	4.22	8/15/2003	8/18/2003	3	12.66	
8434	200308	030812115	649104	707.50	8/15/2003	8/18/2003	3	2,122.50	
8435	200308	030812115	649104	44.22	8/15/2003	8/18/2003	3	132.66	
8436	200308	030812117	649102	292.13	8/15/2003	8/18/2003	3	876.39	
8437	200308	030812117	649102	20.45	8/15/2003	8/18/2003	3	61.35	
8438	200308	030812119	649104	81.03	8/15/2003	8/18/2003	3	243.09	
8439	200308	030812119	649104	4.97	8/15/2003	8/18/2003	3	14.91	
8440	200308	030812119	649104	6.00	8/15/2003	8/18/2003	3	18.00	
8441	200308	030812119	649104	5.99	8/15/2003	8/18/2003	3	17.97	
8442	200308	030812122	649104	9.87	8/15/2003	8/18/2003	3	29.61	
8443	200308	030812124	649104	5.27	8/15/2003	8/18/2003	3	15.81	
8444	200308	030812124	649104	5.29	8/15/2003	8/18/2003	3	15.87	
8445	200308	030812124	649104	75.40	8/15/2003	8/18/2003	3	226.20	
8446	200308	030812124	649104	75.41	8/15/2003	8/18/2003	3	226.23	
8447	200308	030812158	677103	6.49	8/15/2003	8/25/2003	10	64.90	
8448	200308	030812158	677103	0.45	8/15/2003	8/25/2003	10	4.50	
8449	200308	030812161	649004	5.69	8/15/2003	8/28/2003	13	73.97	
8450	200308	030812169	649102	6.90	8/15/2003	9/9/2003	25	172.50	
8451	200308	030812169	649102	0.41	8/15/2003	9/9/2003	25	10.25	
8452	200308	030812173	649102	2.24	8/15/2003	8/28/2003	13	29.12	
8453	200308	030812173	649102	37.30	8/15/2003	8/28/2003	13	484.90	
8454	200308	030812187	649102	0.36	8/15/2003	8/28/2003	13	4.68	
8455	200308	030812187	649102	6.08	8/15/2003	8/28/2003	13	79.04	
8456	200308	030812191	649004	1.50	8/15/2003	8/28/2003	13	19.50	
8457	200308	030812191	649004	25.04	8/15/2003	8/28/2003	13	325.52	
8458	200308	030812192	649004	0.84	8/15/2003	8/28/2003	13	10.92	
8459	200308	030812192	649004	13.97	8/15/2003	8/28/2003	13	181.61	
8460	200308	030812193	677103	0.10	8/15/2003	8/28/2003	13	1.30	
8461	200308	030812193	677103	1.69	8/15/2003	8/28/2003	13	21.97	
8462	200308	030812196	629101	150.35	8/15/2003	8/25/2003	10	1,503.50	
8463	200308	030812196	629101	10.52	8/15/2003	8/25/2003	10	105.20	
8464	200308	030812200	629101	10.91	8/15/2003	8/25/2003	10	109.10	
8465	200308	030812200	629101	155.90	8/15/2003	8/25/2003	10	1,559.00	
8466	200308	030812203	629101	0.03	8/15/2003	8/26/2003	11	0.33	
8467	200308	030812203	629101	17.28	8/15/2003	8/26/2003	11	190.08	
8468	200308	030812203	629101	8.01	8/15/2003	8/26/2003	11	88.11	
8469	200308	030812203	629101	4.90	8/15/2003	8/26/2003	11	53.90	
8470	200308	030812203	629101	4.83	8/15/2003	8/26/2003	11	53.13	
8471	200308	030812203	629101	3.69	8/15/2003	8/26/2003	11	40.59	
8472	200308	030812203	629101	2.70	8/15/2003	8/26/2003	11	29.70	
8473	200308	030812203	629101	2.07	8/15/2003	8/26/2003	11	22.77	
8474	200308	030812203	629101	1.73	8/15/2003	8/26/2003	11	19.03	
8475	200308	030812203	629101	1.28	8/15/2003	8/26/2003	11	14.08	
8476	200308	030812203	629101	0.34	8/15/2003	8/26/2003	11	3.74	
8477	200308	030812203	629101	0.51	8/15/2003	8/26/2003	11	5.61	
8478	200308	030812203	629101	0.09	8/15/2003	8/26/2003	11	0.99	
8479	200308	030812203	629101	0.13	8/15/2003	8/26/2003	11	1.43	
8480	200308	030812203	629101	0.36	8/15/2003	8/26/2003	11	3.96	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8481	200308	030812203	629101	30.24	8/15/2003	8/26/2003	11	332.64	
8482	200308	030812203	629101	0.02	8/15/2003	8/26/2003	11	0.22	
8483	200308	030812203	629101	0.33	8/15/2003	8/26/2003	11	3.63	
8484	200308	030812203	629101	0.25	8/15/2003	8/26/2003	11	2.75	
8485	200308	030812203	629101	0.18	8/15/2003	8/26/2003	11	1.98	
8486	200308	030812203	629101	0.55	8/15/2003	8/26/2003	11	6.05	
8487	200308	030812203	629101	1.18	8/15/2003	8/26/2003	11	12.98	
8488	200308	030812500	649103	18.36	8/18/2003	8/28/2003	10	183.60	
8489	200308	030812500	649103	1.29	8/18/2003	8/28/2003	10	12.90	
8490	200308	030812502	649104	17.83	8/18/2003	8/28/2003	10	178.30	
8491	200308	030812502	649104	1.25	8/18/2003	8/28/2003	10	12.50	
8492	200308	030812504	649103	11.80	8/18/2003	8/29/2003	11	129.80	
8493	200308	030812504	649103	168.61	8/18/2003	8/29/2003	11	1,854.71	
8494	200308	030812507	649104	19.75	8/18/2003	8/21/2003	3	59.25	
8495	200308	030812666	649101	(1.74)	8/18/2003	8/19/2003	1	(1.74)	
8496	200308	030812666	649101	347.11	8/18/2003	8/19/2003	1	347.11	
8497	200308	030812671	649101	5.57	8/18/2003	8/19/2003	1	5.57	
8498	200308	030812671	649101	(0.56)	8/18/2003	8/19/2003	1	(0.56)	
8499	200308	030812671	649101	111.40	8/18/2003	8/19/2003	1	111.40	
8500	200308	030812692	649006	36.00	8/18/2003	8/18/2003	0	-	
8501	200308	030812701	649006	24.00	8/18/2003	8/18/2003	0	-	
8502	200308	030812701	649006	7.20	8/18/2003	8/18/2003	0	-	
8503	200308	030812730	649102	1.94	8/18/2003	8/19/2003	1	1.94	
8504	200308	030812730	649102	32.34	8/18/2003	8/19/2003	1	32.34	
8505	200308	030812732	649102	0.89	8/18/2003	8/22/2003	4	3.56	
8506	200308	030812732	649102	14.88	8/18/2003	8/22/2003	4	59.52	
8507	200308	030812760	629103	94.30	8/18/2003	8/19/2003	1	94.30	
8508	200308	030812760	629103	1,347.13	8/18/2003	8/19/2003	1	1,347.13	
8509	200308	030812806	677202	(747.00)	8/18/2003	8/18/2003	0	-	
8510	200308	030812806	677202	(44.82)	8/18/2003	8/18/2003	0	-	
8511	200308	030812806	677202	(10.68)	8/18/2003	8/18/2003	0	-	
8512	200308	030812806	677202	10.68	8/18/2003	8/18/2003	0	-	
8513	200308	030812806	677202	44.82	8/18/2003	8/18/2003	0	-	
8514	200308	030812806	677202	747.00	8/18/2003	8/18/2003	0	-	
8515	200308	030812823	679005	8.80	8/18/2003	8/28/2003	10	88.00	
8516	200308	030812823	679005	13.60	8/18/2003	8/28/2003	10	136.00	
8517	200308	030812823	679005	272.00	8/18/2003	8/28/2003	10	2,720.00	
8518	200308	030812837	649006	26.50	8/18/2003	8/18/2003	0	-	
8519	200308	030812862	649101	431.55	8/18/2003	8/18/2003	0	-	
8520	200308	030812862	649101	(431.55)	8/18/2003	8/18/2003	0	-	
8521	200308	030812864	649101	(1,288.00)	8/18/2003	8/18/2003	0	-	
8522	200308	030812864	649101	1,288.00	8/18/2003	8/18/2003	0	-	
8523	200308	030812869	649103	(40.32)	8/18/2003	8/18/2003	0	-	
8524	200308	030812869	649103	40.32	8/18/2003	8/18/2003	0	-	
8525	200308	030812890	649101	(16.48)	8/18/2003	8/18/2003	0	-	
8526	200308	030812890	649101	(278.44)	8/18/2003	8/18/2003	0	-	
8527	200308	030812890	649101	278.44	8/18/2003	8/18/2003	0	-	
8528	200308	030812890	649101	16.48	8/18/2003	8/18/2003	0	-	
8529	200308	030812892	629101	20.00	8/18/2003	8/18/2003	0	-	
8530	200308	030812894	629101	7.00	8/18/2003	8/18/2003	0	-	
8531	200308	030812894	629101	100.00	8/18/2003	8/18/2003	0	-	
8532	200308	030812896	649006	0.53	8/18/2003	8/18/2003	0	-	
8533	200308	030812896	649006	10.74	8/18/2003	8/18/2003	0	-	
8534	200308	030812899	649006	22.80	8/18/2003	8/18/2003	0	-	
8535	200308	030812899	649006	1.60	8/18/2003	8/18/2003	0	-	
8536	200308	030812900	649006	6.50	8/18/2003	8/18/2003	0	-	
8537	200308	030812900	649006	0.39	8/18/2003	8/18/2003	0	-	
8538	200308	030812903	649006	13.00	8/18/2003	8/18/2003	0	-	
8539	200308	030812903	649006	0.77	8/18/2003	8/18/2003	0	-	
8540	200308	030812907	649104	0.08	8/18/2003	8/19/2003	1	0.08	
8541	200308	030812907	649104	1.61	8/18/2003	8/19/2003	1	1.61	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8542	200308	030812917	649006	0.10	8/18/2003	8/18/2003	0	-	
8543	200308	030812917	649006	26.15	8/18/2003	8/18/2003	0	-	
8544	200308	030812919	649006	0.35	8/18/2003	8/18/2003	0	-	
8545	200308	030812919	649006	5.00	8/18/2003	8/18/2003	0	-	
8546	200308	030812921	649006	0.37	8/18/2003	8/18/2003	0	-	
8547	200308	030812921	649006	5.27	8/18/2003	8/18/2003	0	-	
8548	200308	030812923	649101	1.21	8/18/2003	8/18/2003	0	-	
8549	200308	030812923	649101	18.61	8/18/2003	8/18/2003	0	-	
8550	200308	030812925	649006	4.62	8/18/2003	8/18/2003	0	-	
8551	200308	030812925	649006	68.39	8/18/2003	8/18/2003	0	-	
8552	200308	030812927	649006	13.56	8/18/2003	8/18/2003	0	-	
8553	200308	030812927	649006	0.82	8/18/2003	8/18/2003	0	-	
8554	200308	030812989	649005	613.05	8/18/2003	8/20/2003	2	1,226.10	
8555	200308	030812989	649005	(6.13)	8/18/2003	8/20/2003	2	(12.26)	
8556	200308	030812993	649101	108.57	8/18/2003	8/22/2003	4	434.28	
8557	200308	030812993	649101	6.51	8/18/2003	8/22/2003	4	26.04	
8558	200308	030812993	649101	(0.54)	8/18/2003	8/22/2003	4	(2.16)	
8559	200308	030812995	649005	1,241.50	8/18/2003	8/25/2003	7	8,690.50	
8560	200308	030812995	649005	806.08	8/18/2003	8/25/2003	7	5,642.56	
8561	200308	030812995	649005	92.75	8/18/2003	8/25/2003	7	649.25	
8562	200308	030812999	649006	189.98	8/18/2003	8/28/2003	10	1,899.80	
8563	200308	030813000	649101	42.12	8/18/2003	8/28/2003	10	421.20	
8564	200308	030813000	649101	8.25	8/18/2003	8/28/2003	10	82.50	
8565	200308	030813000	649101	2.53	8/18/2003	8/28/2003	10	25.30	
8566	200308	030813002	649102	35.82	8/18/2003	8/19/2003	1	35.82	
8567	200308	030813002	649102	2.15	8/18/2003	8/19/2003	1	2.15	
8568	200308	030813071	649006	0.39	8/18/2003	8/18/2003	0	-	
8569	200308	030813071	649006	6.60	8/18/2003	8/18/2003	0	-	
8570	200308	030813096	677202	588.75	8/18/2003	8/19/2003	1	588.75	
8571	200308	030813096	677202	232.96	8/18/2003	8/19/2003	1	232.96	
8572	200308	030813096	677202	232.95	8/18/2003	8/19/2003	1	232.95	
8573	200308	030813096	677202	212.20	8/18/2003	8/19/2003	1	212.20	
8574	200308	030813096	677202	212.16	8/18/2003	8/19/2003	1	212.16	
8575	200308	030813178	649102	39.70	8/18/2003	8/19/2003	1	39.70	
8576	200308	030813178	649102	0.49	8/18/2003	8/19/2003	1	0.49	
8577	200308	030813206	649004	69.95	8/18/2003	8/19/2003	1	69.95	
8578	200308	030813206	649004	4.90	8/18/2003	8/19/2003	1	4.90	
8579	200308	030813207	649004	23.95	8/18/2003	8/21/2003	3	71.85	
8580	200308	030813207	649004	1.68	8/18/2003	8/21/2003	3	5.04	
8581	200308	030813211	649101	1,343.75	8/18/2003	8/19/2003	1	1,343.75	
8582	200308	030813211	649101	94.07	8/18/2003	8/19/2003	1	94.07	
8583	200308	030813254	649003	300.00	8/18/2003	8/28/2003	10	3,000.00	
8584	200308	030813254	649102	3,390.98	8/18/2003	8/28/2003	10	33,909.80	
8585	200308	030813254	649004	51.27	8/18/2003	8/28/2003	10	512.70	
8586	200308	030813254	649004	52.99	8/18/2003	8/28/2003	10	529.90	
8587	200308	030813254	649004	73.07	8/18/2003	8/28/2003	10	730.70	
8588	200308	030813254	649004	81.35	8/18/2003	8/28/2003	10	813.50	
8589	200308	030813254	649004	106.98	8/18/2003	8/28/2003	10	1,069.80	
8590	200308	030813254	649004	363.03	8/18/2003	8/28/2003	10	3,630.30	
8591	200308	030813254	649003	490.93	8/18/2003	8/28/2003	10	4,909.30	
8592	200308	030813254	649102	398.96	8/18/2003	8/28/2003	10	3,989.60	
8593	200308	030813254	629101	683.35	8/18/2003	8/28/2003	10	6,833.50	
8594	200308	030813254	629101	2,630.23	8/18/2003	8/28/2003	10	26,302.30	
8595	200308	030813254	649104	31.79	8/18/2003	8/28/2003	10	317.90	
8596	200308	030813254	649104	89.86	8/18/2003	8/28/2003	10	898.60	
8597	200308	030813254	649104	215.19	8/18/2003	8/28/2003	10	2,151.90	
8598	200308	030813254	649104	379.48	8/18/2003	8/28/2003	10	3,794.80	
8599	200308	030813254	649006	51.01	8/18/2003	8/28/2003	10	510.10	
8600	200308	030813254	649102	1,030.53	8/18/2003	8/28/2003	10	10,305.30	
8601	200308	030813254	629002	650.22	8/18/2003	8/28/2003	10	6,502.20	
8602	200308	030813339	649004	17.11	8/19/2003	8/20/2003	1	17.11	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8603	200308	030813354	649001	66.15	8/19/2003	8/29/2003	10	661.50	
8604	200308	030813354	649001	4.63	8/19/2003	8/29/2003	10	46.30	
8605	200308	030813397	629102	74.45	8/19/2003	8/22/2003	3	223.35	
8606	200308	030813397	629102	1,489.00	8/19/2003	8/22/2003	3	4,467.00	
8607	200308	030813432	629102	373.60	8/19/2003	8/20/2003	1	373.60	
8608	200308	030813482	649005	0.35	8/19/2003	8/19/2003	0	-	
8609	200308	030813482	649005	0.41	8/19/2003	8/19/2003	0	-	
8610	200308	030813482	649005	1.09	8/19/2003	8/19/2003	0	-	
8611	200308	030813482	649005	1.28	8/19/2003	8/19/2003	0	-	
8612	200308	030813482	649005	7.64	8/19/2003	8/19/2003	0	-	
8613	200308	030813482	649005	30.97	8/19/2003	8/19/2003	0	-	
8614	200308	030813482	649005	9.94	8/19/2003	8/19/2003	0	-	
8615	200308	030813482	649005	9.00	8/19/2003	8/19/2003	0	-	
8616	200308	030813482	649005	217.50	8/19/2003	8/19/2003	0	-	
8617	200308	030813485	649005	10.15	8/19/2003	8/21/2003	2	20.30	
8618	200308	030813485	649005	253.75	8/19/2003	8/21/2003	2	507.50	
8619	200308	030813488	649005	5.80	8/19/2003	8/21/2003	2	11.60	
8620	200308	030813488	649005	145.00	8/19/2003	8/21/2003	2	290.00	
8621	200308	030813512	649004	1.72	8/19/2003	9/4/2003	16	27.52	
8622	200308	030813512	649004	24.56	8/19/2003	9/4/2003	16	392.96	
8623	200308	030813516	649104	802.80	8/19/2003	8/29/2003	10	8,028.00	
8624	200308	030813516	649104	48.17	8/19/2003	8/29/2003	10	481.70	
8625	200308	030813516	649104	19.84	8/19/2003	8/29/2003	10	198.40	
8626	200308	030813526	649004	1.86	8/19/2003	9/4/2003	16	29.76	
8627	200308	030813526	649004	0.13	8/19/2003	9/4/2003	16	2.08	
8628	200308	030813548	677103	15.75	8/19/2003	8/19/2003	0	-	
8629	200308	030813548	677103	20.86	8/19/2003	8/19/2003	0	-	
8630	200308	030813548	677103	1.38	8/19/2003	8/19/2003	0	-	
8631	200308	030813548	677103	11.10	8/19/2003	8/19/2003	0	-	
8632	200308	030813548	677103	3.20	8/19/2003	8/19/2003	0	-	
8633	200308	030813548	677103	26.50	8/19/2003	8/19/2003	0	-	
8634	200308	030813555	649004	1.59	8/19/2003	8/21/2003	2	3.18	
8635	200308	030813555	649004	30.92	8/19/2003	8/21/2003	2	61.84	
8636	200308	030813562	649104	438.60	8/19/2003	8/21/2003	2	877.20	
8637	200308	030813562	649104	80.00	8/19/2003	8/21/2003	2	160.00	
8638	200308	030813562	649104	25.80	8/19/2003	8/21/2003	2	51.60	
8639	200308	030813581	649006	75.00	8/19/2003	8/19/2003	0	-	
8640	200308	030813589	677103	344.37	8/19/2003	8/19/2003	0	-	
8641	200308	030813589	649006	67.63	8/19/2003	8/19/2003	0	-	
8642	200308	030813594	649001	92.16	8/19/2003	8/19/2003	0	-	
8643	200308	030813594	649001	68.75	8/19/2003	8/19/2003	0	-	
8644	200308	030813597	649004	343.67	8/19/2003	8/19/2003	0	-	
8645	200308	030813598	649006	46.00	8/19/2003	8/19/2003	0	-	
8646	200308	030813598	649006	335.56	8/19/2003	8/19/2003	0	-	
8647	200308	030813604	677103	138.03	8/19/2003	8/19/2003	0	-	
8648	200308	030813613	649006	80.99	8/19/2003	8/19/2003	0	-	
8649	200308	030813613	649006	4.15	8/19/2003	8/19/2003	0	-	
8650	200308	030813624	649103	17.09	8/19/2003	8/20/2003	1	17.09	
8651	200308	030813624	649103	26.63	8/19/2003	8/20/2003	1	26.63	
8652	200308	030813624	649103	315.00	8/19/2003	8/20/2003	1	315.00	
8653	200308	030813632	649006	129.53	8/19/2003	8/19/2003	0	-	
8654	200308	030813632	649006	4.22	8/19/2003	8/19/2003	0	-	
8655	200308	030813645	649004	4.23	8/19/2003	8/20/2003	1	4.23	
8656	200308	030813645	649004	70.50	8/19/2003	8/20/2003	1	70.50	
8657	200308	030813646	649004	47.00	8/19/2003	8/20/2003	1	47.00	
8658	200308	030813646	649004	2.82	8/19/2003	8/20/2003	1	2.82	
8659	200308	030813648	649004	15.70	8/19/2003	8/20/2003	1	15.70	
8660	200308	030813648	649004	2.50	8/19/2003	8/20/2003	1	2.50	
8661	200308	030813648	649004	50.00	8/19/2003	8/20/2003	1	50.00	
8662	200308	030813649	649004	3.89	8/19/2003	8/28/2003	9	35.01	
8663	200308	030813649	649004	0.23	8/19/2003	8/28/2003	9	2.07	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8664	200308	030813649	649004	0.79	8/19/2003	8/28/2003	9	7.11	
8665	200308	030813649	649004	13.16	8/19/2003	8/28/2003	9	118.44	
8666	200308	030813650	649004	1.01	8/19/2003	8/22/2003	3	3.03	
8667	200308	030813650	649004	16.80	8/19/2003	8/22/2003	3	50.40	
8668	200308	030813651	649004	5.00	8/19/2003	8/20/2003	1	5.00	
8669	200308	030813651	649004	0.12	8/19/2003	8/20/2003	1	0.12	
8670	200308	030813651	649004	12.00	8/19/2003	8/20/2003	1	12.00	
8671	200308	030813651	649004	5.58	8/19/2003	8/20/2003	1	5.58	
8672	200308	030813651	649004	0.72	8/19/2003	8/20/2003	1	0.72	
8673	200308	030813651	649004	2.00	8/19/2003	8/20/2003	1	2.00	
8674	200308	030813651	649004	0.33	8/19/2003	8/20/2003	1	0.33	
8675	200308	030813651	649004	0.30	8/19/2003	8/20/2003	1	0.30	
8676	200308	030813657	649004	4.99	8/19/2003	8/20/2003	1	4.99	
8677	200308	030813657	649004	0.30	8/19/2003	8/20/2003	1	0.30	
8678	200308	030813657	649004	0.24	8/19/2003	8/20/2003	1	0.24	
8679	200308	030813657	649004	3.95	8/19/2003	8/20/2003	1	3.95	
8680	200308	030813670	649102	313.32	8/19/2003	8/20/2003	1	313.32	
8681	200308	030813670	649103	2,394.72	8/19/2003	8/20/2003	1	2,394.72	
8682	200308	030813670	649102	2,138.53	8/19/2003	8/20/2003	1	2,138.53	
8683	200308	030813670	679004	6,698.94	8/19/2003	8/20/2003	1	6,698.94	
8684	200308	030813671	649003	0.03	8/19/2003	8/22/2003	3	0.09	
8685	200308	030813671	649003	7.25	8/19/2003	8/22/2003	3	21.75	
8686	200308	030813672	649003	7.25	8/19/2003	8/22/2003	3	21.75	
8687	200308	030813672	649003	0.50	8/19/2003	8/22/2003	3	1.50	
8688	200308	030813680	649102	0.19	8/19/2003	8/26/2003	7	1.33	
8689	200308	030813680	649102	19.34	8/19/2003	8/26/2003	7	135.38	
8690	200308	030813682	649104	14.42	8/19/2003	8/28/2003	9	129.78	
8691	200308	030813682	649104	0.98	8/19/2003	8/28/2003	9	8.82	
8692	200308	030813682	649104	13.63	8/19/2003	8/28/2003	9	122.67	
8693	200308	030813682	649104	8.12	8/19/2003	8/28/2003	9	73.08	
8694	200308	030813682	649104	0.10	8/19/2003	8/28/2003	9	0.90	
8695	200308	030813682	649104	4.63	8/19/2003	8/28/2003	9	41.67	
8696	200308	030813682	649104	1.75	8/19/2003	8/28/2003	9	15.75	
8697	200308	030813682	649104	14.72	8/19/2003	8/28/2003	9	132.48	
8698	200308	030813682	649104	1.00	8/19/2003	8/28/2003	9	9.00	
8699	200308	030813682	649104	0.93	8/19/2003	8/28/2003	9	8.37	
8700	200308	030813682	649104	0.55	8/19/2003	8/28/2003	9	4.95	
8701	200308	030813682	649104	0.31	8/19/2003	8/28/2003	9	2.79	
8702	200308	030813682	649104	0.12	8/19/2003	8/28/2003	9	1.08	
8703	200308	030813682	649104	1.43	8/19/2003	8/28/2003	9	12.87	
8704	200308	030813715	649005	(14.02)	8/19/2003	8/20/2003	1	(14.02)	
8705	200308	030813715	649005	(14.03)	8/19/2003	8/20/2003	1	(14.03)	
8706	200308	030813715	649005	1,402.64	8/19/2003	8/20/2003	1	1,402.64	
8707	200308	030813772	629001	680.54	8/19/2003	8/22/2003	3	2,041.62	
8708	200308	030813772	629001	47.65	8/19/2003	8/22/2003	3	142.95	
8709	200308	030813878	649006	18.50	8/19/2003	8/19/2003	0	-	
8710	200308	030813878	649103	28.61	8/19/2003	8/19/2003	0	-	
8711	200308	030813878	677103	1.59	8/19/2003	8/19/2003	0	-	
8712	200308	030813903	649102	(4.58)	8/19/2003	8/20/2003	1	(4.58)	
8713	200308	030813903	649102	(0.32)	8/19/2003	8/20/2003	1	(0.32)	
8714	200308	030813905	649104	(879.65)	8/19/2003	8/21/2003	2	(1,759.30)	
8715	200308	030813905	649104	(14,074.16)	8/19/2003	8/21/2003	2	(28,148.32)	
8716	200308	030813907	649104	14,074.16	8/19/2003	8/21/2003	2	28,148.32	
8717	200308	030813907	649104	879.65	8/19/2003	8/21/2003	2	1,759.30	
8718	200308	030813951	649004	2.80	8/19/2003	8/22/2003	3	8.40	
8719	200308	030813951	649004	46.58	8/19/2003	8/22/2003	3	139.74	
8720	200308	030813987	649104	802.80	8/19/2003	9/4/2003	16	12,844.80	
8721	200308	030813987	649104	13.67	8/19/2003	9/4/2003	16	218.72	
8722	200308	030813987	649104	27.01	8/19/2003	9/4/2003	16	432.16	
8723	200308	030813987	649104	48.17	8/19/2003	9/4/2003	16	770.72	
8724	200308	030813987	649104	95.15	8/19/2003	9/4/2003	16	1,522.40	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8725	200308	030813987	649104	1,585.80	8/19/2003	9/4/2003	16	25,372.80	
8726	200308	030814139	649104	308.55	8/19/2003	8/25/2003	6	1,851.30	
8727	200308	030814139	649104	51.48	8/19/2003	8/25/2003	6	308.88	
8728	200308	030814139	649006	265.66	8/19/2003	8/25/2003	6	1,593.96	
8729	200308	030814139	649104	1,160.80	8/19/2003	8/25/2003	6	6,964.80	
8730	200308	030814139	649102	8.84	8/19/2003	8/25/2003	6	53.04	
8731	200308	030814139	649005	750.40	8/19/2003	8/25/2003	6	4,502.40	
8732	200308	030814139	649005	63.32	8/19/2003	8/25/2003	6	379.92	
8733	200308	030814139	649102	176.77	8/19/2003	8/25/2003	6	1,060.62	
8734	200308	030814140	649006	688.22	8/19/2003	8/25/2003	6	4,129.32	
8735	200308	030814140	649002	309.73	8/19/2003	8/25/2003	6	1,858.38	
8736	200308	030814216	649101	3.72	8/20/2003	8/21/2003	1	3.72	
8737	200308	030814216	649101	74.46	8/20/2003	8/21/2003	1	74.46	
8738	200308	030814217	649101	66.75	8/20/2003	8/21/2003	1	66.75	
8739	200308	030814217	649101	953.64	8/20/2003	8/21/2003	1	953.64	
8740	200308	030814222	649101	78.36	8/20/2003	8/21/2003	1	78.36	
8741	200308	030814222	649101	4.90	8/20/2003	8/21/2003	1	4.90	
8742	200308	030814228	649104	22.50	8/20/2003	9/9/2003	20	450.00	
8743	200308	030814228	649104	47.52	8/20/2003	9/9/2003	20	950.40	
8744	200308	030814228	649104	34.07	8/20/2003	9/9/2003	20	681.40	
8745	200308	030814228	649104	5.60	8/20/2003	9/9/2003	20	112.00	
8746	200308	030814228	649104	2.85	8/20/2003	9/9/2003	20	57.00	
8747	200308	030814228	649104	0.34	8/20/2003	9/9/2003	20	6.80	
8748	200308	030814228	649104	2.04	8/20/2003	9/9/2003	20	40.80	
8749	200308	030814228	649104	1.35	8/20/2003	9/9/2003	20	27.00	
8750	200308	030814258	679004	1,428.00	8/20/2003	8/25/2003	5	7,140.00	
8751	200308	030814260	649006	2.40	8/20/2003	8/22/2003	2	4.80	
8752	200308	030814260	649006	8.00	8/20/2003	8/22/2003	2	16.00	
8753	200308	030814260	649006	35.00	8/20/2003	8/22/2003	2	70.00	
8754	200308	030814267	649003	104.04	8/20/2003	8/20/2003	0	-	
8755	200308	030814276	649104	195.00	8/20/2003	8/20/2003	0	-	
8756	200308	030814315	649104	29.39	8/20/2003	8/20/2003	0	-	
8757	200308	030814321	649101	(28.83)	8/20/2003	8/20/2003	0	-	
8758	200308	030814321	649101	20.18	8/20/2003	8/20/2003	0	-	
8759	200308	030814321	649101	288.25	8/20/2003	8/20/2003	0	-	
8760	200308	030814323	649104	3.71	8/20/2003	8/20/2003	0	-	
8761	200308	030814323	649104	53.02	8/20/2003	8/20/2003	0	-	
8762	200308	030814323	649104	(5.30)	8/20/2003	8/20/2003	0	-	
8763	200308	030814328	649102	12.19	8/20/2003	8/20/2003	0	-	
8764	200308	030814328	649102	5.60	8/20/2003	8/20/2003	0	-	
8765	200308	030814328	649102	203.14	8/20/2003	8/20/2003	0	-	
8766	200308	030814328	649102	(2.03)	8/20/2003	8/20/2003	0	-	
8767	200308	030814330	649101	55.15	8/20/2003	8/20/2003	0	-	
8768	200308	030814330	649101	44.39	8/20/2003	8/20/2003	0	-	
8769	200308	030814330	649101	739.80	8/20/2003	8/20/2003	0	-	
8770	200308	030814330	649101	(7.40)	8/20/2003	8/20/2003	0	-	
8771	200308	030814345	649004	10.90	8/20/2003	9/4/2003	15	163.50	
8772	200308	030814345	649004	359.04	8/20/2003	9/4/2003	15	5,385.60	
8773	200308	030814378	649006	601.47	8/20/2003	8/20/2003	0	-	
8774	200308	030814382	649103	42.00	8/20/2003	8/20/2003	0	-	
8775	200308	030814382	649103	22.67	8/20/2003	8/20/2003	0	-	
8776	200308	030814382	649103	3.99	8/20/2003	8/20/2003	0	-	
8777	200308	030814383	629101	4.90	8/20/2003	8/26/2003	6	29.40	
8778	200308	030814383	629101	17.28	8/20/2003	8/26/2003	6	103.68	
8779	200308	030814383	629101	0.02	8/20/2003	8/26/2003	6	0.12	
8780	200308	030814383	629101	0.03	8/20/2003	8/26/2003	6	0.18	
8781	200308	030814383	629101	0.09	8/20/2003	8/26/2003	6	0.54	
8782	200308	030814383	629101	0.14	8/20/2003	8/26/2003	6	0.84	
8783	200308	030814383	629101	0.18	8/20/2003	8/26/2003	6	1.08	
8784	200308	030814383	629101	30.24	8/20/2003	8/26/2003	6	181.44	
8785	200308	030814383	629101	0.33	8/20/2003	8/26/2003	6	1.98	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8786	200308	030814383	629101	5.34	8/20/2003	8/26/2003	6	32.04	
8787	200308	030814383	629101	0.25	8/20/2003	8/26/2003	6	1.50	
8788	200308	030814383	629101	4.83	8/20/2003	8/26/2003	6	28.98	
8789	200308	030814383	629101	3.69	8/20/2003	8/26/2003	6	22.14	
8790	200308	030814383	629101	2.70	8/20/2003	8/26/2003	6	16.20	
8791	200308	030814383	629101	1.73	8/20/2003	8/26/2003	6	10.38	
8792	200308	030814383	629101	0.36	8/20/2003	8/26/2003	6	2.16	
8793	200308	030814383	629101	0.51	8/20/2003	8/26/2003	6	3.06	
8794	200308	030814383	629101	1.18	8/20/2003	8/26/2003	6	7.08	
8795	200308	030814383	629101	1.28	8/20/2003	8/26/2003	6	7.68	
8796	200308	030814383	629101	2.07	8/20/2003	8/26/2003	6	12.42	
8797	200308	030814401	649104	10.08	8/20/2003	8/21/2003	1	10.08	
8798	200308	030814401	649104	191.40	8/20/2003	8/21/2003	1	191.40	
8799	200308	030814405	649102	450.00	8/20/2003	8/21/2003	1	450.00	
8800	200308	030814447	649103	24.15	8/20/2003	8/21/2003	1	24.15	
8801	200308	030814447	649103	1.69	8/20/2003	8/21/2003	1	1.69	
8802	200308	030814453	649102	0.14	8/20/2003	8/21/2003	1	0.14	
8803	200308	030814453	649102	2.36	8/20/2003	8/21/2003	1	2.36	
8804	200308	030814458	649104	1.10	8/20/2003	8/29/2003	9	9.90	
8805	200308	030814458	649104	18.26	8/20/2003	8/29/2003	9	164.34	
8806	200308	030814460	649104	0.71	8/20/2003	8/29/2003	9	6.39	
8807	200308	030814460	649104	11.87	8/20/2003	8/29/2003	9	106.83	
8808	200308	030814512	649006	27.29	8/20/2003	8/21/2003	1	27.29	
8809	200308	030814513	649006	21.13	8/20/2003	8/28/2003	8	169.04	
8810	200308	030814554	649104	205.00	8/20/2003	8/25/2003	5	1,025.00	
8811	200308	030814554	649104	9.84	8/20/2003	8/25/2003	5	49.20	
8812	200308	030814614	649004	7.89	8/20/2003	9/2/2003	13	102.57	
8813	200308	030814754	649102	130.00	8/20/2003	9/4/2003	15	1,950.00	
8814	200308	030814754	649003	50.00	8/20/2003	9/4/2003	15	750.00	
8815	200308	030814754	679004	360.02	8/20/2003	9/4/2003	15	5,400.30	
8816	200308	030814754	649103	50.00	8/20/2003	9/4/2003	15	750.00	
8817	200308	030814754	649103	2,028.00	8/20/2003	9/4/2003	15	30,420.00	
8818	200308	030814754	649103	209.60	8/20/2003	9/4/2003	15	3,144.00	
8819	200308	030814754	679004	682.10	8/20/2003	9/4/2003	15	10,231.50	
8820	200308	030814754	649103	98.74	8/20/2003	9/4/2003	15	1,481.10	
8821	200308	030815148	649102	292.50	8/21/2003	8/22/2003	1	292.50	
8822	200308	030815148	649102	14.62	8/21/2003	8/22/2003	1	14.62	
8823	200308	030815154	649004	74.40	8/21/2003	9/5/2003	15	1,116.00	
8824	200308	030815154	649004	5.71	8/21/2003	9/5/2003	15	85.65	
8825	200308	030815154	649004	3.72	8/21/2003	9/5/2003	15	55.80	
8826	200308	030815157	649001	22.08	8/21/2003	8/25/2003	4	88.32	
8827	200308	030815157	649001	393.00	8/21/2003	8/25/2003	4	1,572.00	
8828	200308	030815159	649001	22.03	8/21/2003	8/25/2003	4	88.12	
8829	200308	030815159	649001	1.32	8/21/2003	8/25/2003	4	5.28	
8830	200308	030815162	649001	0.54	8/21/2003	8/22/2003	1	0.54	
8831	200308	030815162	649001	9.00	8/21/2003	8/22/2003	1	9.00	
8832	200308	030815185	649003	18.40	8/21/2003	8/21/2003	0	-	
8833	200308	030815185	649003	35.25	8/21/2003	8/21/2003	0	-	
8834	200308	030815199	649006	79.88	8/21/2003	8/21/2003	0	-	
8835	200308	030815199	649006	4.22	8/21/2003	8/21/2003	0	-	
8836	200308	030815213	649001	40.00	8/21/2003	8/28/2003	7	280.00	
8837	200308	030815230	629002	14.86	8/21/2003	8/22/2003	1	14.86	
8838	200308	030815230	629002	16.29	8/21/2003	8/22/2003	1	16.29	
8839	200308	030815230	629002	297.20	8/21/2003	8/22/2003	1	297.20	
8840	200308	030815254	677103	9.58	8/21/2003	8/21/2003	0	-	
8841	200308	030815254	649101	8.03	8/21/2003	8/21/2003	0	-	
8842	200308	030815254	649004	27.12	8/21/2003	8/21/2003	0	-	
8843	200308	030815254	649004	12.00	8/21/2003	8/21/2003	0	-	
8844	200308	030815254	649004	10.70	8/21/2003	8/21/2003	0	-	
8845	200308	030815254	649004	9.00	8/21/2003	8/21/2003	0	-	
8846	200308	030815254	649004	8.70	8/21/2003	8/21/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8847	200308	030815254	649003	16.04	8/21/2003	8/21/2003	0	-	
8848	200308	030815254	649004	27.62	8/21/2003	8/21/2003	0	-	
8849	200308	030815263	649004	147.51	8/21/2003	8/21/2003	0	-	
8850	200308	030815263	677103	363.63	8/21/2003	8/21/2003	0	-	
8851	200308	030815263	649006	29.59	8/21/2003	8/21/2003	0	-	
8852	200308	030815266	649004	0.60	8/21/2003	8/22/2003	1	0.60	
8853	200308	030815266	649004	0.32	8/21/2003	8/22/2003	1	0.32	
8854	200308	030815266	649004	7.00	8/21/2003	8/22/2003	1	7.00	
8855	200308	030815266	649004	13.20	8/21/2003	8/22/2003	1	13.20	
8856	200308	030815303	649006	3.65	8/21/2003	9/4/2003	14	51.10	
8857	200308	030815303	649006	77.00	8/21/2003	9/4/2003	14	1,078.00	
8858	200308	030815304	677202	35.00	8/21/2003	8/21/2003	0	-	
8859	200308	030815309	649004	(7.91)	8/21/2003	8/21/2003	0	-	
8860	200308	030815309	649004	7.72	8/21/2003	8/21/2003	0	-	
8861	200308	030815309	649004	55.39	8/21/2003	8/21/2003	0	-	
8862	200308	030815309	649004	791.24	8/21/2003	8/21/2003	0	-	
8863	200308	030815323	649005	835.14	8/21/2003	8/21/2003	0	-	
8864	200308	030815323	649005	1,948.65	8/21/2003	8/21/2003	0	-	
8865	200308	030815323	649005	(19.49)	8/21/2003	8/21/2003	0	-	
8866	200308	030815323	649005	(8.35)	8/21/2003	8/21/2003	0	-	
8867	200308	030815328	649004	261.50	8/21/2003	8/29/2003	8	2,092.00	
8868	200308	030815328	649004	18.31	8/21/2003	8/29/2003	8	146.48	
8869	200308	030815328	649004	6.97	8/21/2003	8/29/2003	8	55.76	
8870	200308	030815329	649104	4.77	8/21/2003	8/21/2003	0	-	
8871	200308	030815329	649104	(1.59)	8/21/2003	8/21/2003	0	-	
8872	200308	030815329	649104	79.50	8/21/2003	8/21/2003	0	-	
8873	200308	030815331	649004	7.89	8/21/2003	9/4/2003	14	110.46	
8874	200308	030815331	649004	12.50	8/21/2003	9/4/2003	14	175.00	
8875	200308	030815331	649004	178.50	8/21/2003	9/4/2003	14	2,499.00	
8876	200308	030815453	649101	447.40	8/21/2003	9/4/2003	14	6,263.60	
8877	200308	030815453	649101	22.37	8/21/2003	9/4/2003	14	313.18	
8878	200308	030815454	649101	223.70	8/21/2003	8/29/2003	8	1,789.60	
8879	200308	030815454	649101	11.19	8/21/2003	8/29/2003	8	89.52	
8880	200308	030815455	649101	450.76	8/21/2003	9/4/2003	14	6,310.64	
8881	200308	030815455	649101	22.54	8/21/2003	9/4/2003	14	315.56	
8882	200308	030815456	649102	11.20	8/21/2003	8/29/2003	8	89.60	
8883	200308	030815456	649102	0.56	8/21/2003	8/29/2003	8	4.48	
8884	200308	030815458	649006	2.50	8/21/2003	9/4/2003	14	35.00	
8885	200308	030815458	649006	209.00	8/21/2003	9/4/2003	14	2,926.00	
8886	200308	030815460	649104	46.00	8/21/2003	8/26/2003	5	230.00	
8887	200308	030815460	649104	197.00	8/21/2003	8/26/2003	5	985.00	
8888	200308	030815460	649104	227.00	8/21/2003	8/26/2003	5	1,135.00	
8889	200308	030815460	649104	2.88	8/21/2003	8/26/2003	5	14.40	
8890	200308	030815460	649104	29.70	8/21/2003	8/26/2003	5	148.50	
8891	200308	030815460	649104	14.19	8/21/2003	8/26/2003	5	70.95	
8892	200308	030815460	649104	119.00	8/21/2003	8/26/2003	5	595.00	
8893	200308	030815460	649104	0.33	8/21/2003	8/26/2003	5	1.65	
8894	200308	030815460	649104	2.56	8/21/2003	8/26/2003	5	12.80	
8895	200308	030815460	649104	1.85	8/21/2003	8/26/2003	5	9.25	
8896	200308	030815460	649104	1.34	8/21/2003	8/26/2003	5	6.70	
8897	200308	030815460	649104	12.31	8/21/2003	8/26/2003	5	61.55	
8898	200308	030815460	649104	0.52	8/21/2003	8/26/2003	5	2.60	
8899	200308	030815460	649104	7.44	8/21/2003	8/26/2003	5	37.20	
8900	200308	030815460	649104	2.22	8/21/2003	8/26/2003	5	11.10	
8901	200308	030815469	649102	4.11	8/22/2003	9/4/2003	13	53.43	
8902	200308	030815469	649102	152.10	8/22/2003	9/4/2003	13	1,977.30	
8903	200308	030815470	679004	5.15	8/22/2003	8/26/2003	4	20.60	
8904	200308	030815470	679004	30.00	8/22/2003	8/26/2003	4	120.00	
8905	200308	030815470	679004	103.00	8/22/2003	8/26/2003	4	412.00	
8906	200308	030815471	649102	1.05	8/22/2003	8/29/2003	7	7.35	
8907	200308	030815471	649102	14.99	8/22/2003	8/29/2003	7	104.93	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8908	200308	030815472	649102	0.50	8/22/2003	9/4/2003	13	6.50	
8909	200308	030815472	649102	7.04	8/22/2003	9/4/2003	13	91.52	
8910	200308	030815472	649102	0.49	8/22/2003	9/4/2003	13	6.37	
8911	200308	030815478	649102	100.00	8/22/2003	9/9/2003	18	1,800.00	
8912	200308	030815478	649102	5.00	8/22/2003	9/9/2003	18	90.00	
8913	200308	030815479	649102	17.00	8/22/2003	9/9/2003	18	306.00	
8914	200308	030815479	649102	340.00	8/22/2003	9/9/2003	18	6,120.00	
8915	200308	030815521	649006	208.62	8/22/2003	8/22/2003	0	-	
8916	200308	030815521	677103	67.63	8/22/2003	8/22/2003	0	-	
8917	200308	030815521	649005	50.86	8/22/2003	8/22/2003	0	-	
8918	200308	030815550	649101	136.80	8/22/2003	8/22/2003	0	-	
8919	200308	030815637	649101	21.16	8/22/2003	8/25/2003	3	63.48	
8920	200308	030815637	649101	1.48	8/22/2003	8/25/2003	3	4.44	
8921	200308	030815637	649101	(2.12)	8/22/2003	8/25/2003	3	(6.36)	
8922	200308	030815679	649102	474.50	8/22/2003	8/25/2003	3	1,423.50	
8923	200308	030815680	629102	48.23	8/22/2003	8/25/2003	3	144.69	
8924	200308	030815684	649006	18.00	8/22/2003	8/25/2003	3	54.00	
8925	200308	030815694	629202	3.46	8/22/2003	8/25/2003	3	10.38	
8926	200308	030815694	629202	49.40	8/22/2003	8/25/2003	3	148.20	
8927	200308	030815735	649003	11.70	8/22/2003	8/22/2003	0	-	
8928	200308	030815735	649003	0.70	8/22/2003	8/22/2003	0	-	
8929	200308	030815737	649006	7.00	8/22/2003	8/22/2003	0	-	
8930	200308	030815737	649006	0.49	8/22/2003	8/22/2003	0	-	
8931	200308	030815738	649006	12.00	8/22/2003	8/22/2003	0	-	
8932	200308	030815738	649006	0.84	8/22/2003	8/22/2003	0	-	
8933	200308	030815785	629101	34.00	8/22/2003	8/22/2003	0	-	
8934	200308	030815785	629101	7.50	8/22/2003	8/22/2003	0	-	
8935	200308	030815785	629101	(0.34)	8/22/2003	8/22/2003	0	-	
8936	200308	030815785	629101	1.70	8/22/2003	8/22/2003	0	-	
8937	200308	030815802	649102	0.91	8/22/2003	8/25/2003	3	2.73	
8938	200308	030815802	649102	(0.29)	8/22/2003	8/25/2003	3	(0.87)	
8939	200308	030815802	649102	0.59	8/22/2003	8/25/2003	3	1.77	
8940	200308	030815802	649102	9.50	8/22/2003	8/25/2003	3	28.50	
8941	200308	030815802	649102	14.50	8/22/2003	8/25/2003	3	43.50	
8942	200308	030815802	649102	(0.19)	8/22/2003	8/25/2003	3	(0.57)	
8943	200308	030815815	649005	1,899.30	8/22/2003	8/25/2003	3	5,697.90	
8944	200308	030815815	649005	894.96	8/22/2003	8/25/2003	3	2,684.88	
8945	200308	030815815	649005	53.00	8/22/2003	8/25/2003	3	159.00	
8946	200308	030815815	649005	(0.53)	8/22/2003	8/25/2003	3	(1.59)	
8947	200308	030815815	649005	(18.99)	8/22/2003	8/25/2003	3	(56.97)	
8948	200308	030815815	649005	(8.95)	8/22/2003	8/25/2003	3	(26.85)	
8949	200308	030815817	649103	53.56	8/22/2003	8/22/2003	0	-	
8950	200308	030815817	649103	(1.07)	8/22/2003	8/22/2003	0	-	
8951	200308	030815817	649103	3.75	8/22/2003	8/22/2003	0	-	
8952	200308	030815818	649104	(0.26)	8/22/2003	8/22/2003	0	-	
8953	200308	030815818	649104	12.76	8/22/2003	8/22/2003	0	-	
8954	200308	030815818	649104	0.90	8/22/2003	8/22/2003	0	-	
8955	200308	030816125	679004	155.13	8/25/2003	8/26/2003	1	155.13	
8956	200308	030816125	679004	5.51	8/25/2003	8/26/2003	1	5.51	
8957	200308	030816126	649102	149.87	8/25/2003	8/26/2003	1	149.87	
8958	200308	030816126	649101	5.64	8/25/2003	8/26/2003	1	5.64	
8959	200308	030816126	649102	4.60	8/25/2003	8/26/2003	1	4.60	
8960	200308	030816126	649101	125.70	8/25/2003	8/26/2003	1	125.70	
8961	200308	030816126	649102	103.20	8/25/2003	8/26/2003	1	103.20	
8962	200308	030816126	649102	6.69	8/25/2003	8/26/2003	1	6.69	
8963	200308	030816132	649102	6.06	8/25/2003	8/26/2003	1	6.06	
8964	200308	030816132	649102	121.21	8/25/2003	8/26/2003	1	121.21	
8965	200308	030816134	649102	38.00	8/25/2003	9/5/2003	11	418.00	
8966	200308	030816134	649102	1.90	8/25/2003	9/5/2003	11	20.90	
8967	200308	030816135	649101	3.20	8/25/2003	9/5/2003	11	35.20	
8968	200308	030816135	649101	64.00	8/25/2003	9/5/2003	11	704.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8969	200308	030816136	649103	10.20	8/25/2003	8/28/2003	3	30.60	
8970	200308	030816136	649103	204.00	8/25/2003	8/28/2003	3	612.00	
8971	200308	030816172	649101	5.29	8/25/2003	8/26/2003	1	5.29	
8972	200308	030816172	649101	9.10	8/25/2003	8/26/2003	1	9.10	
8973	200308	030816172	649101	182.00	8/25/2003	8/26/2003	1	182.00	
8974	200308	030816264	649003	2.76	8/25/2003	8/25/2003	0	-	
8975	200308	030816264	649003	42.44	8/25/2003	8/25/2003	0	-	
8976	200308	030816276	649101	8.25	8/25/2003	8/26/2003	1	8.25	
8977	200308	030816276	649101	9.51	8/25/2003	8/26/2003	1	9.51	
8978	200308	030816276	649101	132.00	8/25/2003	8/26/2003	1	132.00	
8979	200308	030816279	649104	3.26	8/25/2003	8/25/2003	0	-	
8980	200308	030816279	649104	14.80	8/25/2003	8/25/2003	0	-	
8981	200308	030816279	649004	40.00	8/25/2003	8/25/2003	0	-	
8982	200308	030816279	649001	3.17	8/25/2003	8/25/2003	0	-	
8983	200308	030816279	649006	42.53	8/25/2003	8/25/2003	0	-	
8984	200308	030816279	649006	33.00	8/25/2003	8/25/2003	0	-	
8985	200308	030816357	649103	2.78	8/25/2003	9/11/2003	17	47.26	
8986	200308	030816357	649103	0.17	8/25/2003	9/11/2003	17	2.89	
8987	200308	030816430	649104	440.40	8/25/2003	8/25/2003	0	-	
8988	200308	030816456	649005	(11.89)	8/25/2003	8/26/2003	1	(11.89)	
8989	200308	030816456	649005	1,189.07	8/25/2003	8/26/2003	1	1,189.07	
8990	200308	030816473	649102	3.61	8/25/2003	8/25/2003	0	-	
8991	200308	030816473	649102	3.34	8/25/2003	8/25/2003	0	-	
8992	200308	030816473	649102	2.77	8/25/2003	8/25/2003	0	-	
8993	200308	030816473	649006	28.35	8/25/2003	8/25/2003	0	-	
8994	200308	030816473	649006	41.73	8/25/2003	8/25/2003	0	-	
8995	200308	030816474	649004	7.79	8/25/2003	8/28/2003	3	23.37	
8996	200308	030816474	649004	18.30	8/25/2003	8/28/2003	3	54.90	
8997	200308	030816474	649004	304.92	8/25/2003	8/28/2003	3	914.76	
8998	200308	030816590	649104	7.15	8/25/2003	8/26/2003	1	7.15	
8999	200308	030816590	649104	0.35	8/25/2003	8/26/2003	1	0.35	
9000	200308	030816590	649104	0.43	8/25/2003	8/26/2003	1	0.43	
9001	200308	030816590	649104	4.83	8/25/2003	8/26/2003	1	4.83	
9002	200308	030816590	649104	5.90	8/25/2003	8/26/2003	1	5.90	
9003	200308	030816590	649104	0.29	8/25/2003	8/26/2003	1	0.29	
9004	200308	030816595	649101	390.00	8/25/2003	8/28/2003	3	1,170.00	
9005	200308	030816597	649102	0.88	8/25/2003	8/28/2003	3	2.64	
9006	200308	030816597	649102	17.70	8/25/2003	8/28/2003	3	53.10	
9007	200308	030816669	649006	8.60	8/25/2003	8/29/2003	4	34.40	
9008	200308	030816669	649006	0.43	8/25/2003	8/29/2003	4	1.72	
9009	200308	030816672	649006	0.18	8/25/2003	9/4/2003	10	1.80	
9010	200308	030816672	649006	3.60	8/25/2003	9/4/2003	10	36.00	
9011	200308	030816731	649004	1,144.80	8/25/2003	9/4/2003	10	11,448.00	
9012	200308	030816731	649004	14.62	8/25/2003	9/4/2003	10	146.20	
9013	200308	030816731	649004	68.69	8/25/2003	9/4/2003	10	686.90	
9014	200308	030816741	649102	1.17	8/25/2003	8/28/2003	3	3.51	
9015	200308	030816741	649102	16.77	8/25/2003	8/28/2003	3	50.31	
9016	200308	030816744	649004	70.46	8/25/2003	8/26/2003	1	70.46	
9017	200308	030816744	649004	4.23	8/25/2003	8/26/2003	1	4.23	
9018	200308	030816745	649004	74.58	8/25/2003	8/26/2003	1	74.58	
9019	200308	030816745	649004	4.47	8/25/2003	8/26/2003	1	4.47	
9020	200308	030816870	649006	0.18	8/25/2003	8/26/2003	1	0.18	
9021	200308	030816870	649006	18.00	8/25/2003	8/26/2003	1	18.00	
9022	200308	030816877	649102	2.38	8/25/2003	8/26/2003	1	2.38	
9023	200308	030816877	649102	39.67	8/25/2003	8/26/2003	1	39.67	
9024	200308	030816880	649102	0.64	8/25/2003	9/4/2003	10	6.40	
9025	200308	030816880	649102	10.56	8/25/2003	9/4/2003	10	105.60	
9026	200308	030816908	679004	10.00	8/25/2003	8/26/2003	1	10.00	
9027	200308	030816908	679004	27.00	8/25/2003	8/26/2003	1	27.00	
9028	200308	030816908	679004	1.62	8/25/2003	8/26/2003	1	1.62	
9029	200308	030816909	679004	0.29	8/25/2003	8/26/2003	1	0.29	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9030	200308	030816909	679004	0.13	8/25/2003	8/26/2003	1	0.13	
9031	200308	030816909	679004	0.40	8/25/2003	8/26/2003	1	0.40	
9032	200308	030816909	679004	1.50	8/25/2003	8/26/2003	1	1.50	
9033	200308	030816909	679004	2.20	8/25/2003	8/26/2003	1	2.20	
9034	200308	030816909	679004	2.49	8/25/2003	8/26/2003	1	2.49	
9035	200308	030816909	679004	3.42	8/25/2003	8/26/2003	1	3.42	
9036	200308	030816909	679004	4.80	8/25/2003	8/26/2003	1	4.80	
9037	200308	030816909	679004	6.60	8/25/2003	8/26/2003	1	6.60	
9038	200308	030816909	679004	12.95	8/25/2003	8/26/2003	1	12.95	
9039	200308	030816909	679004	25.00	8/25/2003	8/26/2003	1	25.00	
9040	200308	030816909	679004	1.14	8/25/2003	8/26/2003	1	1.14	
9041	200308	030816910	679004	70.20	8/25/2003	8/28/2003	3	210.60	
9042	200308	030816910	679004	3.51	8/25/2003	8/28/2003	3	10.53	
9043	200308	030816911	679004	35.10	8/25/2003	8/26/2003	1	35.10	
9044	200308	030816911	679004	6.20	8/25/2003	8/26/2003	1	6.20	
9045	200308	030816911	679004	3.80	8/25/2003	8/26/2003	1	3.80	
9046	200308	030816911	679004	3.43	8/25/2003	8/26/2003	1	3.43	
9047	200308	030816911	679004	57.20	8/25/2003	8/26/2003	1	57.20	
9048	200308	030816911	679004	2.11	8/25/2003	8/26/2003	1	2.11	
9049	200308	030816913	649004	57.90	8/25/2003	9/4/2003	10	579.00	
9050	200308	030816913	649004	10.00	8/25/2003	9/4/2003	10	100.00	
9051	200308	030816913	649004	1,039.89	8/25/2003	9/4/2003	10	10,398.90	
9052	200308	030816913	649004	46.10	8/25/2003	9/4/2003	10	461.00	
9053	200308	030816913	649004	41.60	8/25/2003	9/4/2003	10	416.00	
9054	200308	030816913	649004	28.32	8/25/2003	9/4/2003	10	283.20	
9055	200308	030816913	649004	27.50	8/25/2003	9/4/2003	10	275.00	
9056	200308	030816913	649004	0.39	8/25/2003	9/4/2003	10	3.90	
9057	200308	030816913	649004	2.32	8/25/2003	9/4/2003	10	23.20	
9058	200308	030816913	649004	1.84	8/25/2003	9/4/2003	10	18.40	
9059	200308	030816913	649004	1.13	8/25/2003	9/4/2003	10	11.30	
9060	200308	030816913	649004	1.10	8/25/2003	9/4/2003	10	11.00	
9061	200308	030816913	649004	0.40	8/25/2003	9/4/2003	10	4.00	
9062	200308	030816913	649004	9.80	8/25/2003	9/4/2003	10	98.00	
9063	200308	030816914	649004	7.75	8/25/2003	8/26/2003	1	7.75	
9064	200308	030816914	649004	9.61	8/25/2003	8/26/2003	1	9.61	
9065	200308	030816914	649004	15.50	8/25/2003	8/26/2003	1	15.50	
9066	200308	030816914	649004	19.22	8/25/2003	8/26/2003	1	19.22	
9067	200308	030816914	649004	0.28	8/25/2003	8/26/2003	1	0.28	
9068	200308	030816914	649004	31.00	8/25/2003	8/26/2003	1	31.00	
9069	200308	030816914	649004	1.86	8/25/2003	8/26/2003	1	1.86	
9070	200308	030816914	649004	48.05	8/25/2003	8/26/2003	1	48.05	
9071	200308	030816914	649004	23.25	8/25/2003	8/26/2003	1	23.25	
9072	200308	030816914	649004	2.88	8/25/2003	8/26/2003	1	2.88	
9073	200308	030816914	649004	1.40	8/25/2003	8/26/2003	1	1.40	
9074	200308	030816914	649004	1.15	8/25/2003	8/26/2003	1	1.15	
9075	200308	030816914	649004	0.93	8/25/2003	8/26/2003	1	0.93	
9076	200308	030816914	649004	0.58	8/25/2003	8/26/2003	1	0.58	
9077	200308	030816914	649004	0.47	8/25/2003	8/26/2003	1	0.47	
9078	200308	030816914	649004	5.00	8/25/2003	8/26/2003	1	5.00	
9079	200308	030816915	649004	41.25	8/25/2003	9/4/2003	10	412.50	
9080	200308	030816915	649004	3.57	8/25/2003	9/4/2003	10	35.70	
9081	200308	030816915	649004	0.21	8/25/2003	9/4/2003	10	2.10	
9082	200308	030816915	649004	1.03	8/25/2003	9/4/2003	10	10.30	
9083	200308	030816915	649004	2.47	8/25/2003	9/4/2003	10	24.70	
9084	200308	030816915	649004	17.25	8/25/2003	9/4/2003	10	172.50	
9085	200308	030816915	649004	29.99	8/25/2003	9/4/2003	10	299.90	
9086	200308	030816915	649004	1.81	8/25/2003	9/4/2003	10	18.10	
9087	200308	030816916	649004	0.36	8/25/2003	9/5/2003	11	3.96	
9088	200308	030816916	649004	9.99	8/25/2003	9/5/2003	11	109.89	
9089	200308	030816916	649004	5.97	8/25/2003	9/5/2003	11	65.67	
9090	200308	030816916	649004	2.64	8/25/2003	9/5/2003	11	29.04	

MidAmerican Energy Company
Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9091	200308	030816916	649004	2.25	8/25/2003	9/5/2003	11	24.75	
9092	200308	030816916	649004	1.99	8/25/2003	9/5/2003	11	21.89	
9093	200308	030816916	649004	43.95	8/25/2003	9/5/2003	11	483.45	
9094	200308	030816916	649004	0.60	8/25/2003	9/5/2003	11	6.60	
9095	200308	030816916	649004	1.75	8/25/2003	9/5/2003	11	19.25	
9096	200308	030816916	649004	0.14	8/25/2003	9/5/2003	11	1.54	
9097	200308	030816916	649004	0.12	8/25/2003	9/5/2003	11	1.32	
9098	200308	030816916	649004	0.11	8/25/2003	9/5/2003	11	1.21	
9099	200308	030816916	649004	0.10	8/25/2003	9/5/2003	11	1.10	
9100	200308	030816916	649004	0.04	8/25/2003	9/5/2003	11	0.44	
9101	200308	030816916	649004	1.60	8/25/2003	9/5/2003	11	17.60	
9102	200308	030816916	649004	0.96	8/25/2003	9/5/2003	11	10.56	
9103	200308	030816918	649004	89.40	8/25/2003	9/4/2003	10	894.00	
9104	200308	030816918	649004	2.87	8/25/2003	9/4/2003	10	28.70	
9105	200308	030816918	649004	5.36	8/25/2003	9/4/2003	10	53.60	
9106	200308	030816918	649004	47.76	8/25/2003	9/4/2003	10	477.60	
9107	200308	030816919	649004	25.00	8/25/2003	9/11/2003	17	425.00	
9108	200308	030816919	649004	1.50	8/25/2003	9/11/2003	17	25.50	
9109	200308	030816925	649103	1,334.33	8/25/2003	9/2/2003	8	10,674.64	
9110	200308	030816943	649103	40.00	8/25/2003	9/4/2003	10	400.00	
9111	200308	030816943	649103	2.80	8/25/2003	9/4/2003	10	28.00	
9112	200308	030817254	679004	178.56	8/26/2003	8/27/2003	1	178.56	
9113	200308	030817254	677202	142.84	8/26/2003	8/27/2003	1	142.84	
9114	200308	030817254	677202	266.08	8/26/2003	8/27/2003	1	266.08	
9115	200308	030817254	677202	421.54	8/26/2003	8/27/2003	1	421.54	
9116	200308	030817254	677202	492.96	8/26/2003	8/27/2003	1	492.96	
9117	200308	030817254	677202	747.67	8/26/2003	8/27/2003	1	747.67	
9118	200308	030817254	677202	1,582.52	8/26/2003	8/27/2003	1	1,582.52	
9119	200308	030817254	677202	2,119.03	8/26/2003	8/27/2003	1	2,119.03	
9120	200308	030817254	649104	6,130.35	8/26/2003	8/27/2003	1	6,130.35	
9121	200308	030817271	649004	36.76	8/26/2003	9/4/2003	9	330.84	
9122	200308	030817271	649004	41.25	8/26/2003	9/4/2003	9	371.25	
9123	200308	030817271	649004	0.41	8/26/2003	9/4/2003	9	3.69	
9124	200308	030817271	649004	0.42	8/26/2003	9/4/2003	9	3.78	
9125	200308	030817271	649004	0.52	8/26/2003	9/4/2003	9	4.68	
9126	200308	030817271	649004	2.21	8/26/2003	9/4/2003	9	19.89	
9127	200308	030817271	649004	2.48	8/26/2003	9/4/2003	9	22.32	
9128	200308	030817271	649004	6.84	8/26/2003	9/4/2003	9	61.56	
9129	200308	030817271	649004	6.98	8/26/2003	9/4/2003	9	62.82	
9130	200308	030817271	649004	8.78	8/26/2003	9/4/2003	9	79.02	
9131	200308	030817274	649004	21.90	8/26/2003	9/4/2003	9	197.10	
9132	200308	030817274	649004	0.17	8/26/2003	9/4/2003	9	1.53	
9133	200308	030817274	649004	2.90	8/26/2003	9/4/2003	9	26.10	
9134	200308	030817274	649004	1.32	8/26/2003	9/4/2003	9	11.88	
9135	200308	030817309	629102	27.57	8/26/2003	8/29/2003	3	82.71	
9136	200308	030817309	629102	1.65	8/26/2003	8/29/2003	3	4.95	
9137	200308	030817310	629102	5.65	8/26/2003	8/27/2003	1	5.65	
9138	200308	030817310	629102	49.41	8/26/2003	8/27/2003	1	49.41	
9139	200308	030817310	629102	2.47	8/26/2003	8/27/2003	1	2.47	
9140	200308	030817337	649004	49.57	8/26/2003	9/4/2003	9	446.13	
9141	200308	030817366	629102	166.33	8/26/2003	8/29/2003	3	498.99	
9142	200308	030817371	649004	7.25	8/26/2003	8/27/2003	1	7.25	
9143	200308	030817371	649004	145.00	8/26/2003	8/27/2003	1	145.00	
9144	200308	030817371	649004	11.29	8/26/2003	8/27/2003	1	11.29	
9145	200308	030817380	679004	34.08	8/26/2003	8/27/2003	1	34.08	
9146	200308	030817380	679004	20.92	8/26/2003	8/27/2003	1	20.92	
9147	200308	030817380	679004	35.10	8/26/2003	8/27/2003	1	35.10	
9148	200308	030817380	679004	2.11	8/26/2003	8/27/2003	1	2.11	
9149	200308	030817380	679004	57.20	8/26/2003	8/27/2003	1	57.20	
9150	200308	030817380	679004	3.43	8/26/2003	8/27/2003	1	3.43	
9151	200308	030817389	677103	7.19	8/26/2003	8/28/2003	2	14.38	

MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9152	200308	030817389	677103	0.43	8/26/2003	8/28/2003	2	0.86	
9153	200308	030817408	649104	21.67	8/26/2003	8/29/2003	3	65.01	
9154	200308	030817408	649104	361.10	8/26/2003	8/29/2003	3	1,083.30	
9155	200308	030817411	649004	1,857.68	8/26/2003	8/27/2003	1	1,857.68	
9156	200308	030817411	649004	5.84	8/26/2003	8/27/2003	1	5.84	
9157	200308	030817411	649004	92.88	8/26/2003	8/27/2003	1	92.88	
9158	200308	030817417	647001	334.08	8/26/2003	9/11/2003	16	5,345.28	
9159	200308	030817417	647001	2.28	8/26/2003	9/11/2003	16	36.48	
9160	200308	030817417	647001	584.64	8/26/2003	9/11/2003	16	9,354.24	
9161	200308	030817417	647001	183.74	8/26/2003	9/11/2003	16	2,939.84	
9162	200308	030817417	647001	2.27	8/26/2003	9/11/2003	16	36.32	
9163	200308	030817417	647001	2.51	8/26/2003	9/11/2003	16	40.16	
9164	200308	030817417	647001	4.56	8/26/2003	9/11/2003	16	72.96	
9165	200308	030817417	647001	167.04	8/26/2003	9/11/2003	16	2,672.64	
9166	200308	030817417	647001	83.52	8/26/2003	9/11/2003	16	1,336.32	
9167	200308	030817417	647001	84.36	8/26/2003	9/11/2003	16	1,349.76	
9168	200308	030817417	647001	7.98	8/26/2003	9/11/2003	16	127.68	
9169	200308	030817417	647001	1.14	8/26/2003	9/11/2003	16	18.24	
9170	200308	030817453	649006	130.90	8/26/2003	8/26/2003	0	-	
9171	200308	030817460	649006	59.84	8/26/2003	8/26/2003	0	-	
9172	200308	030817460	649006	4.43	8/26/2003	8/26/2003	0	-	
9173	200308	030817469	649004	287.10	8/26/2003	8/26/2003	0	-	
9174	200308	030817481	649103	41.23	8/26/2003	8/26/2003	0	-	
9175	200308	030817483	649004	113.39	8/26/2003	8/26/2003	0	-	
9176	200308	030817483	649006	173.93	8/26/2003	8/26/2003	0	-	
9177	200308	030817483	649006	359.69	8/26/2003	8/26/2003	0	-	
9178	200308	030817483	649006	243.92	8/26/2003	8/26/2003	0	-	
9179	200308	030817487	649004	26.93	8/26/2003	8/26/2003	0	-	
9180	200308	030817487	649004	538.50	8/26/2003	8/26/2003	0	-	
9181	200308	030817520	649101	25.88	8/26/2003	8/29/2003	3	77.64	
9182	200308	030817520	649101	1.55	8/26/2003	8/29/2003	3	4.65	
9183	200308	030817545	629102	49.25	8/26/2003	8/27/2003	1	49.25	
9184	200308	030817545	629102	985.00	8/26/2003	8/27/2003	1	985.00	
9185	200308	030817545	629102	17.28	8/26/2003	8/27/2003	1	17.28	
9186	200308	030817548	649006	38.38	8/26/2003	8/26/2003	0	-	
9187	200308	030817548	649006	258.92	8/26/2003	8/26/2003	0	-	
9188	200308	030817560	649004	0.55	8/26/2003	9/22/2003	27	14.85	
9189	200308	030817561	649004	0.69	8/26/2003	8/27/2003	1	0.69	
9190	200308	030817563	649004	0.60	8/26/2003	8/27/2003	1	0.60	
9191	200308	030817564	649004	0.73	8/26/2003	8/27/2003	1	0.73	
9192	200308	030817566	649004	0.06	8/26/2003	9/3/2003	8	0.48	
9193	200308	030817575	629101	19.49	8/26/2003	8/27/2003	1	19.49	
9194	200308	030817575	629101	1.17	8/26/2003	8/27/2003	1	1.17	
9195	200308	030817576	629101	0.49	8/26/2003	8/27/2003	1	0.49	
9196	200308	030817576	629101	8.19	8/26/2003	8/27/2003	1	8.19	
9197	200308	030817580	629101	0.70	8/26/2003	8/27/2003	1	0.70	
9198	200308	030817580	629101	10.00	8/26/2003	8/27/2003	1	10.00	
9199	200308	030817582	629101	438.50	8/26/2003	8/27/2003	1	438.50	
9200	200308	030817582	629101	6,258.11	8/26/2003	8/27/2003	1	6,258.11	
9201	200308	030817634	649104	255.96	8/26/2003	8/27/2003	1	255.96	
9202	200308	030817634	649104	10.08	8/26/2003	8/27/2003	1	10.08	
9203	200308	030817644	629101	3.50	8/26/2003	8/27/2003	1	3.50	
9204	200308	030817644	629101	58.27	8/26/2003	8/27/2003	1	58.27	
9205	200308	030817649	649004	21.36	8/26/2003	8/27/2003	1	21.36	
9206	200308	030817649	649004	356.00	8/26/2003	8/27/2003	1	356.00	
9207	200308	030817650	629101	19.99	8/26/2003	8/27/2003	1	19.99	
9208	200308	030817650	629101	1.30	8/26/2003	8/27/2003	1	1.30	
9209	200308	030817650	629101	5.99	8/26/2003	8/27/2003	1	5.99	
9210	200308	030817651	649004	103.45	8/26/2003	8/27/2003	1	103.45	
9211	200308	030817651	649004	6.21	8/26/2003	8/27/2003	1	6.21	
9212	200308	030817651	649004	4.37	8/26/2003	8/27/2003	1	4.37	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9213	200308	030817653	649004	33.00	8/26/2003	8/27/2003	1	33.00	
9214	200308	030817653	649004	90.00	8/26/2003	8/27/2003	1	90.00	
9215	200308	030817653	649004	460.00	8/26/2003	8/27/2003	1	460.00	
9216	200308	030817661	649004	9.60	8/26/2003	8/27/2003	1	9.60	
9217	200308	030817661	649004	160.00	8/26/2003	8/27/2003	1	160.00	
9218	200308	030817670	649104	100.00	8/26/2003	8/27/2003	1	100.00	
9219	200308	030817670	649104	143.92	8/26/2003	8/27/2003	1	143.92	
9220	200308	030817670	649104	5.00	8/26/2003	8/27/2003	1	5.00	
9221	200308	030817684	629102	4.46	8/26/2003	8/29/2003	3	13.38	
9222	200308	030817684	629102	4.16	8/26/2003	8/29/2003	3	12.48	
9223	200308	030817684	629102	89.20	8/26/2003	8/29/2003	3	267.60	
9224	200308	030817690	629102	4.49	8/26/2003	8/28/2003	2	8.98	
9225	200308	030817690	629102	68.50	8/26/2003	8/28/2003	2	137.00	
9226	200308	030817690	629102	89.70	8/26/2003	8/28/2003	2	179.40	
9227	200308	030817699	677103	18.99	8/26/2003	8/27/2003	1	18.99	
9228	200308	030817699	677103	1.14	8/26/2003	8/27/2003	1	1.14	
9229	200308	030817700	649104	0.57	8/26/2003	8/27/2003	1	0.57	
9230	200308	030817700	649104	0.12	8/26/2003	8/27/2003	1	0.12	
9231	200308	030817700	649104	0.88	8/26/2003	8/27/2003	1	0.88	
9232	200308	030817700	649104	1.96	8/26/2003	8/27/2003	1	1.96	
9233	200308	030817700	649104	9.54	8/26/2003	8/27/2003	1	9.54	
9234	200308	030817700	649104	14.61	8/26/2003	8/27/2003	1	14.61	
9235	200308	030817718	629101	28.04	8/26/2003	9/11/2003	16	448.64	
9236	200308	030817718	629101	401.00	8/26/2003	9/11/2003	16	6,416.00	
9237	200308	030817733	649006	635.01	8/26/2003	9/9/2003	14	8,890.14	
9238	200308	030817742	649102	24.06	8/26/2003	8/29/2003	3	72.18	
9239	200308	030817742	649102	1.50	8/26/2003	8/29/2003	3	4.50	
9240	200308	030817744	649102	389.76	8/26/2003	8/29/2003	3	1,169.28	
9241	200308	030817744	649102	24.36	8/26/2003	8/29/2003	3	73.08	
9242	200308	030817763	629102	100.17	8/26/2003	9/12/2003	17	1,702.89	
9243	200308	030817763	629102	2,003.32	8/26/2003	9/12/2003	17	34,056.44	
9244	200308	030817830	649102	78.00	8/26/2003	9/9/2003	14	1,092.00	
9245	200308	030817830	649102	59.25	8/26/2003	9/9/2003	14	829.50	
9246	200308	030817830	649102	2.52	8/26/2003	9/9/2003	14	35.28	
9247	200308	030817830	649102	5.00	8/26/2003	9/9/2003	14	70.00	
9248	200308	030817830	649102	22.25	8/26/2003	9/9/2003	14	311.50	
9249	200308	030817834	649004	9.87	8/26/2003	8/27/2003	1	9.87	
9250	200308	030817834	649004	9.86	8/26/2003	8/27/2003	1	9.86	
9251	200308	030817834	649004	0.70	8/26/2003	8/27/2003	1	0.70	
9252	200308	030817834	649004	0.69	8/26/2003	8/27/2003	1	0.69	
9253	200308	030817834	649004	0.06	8/26/2003	8/27/2003	1	0.06	
9254	200308	030817854	649102	115.67	8/26/2003	9/11/2003	16	1,850.72	
9255	200308	030817854	649102	5.78	8/26/2003	9/11/2003	16	92.48	
9256	200308	030817855	649103	56.13	8/26/2003	9/11/2003	16	898.08	
9257	200308	030817855	649103	2.81	8/26/2003	9/11/2003	16	44.96	
9258	200308	030817868	649102	125.00	8/26/2003	8/29/2003	3	375.00	
9259	200308	030817873	649102	44.50	8/26/2003	9/5/2003	10	445.00	
9260	200308	030818004	649006	258.48	8/26/2003	8/28/2003	2	516.96	
9261	200308	030818004	649005	656.60	8/26/2003	8/28/2003	2	1,313.20	
9262	200308	030818004	649102	162.44	8/26/2003	8/28/2003	2	324.88	
9263	200308	030818004	649102	8.13	8/26/2003	8/28/2003	2	16.26	
9264	200308	030818004	649104	1,221.74	8/26/2003	8/28/2003	2	2,443.48	
9265	200308	030818004	649104	56.16	8/26/2003	8/28/2003	2	112.32	
9266	200308	030818004	649005	72.69	8/26/2003	8/28/2003	2	145.38	
9267	200308	030818004	649104	1,160.80	8/26/2003	8/28/2003	2	2,321.60	
9268	200308	030818004	649104	411.40	8/26/2003	8/28/2003	2	822.80	
9269	200308	030818004	649104	292.68	8/26/2003	8/28/2003	2	585.36	
9270	200308	030818004	649104	1.59	8/26/2003	8/28/2003	2	3.18	
9271	200308	030818004	649104	9.93	8/26/2003	8/28/2003	2	19.86	
9272	200308	030818004	649104	14.08	8/26/2003	8/28/2003	2	28.16	
9273	200308	030818004	649104	155.68	8/26/2003	8/28/2003	2	311.36	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9274	200308	030818004	649104	82.55	8/26/2003	8/28/2003	2	165.10	
9275	200308	030818005	649006	688.22	8/26/2003	8/28/2003	2	1,376.44	
9276	200308	030818005	649002	309.73	8/26/2003	8/28/2003	2	619.46	
9277	200308	030818076	649102	8.60	8/27/2003	8/28/2003	1	8.60	
9278	200308	030818076	649102	0.43	8/27/2003	8/28/2003	1	0.43	
9279	200308	030818081	649103	0.52	8/27/2003	9/4/2003	8	4.16	
9280	200308	030818081	649103	10.40	8/27/2003	9/4/2003	8	83.20	
9281	200308	030818081	649103	15.25	8/27/2003	9/4/2003	8	122.00	
9282	200308	030818082	649101	0.58	8/27/2003	8/28/2003	1	0.58	
9283	200308	030818082	649101	11.59	8/27/2003	8/28/2003	1	11.59	
9284	200308	030818085	649102	104.28	8/27/2003	9/11/2003	15	1,564.20	
9285	200308	030818085	649102	5.21	8/27/2003	9/11/2003	15	78.15	
9286	200308	030818091	649103	21.40	8/27/2003	9/4/2003	8	171.20	
9287	200308	030818091	649103	1.50	8/27/2003	9/4/2003	8	12.00	
9288	200308	030818099	649103	7.56	8/27/2003	9/11/2003	15	113.40	
9289	200308	030818099	649103	108.00	8/27/2003	9/11/2003	15	1,620.00	
9290	200308	030818102	649102	87.50	8/27/2003	8/28/2003	1	87.50	
9291	200308	030818102	649102	0.35	8/27/2003	8/28/2003	1	0.35	
9292	200308	030818128	649006	7.00	8/27/2003	9/8/2003	12	84.00	
9293	200308	030818128	649006	6.90	8/27/2003	9/8/2003	12	82.80	
9294	200308	030818128	649006	115.00	8/27/2003	9/8/2003	12	1,380.00	
9295	200308	030818143	677202	0.96	8/27/2003	8/29/2003	2	1.92	
9296	200308	030818143	677202	15.95	8/27/2003	8/29/2003	2	31.90	
9297	200308	030818150	649103	45.00	8/27/2003	8/28/2003	1	45.00	
9298	200308	030818150	649103	3.15	8/27/2003	8/28/2003	1	3.15	
9299	200308	030818152	649004	7.55	8/27/2003	8/28/2003	1	7.55	
9300	200308	030818152	649004	107.88	8/27/2003	8/28/2003	1	107.88	
9301	200308	030818163	649005	37.08	8/27/2003	8/27/2003	0	-	
9302	200308	030818191	629101	560.40	8/27/2003	8/27/2003	0	-	
9303	200308	030818191	629101	70.28	8/27/2003	8/27/2003	0	-	
9304	200308	030818192	649006	12.50	8/27/2003	8/27/2003	0	-	
9305	200308	030818192	649006	85.68	8/27/2003	8/27/2003	0	-	
9306	200308	030818196	649004	4.01	8/27/2003	8/29/2003	2	8.02	
9307	200308	030818196	649004	81.00	8/27/2003	8/29/2003	2	162.00	
9308	200308	030818196	649004	810.00	8/27/2003	8/29/2003	2	1,620.00	
9309	200308	030818197	649004	600.00	8/27/2003	8/28/2003	1	600.00	
9310	200308	030818197	649004	1,080.00	8/27/2003	8/28/2003	1	1,080.00	
9311	200308	030818197	649004	300.00	8/27/2003	8/28/2003	1	300.00	
9312	200308	030818197	649004	153.00	8/27/2003	8/28/2003	1	153.00	
9313	200308	030818197	649004	4.83	8/27/2003	8/28/2003	1	4.83	
9314	200308	030818197	649004	1.34	8/27/2003	8/28/2003	1	1.34	
9315	200308	030818197	649004	2.69	8/27/2003	8/28/2003	1	2.69	
9316	200308	030818199	649004	12.19	8/27/2003	8/28/2003	1	12.19	
9317	200308	030818199	649004	200.00	8/27/2003	8/28/2003	1	200.00	
9318	200308	030818199	649004	14.68	8/27/2003	8/28/2003	1	14.68	
9319	200308	030818199	649004	241.00	8/27/2003	8/28/2003	1	241.00	
9320	200308	030818199	649004	3.74	8/27/2003	8/28/2003	1	3.74	
9321	200308	030818199	649004	3.10	8/27/2003	8/28/2003	1	3.10	
9322	200308	030818201	649004	4.33	8/27/2003	8/28/2003	1	4.33	
9323	200308	030818201	649004	4.73	8/27/2003	8/28/2003	1	4.73	
9324	200308	030818201	649004	67.50	8/27/2003	8/28/2003	1	67.50	
9325	200308	030818202	649004	110.00	8/27/2003	8/27/2003	0	-	
9326	200308	030818202	649006	13.00	8/27/2003	8/27/2003	0	-	
9327	200308	030818202	649006	54.36	8/27/2003	8/27/2003	0	-	
9328	200308	030818276	649102	542.50	8/27/2003	8/28/2003	1	542.50	
9329	200308	030818277	649001	42.48	8/27/2003	9/8/2003	12	509.76	
9330	200308	030818277	649001	708.00	8/27/2003	9/8/2003	12	8,496.00	
9331	200308	030818278	649102	0.90	8/27/2003	8/28/2003	1	0.90	
9332	200308	030818278	649102	15.00	8/27/2003	8/28/2003	1	15.00	
9333	200308	030818280	649006	153.70	8/27/2003	8/28/2003	1	153.70	
9334	200308	030818310	649006	753.12	8/27/2003	8/27/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9335	200308	030818334	649004	18.90	8/27/2003	9/9/2003	13	245.70	
9336	200308	030818334	649004	17.50	8/27/2003	9/9/2003	13	227.50	
9337	200308	030818334	649004	1.14	8/27/2003	9/9/2003	13	14.82	
9338	200308	030818334	649004	1.05	8/27/2003	9/9/2003	13	13.65	
9339	200308	030818335	649004	46.00	8/27/2003	9/8/2003	12	552.00	
9340	200308	030818335	649004	3.00	8/27/2003	9/8/2003	12	36.00	
9341	200308	030818335	649004	2.76	8/27/2003	9/8/2003	12	33.12	
9342	200308	030818335	649004	2.75	8/27/2003	9/8/2003	12	33.00	
9343	200308	030818335	649004	17.70	8/27/2003	9/8/2003	12	212.40	
9344	200308	030818335	649004	0.18	8/27/2003	9/8/2003	12	2.16	
9345	200308	030818335	649004	0.17	8/27/2003	9/8/2003	12	2.04	
9346	200308	030818335	649004	295.00	8/27/2003	9/8/2003	12	3,540.00	
9347	200308	030818336	649004	0.09	8/27/2003	8/29/2003	2	0.18	
9348	200308	030818336	649004	1.50	8/27/2003	8/29/2003	2	3.00	
9349	200308	030818336	649004	19.50	8/27/2003	8/29/2003	2	39.00	
9350	200308	030818336	649004	23.00	8/27/2003	8/29/2003	2	46.00	
9351	200308	030818336	649004	1.17	8/27/2003	8/29/2003	2	2.34	
9352	200308	030818336	649004	1.38	8/27/2003	8/29/2003	2	2.76	
9353	200308	030818337	649103	301.29	8/27/2003	8/28/2003	1	301.29	
9354	200308	030818338	649103	411.06	8/27/2003	8/28/2003	1	411.06	
9355	200308	030818339	649004	81.60	8/27/2003	8/28/2003	1	81.60	
9356	200308	030818340	649103	393.82	8/27/2003	8/28/2003	1	393.82	
9357	200308	030818341	649103	123.42	8/27/2003	8/28/2003	1	123.42	
9358	200308	030818393	649104	6.34	8/27/2003	8/29/2003	2	12.68	
9359	200308	030818393	649104	105.67	8/27/2003	8/29/2003	2	211.34	
9360	200308	030818397	649102	0.18	8/27/2003	8/27/2003	0	-	
9361	200308	030818397	649102	2.58	8/27/2003	8/27/2003	0	-	
9362	200308	030818399	649102	289.00	8/27/2003	8/27/2003	0	-	
9363	200308	030818399	649102	1.19	8/27/2003	8/27/2003	0	-	
9364	200308	030818402	649001	5.65	8/27/2003	8/27/2003	0	-	
9365	200308	030818402	649001	0.34	8/27/2003	8/27/2003	0	-	
9366	200308	030818404	649102	17.61	8/27/2003	8/27/2003	0	-	
9367	200308	030818404	649102	1.06	8/27/2003	8/27/2003	0	-	
9368	200308	030818405	649102	9.52	8/27/2003	8/27/2003	0	-	
9369	200308	030818405	649102	0.57	8/27/2003	8/27/2003	0	-	
9370	200308	030818425	629001	18.53	8/27/2003	9/12/2003	16	296.48	
9371	200308	030818425	629001	264.71	8/27/2003	9/12/2003	16	4,235.36	
9372	200308	030818425	629001	6.85	8/27/2003	9/12/2003	16	109.60	
9373	200308	030818433	649004	32.00	8/27/2003	8/27/2003	0	-	
9374	200308	030818433	649004	2.24	8/27/2003	8/27/2003	0	-	
9375	200308	030818460	649004	18.00	8/27/2003	8/27/2003	0	-	
9376	200308	030818460	649004	1.08	8/27/2003	8/27/2003	0	-	
9377	200308	030818460	649004	4.32	8/27/2003	8/27/2003	0	-	
9378	200308	030818460	649004	39.70	8/27/2003	8/27/2003	0	-	
9379	200308	030818460	649004	71.95	8/27/2003	8/27/2003	0	-	
9380	200308	030818460	649004	2.38	8/27/2003	8/27/2003	0	-	
9381	200308	030818480	649104	29.38	8/27/2003	8/28/2003	1	29.38	
9382	200308	030818488	649004	(20.25)	8/27/2003	8/27/2003	0	-	
9383	200308	030818488	649004	(337.50)	8/27/2003	8/27/2003	0	-	
9384	200308	030818489	649004	(324.88)	8/27/2003	8/27/2003	0	-	
9385	200308	030818489	649004	(19.49)	8/27/2003	8/27/2003	0	-	
9386	200308	030818490	649004	0.96	8/27/2003	8/27/2003	0	-	
9387	200308	030818490	649004	3.30	8/27/2003	8/27/2003	0	-	
9388	200308	030818490	649004	41.22	8/27/2003	8/27/2003	0	-	
9389	200308	030818490	649004	675.00	8/27/2003	8/27/2003	0	-	
9390	200308	030818490	649004	54.00	8/27/2003	8/27/2003	0	-	
9391	200308	030818490	649004	12.06	8/27/2003	8/27/2003	0	-	
9392	200308	030818492	649004	2.14	8/27/2003	8/27/2003	0	-	
9393	200308	030818492	649004	4.95	8/27/2003	8/27/2003	0	-	
9394	200308	030818492	649004	8.40	8/27/2003	8/27/2003	0	-	
9395	200308	030818492	649004	58.20	8/27/2003	8/27/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9396	200308	030818492	649004	135.00	8/27/2003	8/27/2003	0	-	
9397	200308	030818492	649004	3.62	8/27/2003	8/27/2003	0	-	
9398	200308	030818495	649004	16.13	8/27/2003	8/27/2003	0	-	
9399	200308	030818495	649004	212.44	8/27/2003	8/27/2003	0	-	
9400	200308	030818495	649004	13.71	8/27/2003	8/27/2003	0	-	
9401	200308	030818496	649104	28.71	8/27/2003	9/18/2003	22	631.62	
9402	200308	030818496	649104	1.72	8/27/2003	9/18/2003	22	37.84	
9403	200308	030818499	649104	214.25	8/27/2003	9/11/2003	15	3,213.75	
9404	200308	030818499	649104	12.85	8/27/2003	9/11/2003	15	192.75	
9405	200308	030818500	649104	63.22	8/27/2003	9/9/2003	13	821.86	
9406	200308	030818522	649102	6.13	8/27/2003	8/29/2003	2	12.26	
9407	200308	030818522	649102	87.50	8/27/2003	8/29/2003	2	175.00	
9408	200308	030818527	649103	22.36	8/27/2003	9/4/2003	8	178.88	
9409	200308	030818527	649103	1.57	8/27/2003	9/4/2003	8	12.56	
9410	200308	030818600	649006	34.65	8/27/2003	9/2/2003	6	207.90	
9411	200308	030818600	649006	2.08	8/27/2003	9/2/2003	6	12.48	
9412	200308	030818636	649004	25.92	8/27/2003	8/28/2003	1	25.92	
9413	200308	030818636	649004	5.18	8/27/2003	8/28/2003	1	5.18	
9414	200308	030818636	649004	426.80	8/27/2003	8/28/2003	1	426.80	
9415	200308	030818677	649006	24.10	8/27/2003	8/28/2003	1	24.10	
9416	200308	030818677	649006	0.72	8/27/2003	8/28/2003	1	0.72	
9417	200308	030818679	649004	291.10	8/27/2003	8/28/2003	1	291.10	
9418	200308	030818679	649004	47.04	8/27/2003	8/28/2003	1	47.04	
9419	200308	030818679	649004	17.47	8/27/2003	8/28/2003	1	17.47	
9420	200308	030818764	649004	1,145.00	8/27/2003	8/28/2003	1	1,145.00	
9421	200308	030818764	649004	57.25	8/27/2003	8/28/2003	1	57.25	
9422	200308	030818767	649004	117.65	8/27/2003	9/11/2003	15	1,764.75	
9423	200308	030818767	649004	2,353.00	8/27/2003	9/11/2003	15	35,295.00	
9424	200308	030818914	629102	17.46	8/28/2003	9/4/2003	7	122.22	
9425	200308	030818914	629102	291.00	8/28/2003	9/4/2003	7	2,037.00	
9426	200308	030818916	629102	26.78	8/28/2003	8/29/2003	1	26.78	
9427	200308	030818916	629102	13.89	8/28/2003	8/29/2003	1	13.89	
9428	200308	030818916	629102	535.57	8/28/2003	8/29/2003	1	535.57	
9429	200308	030818917	629102	61.44	8/28/2003	8/29/2003	1	61.44	
9430	200308	030818917	629102	3.68	8/28/2003	8/29/2003	1	3.68	
9431	200308	030818922	629102	5.82	8/28/2003	8/29/2003	1	5.82	
9432	200308	030818922	629102	109.54	8/28/2003	8/29/2003	1	109.54	
9433	200308	030818923	629101	380.00	8/28/2003	8/29/2003	1	380.00	
9434	200308	030818923	629101	22.80	8/28/2003	8/29/2003	1	22.80	
9435	200308	030818924	629101	21.60	8/28/2003	9/2/2003	5	108.00	
9436	200308	030818924	629101	360.00	8/28/2003	9/2/2003	5	1,800.00	
9437	200308	030819173	649102	8.94	8/28/2003	8/29/2003	1	8.94	
9438	200308	030819173	649102	14.02	8/28/2003	8/29/2003	1	14.02	
9439	200308	030819173	649102	(0.86)	8/28/2003	8/29/2003	1	(0.86)	
9440	200308	030819173	649102	(0.55)	8/28/2003	8/29/2003	1	(0.55)	
9441	200308	030819173	649102	54.84	8/28/2003	8/29/2003	1	54.84	
9442	200308	030819173	649102	85.98	8/28/2003	8/29/2003	1	85.98	
9443	200308	030819173	649102	5.16	8/28/2003	8/29/2003	1	5.16	
9444	200308	030819173	649102	3.29	8/28/2003	8/29/2003	1	3.29	
9445	200308	030819208	649004	0.63	8/28/2003	8/29/2003	1	0.63	
9446	200308	030819208	649004	2.37	8/28/2003	8/29/2003	1	2.37	
9447	200308	030819208	649004	2.00	8/28/2003	8/29/2003	1	2.00	
9448	200308	030819208	649004	9.50	8/28/2003	8/29/2003	1	9.50	
9449	200308	030819208	649004	10.50	8/28/2003	8/29/2003	1	10.50	
9450	200308	030819208	649004	39.50	8/28/2003	8/29/2003	1	39.50	
9451	200308	030819208	649004	0.12	8/28/2003	8/29/2003	1	0.12	
9452	200308	030819208	649004	0.57	8/28/2003	8/29/2003	1	0.57	
9453	200308	030819209	649004	15.60	8/28/2003	9/2/2003	5	78.00	
9454	200308	030819209	649004	260.00	8/28/2003	9/2/2003	5	1,300.00	
9455	200308	030819210	649004	1.15	8/28/2003	8/29/2003	1	1.15	
9456	200308	030819210	649004	0.07	8/28/2003	8/29/2003	1	0.07	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9457	200308	030819210	649004	0.08	8/28/2003	8/29/2003	1	0.08	
9458	200308	030819210	649004	0.12	8/28/2003	8/29/2003	1	0.12	
9459	200308	030819210	649004	0.21	8/28/2003	8/29/2003	1	0.21	
9460	200308	030819210	649004	1.99	8/28/2003	8/29/2003	1	1.99	
9461	200308	030819210	649004	1.29	8/28/2003	8/29/2003	1	1.29	
9462	200308	030819210	649004	3.51	8/28/2003	8/29/2003	1	3.51	
9463	200308	030819211	649102	2.83	8/28/2003	8/29/2003	1	2.83	
9464	200308	030819211	649102	47.13	8/28/2003	8/29/2003	1	47.13	
9465	200308	030819212	649102	43.36	8/28/2003	8/29/2003	1	43.36	
9466	200308	030819212	649102	2.60	8/28/2003	8/29/2003	1	2.60	
9467	200308	030819213	649102	49.14	8/28/2003	8/29/2003	1	49.14	
9468	200308	030819213	649102	2.95	8/28/2003	8/29/2003	1	2.95	
9469	200308	030819214	649103	43.29	8/28/2003	8/29/2003	1	43.29	
9470	200308	030819214	649103	37.64	8/28/2003	8/29/2003	1	37.64	
9471	200308	030819214	649103	2.60	8/28/2003	8/29/2003	1	2.60	
9472	200308	030819214	649103	2.26	8/28/2003	8/29/2003	1	2.26	
9473	200308	030819215	649103	2.16	8/28/2003	8/29/2003	1	2.16	
9474	200308	030819215	649103	2.04	8/28/2003	8/29/2003	1	2.04	
9475	200308	030819215	649103	33.93	8/28/2003	8/29/2003	1	33.93	
9476	200308	030819215	649103	36.08	8/28/2003	8/29/2003	1	36.08	
9477	200308	030819216	649102	47.78	8/28/2003	9/11/2003	14	668.92	
9478	200308	030819216	649102	2.87	8/28/2003	9/11/2003	14	40.18	
9479	200308	030819217	649102	2.16	8/28/2003	9/8/2003	11	23.76	
9480	200308	030819217	649102	35.95	8/28/2003	9/8/2003	11	395.45	
9481	200308	030819218	649102	48.56	8/28/2003	9/4/2003	7	339.92	
9482	200308	030819218	649102	2.91	8/28/2003	9/4/2003	7	20.37	
9483	200308	030819249	649006	150.00	8/28/2003	8/28/2003	0	-	
9484	200308	030819249	649006	173.52	8/28/2003	8/28/2003	0	-	
9485	200308	030819273	649004	176.40	8/28/2003	8/29/2003	1	176.40	
9486	200308	030819273	649004	11.76	8/28/2003	8/29/2003	1	11.76	
9487	200308	030819288	649004	39.56	8/28/2003	9/11/2003	14	553.84	
9488	200308	030819288	649004	2.77	8/28/2003	9/11/2003	14	38.78	
9489	200308	030819291	649102	573.19	8/28/2003	8/29/2003	1	573.19	
9490	200308	030819291	649102	32.90	8/28/2003	8/29/2003	1	32.90	
9491	200308	030819293	649102	21.46	8/28/2003	8/29/2003	1	21.46	
9492	200308	030819293	649102	1.28	8/28/2003	8/29/2003	1	1.28	
9493	200308	030819301	679005	5.41	8/28/2003	9/11/2003	14	75.74	
9494	200308	030819301	679005	295.00	8/28/2003	9/11/2003	14	4,130.00	
9495	200308	030819301	679005	7.25	8/28/2003	9/11/2003	14	101.50	
9496	200308	030819301	679005	11.00	8/28/2003	9/11/2003	14	154.00	
9497	200308	030819301	679005	14.75	8/28/2003	9/11/2003	14	206.50	
9498	200308	030819301	679005	145.00	8/28/2003	9/11/2003	14	2,030.00	
9499	200308	030819305	649104	0.19	8/28/2003	9/9/2003	12	2.28	
9500	200308	030819305	649104	16.44	8/28/2003	9/9/2003	12	197.28	
9501	200308	030819305	649104	0.99	8/28/2003	9/9/2003	12	11.88	
9502	200308	030819305	649104	3.24	8/28/2003	9/9/2003	12	38.88	
9503	200308	030819316	649004	1.40	8/28/2003	9/8/2003	11	15.40	
9504	200308	030819316	649004	19.95	8/28/2003	9/8/2003	11	219.45	
9505	200308	030819328	649102	2.12	8/28/2003	8/29/2003	1	2.12	
9506	200308	030819328	649102	35.40	8/28/2003	8/29/2003	1	35.40	
9507	200308	030819329	649102	29.96	8/28/2003	8/29/2003	1	29.96	
9508	200308	030819329	649102	1.80	8/28/2003	8/29/2003	1	1.80	
9509	200308	030819330	649102	7.73	8/28/2003	8/29/2003	1	7.73	
9510	200308	030819330	649102	110.49	8/28/2003	8/29/2003	1	110.49	
9511	200308	030819338	649102	290.00	8/28/2003	8/29/2003	1	290.00	
9512	200308	030819376	677103	88.25	8/28/2003	8/29/2003	1	88.25	
9513	200308	030819379	649102	8,398.51	8/28/2003	8/29/2003	1	8,398.51	
9514	200308	030819379	677202	493.44	8/28/2003	8/29/2003	1	493.44	
9515	200308	030819379	677103	289.35	8/28/2003	8/29/2003	1	289.35	
9516	200308	030819381	649102	2,679.30	8/28/2003	8/29/2003	1	2,679.30	
9517	200308	030819386	629001	160.00	8/28/2003	9/5/2003	8	1,280.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9518	200308	030819386	629001	3.82	8/28/2003	9/5/2003	8	30.56	
9519	200308	030819386	629001	8.00	8/28/2003	9/5/2003	8	64.00	
9520	200308	030819394	649004	50.00	8/28/2003	8/29/2003	1	50.00	
9521	200308	030819403	649004	2,153.90	8/28/2003	8/28/2003	0	-	
9522	200308	030819413	649004	55.56	8/28/2003	8/28/2003	0	-	
9523	200308	030819417	649004	12.78	8/28/2003	8/28/2003	0	-	
9524	200308	030819417	649004	108.05	8/28/2003	8/28/2003	0	-	
9525	200308	030819417	649004	7.56	8/28/2003	8/28/2003	0	-	
9526	200308	030819456	649004	222.18	8/28/2003	9/11/2003	14	3,110.52	
9527	200308	030819456	649004	13.33	8/28/2003	9/11/2003	14	186.62	
9528	200308	030819491	649004	899.56	8/28/2003	8/29/2003	1	899.56	
9529	200308	030819491	649004	62.97	8/28/2003	8/29/2003	1	62.97	
9530	200308	030819491	649004	16.50	8/28/2003	8/29/2003	1	16.50	
9531	200308	030819508	649004	0.39	8/28/2003	8/29/2003	1	0.39	
9532	200308	030819508	649004	7.88	8/28/2003	8/29/2003	1	7.88	
9533	200308	030819510	649004	0.40	8/28/2003	8/29/2003	1	0.40	
9534	200308	030819510	649004	8.00	8/28/2003	8/29/2003	1	8.00	
9535	200308	030819511	649004	1.75	8/28/2003	8/29/2003	1	1.75	
9536	200308	030819511	649004	34.93	8/28/2003	8/29/2003	1	34.93	
9537	200308	030819513	649004	537.39	8/28/2003	9/4/2003	7	3,761.73	
9538	200308	030819513	649004	32.24	8/28/2003	9/4/2003	7	225.68	
9539	200308	030819516	629101	(6.17)	8/28/2003	8/28/2003	0	-	
9540	200308	030819516	629101	616.80	8/28/2003	8/28/2003	0	-	
9541	200308	030819516	629101	43.51	8/28/2003	8/28/2003	0	-	
9542	200308	030819516	629101	4.75	8/28/2003	8/28/2003	0	-	
9543	200308	030819517	649004	400.77	8/28/2003	8/29/2003	1	400.77	
9544	200308	030819517	649004	28.05	8/28/2003	8/29/2003	1	28.05	
9545	200308	030819530	649004	5.54	8/28/2003	8/29/2003	1	5.54	
9546	200308	030819530	649004	12.97	8/28/2003	8/29/2003	1	12.97	
9547	200308	030819530	649004	259.38	8/28/2003	8/29/2003	1	259.38	
9548	200308	030819531	649103	1.10	8/28/2003	8/29/2003	1	1.10	
9549	200308	030819531	649103	1.50	8/28/2003	8/29/2003	1	1.50	
9550	200308	030819531	649103	0.70	8/28/2003	8/29/2003	1	0.70	
9551	200308	030819531	649103	0.07	8/28/2003	8/29/2003	1	0.07	
9552	200308	030819531	649103	25.00	8/28/2003	8/29/2003	1	25.00	
9553	200308	030819531	649103	4.40	8/28/2003	8/29/2003	1	4.40	
9554	200308	030819531	649103	15.82	8/28/2003	8/29/2003	1	15.82	
9555	200308	030819531	649103	0.26	8/28/2003	8/29/2003	1	0.26	
9556	200308	030819531	649103	2.78	8/28/2003	8/29/2003	1	2.78	
9557	200308	030819556	649004	40.00	8/28/2003	8/29/2003	1	40.00	
9558	200308	030819557	649103	3.41	8/28/2003	8/29/2003	1	3.41	
9559	200308	030819557	649103	19.80	8/28/2003	8/29/2003	1	19.80	
9560	200308	030819557	649103	28.47	8/28/2003	8/29/2003	1	28.47	
9561	200308	030819557	649103	56.70	8/28/2003	8/29/2003	1	56.70	
9562	200308	030819557	649103	1.19	8/28/2003	8/29/2003	1	1.19	
9563	200308	030819557	649103	81.53	8/28/2003	8/29/2003	1	81.53	
9564	200308	030819558	649103	3.24	8/28/2003	8/29/2003	1	3.24	
9565	200308	030819558	649103	54.00	8/28/2003	8/29/2003	1	54.00	
9566	200308	030819558	649103	26.40	8/28/2003	8/29/2003	1	26.40	
9567	200308	030819558	649103	6.72	8/28/2003	8/29/2003	1	6.72	
9568	200308	030819558	649103	3.28	8/28/2003	8/29/2003	1	3.28	
9569	200308	030819558	649103	1.58	8/28/2003	8/29/2003	1	1.58	
9570	200308	030819576	649004	103.61	8/28/2003	8/29/2003	1	103.61	
9571	200308	030819596	649102	138.55	8/28/2003	9/12/2003	15	2,078.25	
9572	200308	030819596	649102	3.26	8/28/2003	9/12/2003	15	48.90	
9573	200308	030819642	649004	22.90	8/28/2003	8/28/2003	0	-	
9574	200308	030819642	649004	1.60	8/28/2003	8/28/2003	0	-	
9575	200308	030819659	649004	1.15	8/28/2003	8/28/2003	0	-	
9576	200308	030819659	649004	4.73	8/28/2003	8/28/2003	0	-	
9577	200308	030819659	649004	16.47	8/28/2003	8/28/2003	0	-	
9578	200308	030819659	649004	(0.16)	8/28/2003	8/28/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9579	200308	030819660	649005	(19.04)	8/28/2003	8/28/2003	0	-	
9580	200308	030819660	649005	1,904.55	8/28/2003	8/28/2003	0	-	
9581	200308	030819713	649004	170.00	8/28/2003	8/29/2003	1	170.00	
9582	200308	030819713	649004	168.00	8/28/2003	8/29/2003	1	168.00	
9583	200308	030819713	649004	8.40	8/28/2003	8/29/2003	1	8.40	
9584	200308	030819716	649004	5.16	8/28/2003	8/29/2003	1	5.16	
9585	200308	030819716	649004	86.02	8/28/2003	8/29/2003	1	86.02	
9586	200308	030819716	649004	129.03	8/28/2003	8/29/2003	1	129.03	
9587	200308	030819855	649102	(72.00)	8/29/2003	8/29/2003	0	-	
9588	200308	030819855	649102	72.00	8/29/2003	8/29/2003	0	-	
9589	200308	030819860	677202	16.65	8/29/2003	9/8/2003	10	166.50	
9590	200308	030819860	677202	1.00	8/29/2003	9/8/2003	10	10.00	
9591	200308	030819861	649104	9.92	8/29/2003	9/2/2003	4	39.68	
9592	200308	030819861	649104	275.00	8/29/2003	9/2/2003	4	1,100.00	
9593	200308	030819861	649104	13.75	8/29/2003	9/2/2003	4	55.00	
9594	200308	030819887	649006	282.60	8/29/2003	8/29/2003	0	-	
9595	200308	030819887	649006	3.50	8/29/2003	8/29/2003	0	-	
9596	200308	030819887	649006	57.97	8/29/2003	8/29/2003	0	-	
9597	200308	030819901	649103	51.89	8/29/2003	8/29/2003	0	-	
9598	200308	030819910	649103	243.75	8/29/2003	8/29/2003	0	-	
9599	200308	030819910	649103	51.89	8/29/2003	8/29/2003	0	-	
9600	200308	030819915	649104	7.61	8/29/2003	8/29/2003	0	-	
9601	200308	030819915	649104	8.46	8/29/2003	8/29/2003	0	-	
9602	200308	030819927	649006	23.82	8/29/2003	9/11/2003	13	309.66	
9603	200308	030819927	649006	2.02	8/29/2003	9/11/2003	13	26.26	
9604	200308	030819927	649006	0.37	8/29/2003	9/11/2003	13	4.81	
9605	200308	030819927	649006	0.39	8/29/2003	9/11/2003	13	5.07	
9606	200308	030819927	649006	40.89	8/29/2003	9/11/2003	13	531.57	
9607	200308	030819927	649006	7.42	8/29/2003	9/11/2003	13	96.46	
9608	200308	030819927	649006	0.57	8/29/2003	9/11/2003	13	7.41	
9609	200308	030819927	649006	1.18	8/29/2003	9/11/2003	13	15.34	
9610	200308	030819927	649006	0.31	8/29/2003	9/11/2003	13	4.03	
9611	200308	030819927	649006	0.19	8/29/2003	9/11/2003	13	2.47	
9612	200308	030819927	649006	0.09	8/29/2003	9/11/2003	13	1.17	
9613	200308	030819927	649006	29.02	8/29/2003	9/11/2003	13	377.26	
9614	200308	030819927	649006	8.12	8/29/2003	9/11/2003	13	105.56	
9615	200308	030819927	649006	6.22	8/29/2003	9/11/2003	13	80.86	
9616	200308	030819927	649006	3.92	8/29/2003	9/11/2003	13	50.96	
9617	200308	030819927	649006	11.52	8/29/2003	9/11/2003	13	149.76	
9618	200308	030819927	649006	1.75	8/29/2003	9/11/2003	13	22.75	
9619	200308	030819927	649006	1.43	8/29/2003	9/11/2003	13	18.59	
9620	200308	030819931	629101	5.22	8/29/2003	9/2/2003	4	20.88	
9621	200308	030819931	629101	1.62	8/29/2003	9/2/2003	4	6.48	
9622	200308	030819931	629101	0.08	8/29/2003	9/2/2003	4	0.32	
9623	200308	030819941	649004	1.48	8/29/2003	8/29/2003	0	-	
9624	200308	030819941	649004	24.89	8/29/2003	8/29/2003	0	-	
9625	200308	030819952	649004	450.00	8/29/2003	9/4/2003	6	2,700.00	
9626	200308	030819952	649004	768.00	8/29/2003	9/4/2003	6	4,608.00	
9627	200308	030819953	649004	1,755.50	8/29/2003	9/2/2003	4	7,022.00	
9628	200308	030819954	649004	1,020.00	8/29/2003	9/2/2003	4	4,080.00	
9629	200308	030820043	649101	168.44	8/29/2003	9/8/2003	10	1,684.40	
9630	200308	030820043	649101	11.79	8/29/2003	9/8/2003	10	117.90	
9631	200308	030820043	649101	(0.84)	8/29/2003	9/8/2003	10	(8.40)	
9632	200308	030820088	649004	20.67	8/29/2003	9/2/2003	4	82.68	
9633	200308	030820088	649004	120.70	8/29/2003	9/2/2003	4	482.80	
9634	200308	030820088	649004	1,724.25	8/29/2003	9/2/2003	4	6,897.00	
9635	200308	030820124	649104	80.00	8/29/2003	9/2/2003	4	320.00	
9636	200308	030820124	649104	652.80	8/29/2003	9/2/2003	4	2,611.20	
9637	200308	030820124	649104	38.40	8/29/2003	9/2/2003	4	153.60	
9638	200308	030820129	649006	0.62	8/29/2003	8/29/2003	0	-	
9639	200308	030820129	649006	11.69	8/29/2003	8/29/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9640	200308	030820129	649101	11.48	8/29/2003	8/29/2003	0	-	
9641	200308	030820129	649006	0.64	8/29/2003	8/29/2003	0	-	
9642	200308	030820129	649101	0.48	8/29/2003	8/29/2003	0	-	
9643	200308	030820129	649101	0.65	8/29/2003	8/29/2003	0	-	
9644	200308	030820129	649101	8.17	8/29/2003	8/29/2003	0	-	
9645	200308	030820129	649006	10.95	8/29/2003	8/29/2003	0	-	
9646	200308	030820129	649006	11.32	8/29/2003	8/29/2003	0	-	
9647	200308	030820129	649006	11.67	8/29/2003	8/29/2003	0	-	
9648	200308	030820129	649101	8.53	8/29/2003	8/29/2003	0	-	
9649	200308	030820129	649006	0.66	8/29/2003	8/29/2003	0	-	
9650	200308	030820129	649101	8.18	8/29/2003	8/29/2003	0	-	
9651	200308	030820129	649101	0.46	8/29/2003	8/29/2003	0	-	
9652	200308	030820142	629101	4,638.52	8/29/2003	9/2/2003	4	18,554.08	
9653	200308	030820166	649004	4.57	8/29/2003	9/2/2003	4	18.28	
9654	200308	030820166	649004	114.25	8/29/2003	9/2/2003	4	457.00	
9655	200308	030820166	649004	76.16	8/29/2003	9/2/2003	4	304.64	
9656	200308	030820202	649104	39,038.87	8/29/2003	9/2/2003	4	156,155.48	
9657	200308	030820203	649104	41,833.73	8/29/2003	9/4/2003	6	251,002.38	
9658	200311	030937547	649102	85.98	9/30/2003	11/12/2003	43	3,697.14	
9659	200311	030937547	649102	5.16	9/30/2003	11/12/2003	43	221.88	
9660	200311	030937547	649102	3.29	9/30/2003	11/12/2003	43	141.47	
9661	200311	030937547	649102	19.86	9/30/2003	11/12/2003	43	853.98	
9662	200311	030937547	649102	31.14	9/30/2003	11/12/2003	43	1,339.02	
9663	200311	030937547	649102	54.84	9/30/2003	11/12/2003	43	2,358.12	
9664	200311	031038214	649101	3,600.00	10/1/2003	11/25/2003	55	198,000.00	
9665	200311	031038214	649101	2.03	10/1/2003	11/25/2003	55	111.65	
9666	200311	031038214	649101	1.02	10/1/2003	11/25/2003	55	56.10	
9667	200311	031038214	649101	0.13	10/1/2003	11/25/2003	55	7.15	
9668	200311	031038214	649101	78.00	10/1/2003	11/25/2003	55	4,290.00	
9669	200311	031038214	649101	96.00	10/1/2003	11/25/2003	55	5,280.00	
9670	200311	031038214	649101	5.06	10/1/2003	11/25/2003	55	278.30	
9671	200311	031038214	649101	1,440.00	10/1/2003	11/25/2003	55	79,200.00	
9672	200311	031038214	649101	726.00	10/1/2003	11/25/2003	55	39,930.00	
9673	200311	031038214	649101	297.00	10/1/2003	11/25/2003	55	16,335.00	
9674	200311	031038214	649101	0.11	10/1/2003	11/25/2003	55	6.05	
9675	200311	031044382	649103	4.49	10/10/2003	11/26/2003	47	211.03	
9676	200311	031044382	649103	10.00	10/10/2003	11/26/2003	47	470.00	
9677	200311	031044382	649103	74.80	10/10/2003	11/26/2003	47	3,515.60	
9678	200311	031045931	629102	26.41	10/14/2003	11/12/2003	29	765.89	
9679	200311	031045931	629102	20.00	10/14/2003	11/12/2003	29	580.00	
9680	200311	031045931	629102	1.15	10/14/2003	11/12/2003	29	33.35	
9681	200311	031045931	629102	459.25	10/14/2003	11/12/2003	29	13,318.25	
9682	200311	031046771	649101	0.56	10/15/2003	11/25/2003	41	22.96	
9683	200311	031046771	649101	5.13	10/15/2003	11/25/2003	41	210.33	
9684	200311	031046771	649101	199.50	10/15/2003	11/25/2003	41	8,179.50	
9685	200311	031046771	649101	390.00	10/15/2003	11/25/2003	41	15,990.00	
9686	200311	031046771	649101	3,600.00	10/15/2003	11/25/2003	41	147,600.00	
9687	200311	031050746	629102	7.94	10/22/2003	11/21/2003	30	238.20	
9688	200311	031050746	629102	32.89	10/22/2003	11/21/2003	30	986.70	
9689	200311	031050746	629102	1.97	10/22/2003	11/21/2003	30	59.10	
9690	200311	031050746	629102	132.28	10/22/2003	11/21/2003	30	3,968.40	
9691	200311	031051932	649104	350.00	10/23/2003	11/6/2003	14	4,900.00	
9692	200311	031051932	649104	17.50	10/23/2003	11/6/2003	14	245.00	
9693	200311	031051932	649104	9.96	10/23/2003	11/6/2003	14	139.44	
9694	200311	031053110	649102	133.23	10/24/2003	11/4/2003	11	1,465.53	
9695	200311	031053110	649101	4.27	10/24/2003	11/4/2003	11	46.97	
9696	200311	031053110	649101	15.60	10/24/2003	11/4/2003	11	171.60	
9697	200311	031053110	649102	24.40	10/24/2003	11/4/2003	11	268.40	
9698	200311	031053110	649102	6.67	10/24/2003	11/4/2003	11	73.37	
9699	200311	031053110	649101	85.53	10/24/2003	11/4/2003	11	940.83	
9700	200311	031053410	649004	10.00	10/24/2003	11/4/2003	11	110.00	

**MidAmerican Energy Company
 Lead Lag Analysis - 2003
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9701	200311	031053410	649004	0.60	10/24/2003	11/4/2003	11	6.60	
9702	200311	031054133	629101	84.68	10/27/2003	11/4/2003	8	677.44	
9703	200311	031054133	629101	5.93	10/27/2003	11/4/2003	8	47.44	
9704	200311	031054134	629101	6.26	10/27/2003	11/4/2003	8	50.08	
9705	200311	031054134	629101	0.37	10/27/2003	11/4/2003	8	2.96	
9706	200311	031054134	629101	5.32	10/27/2003	11/4/2003	8	42.56	
9707	200311	031054134	629101	0.44	10/27/2003	11/4/2003	8	3.52	
9708	200311	031054135	629101	0.47	10/27/2003	11/4/2003	8	3.76	
9709	200311	031054135	629101	6.74	10/27/2003	11/4/2003	8	53.92	
9710	200311	031054457	649004	8.25	10/27/2003	11/4/2003	8	66.00	
9711	200311	031054457	649004	164.18	10/27/2003	11/4/2003	8	1,313.44	
9712	200311	031054457	649004	11.49	10/27/2003	11/4/2003	8	91.92	
9713	200311	031054458	649004	7.30	10/27/2003	11/4/2003	8	58.40	
9714	200311	031054458	649004	79.38	10/27/2003	11/4/2003	8	635.04	
9715	200311	031054458	649004	1,134.00	10/27/2003	11/4/2003	8	9,072.00	
9716	200311	031054950	649003	40.25	10/28/2003	11/4/2003	7	281.75	
9717	200311	031054950	649003	106.11	10/28/2003	11/4/2003	7	742.77	
9718	200311	031054950	649003	7.43	10/28/2003	11/4/2003	7	52.01	
9719	200311	031055161	649102	67.92	10/28/2003	11/4/2003	7	475.44	
9720	200311	031055161	649102	4.58	10/28/2003	11/4/2003	7	32.06	
9721	200311	031055161	649102	8.25	10/28/2003	11/4/2003	7	57.75	
9722	200311	031055438	629102	459.25	10/28/2003	11/10/2003	13	5,970.25	
9723	200311	031055438	629102	26.41	10/28/2003	11/10/2003	13	343.33	
9724	200311	031055438	629102	20.00	10/28/2003	11/10/2003	13	260.00	
9725	200311	031055438	629102	1.15	10/28/2003	11/10/2003	13	14.95	
9726	200311	031056403	629101	2.57	10/29/2003	11/4/2003	6	15.42	
9727	200311	031056403	629101	0.16	10/29/2003	11/4/2003	6	0.96	
9728	200311	031056403	629101	36.84	10/29/2003	11/4/2003	6	221.04	
9729	200311	031056641	649104	104.10	10/29/2003	11/6/2003	8	832.80	
9730	200311	031056641	649104	69.40	10/29/2003	11/6/2003	8	555.20	
9731	200311	031056641	649104	5.21	10/29/2003	11/6/2003	8	41.68	
9732	200311	031056641	649104	3.47	10/29/2003	11/6/2003	8	27.76	
9733	200311	031056909	629001	981.00	10/30/2003	11/13/2003	14	13,734.00	
9734	200311	031056909	629001	68.67	10/30/2003	11/13/2003	14	961.38	
9735	200311	031057013	649104	19.11	10/30/2003	11/3/2003	4	76.44	
9736	200311	031057013	649104	318.50	10/30/2003	11/3/2003	4	1,274.00	
9737	200311	031058121	649004	144.46	10/31/2003	11/14/2003	14	2,022.44	
9738	200311	031058121	649004	144.45	10/31/2003	11/14/2003	14	2,022.30	
9739	200311	031058296	629101	9.75	10/31/2003	11/14/2003	14	136.50	
9740	200311	031058296	629101	139.30	10/31/2003	11/14/2003	14	1,950.20	
9741	200311	031100022	649101	155.00	11/19/2003	11/20/2003	1	155.00	
9742	200311	031100022	649101	7.75	11/19/2003	11/20/2003	1	7.75	
9743	200311	031100022	649101	4.56	11/19/2003	11/20/2003	1	4.56	
9744	200311	031100023	649101	20.02	11/19/2003	11/20/2003	1	20.02	
9745	200311	031100023	649101	220.00	11/19/2003	11/20/2003	1	220.00	
9746	200311	031100023	649101	17.29	11/19/2003	11/20/2003	1	17.29	
9747	200311	031100023	649101	22.76	11/19/2003	11/20/2003	1	22.76	
9748	200311	031100023	649101	190.00	11/19/2003	11/20/2003	1	190.00	
9749	200311	031100023	649101	41.25	11/19/2003	11/20/2003	1	41.25	
9750	200311	031100023	649101	250.00	11/19/2003	11/20/2003	1	250.00	
9751	200311	031100033	677202	1,218.10	11/19/2003	11/20/2003	1	1,218.10	
9752	200311	031100037	677202	1,157.21	11/19/2003	11/20/2003	1	1,157.21	
9753	200311	031100037	679004	260.58	11/19/2003	11/20/2003	1	260.58	
9754	200311	031100041	679004	161.46	11/19/2003	11/20/2003	1	161.46	
9755	200311	031100047	677202	9,967.81	11/19/2003	11/20/2003	1	9,967.81	
9756	200311	031100047	649004	76.00	11/19/2003	11/20/2003	1	76.00	
9757	200311	031100047	649004	80.00	11/19/2003	11/20/2003	1	80.00	
9758	200311	031100075	649104	18.37	11/19/2003	11/24/2003	5	91.85	
9759	200311	031100075	649104	18.38	11/19/2003	11/24/2003	5	91.90	
9760	200311	031100078	649102	640.00	11/19/2003	12/4/2003	15	9,600.00	
9761	200311	031100078	649004	591.50	11/19/2003	12/4/2003	15	8,872.50	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9762	200311	031100089	649004	41.25	11/19/2003	11/20/2003	1	41.25	
9763	200311	031100089	649004	2.48	11/19/2003	11/20/2003	1	2.48	
9764	200311	031100090	649004	0.54	11/19/2003	11/26/2003	7	3.78	
9765	200311	031100090	649004	9.00	11/19/2003	11/26/2003	7	63.00	
9766	200311	031100095	649004	0.62	11/19/2003	11/20/2003	1	0.62	
9767	200311	031100095	649004	8.85	11/19/2003	11/20/2003	1	8.85	
9768	200311	031100097	649004	0.68	11/19/2003	12/4/2003	15	10.20	
9769	200311	031100097	649004	9.77	11/19/2003	12/4/2003	15	146.55	
9770	200311	031100323	649004	567.00	11/19/2003	11/24/2003	5	2,835.00	
9771	200311	031100323	649006	30.71	11/19/2003	11/24/2003	5	153.55	
9772	200311	031100391	649005	(30.26)	11/20/2003	11/25/2003	5	(151.30)	
9773	200311	031100391	649005	2,475.60	11/20/2003	11/25/2003	5	12,378.00	
9774	200311	031100391	649005	3,025.73	11/20/2003	11/25/2003	5	15,128.65	
9775	200311	031100391	649005	(24.75)	11/20/2003	11/25/2003	5	(123.75)	
9776	200311	031100394	649005	5,288.76	11/20/2003	11/21/2003	1	5,288.76	
9777	200311	031100394	649005	(52.88)	11/20/2003	11/21/2003	1	(52.88)	
9778	200311	031100394	649005	(5.88)	11/20/2003	11/21/2003	1	(5.88)	
9779	200311	031100394	649005	587.64	11/20/2003	11/21/2003	1	587.64	
9780	200311	031100395	649004	2.23	11/20/2003	11/21/2003	1	2.23	
9781	200311	031100395	649004	(13.50)	11/20/2003	11/21/2003	1	(13.50)	
9782	200311	031100395	649004	(2.50)	11/20/2003	11/21/2003	1	(2.50)	
9783	200311	031100395	649004	(1.80)	11/20/2003	11/21/2003	1	(1.80)	
9784	200311	031100395	649004	250.00	11/20/2003	11/21/2003	1	250.00	
9785	200311	031100395	649004	180.00	11/20/2003	11/21/2003	1	180.00	
9786	200311	031100395	649004	98.00	11/20/2003	11/21/2003	1	98.00	
9787	200311	031100395	649004	1.60	11/20/2003	11/21/2003	1	1.60	
9788	200311	031100395	649004	1,350.00	11/20/2003	11/21/2003	1	1,350.00	
9789	200311	031100395	649004	12.03	11/20/2003	11/21/2003	1	12.03	
9790	200311	031100483	629101	36.84	11/20/2003	11/20/2003	0	-	
9791	200311	031100483	629001	5.00	11/20/2003	11/20/2003	0	-	
9792	200311	031100483	629001	3.40	11/20/2003	11/20/2003	0	-	
9793	200311	031100483	629001	0.35	11/20/2003	11/20/2003	0	-	
9794	200311	031100483	629001	0.24	11/20/2003	11/20/2003	0	-	
9795	200311	031100483	629101	2.56	11/20/2003	11/20/2003	0	-	
9796	200311	031100483	629101	2.57	11/20/2003	11/20/2003	0	-	
9797	200311	031100484	649004	20.74	11/20/2003	11/20/2003	0	-	
9798	200311	031100484	649004	345.54	11/20/2003	11/20/2003	0	-	
9799	200311	031100694	649006	14.70	11/20/2003	11/21/2003	1	14.70	
9800	200311	031100694	649006	210.00	11/20/2003	11/21/2003	1	210.00	
9801	200311	031100730	649003	12.03	11/20/2003	11/21/2003	1	12.03	
9802	200311	031100730	649003	0.72	11/20/2003	11/21/2003	1	0.72	
9803	200311	031100829	649102	35.63	11/20/2003	11/21/2003	1	35.63	
9804	200311	031100829	649102	2.50	11/20/2003	11/21/2003	1	2.50	
9805	200311	031100862	649104	400.00	11/20/2003	12/8/2003	18	7,200.00	
9806	200311	031100874	649004	51.50	11/20/2003	11/21/2003	1	51.50	
9807	200311	031100964	677202	2.60	11/20/2003	11/21/2003	1	2.60	
9808	200311	031100964	677202	51.99	11/20/2003	11/21/2003	1	51.99	
9809	200311	031100970	649102	136.50	11/20/2003	11/26/2003	6	819.00	
9810	200311	031100970	649102	6.83	11/20/2003	11/26/2003	6	40.98	
9811	200311	031100972	649102	43.24	11/20/2003	11/26/2003	6	259.44	
9812	200311	031100972	649102	2.16	11/20/2003	11/26/2003	6	12.96	
9813	200311	031101005	677202	476.74	11/20/2003	11/24/2003	4	1,906.96	
9814	200311	031101005	649103	598.24	11/20/2003	11/24/2003	4	2,392.96	
9815	200311	031101005	649103	499.12	11/20/2003	11/24/2003	4	1,996.48	
9816	200311	031101005	649102	565.00	11/20/2003	11/24/2003	4	2,260.00	
9817	200311	031101005	649102	400.00	11/20/2003	11/24/2003	4	1,600.00	
9818	200311	031101006	649004	139.70	11/20/2003	11/26/2003	6	838.20	
9819	200311	031101006	649004	5.70	11/20/2003	11/26/2003	6	34.20	
9820	200311	031101009	649103	600.00	11/20/2003	12/5/2003	15	9,000.00	
9821	200311	031101009	649103	30.00	11/20/2003	12/5/2003	15	450.00	
9822	200311	031101011	649102	1.46	11/20/2003	11/26/2003	6	8.76	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9823	200311	031101011	649102	29.28	11/20/2003	11/26/2003	6	175.68	
9824	200311	031101012	649102	1.04	11/20/2003	11/26/2003	6	6.24	
9825	200311	031101012	649102	20.76	11/20/2003	11/26/2003	6	124.56	
9826	200311	031101013	649103	63.75	11/20/2003	11/26/2003	6	382.50	
9827	200311	031101013	649103	3.19	11/20/2003	11/26/2003	6	19.14	
9828	200311	031101016	649006	0.80	11/20/2003	11/21/2003	1	0.80	
9829	200311	031101016	649006	15.96	11/20/2003	11/21/2003	1	15.96	
9830	200311	031101019	649006	12.05	11/20/2003	12/4/2003	14	168.70	
9831	200311	031101019	649006	0.60	11/20/2003	12/4/2003	14	8.40	
9832	200311	031101021	649006	55.60	11/20/2003	11/21/2003	1	55.60	
9833	200311	031101021	649006	2.78	11/20/2003	11/21/2003	1	2.78	
9834	200311	031101044	677202	42.66	11/20/2003	11/21/2003	1	42.66	
9835	200311	031101044	677202	2.13	11/20/2003	11/21/2003	1	2.13	
9836	200311	031101045	649102	0.75	11/20/2003	11/21/2003	1	0.75	
9837	200311	031101045	649102	15.00	11/20/2003	11/21/2003	1	15.00	
9838	200311	031101047	649102	3.74	11/20/2003	11/21/2003	1	3.74	
9839	200311	031101047	649102	74.71	11/20/2003	11/21/2003	1	74.71	
9840	200311	031101048	649102	36.58	11/20/2003	11/21/2003	1	36.58	
9841	200311	031101048	649102	1.83	11/20/2003	11/21/2003	1	1.83	
9842	200311	031101049	649102	0.30	11/20/2003	12/4/2003	14	4.20	
9843	200311	031101049	649102	5.95	11/20/2003	12/4/2003	14	83.30	
9844	200311	031101101	649004	389.71	11/20/2003	11/26/2003	6	2,338.26	
9845	200311	031101101	649004	11.67	11/20/2003	11/26/2003	6	70.02	
9846	200311	031101196	649103	28.73	11/21/2003	12/1/2003	10	287.30	
9847	200311	031101196	649103	2.01	11/21/2003	12/1/2003	10	20.10	
9848	200311	031101311	649103	194.17	11/21/2003	11/24/2003	3	582.51	
9849	200311	031101311	649103	13.59	11/21/2003	11/24/2003	3	40.77	
9850	200311	031101335	629101	118.91	11/21/2003	11/21/2003	0	-	
9851	200311	031101335	629101	998.54	11/21/2003	11/21/2003	0	-	
9852	200311	031101398	649101	(0.90)	11/21/2003	11/26/2003	5	(4.50)	
9853	200311	031101398	649101	90.00	11/21/2003	11/26/2003	5	450.00	
9854	200311	031101398	649101	5.40	11/21/2003	11/26/2003	5	27.00	
9855	200311	031101398	649101	9.78	11/21/2003	11/26/2003	5	48.90	
9856	200311	031101433	629101	28.49	11/21/2003	11/26/2003	5	142.45	
9857	200311	031101440	629101	8.19	11/21/2003	11/24/2003	3	24.57	
9858	200311	031101440	629101	0.49	11/21/2003	11/24/2003	3	1.47	
9859	200311	031101448	629101	5.06	11/21/2003	11/21/2003	0	-	
9860	200311	031101448	629101	84.41	11/21/2003	11/21/2003	0	-	
9861	200311	031101451	629101	46.95	11/21/2003	11/21/2003	0	-	
9862	200311	031101453	649006	52.93	11/21/2003	11/21/2003	0	-	
9863	200311	031101453	649006	3.71	11/21/2003	11/21/2003	0	-	
9864	200311	031101458	649004	237.79	11/21/2003	11/25/2003	4	951.16	
9865	200311	031101458	649004	14.27	11/21/2003	11/25/2003	4	57.08	
9866	200311	031101459	649004	109.00	11/21/2003	11/24/2003	3	327.00	
9867	200311	031101459	649004	7.63	11/21/2003	11/24/2003	3	22.89	
9868	200311	031101459	649004	2.05	11/21/2003	11/24/2003	3	6.15	
9869	200311	031101461	629102	4.44	11/21/2003	11/21/2003	0	-	
9870	200311	031101461	629102	10.64	11/21/2003	11/21/2003	0	-	
9871	200311	031101461	629102	212.74	11/21/2003	11/21/2003	0	-	
9872	200311	031101465	629102	73.20	11/21/2003	11/21/2003	0	-	
9873	200311	031101465	629102	1,219.95	11/21/2003	11/21/2003	0	-	
9874	200311	031101465	629102	3.65	11/21/2003	11/21/2003	0	-	
9875	200311	031101466	629102	170.54	11/21/2003	11/21/2003	0	-	
9876	200311	031101466	629102	10.24	11/21/2003	11/21/2003	0	-	
9877	200311	031101467	649104	16.00	11/21/2003	11/21/2003	0	-	
9878	200311	031101467	649104	1.12	11/21/2003	11/21/2003	0	-	
9879	200311	031101468	629102	297.50	11/21/2003	11/24/2003	3	892.50	
9880	200311	031101468	629102	14.88	11/21/2003	11/24/2003	3	44.64	
9881	200311	031101468	629102	6.95	11/21/2003	11/24/2003	3	20.85	
9882	200311	031101469	629102	7.36	11/21/2003	11/21/2003	0	-	
9883	200311	031101469	629102	3.89	11/21/2003	11/21/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9884	200311	031101469	629102	(2.94)	11/21/2003	11/21/2003	0	-	
9885	200311	031101469	629102	147.20	11/21/2003	11/21/2003	0	-	
9886	200311	031101470	649104	119.22	11/21/2003	11/21/2003	0	-	
9887	200311	031101470	649104	78.72	11/21/2003	11/21/2003	0	-	
9888	200311	031101470	649104	22.08	11/21/2003	11/21/2003	0	-	
9889	200311	031101470	649104	8.34	11/21/2003	11/21/2003	0	-	
9890	200311	031101470	649104	5.51	11/21/2003	11/21/2003	0	-	
9891	200311	031101470	649104	1.55	11/21/2003	11/21/2003	0	-	
9892	200311	031101471	649104	0.29	11/21/2003	11/21/2003	0	-	
9893	200311	031101471	649104	2.82	11/21/2003	11/21/2003	0	-	
9894	200311	031101471	649104	4.12	11/21/2003	11/21/2003	0	-	
9895	200311	031101471	649104	40.33	11/21/2003	11/21/2003	0	-	
9896	200311	031101472	629102	9.91	11/21/2003	11/21/2003	0	-	
9897	200311	031101472	629102	0.59	11/21/2003	11/21/2003	0	-	
9898	200311	031101473	629101	(0.37)	11/21/2003	11/21/2003	0	-	
9899	200311	031101473	629101	0.92	11/21/2003	11/21/2003	0	-	
9900	200311	031101473	629101	4.59	11/21/2003	11/21/2003	0	-	
9901	200311	031101473	629101	18.40	11/21/2003	11/21/2003	0	-	
9902	200311	031101474	629102	4.39	11/21/2003	11/21/2003	0	-	
9903	200311	031101474	629102	73.20	11/21/2003	11/21/2003	0	-	
9904	200311	031101475	629102	29.04	11/21/2003	11/21/2003	0	-	
9905	200311	031101475	629102	1.74	11/21/2003	11/21/2003	0	-	
9906	200311	031101476	629102	7.57	11/21/2003	11/21/2003	0	-	
9907	200311	031101476	629102	0.45	11/21/2003	11/21/2003	0	-	
9908	200311	031101485	649004	0.15	11/21/2003	12/8/2003	17	2.55	
9909	200311	031101485	649004	59.25	11/21/2003	12/8/2003	17	1,007.25	
9910	200311	031101488	649104	359.05	11/21/2003	11/24/2003	3	1,077.15	
9911	200311	031101488	649104	25.13	11/21/2003	11/24/2003	3	75.39	
9912	200311	031101488	649104	7.53	11/21/2003	11/24/2003	3	22.59	
9913	200311	031101538	649006	147.24	11/21/2003	11/21/2003	0	-	
9914	200311	031101538	649004	120.90	11/21/2003	11/21/2003	0	-	
9915	200311	031101575	649102	206.25	11/21/2003	12/4/2003	13	2,681.25	
9916	200311	031101575	649102	10.31	11/21/2003	12/4/2003	13	134.03	
9917	200311	031101575	649102	4.57	11/21/2003	12/4/2003	13	59.41	
9918	200311	031101576	649102	97.00	11/21/2003	12/4/2003	13	1,261.00	
9919	200311	031101576	649102	4.85	11/21/2003	12/4/2003	13	63.05	
9920	200311	031101576	649102	4.43	11/21/2003	12/4/2003	13	57.59	
9921	200311	031101589	649102	135.47	11/21/2003	11/24/2003	3	406.41	
9922	200311	031101589	649102	6.77	11/21/2003	11/24/2003	3	20.31	
9923	200311	031101591	649102	1.56	11/21/2003	12/4/2003	13	20.28	
9924	200311	031101591	649102	31.17	11/21/2003	12/4/2003	13	405.21	
9925	200311	031101600	649102	5.45	11/21/2003	11/26/2003	5	27.25	
9926	200311	031101600	649102	109.00	11/21/2003	11/26/2003	5	545.00	
9927	200311	031101602	649103	37.00	11/21/2003	12/1/2003	10	370.00	
9928	200311	031101602	649103	1.85	11/21/2003	12/1/2003	10	18.50	
9929	200311	031101603	677202	71.00	11/21/2003	12/4/2003	13	923.00	
9930	200311	031101603	677202	3.55	11/21/2003	12/4/2003	13	46.15	
9931	200311	031101604	649103	1.65	11/21/2003	12/4/2003	13	21.45	
9932	200311	031101604	649103	33.00	11/21/2003	12/4/2003	13	429.00	
9933	200311	031101607	649102	(0.39)	11/21/2003	12/8/2003	17	(6.63)	
9934	200311	031101607	649102	0.97	11/21/2003	12/8/2003	17	16.49	
9935	200311	031101607	649102	19.49	11/21/2003	12/8/2003	17	331.33	
9936	200311	031101609	649102	32.40	11/21/2003	12/8/2003	17	550.80	
9937	200311	031101609	649102	(0.65)	11/21/2003	12/8/2003	17	(11.05)	
9938	200311	031101609	649102	1.62	11/21/2003	12/8/2003	17	27.54	
9939	200311	031101610	649102	0.91	11/21/2003	12/8/2003	17	15.47	
9940	200311	031101610	649102	(0.36)	11/21/2003	12/8/2003	17	(6.12)	
9941	200311	031101610	649102	18.14	11/21/2003	12/8/2003	17	308.38	
9942	200311	031101629	649004	(9.08)	11/21/2003	12/4/2003	13	(118.04)	
9943	200311	031101629	649004	(165.00)	11/21/2003	12/4/2003	13	(2,145.00)	
9944	200311	031101642	649102	2.15	11/21/2003	12/9/2003	18	38.70	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
9945	200311	031101642	649102	(0.86)	11/21/2003	12/9/2003	18	(15.48)	
9946	200311	031101642	649102	43.01	11/21/2003	12/9/2003	18	774.18	
9947	200311	031101643	649103	5.76	11/21/2003	12/9/2003	18	103.68	
9948	200311	031101643	649103	0.29	11/21/2003	12/9/2003	18	5.22	
9949	200311	031101643	649103	(0.12)	11/21/2003	12/9/2003	18	(2.16)	
9950	200311	031101660	649004	404.90	11/21/2003	11/24/2003	3	1,214.70	
9951	200311	031101660	649004	5,784.22	11/21/2003	11/24/2003	3	17,352.66	
9952	200311	031101660	649004	70.00	11/21/2003	11/24/2003	3	210.00	
9953	200311	031101661	649103	6.97	11/21/2003	11/24/2003	3	20.91	
9954	200311	031101661	649103	6.72	11/21/2003	11/24/2003	3	20.16	
9955	200311	031101661	649103	116.16	11/21/2003	11/24/2003	3	348.48	
9956	200311	031101662	649005	68.00	11/21/2003	11/24/2003	3	204.00	
9957	200311	031101662	649005	10.65	11/21/2003	11/24/2003	3	31.95	
9958	200311	031101662	649005	4.76	11/21/2003	11/24/2003	3	14.28	
9959	200311	031101684	629102	159.44	11/21/2003	11/26/2003	5	797.20	
9960	200311	031101684	629102	9.57	11/21/2003	11/26/2003	5	47.85	
9961	200311	031101686	629102	4.10	11/21/2003	11/26/2003	5	20.50	
9962	200311	031101686	629102	68.40	11/21/2003	11/26/2003	5	342.00	
9963	200311	031101781	649004	123.98	11/21/2003	11/21/2003	0	-	
9964	200311	031101781	649004	8.68	11/21/2003	11/21/2003	0	-	
9965	200311	031101781	649004	8.25	11/21/2003	11/21/2003	0	-	
9966	200311	031101781	649004	(1.24)	11/21/2003	11/21/2003	0	-	
9967	200311	031101794	649004	(0.59)	11/21/2003	11/21/2003	0	-	
9968	200311	031101794	649004	84.56	11/21/2003	11/21/2003	0	-	
9969	200311	031101794	649004	58.96	11/21/2003	11/21/2003	0	-	
9970	200311	031101794	649004	9.51	11/21/2003	11/21/2003	0	-	
9971	200311	031101794	649004	5.91	11/21/2003	11/21/2003	0	-	
9972	200311	031101794	649004	6.63	11/21/2003	11/21/2003	0	-	
9973	200311	031101794	649004	35.80	11/21/2003	11/21/2003	0	-	
9974	200311	031101794	649004	(0.84)	11/21/2003	11/21/2003	0	-	
9975	200311	031101794	649004	4.13	11/21/2003	11/21/2003	0	-	
9976	200311	031101794	649004	4.03	11/21/2003	11/21/2003	0	-	
9977	200311	031101794	649004	2.51	11/21/2003	11/21/2003	0	-	
9978	200311	031101794	649004	(0.36)	11/21/2003	11/21/2003	0	-	
9979	200311	031102071	677202	1,077.55	11/24/2003	11/25/2003	1	1,077.55	
9980	200311	031102071	649103	280.23	11/24/2003	11/25/2003	1	280.23	
9981	200311	031102073	677202	702.75	11/24/2003	11/25/2003	1	702.75	
9982	200311	031102083	629102	47.38	11/24/2003	12/11/2003	17	805.46	
9983	200311	031102083	629102	2.84	11/24/2003	12/11/2003	17	48.28	
9984	200311	031102085	629101	360.00	11/24/2003	11/25/2003	1	360.00	
9985	200311	031102085	629101	21.60	11/24/2003	11/25/2003	1	21.60	
9986	200311	031102087	679004	161.46	11/24/2003	11/25/2003	1	161.46	
9987	200311	031102088	629101	380.00	11/24/2003	12/2/2003	8	3,040.00	
9988	200311	031102088	629101	22.80	11/24/2003	12/2/2003	8	182.40	
9989	200311	031102089	649104	6,321.56	11/24/2003	11/25/2003	1	6,321.56	
9990	200311	031102089	677202	100.70	11/24/2003	11/25/2003	1	100.70	
9991	200311	031102089	677202	278.90	11/24/2003	11/25/2003	1	278.90	
9992	200311	031102089	677202	7,313.18	11/24/2003	11/25/2003	1	7,313.18	
9993	200311	031102089	679004	1,017.92	11/24/2003	11/25/2003	1	1,017.92	
9994	200311	031102089	649104	508.96	11/24/2003	11/25/2003	1	508.96	
9995	200311	031102089	679004	3,562.72	11/24/2003	11/25/2003	1	3,562.72	
9996	200311	031102091	629102	12.01	11/24/2003	12/5/2003	11	132.11	
9997	200311	031102091	629102	240.00	11/24/2003	12/5/2003	11	2,640.00	
9998	200311	031102091	629102	12.00	11/24/2003	12/5/2003	11	132.00	
9999	200311	031102112	649004	181.03	11/24/2003	11/24/2003	0	-	
10000	200311	031102128	649102	64.62	11/24/2003	11/25/2003	1	64.62	
10001	200311	031102128	649102	1,077.00	11/24/2003	11/25/2003	1	1,077.00	
10002	200311	031102132	649102	1.42	11/24/2003	11/25/2003	1	1.42	
10003	200311	031102132	649102	20.30	11/24/2003	11/25/2003	1	20.30	
10004	200311	031102134	677103	495.60	11/24/2003	11/25/2003	1	495.60	
10005	200311	031102134	649004	55.07	11/24/2003	11/25/2003	1	55.07	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10006	200311	031102183	649101	17.10	11/24/2003	11/24/2003	0	-	
10007	200311	031102183	649102	20.00	11/24/2003	11/24/2003	0	-	
10008	200311	031102183	649102	6.24	11/24/2003	11/24/2003	0	-	
10009	200311	031102183	649102	2.23	11/24/2003	11/24/2003	0	-	
10010	200311	031102191	649004	7.59	11/24/2003	12/4/2003	10	75.90	
10011	200311	031102191	649004	116.60	11/24/2003	12/4/2003	10	1,166.00	
10012	200311	031102191	649004	9.88	11/24/2003	12/4/2003	10	98.80	
10013	200311	031102204	649001	48.00	11/24/2003	11/24/2003	0	-	
10014	200311	031102209	649102	0.13	11/24/2003	11/26/2003	2	0.26	
10015	200311	031102209	649102	(0.11)	11/24/2003	11/26/2003	2	(0.22)	
10016	200311	031102209	649102	5.82	11/24/2003	11/26/2003	2	11.64	
10017	200311	031102209	649102	(0.27)	11/24/2003	11/26/2003	2	(0.54)	
10018	200311	031102209	649102	(0.30)	11/24/2003	11/26/2003	2	(0.60)	
10019	200311	031102209	649102	(0.83)	11/24/2003	11/26/2003	2	(1.66)	
10020	200311	031102209	649102	(12.05)	11/24/2003	11/26/2003	2	(24.10)	
10021	200311	031102209	649102	11.60	11/24/2003	11/26/2003	2	23.20	
10022	200311	031102209	649102	9.99	11/24/2003	11/26/2003	2	19.98	
10023	200311	031102209	649102	2.10	11/24/2003	11/26/2003	2	4.20	
10024	200311	031102209	649102	1.85	11/24/2003	11/26/2003	2	3.70	
10025	200311	031102209	649102	(0.16)	11/24/2003	11/26/2003	2	(0.32)	
10026	200311	031102209	649102	1.46	11/24/2003	11/26/2003	2	2.92	
10027	200311	031102209	649102	15.65	11/24/2003	11/26/2003	2	31.30	
10028	200311	031102209	649102	0.21	11/24/2003	11/26/2003	2	0.42	
10029	200311	031102209	649102	0.25	11/24/2003	11/26/2003	2	0.50	
10030	200311	031102209	649102	0.50	11/24/2003	11/26/2003	2	1.00	
10031	200311	031102209	649102	0.69	11/24/2003	11/26/2003	2	1.38	
10032	200311	031102209	649102	0.80	11/24/2003	11/26/2003	2	1.60	
10033	200311	031102209	649102	0.81	11/24/2003	11/26/2003	2	1.62	
10034	200311	031102209	649102	1.05	11/24/2003	11/26/2003	2	2.10	
10035	200311	031102209	649102	1.10	11/24/2003	11/26/2003	2	2.20	
10036	200311	031102209	649102	7.14	11/24/2003	11/26/2003	2	14.28	
10037	200311	031102209	649102	0.07	11/24/2003	11/26/2003	2	0.14	
10038	200311	031102209	649102	26.26	11/24/2003	11/26/2003	2	52.52	
10039	200311	031102209	649102	30.00	11/24/2003	11/26/2003	2	60.00	
10040	200311	031102209	649102	83.18	11/24/2003	11/26/2003	2	166.36	
10041	200311	031102209	649102	84.34	11/24/2003	11/26/2003	2	168.68	
10042	200311	031102209	649102	11.48	11/24/2003	11/26/2003	2	22.96	
10043	200311	031102209	649102	1,204.92	11/24/2003	11/26/2003	2	2,409.84	
10044	200311	031102209	649102	0.10	11/24/2003	11/26/2003	2	0.20	
10045	200311	031102209	649102	(0.07)	11/24/2003	11/26/2003	2	(0.14)	
10046	200311	031102209	649102	(0.12)	11/24/2003	11/26/2003	2	(0.24)	
10047	200311	031102209	649102	(0.01)	11/24/2003	11/26/2003	2	(0.02)	
10048	200311	031102209	649102	0.06	11/24/2003	11/26/2003	2	0.12	
10049	200311	031102209	649102	0.01	11/24/2003	11/26/2003	2	0.02	
10050	200311	031102218	649102	18.00	11/24/2003	11/25/2003	1	18.00	
10051	200311	031102223	649102	208.00	11/24/2003	11/25/2003	1	208.00	
10052	200311	031102316	649006	62.81	11/24/2003	11/24/2003	0	-	
10053	200311	031102338	649005	(17.91)	11/24/2003	11/26/2003	2	(35.82)	
10054	200311	031102338	649005	1,790.70	11/24/2003	11/26/2003	2	3,581.40	
10055	200311	031102340	649005	2,358.20	11/24/2003	11/25/2003	1	2,358.20	
10056	200311	031102342	649005	1,955.68	11/24/2003	11/25/2003	1	1,955.68	
10057	200311	031102353	649102	0.74	11/24/2003	12/8/2003	14	10.36	
10058	200311	031102353	649102	14.76	11/24/2003	12/8/2003	14	206.64	
10059	200311	031102353	649102	(0.30)	11/24/2003	12/8/2003	14	(4.20)	
10060	200311	031102354	649102	26.02	11/24/2003	12/8/2003	14	364.28	
10061	200311	031102354	649102	(0.52)	11/24/2003	12/8/2003	14	(7.28)	
10062	200311	031102354	649102	1.30	11/24/2003	12/8/2003	14	18.20	
10063	200311	031102369	677202	243.99	11/24/2003	11/24/2003	0	-	
10064	200311	031102374	649006	11.50	11/24/2003	11/24/2003	0	-	
10065	200311	031102374	649101	9.35	11/24/2003	11/24/2003	0	-	
10066	200311	031102374	649101	8.32	11/24/2003	11/24/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10067	200311	031102374	649101	9.69	11/24/2003	11/24/2003	0	-	
10068	200311	031102374	649101	0.54	11/24/2003	11/24/2003	0	-	
10069	200311	031102374	649006	0.64	11/24/2003	11/24/2003	0	-	
10070	200311	031102374	649101	0.65	11/24/2003	11/24/2003	0	-	
10071	200311	031102374	649006	10.74	11/24/2003	11/24/2003	0	-	
10072	200311	031102374	649101	11.70	11/24/2003	11/24/2003	0	-	
10073	200311	031102374	649006	0.60	11/24/2003	11/24/2003	0	-	
10074	200311	031102374	649006	11.11	11/24/2003	11/24/2003	0	-	
10075	200311	031102374	649101	0.52	11/24/2003	11/24/2003	0	-	
10076	200311	031102374	649006	10.37	11/24/2003	11/24/2003	0	-	
10077	200311	031102374	649006	0.62	11/24/2003	11/24/2003	0	-	
10078	200311	031102374	649006	0.58	11/24/2003	11/24/2003	0	-	
10079	200311	031102374	649101	0.47	11/24/2003	11/24/2003	0	-	
10080	200311	031102376	649101	0.36	11/24/2003	11/24/2003	0	-	
10081	200311	031102376	649101	8.32	11/24/2003	11/24/2003	0	-	
10082	200311	031102376	649006	11.85	11/24/2003	11/24/2003	0	-	
10083	200311	031102376	649101	0.35	11/24/2003	11/24/2003	0	-	
10084	200311	031102376	649101	11.69	11/24/2003	11/24/2003	0	-	
10085	200311	031102376	649101	9.18	11/24/2003	11/24/2003	0	-	
10086	200311	031102376	649101	0.32	11/24/2003	11/24/2003	0	-	
10087	200311	031102376	649101	9.05	11/24/2003	11/24/2003	0	-	
10088	200311	031102376	649101	0.46	11/24/2003	11/24/2003	0	-	
10089	200311	031102376	649006	0.42	11/24/2003	11/24/2003	0	-	
10090	200311	031102376	649006	0.45	11/24/2003	11/24/2003	0	-	
10091	200311	031102376	649006	0.43	11/24/2003	11/24/2003	0	-	
10092	200311	031102376	649006	11.60	11/24/2003	11/24/2003	0	-	
10093	200311	031102376	649006	11.10	11/24/2003	11/24/2003	0	-	
10094	200311	031102376	649006	10.74	11/24/2003	11/24/2003	0	-	
10095	200311	031102376	649006	0.46	11/24/2003	11/24/2003	0	-	
10096	200311	031102386	629003	(10.76)	11/24/2003	11/24/2003	0	-	
10097	200311	031102386	629003	537.76	11/24/2003	11/24/2003	0	-	
10098	200311	031102386	629003	73.41	11/24/2003	11/24/2003	0	-	
10099	200311	031102392	677202	8.57	11/24/2003	11/24/2003	0	-	
10100	200311	031102392	677202	(2.86)	11/24/2003	11/24/2003	0	-	
10101	200311	031102392	677202	142.80	11/24/2003	11/24/2003	0	-	
10102	200311	031102393	679005	217.50	11/24/2003	11/26/2003	2	435.00	
10103	200311	031102393	679005	1.12	11/24/2003	11/26/2003	2	2.24	
10104	200311	031102393	679005	15.92	11/24/2003	11/26/2003	2	31.84	
10105	200311	031102393	679005	13.75	11/24/2003	11/26/2003	2	27.50	
10106	200311	031102393	679005	1.01	11/24/2003	11/26/2003	2	2.02	
10107	200311	031102393	679005	15.23	11/24/2003	11/26/2003	2	30.46	
10108	200311	031102408	649104	220.40	11/24/2003	11/25/2003	1	220.40	
10109	200311	031102408	649104	104.98	11/24/2003	11/25/2003	1	104.98	
10110	200311	031102408	649104	15.42	11/24/2003	11/25/2003	1	15.42	
10111	200311	031102408	649104	9.83	11/24/2003	11/25/2003	1	9.83	
10112	200311	031102408	649104	7.35	11/24/2003	11/25/2003	1	7.35	
10113	200311	031102408	649104	4.68	11/24/2003	11/25/2003	1	4.68	
10114	200311	031102410	649104	25.75	11/24/2003	11/26/2003	2	51.50	
10115	200311	031102410	649104	275.00	11/24/2003	11/26/2003	2	550.00	
10116	200311	031102410	649104	13.75	11/24/2003	11/26/2003	2	27.50	
10117	200311	031102411	629101	700.68	11/24/2003	11/24/2003	0	-	
10118	200311	031102411	629101	(14.01)	11/24/2003	11/24/2003	0	-	
10119	200311	031102411	629101	10.31	11/24/2003	11/24/2003	0	-	
10120	200311	031102411	629101	35.04	11/24/2003	11/24/2003	0	-	
10121	200311	031102412	629101	2.46	11/24/2003	11/24/2003	0	-	
10122	200311	031102412	629101	35.21	11/24/2003	11/24/2003	0	-	
10123	200311	031102413	629102	410.40	11/24/2003	11/24/2003	0	-	
10124	200311	031102413	629102	24.62	11/24/2003	11/24/2003	0	-	
10125	200311	031102414	649104	4.73	11/24/2003	11/25/2003	1	4.73	
10126	200311	031102414	649104	182.00	11/24/2003	11/25/2003	1	182.00	
10127	200311	031102414	649104	9.10	11/24/2003	11/25/2003	1	9.10	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10128	200311	031102415	629101	(6.48)	11/24/2003	11/24/2003	0	-	
10129	200311	031102415	629101	15.09	11/24/2003	11/24/2003	0	-	
10130	200311	031102415	629101	45.35	11/24/2003	11/24/2003	0	-	
10131	200311	031102415	629101	647.82	11/24/2003	11/24/2003	0	-	
10132	200311	031102416	629003	41.86	11/24/2003	11/24/2003	0	-	
10133	200311	031102416	629003	30.98	11/24/2003	11/24/2003	0	-	
10134	200311	031102416	629003	312.73	11/24/2003	11/24/2003	0	-	
10135	200311	031102416	629003	4.91	11/24/2003	11/24/2003	0	-	
10136	200311	031102416	629003	6.25	11/24/2003	11/24/2003	0	-	
10137	200311	031102416	629003	29.18	11/24/2003	11/24/2003	0	-	
10138	200311	031102416	629003	32.20	11/24/2003	11/24/2003	0	-	
10139	200311	031102416	629003	34.77	11/24/2003	11/24/2003	0	-	
10140	200311	031102416	629003	387.26	11/24/2003	11/24/2003	0	-	
10141	200311	031102416	629003	95.29	11/24/2003	11/24/2003	0	-	
10142	200311	031102416	629003	204.65	11/24/2003	11/24/2003	0	-	
10143	200311	031102416	629003	638.22	11/24/2003	11/24/2003	0	-	
10144	200311	031102416	629003	3,120.48	11/24/2003	11/24/2003	0	-	
10145	200311	031102416	629003	25.40	11/24/2003	11/24/2003	0	-	
10146	200311	031102416	629003	530.18	11/24/2003	11/24/2003	0	-	
10147	200311	031102416	629003	490.95	11/24/2003	11/24/2003	0	-	
10148	200311	031102416	629003	472.43	11/24/2003	11/24/2003	0	-	
10149	200311	031102416	629003	444.96	11/24/2003	11/24/2003	0	-	
10150	200311	031102416	629003	75.00	11/24/2003	11/24/2003	0	-	
10151	200311	031102417	649104	4.16	11/24/2003	11/25/2003	1	4.16	
10152	200311	031102417	649104	4.55	11/24/2003	11/25/2003	1	4.55	
10153	200311	031102417	649104	91.00	11/24/2003	11/25/2003	1	91.00	
10154	200311	031102440	649102	2.38	11/24/2003	11/24/2003	0	-	
10155	200311	031102440	649102	(0.34)	11/24/2003	11/24/2003	0	-	
10156	200311	031102440	649102	8.61	11/24/2003	11/24/2003	0	-	
10157	200311	031102440	649102	33.95	11/24/2003	11/24/2003	0	-	
10158	200311	031102445	629003	272.08	11/24/2003	11/24/2003	0	-	
10159	200311	031102445	629003	9.20	11/24/2003	11/24/2003	0	-	
10160	200311	031102445	629003	91.16	11/24/2003	11/24/2003	0	-	
10161	200311	031102445	629003	7,017.00	11/24/2003	11/24/2003	0	-	
10162	200311	031102445	629003	237.15	11/24/2003	11/24/2003	0	-	
10163	200311	031102445	629003	515.81	11/24/2003	11/24/2003	0	-	
10164	200311	031102445	629003	1,248.56	11/24/2003	11/24/2003	0	-	
10165	200311	031102445	629003	3.53	11/24/2003	11/24/2003	0	-	
10166	200311	031102445	629003	65.84	11/24/2003	11/24/2003	0	-	
10167	200311	031102445	629003	24.23	11/24/2003	11/24/2003	0	-	
10168	200311	031102445	629003	1,698.00	11/24/2003	11/24/2003	0	-	
10169	200311	031102445	629003	48.41	11/24/2003	11/24/2003	0	-	
10170	200311	031102445	629003	0.94	11/24/2003	11/24/2003	0	-	
10171	200311	031102446	629003	23.01	11/24/2003	11/24/2003	0	-	
10172	200311	031102446	629003	(4.00)	11/24/2003	11/24/2003	0	-	
10173	200311	031102446	629003	8.26	11/24/2003	11/24/2003	0	-	
10174	200311	031102446	629003	5.88	11/24/2003	11/24/2003	0	-	
10175	200311	031102446	629003	(2.85)	11/24/2003	11/24/2003	0	-	
10176	200311	031102446	629003	(8.49)	11/24/2003	11/24/2003	0	-	
10177	200311	031102446	629003	17.55	11/24/2003	11/24/2003	0	-	
10178	200311	031102446	629003	13.19	11/24/2003	11/24/2003	0	-	
10179	200311	031102446	629003	(6.38)	11/24/2003	11/24/2003	0	-	
10180	200311	031102446	629003	(23.84)	11/24/2003	11/24/2003	0	-	
10181	200311	031102446	629003	174.06	11/24/2003	11/24/2003	0	-	
10182	200311	031102446	629003	4.36	11/24/2003	11/24/2003	0	-	
10183	200311	031102446	629003	105.40	11/24/2003	11/24/2003	0	-	
10184	200311	031102446	629003	(2.11)	11/24/2003	11/24/2003	0	-	
10185	200311	031102446	629003	4,994.25	11/24/2003	11/24/2003	0	-	
10186	200311	031102446	629003	4,210.20	11/24/2003	11/24/2003	0	-	
10187	200311	031102446	629003	49.28	11/24/2003	11/24/2003	0	-	
10188	200311	031102446	629003	142.29	11/24/2003	11/24/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10189	200311	031102446	629003	1,192.10	11/24/2003	11/24/2003	0	-	
10190	200311	031102446	629003	580.53	11/24/2003	11/24/2003	0	-	
10191	200311	031102446	629003	424.50	11/24/2003	11/24/2003	0	-	
10192	200311	031102446	629003	319.04	11/24/2003	11/24/2003	0	-	
10193	200311	031102446	629003	206.47	11/24/2003	11/24/2003	0	-	
10194	200311	031102446	629003	199.77	11/24/2003	11/24/2003	0	-	
10195	200311	031102446	629003	(99.88)	11/24/2003	11/24/2003	0	-	
10196	200311	031102446	629003	(0.46)	11/24/2003	11/24/2003	0	-	
10197	200311	031102446	629003	(84.20)	11/24/2003	11/24/2003	0	-	
10198	200311	031102446	629003	0.95	11/24/2003	11/24/2003	0	-	
10199	200311	031102464	649101	6.30	11/24/2003	12/11/2003	17	107.10	
10200	200311	031102464	649101	135.00	11/24/2003	12/11/2003	17	2,295.00	
10201	200311	031102467	649104	71.25	11/24/2003	11/24/2003	0	-	
10202	200311	031102467	649104	1,425.00	11/24/2003	11/24/2003	0	-	
10203	200311	031102468	649104	1.93	11/24/2003	11/24/2003	0	-	
10204	200311	031102468	649104	1.22	11/24/2003	11/24/2003	0	-	
10205	200311	031102468	649104	2.53	11/24/2003	11/24/2003	0	-	
10206	200311	031102468	649104	30.90	11/24/2003	11/24/2003	0	-	
10207	200311	031102468	649104	40.40	11/24/2003	11/24/2003	0	-	
10208	200311	031102468	649104	0.93	11/24/2003	11/24/2003	0	-	
10209	200311	031102469	649104	3.81	11/24/2003	11/24/2003	0	-	
10210	200311	031102469	649104	3.33	11/24/2003	11/24/2003	0	-	
10211	200311	031102469	649104	51.80	11/24/2003	11/24/2003	0	-	
10212	200311	031102573	649006	262.50	11/25/2003	12/4/2003	9	2,362.50	
10213	200311	031102573	649006	393.75	11/25/2003	12/4/2003	9	3,543.75	
10214	200311	031102595	629101	3.69	11/25/2003	11/26/2003	1	3.69	
10215	200311	031102595	629101	2.70	11/25/2003	11/26/2003	1	2.70	
10216	200311	031102595	629101	2.07	11/25/2003	11/26/2003	1	2.07	
10217	200311	031102595	629101	1.28	11/25/2003	11/26/2003	1	1.28	
10218	200311	031102595	629101	30.24	11/25/2003	11/26/2003	1	30.24	
10219	200311	031102595	629101	1.18	11/25/2003	11/26/2003	1	1.18	
10220	200311	031102595	629101	0.51	11/25/2003	11/26/2003	1	0.51	
10221	200311	031102595	629101	0.14	11/25/2003	11/26/2003	1	0.14	
10222	200311	031102595	629101	1.73	11/25/2003	11/26/2003	1	1.73	
10223	200311	031102595	629101	4.83	11/25/2003	11/26/2003	1	4.83	
10224	200311	031102595	629101	4.90	11/25/2003	11/26/2003	1	4.90	
10225	200311	031102595	629101	0.33	11/25/2003	11/26/2003	1	0.33	
10226	200311	031102595	629101	17.28	11/25/2003	11/26/2003	1	17.28	
10227	200311	031102595	629101	0.25	11/25/2003	11/26/2003	1	0.25	
10228	200311	031102595	629101	0.36	11/25/2003	11/26/2003	1	0.36	
10229	200311	031102595	629101	0.09	11/25/2003	11/26/2003	1	0.09	
10230	200311	031102595	629101	0.03	11/25/2003	11/26/2003	1	0.03	
10231	200311	031102595	629101	0.02	11/25/2003	11/26/2003	1	0.02	
10232	200311	031102595	629101	0.18	11/25/2003	11/26/2003	1	0.18	
10233	200311	031102595	629101	5.34	11/25/2003	11/26/2003	1	5.34	
10234	200311	031102596	629101	65.05	11/25/2003	11/26/2003	1	65.05	
10235	200311	031102596	629101	3.26	11/25/2003	11/26/2003	1	3.26	
10236	200311	031102596	629101	31.72	11/25/2003	11/26/2003	1	31.72	
10237	200311	031102597	629101	21.06	11/25/2003	12/2/2003	7	147.42	
10238	200311	031102644	649102	0.90	11/25/2003	11/25/2003	0	-	
10239	200311	031102644	649102	65.00	11/25/2003	11/25/2003	0	-	
10240	200311	031102644	649102	(0.37)	11/25/2003	11/25/2003	0	-	
10241	200311	031102644	649102	277.40	11/25/2003	11/25/2003	0	-	
10242	200311	031102644	649102	36.00	11/25/2003	11/25/2003	0	-	
10243	200311	031102644	649102	13.87	11/25/2003	11/25/2003	0	-	
10244	200311	031102644	649102	3.86	11/25/2003	11/25/2003	0	-	
10245	200311	031102644	649102	3.25	11/25/2003	11/25/2003	0	-	
10246	200311	031102644	649102	1.79	11/25/2003	11/25/2003	0	-	
10247	200311	031102644	649102	(0.65)	11/25/2003	11/25/2003	0	-	
10248	200311	031102644	649102	(2.77)	11/25/2003	11/25/2003	0	-	
10249	200311	031102644	649102	0.50	11/25/2003	11/25/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10250	200311	031102677	649101	55.00	11/25/2003	11/26/2003	1	55.00	
10251	200311	031102739	649006	23.68	11/25/2003	11/25/2003	0	-	
10252	200311	031102739	649006	27.54	11/25/2003	11/25/2003	0	-	
10253	200311	031102739	649006	207.43	11/25/2003	11/25/2003	0	-	
10254	200311	031102831	649006	169.11	11/25/2003	11/25/2003	0	-	
10255	200311	031102831	649006	19.51	11/25/2003	11/25/2003	0	-	
10256	200311	031102833	649102	4.13	11/25/2003	11/26/2003	1	4.13	
10257	200311	031102833	649102	2.99	11/25/2003	11/26/2003	1	2.99	
10258	200311	031102833	649102	44.26	11/25/2003	11/26/2003	1	44.26	
10259	200311	031102833	649102	4.12	11/25/2003	11/26/2003	1	4.12	
10260	200311	031102845	649004	106.29	11/25/2003	11/25/2003	0	-	
10261	200311	031102845	649004	6.38	11/25/2003	11/25/2003	0	-	
10262	200311	031102851	649102	11.85	11/25/2003	11/25/2003	0	-	
10263	200311	031102851	649102	0.83	11/25/2003	11/25/2003	0	-	
10264	200311	031102854	649102	2.58	11/25/2003	11/25/2003	0	-	
10265	200311	031102854	649102	41.32	11/25/2003	11/25/2003	0	-	
10266	200311	031102856	649102	4.72	11/25/2003	11/25/2003	0	-	
10267	200311	031102856	649102	12.60	11/25/2003	11/25/2003	0	-	
10268	200311	031102856	649102	67.50	11/25/2003	11/25/2003	0	-	
10269	200311	031102856	649102	179.99	11/25/2003	11/25/2003	0	-	
10270	200311	031102857	649102	38.16	11/25/2003	11/25/2003	0	-	
10271	200311	031102857	649102	2.67	11/25/2003	11/25/2003	0	-	
10272	200311	031102857	649102	8.20	11/25/2003	11/25/2003	0	-	
10273	200311	031102857	649102	21.00	11/25/2003	11/25/2003	0	-	
10274	200311	031102857	649102	1.47	11/25/2003	11/25/2003	0	-	
10275	200311	031102857	649102	0.57	11/25/2003	11/25/2003	0	-	
10276	200311	031102869	649102	3.18	11/25/2003	11/26/2003	1	3.18	
10277	200311	031102869	649102	63.67	11/25/2003	11/26/2003	1	63.67	
10278	200311	031102880	629101	33.07	11/25/2003	12/4/2003	9	297.63	
10279	200311	031102880	629101	53.85	11/25/2003	12/4/2003	9	484.65	
10280	200311	031102880	629101	769.24	11/25/2003	12/4/2003	9	6,923.16	
10281	200311	031102885	649006	1.89	11/25/2003	11/26/2003	1	1.89	
10282	200311	031102885	649006	1.90	11/25/2003	11/26/2003	1	1.90	
10283	200311	031102885	649006	37.98	11/25/2003	11/26/2003	1	37.98	
10284	200311	031102891	649103	8.00	11/25/2003	11/26/2003	1	8.00	
10285	200311	031102891	649103	12.60	11/25/2003	11/26/2003	1	12.60	
10286	200311	031102891	649103	160.00	11/25/2003	11/26/2003	1	160.00	
10287	200311	031102898	649104	16.68	11/25/2003	11/26/2003	1	16.68	
10288	200311	031102898	649104	57.72	11/25/2003	11/26/2003	1	57.72	
10289	200311	031102909	649004	(8.10)	11/25/2003	11/25/2003	0	-	
10290	200311	031102909	649004	8.54	11/25/2003	11/25/2003	0	-	
10291	200311	031102909	649004	40.50	11/25/2003	11/25/2003	0	-	
10292	200311	031102909	649004	810.00	11/25/2003	11/25/2003	0	-	
10293	200311	031102934	649006	7.56	11/25/2003	11/25/2003	0	-	
10294	200311	031102944	649103	15.00	11/25/2003	11/26/2003	1	15.00	
10295	200311	031102944	649103	14.29	11/25/2003	11/26/2003	1	14.29	
10296	200311	031102944	649103	285.90	11/25/2003	11/26/2003	1	285.90	
10297	200311	031103103	649004	2.71	11/25/2003	11/25/2003	0	-	
10298	200311	031103103	649004	1.21	11/25/2003	11/25/2003	0	-	
10299	200311	031103103	649004	6.80	11/25/2003	11/25/2003	0	-	
10300	200311	031103103	649004	65.00	11/25/2003	11/25/2003	0	-	
10301	200311	031103103	649004	25.93	11/25/2003	11/25/2003	0	-	
10302	200311	031103103	649004	17.78	11/25/2003	11/25/2003	0	-	
10303	200311	031103103	649004	3.15	11/25/2003	11/25/2003	0	-	
10304	200311	031103103	649004	0.48	11/25/2003	11/25/2003	0	-	
10305	200311	031103103	649004	170.00	11/25/2003	11/25/2003	0	-	
10306	200311	031103114	649004	5.39	11/25/2003	12/8/2003	13	70.07	
10307	200311	031103114	649004	0.22	11/25/2003	12/8/2003	13	2.86	
10308	200311	031103114	649004	0.21	11/25/2003	12/8/2003	13	2.73	
10309	200311	031103114	649004	3.68	11/25/2003	12/8/2003	13	47.84	
10310	200311	031103114	649004	3.44	11/25/2003	12/8/2003	13	44.72	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10311	200311	031103114	649004	0.32	11/25/2003	12/8/2003	13	4.16	
10312	200311	031103116	649004	114.55	11/25/2003	12/4/2003	9	1,030.95	
10313	200311	031103116	649004	7.21	11/25/2003	12/4/2003	9	64.89	
10314	200311	031103116	649004	5.66	11/25/2003	12/4/2003	9	50.94	
10315	200311	031103118	649004	29.03	11/25/2003	12/4/2003	9	261.27	
10316	200311	031103118	649004	4.40	11/25/2003	12/4/2003	9	39.60	
10317	200311	031103118	649004	1.10	11/25/2003	12/4/2003	9	9.90	
10318	200311	031103118	649004	0.39	11/25/2003	12/4/2003	9	3.51	
10319	200311	031103118	649004	0.18	11/25/2003	12/4/2003	9	1.62	
10320	200311	031103118	649004	27.50	11/25/2003	12/4/2003	9	247.50	
10321	200311	031103118	649004	1.16	11/25/2003	12/4/2003	9	10.44	
10322	200311	031103118	649004	9.80	11/25/2003	12/4/2003	9	88.20	
10323	200311	031103122	649005	11.18	11/25/2003	12/4/2003	9	100.62	
10324	200311	031103122	649005	7.25	11/25/2003	12/4/2003	9	65.25	
10325	200311	031103122	649005	145.00	11/25/2003	12/4/2003	9	1,305.00	
10326	200311	031103122	649005	0.56	11/25/2003	12/4/2003	9	5.04	
10327	200311	031103128	649104	272.00	11/25/2003	12/5/2003	10	2,720.00	
10328	200311	031103128	649104	0.35	11/25/2003	12/5/2003	10	3.50	
10329	200311	031103128	649104	5.90	11/25/2003	12/5/2003	10	59.00	
10330	200311	031103128	649104	15.97	11/25/2003	12/5/2003	10	159.70	
10331	200311	031103129	649104	69.91	11/25/2003	12/9/2003	14	978.74	
10332	200311	031103131	649104	4.61	11/25/2003	11/26/2003	1	4.61	
10333	200311	031103131	649104	7.10	11/25/2003	11/26/2003	1	7.10	
10334	200311	031103131	649104	28.64	11/25/2003	11/26/2003	1	28.64	
10335	200311	031103131	649104	371.80	11/25/2003	11/26/2003	1	371.80	
10336	200311	031103131	649104	572.82	11/25/2003	11/26/2003	1	572.82	
10337	200311	031103131	649104	18.59	11/25/2003	11/26/2003	1	18.59	
10338	200311	031103156	649004	65.00	11/25/2003	11/26/2003	1	65.00	
10339	200311	031103156	649004	11.44	11/25/2003	11/26/2003	1	11.44	
10340	200311	031103156	649004	13.69	11/25/2003	11/26/2003	1	13.69	
10341	200311	031103156	649004	18.26	11/25/2003	11/26/2003	1	18.26	
10342	200311	031103156	649004	159.30	11/25/2003	11/26/2003	1	159.30	
10343	200311	031103156	649004	170.00	11/25/2003	11/26/2003	1	170.00	
10344	200311	031103156	649004	212.50	11/25/2003	11/26/2003	1	212.50	
10345	200311	031103156	649004	9.86	11/25/2003	11/26/2003	1	9.86	
10346	200311	031103156	649004	14.61	11/25/2003	11/26/2003	1	14.61	
10347	200311	031103156	649004	1.49	11/25/2003	11/26/2003	1	1.49	
10348	200311	031103156	649004	0.26	11/25/2003	11/26/2003	1	0.26	
10349	200311	031103156	649004	0.85	11/25/2003	11/26/2003	1	0.85	
10350	200311	031103156	649004	0.23	11/25/2003	11/26/2003	1	0.23	
10351	200311	031103156	649004	0.98	11/25/2003	11/26/2003	1	0.98	
10352	200311	031103156	649004	0.12	11/25/2003	11/26/2003	1	0.12	
10353	200311	031103156	649004	3.65	11/25/2003	11/26/2003	1	3.65	
10354	200311	031103156	649004	3.88	11/25/2003	11/26/2003	1	3.88	
10355	200311	031103156	649004	4.86	11/25/2003	11/26/2003	1	4.86	
10356	200311	031103156	649004	5.24	11/25/2003	11/26/2003	1	5.24	
10357	200311	031103156	649004	0.45	11/25/2003	11/26/2003	1	0.45	
10358	200311	031103156	649004	5.58	11/25/2003	11/26/2003	1	5.58	
10359	200311	031103160	649004	1.98	11/25/2003	12/4/2003	9	17.82	
10360	200311	031103160	649004	33.02	11/25/2003	12/4/2003	9	297.18	
10361	200311	031103161	649004	1.38	11/25/2003	12/4/2003	9	12.42	
10362	200311	031103161	649004	22.95	11/25/2003	12/4/2003	9	206.55	
10363	200311	031103161	649004	30.99	11/25/2003	12/4/2003	9	278.91	
10364	200311	031103161	649004	0.36	11/25/2003	12/4/2003	9	3.24	
10365	200311	031103161	649004	4.42	11/25/2003	12/4/2003	9	39.78	
10366	200311	031103161	649004	0.02	11/25/2003	12/4/2003	9	0.18	
10367	200311	031103161	649004	1.86	11/25/2003	12/4/2003	9	16.74	
10368	200311	031103161	649004	0.26	11/25/2003	12/4/2003	9	2.34	
10369	200311	031103163	649004	72.99	11/25/2003	11/26/2003	1	72.99	
10370	200311	031103163	649004	4.38	11/25/2003	11/26/2003	1	4.38	
10371	200311	031103165	649004	8.88	11/25/2003	12/4/2003	9	79.92	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10372	200311	031103165	649004	99.00	11/25/2003	12/4/2003	9	891.00	
10373	200311	031103165	649004	0.53	11/25/2003	12/4/2003	9	4.77	
10374	200311	031103165	649004	5.94	11/25/2003	12/4/2003	9	53.46	
10375	200311	031103166	649004	39.99	11/25/2003	12/11/2003	16	639.84	
10376	200311	031103166	649004	2.40	11/25/2003	12/11/2003	16	38.40	
10377	200311	031103168	649004	18.38	11/25/2003	12/11/2003	16	294.08	
10378	200311	031103168	649004	5.58	11/25/2003	12/11/2003	16	89.28	
10379	200311	031103168	649004	1.10	11/25/2003	12/11/2003	16	17.60	
10380	200311	031103168	649004	1.05	11/25/2003	12/11/2003	16	16.80	
10381	200311	031103168	649004	0.34	11/25/2003	12/11/2003	16	5.44	
10382	200311	031103168	649004	17.50	11/25/2003	12/11/2003	16	280.00	
10383	200311	031103169	649004	0.28	11/25/2003	12/8/2003	13	3.64	
10384	200311	031103169	649004	0.25	11/25/2003	12/8/2003	13	3.25	
10385	200311	031103169	649004	0.94	11/25/2003	12/8/2003	13	12.22	
10386	200311	031103169	649004	23.40	11/25/2003	12/8/2003	13	304.20	
10387	200311	031103169	649004	12.90	11/25/2003	12/8/2003	13	167.70	
10388	200311	031103169	649004	8.72	11/25/2003	12/8/2003	13	113.36	
10389	200311	031103169	649004	7.63	11/25/2003	12/8/2003	13	99.19	
10390	200311	031103169	649004	4.69	11/25/2003	12/8/2003	13	60.97	
10391	200311	031103169	649004	1.42	11/25/2003	12/8/2003	13	18.46	
10392	200311	031103169	649004	0.77	11/25/2003	12/8/2003	13	10.01	
10393	200311	031103169	649004	15.75	11/25/2003	12/8/2003	13	204.75	
10394	200311	031103169	649004	0.52	11/25/2003	12/8/2003	13	6.76	
10395	200311	031103169	649004	0.46	11/25/2003	12/8/2003	13	5.98	
10396	200311	031103169	649004	4.25	11/25/2003	12/8/2003	13	55.25	
10397	200311	031103171	649004	11.99	11/25/2003	11/26/2003	1	11.99	
10398	200311	031103171	649004	3.98	11/25/2003	11/26/2003	1	3.98	
10399	200311	031103171	649004	0.72	11/25/2003	11/26/2003	1	0.72	
10400	200311	031103171	649004	11.90	11/25/2003	11/26/2003	1	11.90	
10401	200311	031103171	649004	15.59	11/25/2003	11/26/2003	1	15.59	
10402	200311	031103171	649004	1.18	11/25/2003	11/26/2003	1	1.18	
10403	200311	031103171	649004	0.71	11/25/2003	11/26/2003	1	0.71	
10404	200311	031103171	649004	0.24	11/25/2003	11/26/2003	1	0.24	
10405	200311	031103171	649004	259.80	11/25/2003	11/26/2003	1	259.80	
10406	200311	031103171	649004	19.71	11/25/2003	11/26/2003	1	19.71	
10407	200311	031103173	649102	92.04	11/25/2003	11/26/2003	1	92.04	
10408	200311	031103173	649102	95.03	11/25/2003	11/26/2003	1	95.03	
10409	200311	031103173	649102	5.52	11/25/2003	11/26/2003	1	5.52	
10410	200311	031103173	649102	5.70	11/25/2003	11/26/2003	1	5.70	
10411	200311	031103175	649102	2.57	11/25/2003	12/4/2003	9	23.13	
10412	200311	031103175	649102	42.84	11/25/2003	12/4/2003	9	385.56	
10413	200311	031103176	649103	44.14	11/25/2003	11/26/2003	1	44.14	
10414	200311	031103176	649103	2.40	11/25/2003	11/26/2003	1	2.40	
10415	200311	031103176	649103	2.64	11/25/2003	11/26/2003	1	2.64	
10416	200311	031103176	649103	39.98	11/25/2003	11/26/2003	1	39.98	
10417	200311	031103178	649103	2.19	11/25/2003	12/4/2003	9	19.71	
10418	200311	031103178	649103	36.60	11/25/2003	12/4/2003	9	329.40	
10419	200311	031103201	649001	51.98	11/25/2003	12/8/2003	13	675.74	
10420	200311	031103201	649001	164.50	11/25/2003	12/8/2003	13	2,138.50	
10421	200311	031103201	649001	3.12	11/25/2003	12/8/2003	13	40.56	
10422	200311	031103201	649001	9.87	11/25/2003	12/8/2003	13	128.31	
10423	200311	031103206	649103	13.71	11/25/2003	12/1/2003	6	82.26	
10424	200311	031103206	649103	0.96	11/25/2003	12/1/2003	6	5.76	
10425	200311	031103207	649102	121.75	11/25/2003	12/1/2003	6	730.50	
10426	200311	031103207	649102	7.82	11/25/2003	12/1/2003	6	46.92	
10427	200311	031103211	649103	21.16	11/25/2003	12/1/2003	6	126.96	
10428	200311	031103211	649103	1.48	11/25/2003	12/1/2003	6	8.88	
10429	200311	031103212	649103	0.43	11/25/2003	12/1/2003	6	2.58	
10430	200311	031103212	649103	6.12	11/25/2003	12/1/2003	6	36.72	
10431	200311	031103214	649102	53.83	11/25/2003	12/1/2003	6	322.98	
10432	200311	031103214	649102	3.77	11/25/2003	12/1/2003	6	22.62	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10433	200311	031103215	649101	12.95	11/25/2003	12/1/2003	6	77.70	
10434	200311	031103215	649101	0.91	11/25/2003	12/1/2003	6	5.46	
10435	200311	031103216	649101	0.91	11/25/2003	12/1/2003	6	5.46	
10436	200311	031103216	649101	12.95	11/25/2003	12/1/2003	6	77.70	
10437	200311	031103217	649101	6.80	11/25/2003	12/1/2003	6	40.80	
10438	200311	031103217	649101	0.48	11/25/2003	12/1/2003	6	2.88	
10439	200311	031103218	649102	12.95	11/25/2003	12/4/2003	9	116.55	
10440	200311	031103218	649102	0.91	11/25/2003	12/4/2003	9	8.19	
10441	200311	031103219	649102	25.61	11/25/2003	12/1/2003	6	153.66	
10442	200311	031103219	649102	1.09	11/25/2003	12/1/2003	6	6.54	
10443	200311	031103220	649102	21.00	11/25/2003	12/1/2003	6	126.00	
10444	200311	031103220	649102	300.00	11/25/2003	12/1/2003	6	1,800.00	
10445	200311	031103221	649102	30.00	11/25/2003	12/1/2003	6	180.00	
10446	200311	031103222	649102	246.05	11/25/2003	12/1/2003	6	1,476.30	
10447	200311	031103223	649102	22.34	11/25/2003	12/1/2003	6	134.04	
10448	200311	031103223	649102	319.20	11/25/2003	12/1/2003	6	1,915.20	
10449	200311	031103224	649102	31.00	11/25/2003	12/1/2003	6	186.00	
10450	200311	031103420	649006	85.02	11/26/2003	11/26/2003	0	-	
10451	200311	031103420	649006	148.50	11/26/2003	11/26/2003	0	-	
10452	200311	031103482	649006	72.48	11/26/2003	11/26/2003	0	-	
10453	200311	031103519	649004	1.65	11/26/2003	12/1/2003	5	8.25	
10454	200311	031103519	649004	23.56	11/26/2003	12/1/2003	5	117.80	
10455	200311	031103583	649104	180.00	11/26/2003	11/26/2003	0	-	
10456	200311	031103617	679005	68.50	11/26/2003	11/26/2003	0	-	
10457	200311	031103617	679005	4.12	11/26/2003	11/26/2003	0	-	
10458	200311	031103621	677202	431.42	11/26/2003	11/26/2003	0	-	
10459	200311	031103700	677103	97.20	11/26/2003	11/26/2003	0	-	
10460	200311	031103700	677103	19.60	11/26/2003	11/26/2003	0	-	
10461	200311	031103700	677103	6.80	11/26/2003	11/26/2003	0	-	
10462	200311	031103751	649006	73.95	11/26/2003	11/26/2003	0	-	
10463	200311	031103751	649006	13.13	11/26/2003	11/26/2003	0	-	
10464	200311	031103764	649004	13.60	11/26/2003	12/11/2003	15	204.00	
10465	200311	031103764	649004	22.51	11/26/2003	12/11/2003	15	337.65	
10466	200311	031103764	649004	0.95	11/26/2003	12/11/2003	15	14.25	
10467	200311	031103764	649004	1.58	11/26/2003	12/11/2003	15	23.70	
10468	200311	031103764	649004	20.47	11/26/2003	12/11/2003	15	307.05	
10469	200311	031103764	649004	1.43	11/26/2003	12/11/2003	15	21.45	
10470	200311	031103769	649102	21.42	11/26/2003	12/1/2003	5	107.10	
10471	200311	031103769	649102	306.00	11/26/2003	12/1/2003	5	1,530.00	
10472	200311	031103770	649102	30.00	11/26/2003	12/1/2003	5	150.00	
10473	200311	031103771	649102	258.00	11/26/2003	12/1/2003	5	1,290.00	
10474	200311	031103772	649102	22.13	11/26/2003	12/1/2003	5	110.65	
10475	200311	031103772	649102	316.20	11/26/2003	12/1/2003	5	1,581.00	
10476	200311	031103773	649102	31.00	11/26/2003	12/1/2003	5	155.00	
10477	200311	031103774	649102	316.20	11/26/2003	12/1/2003	5	1,581.00	
10478	200311	031103774	649102	22.13	11/26/2003	12/1/2003	5	110.65	
10479	200311	031103775	649102	31.00	11/26/2003	12/1/2003	5	155.00	
10480	200311	031103776	649102	21.42	11/26/2003	12/1/2003	5	107.10	
10481	200311	031103776	649102	306.00	11/26/2003	12/1/2003	5	1,530.00	
10482	200311	031103777	649102	18.75	11/26/2003	12/2/2003	6	112.50	
10483	200311	031103777	649102	0.19	11/26/2003	12/2/2003	6	1.14	
10484	200311	031103779	649006	36.00	11/26/2003	12/1/2003	5	180.00	
10485	200311	031103779	649006	0.36	11/26/2003	12/1/2003	5	1.80	
10486	200311	031103783	649102	38.80	11/26/2003	12/1/2003	5	194.00	
10487	200311	031103785	649102	5.54	11/26/2003	12/1/2003	5	27.70	
10488	200311	031103785	649102	79.14	11/26/2003	12/1/2003	5	395.70	
10489	200311	031103801	649103	3.30	11/26/2003	12/1/2003	5	16.50	
10490	200311	031103801	649103	0.23	11/26/2003	12/1/2003	5	1.15	
10491	200311	031103802	649103	16.01	11/26/2003	12/1/2003	5	80.05	
10492	200311	031103802	649103	228.76	11/26/2003	12/1/2003	5	1,143.80	
10493	200311	031103803	649103	11.67	11/26/2003	12/1/2003	5	58.35	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10494	200311	031103803	649103	166.73	11/26/2003	12/1/2003	5	833.65	
10495	200311	031103812	649001	13.98	11/26/2003	12/4/2003	8	111.84	
10496	200311	031103812	649001	0.84	11/26/2003	12/4/2003	8	6.72	
10497	200311	031103813	649102	27.17	11/26/2003	12/1/2003	5	135.85	
10498	200311	031103813	649102	1.90	11/26/2003	12/1/2003	5	9.50	
10499	200311	031103814	649102	0.38	11/26/2003	12/1/2003	5	1.90	
10500	200311	031103814	649102	5.50	11/26/2003	12/1/2003	5	27.50	
10501	200311	031103815	649004	9.70	11/26/2003	12/1/2003	5	48.50	
10502	200311	031103815	649004	56.61	11/26/2003	12/1/2003	5	283.05	
10503	200311	031103815	649004	138.67	11/26/2003	12/1/2003	5	693.35	
10504	200311	031103815	649004	56.62	11/26/2003	12/1/2003	5	283.10	
10505	200311	031103816	649103	1.96	11/26/2003	12/1/2003	5	9.80	
10506	200311	031103816	649103	27.98	11/26/2003	12/1/2003	5	139.90	
10507	200311	031103820	649103	0.10	11/26/2003	12/1/2003	5	0.50	
10508	200311	031103820	649103	1.46	11/26/2003	12/1/2003	5	7.30	
10509	200311	031103823	649101	11.96	11/26/2003	12/1/2003	5	59.80	
10510	200311	031103823	649101	0.60	11/26/2003	12/1/2003	5	3.00	
10511	200311	031103834	649101	9.00	11/26/2003	12/1/2003	5	45.00	
10512	200311	031103867	649004	39.29	11/26/2003	12/9/2003	13	510.77	
10513	200311	031103867	649004	2.36	11/26/2003	12/9/2003	13	30.68	
10514	200311	031103868	649005	12.20	11/26/2003	12/1/2003	5	61.00	
10515	200311	031103868	649005	1.00	11/26/2003	12/1/2003	5	5.00	
10516	200311	031103868	649005	3.10	11/26/2003	12/1/2003	5	15.50	
10517	200311	031103868	649005	0.90	11/26/2003	12/1/2003	5	4.50	
10518	200311	031103868	649005	0.53	11/26/2003	12/1/2003	5	2.65	
10519	200311	031103868	649005	0.52	11/26/2003	12/1/2003	5	2.60	
10520	200311	031103868	649005	0.41	11/26/2003	12/1/2003	5	2.05	
10521	200311	031103868	649005	0.40	11/26/2003	12/1/2003	5	2.00	
10522	200311	031103868	649005	0.26	11/26/2003	12/1/2003	5	1.30	
10523	200311	031103868	649005	0.25	11/26/2003	12/1/2003	5	1.25	
10524	200311	031103868	649005	0.21	11/26/2003	12/1/2003	5	1.05	
10525	200311	031103868	649005	0.14	11/26/2003	12/1/2003	5	0.70	
10526	200311	031103868	649005	0.07	11/26/2003	12/1/2003	5	0.35	
10527	200311	031103868	649005	0.06	11/26/2003	12/1/2003	5	0.30	
10528	200311	031103868	649005	0.02	11/26/2003	12/1/2003	5	0.10	
10529	200311	031103868	649005	20.00	11/26/2003	12/1/2003	5	100.00	
10530	200311	031103868	649005	2.91	11/26/2003	12/1/2003	5	14.55	
10531	200311	031103868	649005	234.00	11/26/2003	12/1/2003	5	1,170.00	
10532	200311	031103868	649005	3.20	11/26/2003	12/1/2003	5	16.00	
10533	200311	031103868	649005	3.69	11/26/2003	12/1/2003	5	18.45	
10534	200311	031103868	649005	4.77	11/26/2003	12/1/2003	5	23.85	
10535	200311	031103868	649005	7.00	11/26/2003	12/1/2003	5	35.00	
10536	200311	031103868	649005	10.35	11/26/2003	12/1/2003	5	51.75	
10537	200311	031103868	649005	19.30	11/26/2003	12/1/2003	5	96.50	
10538	200311	031103868	649005	25.25	11/26/2003	12/1/2003	5	126.25	
10539	200311	031103868	649005	25.70	11/26/2003	12/1/2003	5	128.50	
10540	200311	031103868	649005	36.62	11/26/2003	12/1/2003	5	183.10	
10541	200311	031103868	649005	48.65	11/26/2003	12/1/2003	5	243.25	
10542	200311	031103868	649005	142.00	11/26/2003	12/1/2003	5	710.00	
10543	200311	031103868	649005	180.00	11/26/2003	12/1/2003	5	900.00	
10544	200311	031103868	649005	0.01	11/26/2003	12/1/2003	5	0.05	
10545	200311	031103887	649104	83.60	11/26/2003	12/1/2003	5	418.00	
10546	200311	031103887	649104	5.85	11/26/2003	12/1/2003	5	29.25	
10547	200311	031103887	649104	78.40	11/26/2003	12/1/2003	5	392.00	
10548	200311	031103887	649104	5.49	11/26/2003	12/1/2003	5	27.45	
10549	200311	031103887	649104	1.74	11/26/2003	12/1/2003	5	8.70	
10550	200311	031103887	649104	1.85	11/26/2003	12/1/2003	5	9.25	
10551	200311	031103888	649104	1.13	11/26/2003	12/1/2003	5	5.65	
10552	200311	031103888	649104	1.15	11/26/2003	12/1/2003	5	5.75	
10553	200311	031103888	649104	13.78	11/26/2003	12/1/2003	5	68.90	
10554	200311	031103888	649104	14.66	11/26/2003	12/1/2003	5	73.30	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10555	200311	031103888	649104	211.20	11/26/2003	12/1/2003	5	1,056.00	
10556	200311	031103888	649104	14.78	11/26/2003	12/1/2003	5	73.90	
10557	200311	031103888	649104	196.95	11/26/2003	12/1/2003	5	984.75	
10558	200311	031103888	649104	209.40	11/26/2003	12/1/2003	5	1,047.00	
10559	200311	031103888	649104	1.07	11/26/2003	12/1/2003	5	5.35	
10560	200311	031103901	649004	8.95	11/26/2003	11/26/2003	0	-	
10561	200311	031103901	649004	0.45	11/26/2003	11/26/2003	0	-	
10562	200311	031103902	649004	(0.45)	11/26/2003	11/26/2003	0	-	
10563	200311	031103902	649004	(8.95)	11/26/2003	11/26/2003	0	-	
10564	200311	031103907	649006	8.80	11/26/2003	11/26/2003	0	-	
10565	200311	031103907	649006	176.00	11/26/2003	11/26/2003	0	-	
10566	200311	031158611	649104	5.17	11/3/2003	11/4/2003	1	5.17	
10567	200311	031158611	649104	4.99	11/3/2003	11/4/2003	1	4.99	
10568	200311	031158611	649104	77.90	11/3/2003	11/4/2003	1	77.90	
10569	200311	031158613	649104	3.56	11/3/2003	11/4/2003	1	3.56	
10570	200311	031158613	649104	300.62	11/3/2003	11/4/2003	1	300.62	
10571	200311	031158613	649104	18.04	11/3/2003	11/4/2003	1	18.04	
10572	200311	031158749	679004	90.00	11/3/2003	11/3/2003	0	-	
10573	200311	031158749	679004	3,250.50	11/3/2003	11/3/2003	0	-	
10574	200311	031158757	649006	18.50	11/3/2003	11/3/2003	0	-	
10575	200311	031158767	649004	382.95	11/3/2003	11/3/2003	0	-	
10576	200311	031158782	649103	378.00	11/3/2003	11/5/2003	2	756.00	
10577	200311	031158782	649103	7.28	11/3/2003	11/5/2003	2	14.56	
10578	200311	031158782	649103	(3.78)	11/3/2003	11/5/2003	2	(7.56)	
10579	200311	031158782	649103	26.46	11/3/2003	11/5/2003	2	52.92	
10580	200311	031158787	649102	315.25	11/3/2003	11/7/2003	4	1,261.00	
10581	200311	031158787	649102	(3.15)	11/3/2003	11/7/2003	4	(12.60)	
10582	200311	031158787	649102	10.69	11/3/2003	11/7/2003	4	42.76	
10583	200311	031158787	649102	18.92	11/3/2003	11/7/2003	4	75.68	
10584	200311	031158788	649006	104.59	11/3/2003	11/3/2003	0	-	
10585	200311	031158788	649006	723.80	11/3/2003	11/3/2003	0	-	
10586	200311	031158797	649006	1.34	11/3/2003	11/3/2003	0	-	
10587	200311	031158797	649006	19.14	11/3/2003	11/3/2003	0	-	
10588	200311	031158797	649006	1.18	11/3/2003	11/3/2003	0	-	
10589	200311	031158798	677103	1.34	11/3/2003	11/3/2003	0	-	
10590	200311	031158798	677103	19.14	11/3/2003	11/3/2003	0	-	
10591	200311	031158808	649004	51.45	11/3/2003	11/3/2003	0	-	
10592	200311	031158808	649004	66.06	11/3/2003	11/3/2003	0	-	
10593	200311	031158820	649104	438.75	11/3/2003	11/3/2003	0	-	
10594	200311	031158820	649104	141.12	11/3/2003	11/3/2003	0	-	
10595	200311	031158850	649102	1,833.22	11/3/2003	11/3/2003	0	-	
10596	200311	031158850	649102	91.66	11/3/2003	11/3/2003	0	-	
10597	200311	031158915	649005	1,158.38	11/3/2003	11/4/2003	1	1,158.38	
10598	200311	031158915	649005	947.76	11/3/2003	11/4/2003	1	947.76	
10599	200311	031158916	649005	680.81	11/3/2003	11/4/2003	1	680.81	
10600	200311	031158916	649005	680.80	11/3/2003	11/4/2003	1	680.80	
10601	200311	031158917	649103	116.16	11/3/2003	11/4/2003	1	116.16	
10602	200311	031158917	649103	6.06	11/3/2003	11/4/2003	1	6.06	
10603	200311	031158917	649103	5.81	11/3/2003	11/4/2003	1	5.81	
10604	200311	031158917	649103	(1.16)	11/3/2003	11/4/2003	1	(1.16)	
10605	200311	031158984	649006	53.28	11/3/2003	11/3/2003	0	-	
10606	200311	031158987	649104	273.50	11/3/2003	11/6/2003	3	820.50	
10607	200311	031158987	649104	18.46	11/3/2003	11/6/2003	3	55.38	
10608	200311	031158987	649104	16.41	11/3/2003	11/6/2003	3	49.23	
10609	200311	031158987	649104	(2.74)	11/3/2003	11/6/2003	3	(8.22)	
10610	200311	031158996	649004	1.64	11/3/2003	11/20/2003	17	27.88	
10611	200311	031158996	649004	(0.62)	11/3/2003	11/20/2003	17	(10.54)	
10612	200311	031158996	649004	(8.48)	11/3/2003	11/20/2003	17	(144.16)	
10613	200311	031158996	649004	22.50	11/3/2003	11/20/2003	17	382.50	
10614	200311	031159010	649004	5.92	11/3/2003	11/20/2003	17	100.64	
10615	200311	031159010	649004	40.00	11/3/2003	11/20/2003	17	680.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10616	200311	031159010	649004	2.80	11/3/2003	11/20/2003	17	47.60	
10617	200311	031159011	649004	1.53	11/3/2003	11/21/2003	18	27.54	
10618	200311	031159011	649004	21.92	11/3/2003	11/21/2003	18	394.56	
10619	200311	031159015	649004	0.20	11/3/2003	11/14/2003	11	2.20	
10620	200311	031159015	649004	2.79	11/3/2003	11/14/2003	11	30.69	
10621	200311	031159017	649004	69.97	11/3/2003	11/7/2003	4	279.88	
10622	200311	031159017	649004	4.90	11/3/2003	11/7/2003	4	19.60	
10623	200311	031159018	649004	2.28	11/3/2003	11/4/2003	1	2.28	
10624	200311	031159018	649004	0.16	11/3/2003	11/4/2003	1	0.16	
10625	200311	031159019	649101	0.21	11/3/2003	11/4/2003	1	0.21	
10626	200311	031159019	649101	2.99	11/3/2003	11/4/2003	1	2.99	
10627	200311	031159020	649004	0.57	11/3/2003	11/4/2003	1	0.57	
10628	200311	031159020	649004	8.18	11/3/2003	11/4/2003	1	8.18	
10629	200311	031159022	649004	6.16	11/3/2003	11/4/2003	1	6.16	
10630	200311	031159022	649004	0.43	11/3/2003	11/4/2003	1	0.43	
10631	200311	031159070	649102	44.13	11/3/2003	11/3/2003	0	-	
10632	200311	031159070	649102	95.27	11/3/2003	11/3/2003	0	-	
10633	200311	031159070	649102	20.14	11/3/2003	11/3/2003	0	-	
10634	200311	031159125	679004	3,200.00	11/3/2003	11/4/2003	1	3,200.00	
10635	200311	031159236	649104	109.04	11/3/2003	11/26/2003	23	2,507.92	
10636	200311	031159236	649104	(37.09)	11/3/2003	11/26/2003	23	(853.07)	
10637	200311	031159236	649104	(37.24)	11/3/2003	11/26/2003	23	(856.52)	
10638	200311	031159236	649104	(2.59)	11/3/2003	11/26/2003	23	(59.57)	
10639	200311	031159236	649104	210.11	11/3/2003	11/26/2003	23	4,832.53	
10640	200311	031159236	649104	2.59	11/3/2003	11/26/2003	23	59.57	
10641	200311	031159236	649104	411.38	11/3/2003	11/26/2003	23	9,461.74	
10642	200311	031159236	649006	291.63	11/3/2003	11/26/2003	23	6,707.49	
10643	200311	031159236	649006	1,159.84	11/3/2003	11/26/2003	23	26,676.32	
10644	200311	031159236	629101	46.52	11/3/2003	11/26/2003	23	1,069.96	
10645	200311	031159236	649006	5.75	11/3/2003	11/26/2003	23	132.25	
10646	200311	031159236	629101	69.58	11/3/2003	11/26/2003	23	1,600.34	
10647	200311	031159236	649006	51.12	11/3/2003	11/26/2003	23	1,175.76	
10648	200311	031159236	649006	47.12	11/3/2003	11/26/2003	23	1,083.76	
10649	200311	031159236	649006	54.90	11/3/2003	11/26/2003	23	1,262.70	
10650	200311	031159236	649006	37.07	11/3/2003	11/26/2003	23	852.61	
10651	200311	031159236	649006	22.37	11/3/2003	11/26/2003	23	514.51	
10652	200311	031159236	649006	99.68	11/3/2003	11/26/2003	23	2,292.64	
10653	200311	031159236	649006	19.64	11/3/2003	11/26/2003	23	451.72	
10654	200311	031159236	649006	47.16	11/3/2003	11/26/2003	23	1,084.68	
10655	200311	031159236	649101	48.21	11/3/2003	11/26/2003	23	1,108.83	
10656	200311	031159236	649006	2.29	11/3/2003	11/26/2003	23	52.67	
10657	200311	031159236	649006	(2.29)	11/3/2003	11/26/2003	23	(52.67)	
10658	200311	031159236	649004	8.61	11/3/2003	11/26/2003	23	198.03	
10659	200311	031159236	649004	87.30	11/3/2003	11/26/2003	23	2,007.90	
10660	200311	031159236	649004	114.17	11/3/2003	11/26/2003	23	2,625.91	
10661	200311	031159236	649004	155.73	11/3/2003	11/26/2003	23	3,581.79	
10662	200311	031159236	649006	19.79	11/3/2003	11/26/2003	23	455.17	
10663	200311	031159236	649006	142.45	11/3/2003	11/26/2003	23	3,276.35	
10664	200311	031159236	649006	244.60	11/3/2003	11/26/2003	23	5,625.80	
10665	200311	031159236	649006	290.34	11/3/2003	11/26/2003	23	6,677.82	
10666	200311	031159236	649006	42.91	11/3/2003	11/26/2003	23	986.93	
10667	200311	031159236	649006	105.59	11/3/2003	11/26/2003	23	2,428.57	
10668	200311	031159277	649103	0.38	11/4/2003	11/17/2003	13	4.94	
10669	200311	031159277	649103	10.90	11/4/2003	11/17/2003	13	141.70	
10670	200311	031159277	649103	0.65	11/4/2003	11/17/2003	13	8.45	
10671	200311	031159277	649103	11.76	11/4/2003	11/17/2003	13	152.88	
10672	200311	031159277	649103	196.00	11/4/2003	11/17/2003	13	2,548.00	
10673	200311	031159277	649103	6.25	11/4/2003	11/17/2003	13	81.25	
10674	200311	031159291	649101	153.20	11/4/2003	11/13/2003	9	1,378.80	
10675	200311	031159291	649101	11.64	11/4/2003	11/13/2003	9	104.76	
10676	200311	031159291	649101	13.09	11/4/2003	11/13/2003	9	117.81	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10677	200311	031159329	649006	28.38	11/4/2003	11/4/2003	0	-	
10678	200311	031159349	677103	15.98	11/4/2003	11/5/2003	1	15.98	
10679	200311	031159349	677103	0.96	11/4/2003	11/5/2003	1	0.96	
10680	200311	031159349	677103	15.18	11/4/2003	11/5/2003	1	15.18	
10681	200311	031159349	677103	3.69	11/4/2003	11/5/2003	1	3.69	
10682	200311	031159349	677103	2.38	11/4/2003	11/5/2003	1	2.38	
10683	200311	031159349	677103	0.22	11/4/2003	11/5/2003	1	0.22	
10684	200311	031159349	677103	0.21	11/4/2003	11/5/2003	1	0.21	
10685	200311	031159349	677103	0.14	11/4/2003	11/5/2003	1	0.14	
10686	200311	031159349	677103	3.45	11/4/2003	11/5/2003	1	3.45	
10687	200311	031159349	677103	0.91	11/4/2003	11/5/2003	1	0.91	
10688	200311	031159352	677103	0.34	11/4/2003	11/6/2003	2	0.68	
10689	200311	031159352	677103	5.67	11/4/2003	11/6/2003	2	11.34	
10690	200311	031159401	649006	208.44	11/4/2003	11/4/2003	0	-	
10691	200311	031159402	649103	35.25	11/4/2003	11/4/2003	0	-	
10692	200311	031159402	649103	146.25	11/4/2003	11/4/2003	0	-	
10693	200311	031159438	649004	31.52	11/4/2003	11/4/2003	0	-	
10694	200311	031159438	649004	92.43	11/4/2003	11/4/2003	0	-	
10695	200311	031159438	649004	310.19	11/4/2003	11/4/2003	0	-	
10696	200311	031159445	649102	108.73	11/4/2003	11/4/2003	0	-	
10697	200311	031159471	649006	30.00	11/4/2003	11/4/2003	0	-	
10698	200311	031159471	649006	17.25	11/4/2003	11/4/2003	0	-	
10699	200311	031159524	649006	328.32	11/4/2003	11/4/2003	0	-	
10700	200311	031159529	677202	(1,527.20)	11/4/2003	11/4/2003	0	-	
10701	200311	031159529	677202	1,527.20	11/4/2003	11/4/2003	0	-	
10702	200311	031159623	679004	5.40	11/4/2003	11/14/2003	10	54.00	
10703	200311	031159623	679004	6.60	11/4/2003	11/14/2003	10	66.00	
10704	200311	031159623	679004	7.83	11/4/2003	11/14/2003	10	78.30	
10705	200311	031159623	679004	2.20	11/4/2003	11/14/2003	10	22.00	
10706	200311	031159623	679004	3.19	11/4/2003	11/14/2003	10	31.90	
10707	200311	031159623	679004	25.00	11/4/2003	11/14/2003	10	250.00	
10708	200311	031159623	679004	36.22	11/4/2003	11/14/2003	10	362.20	
10709	200311	031159623	679004	1.50	11/4/2003	11/14/2003	10	15.00	
10710	200311	031159623	679004	0.40	11/4/2003	11/14/2003	10	4.00	
10711	200311	031159623	679004	0.32	11/4/2003	11/14/2003	10	3.20	
10712	200311	031159623	679004	0.13	11/4/2003	11/14/2003	10	1.30	
10713	200311	031159623	679004	9.57	11/4/2003	11/14/2003	10	95.70	
10714	200311	031159628	649103	49.54	11/4/2003	11/20/2003	16	792.64	
10715	200311	031159630	649004	4.91	11/4/2003	11/11/2003	7	34.37	
10716	200311	031159633	649004	11.98	11/4/2003	11/18/2003	14	167.72	
10717	200311	031159659	649004	29.27	11/4/2003	11/4/2003	0	-	
10718	200311	031159659	649004	2.16	11/4/2003	11/4/2003	0	-	
10719	200311	031159660	679004	1.80	11/4/2003	11/5/2003	1	1.80	
10720	200311	031159660	679004	36.01	11/4/2003	11/5/2003	1	36.01	
10721	200311	031159663	679004	3.23	11/4/2003	11/5/2003	1	3.23	
10722	200311	031159663	679004	64.50	11/4/2003	11/5/2003	1	64.50	
10723	200311	031159720	629001	34.14	11/4/2003	11/13/2003	9	307.26	
10724	200311	031159720	629101	6.82	11/4/2003	11/13/2003	9	61.38	
10725	200311	031159720	629101	97.40	11/4/2003	11/13/2003	9	876.60	
10726	200311	031159720	629001	487.80	11/4/2003	11/13/2003	9	4,390.20	
10727	200311	031159729	649004	2.23	11/4/2003	11/5/2003	1	2.23	
10728	200311	031159729	649004	33.14	11/4/2003	11/5/2003	1	33.14	
10729	200311	031159729	649102	33.13	11/4/2003	11/5/2003	1	33.13	
10730	200311	031159729	649102	33.14	11/4/2003	11/5/2003	1	33.14	
10731	200311	031159729	649102	2.06	11/4/2003	11/5/2003	1	2.06	
10732	200311	031159729	649102	2.24	11/4/2003	11/5/2003	1	2.24	
10733	200311	031159729	649004	2.07	11/4/2003	11/5/2003	1	2.07	
10734	200311	031159747	649004	11.51	11/4/2003	11/10/2003	6	69.06	
10735	200311	031159747	649004	38.89	11/4/2003	11/10/2003	6	233.34	
10736	200311	031159747	649004	544.00	11/4/2003	11/10/2003	6	3,264.00	
10737	200311	031159818	649103	22.47	11/4/2003	11/4/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10738	200311	031159818	649103	449.43	11/4/2003	11/4/2003	0	-	
10739	200311	031159818	649003	179.77	11/4/2003	11/4/2003	0	-	
10740	200311	031159818	649003	8.76	11/4/2003	11/4/2003	0	-	
10741	200311	031159923	649104	0.77	11/4/2003	11/17/2003	13	10.01	
10742	200311	031159923	649104	11.00	11/4/2003	11/17/2003	13	143.00	
10743	200311	031159929	649004	4.81	11/4/2003	11/4/2003	0	-	
10744	200311	031159929	649004	87.50	11/4/2003	11/4/2003	0	-	
10745	200311	031159974	649004	2,069.00	11/4/2003	11/20/2003	16	33,104.00	
10746	200311	031159975	649004	125.00	11/4/2003	11/4/2003	0	-	
10747	200311	031160003	677103	5.63	11/4/2003	11/20/2003	16	90.08	
10748	200311	031160003	677103	0.43	11/4/2003	11/20/2003	16	6.88	
10749	200311	031160015	629001	815.75	11/4/2003	11/14/2003	10	8,157.50	
10750	200311	031160015	629001	40.79	11/4/2003	11/14/2003	10	407.90	
10751	200311	031160015	629001	6.05	11/4/2003	11/14/2003	10	60.50	
10752	200311	031160173	649006	129.00	11/4/2003	11/13/2003	9	1,161.00	
10753	200311	031160173	649006	6.45	11/4/2003	11/13/2003	9	58.05	
10754	200311	031160331	677103	6.89	11/4/2003	11/13/2003	9	62.01	
10755	200311	031160331	677103	4.43	11/4/2003	11/13/2003	9	39.87	
10756	200311	031160331	677103	98.39	11/4/2003	11/13/2003	9	885.51	
10757	200311	031160335	649104	75.00	11/4/2003	11/6/2003	2	150.00	
10758	200311	031160335	649104	4.50	11/4/2003	11/6/2003	2	9.00	
10759	200311	031160357	649004	63.24	11/4/2003	11/5/2003	1	63.24	
10760	200311	031160389	649104	1,102.76	11/4/2003	11/6/2003	2	2,205.52	
10761	200311	031160389	649104	1,320.80	11/4/2003	11/6/2003	2	2,641.60	
10762	200311	031160389	649104	62.75	11/4/2003	11/6/2003	2	125.50	
10763	200311	031160389	649104	5.97	11/4/2003	11/6/2003	2	11.94	
10764	200311	031160389	649104	43.56	11/4/2003	11/6/2003	2	87.12	
10765	200311	031160389	649104	460.67	11/4/2003	11/6/2003	2	921.34	
10766	200311	031160389	649005	55.08	11/4/2003	11/6/2003	2	110.16	
10767	200311	031160389	649102	592.41	11/4/2003	11/6/2003	2	1,184.82	
10768	200311	031160389	649004	69.20	11/4/2003	11/6/2003	2	138.40	
10769	200311	031160389	649005	478.38	11/4/2003	11/6/2003	2	956.76	
10770	200311	031160389	649006	8.40	11/4/2003	11/6/2003	2	16.80	
10771	200311	031160389	649006	271.44	11/4/2003	11/6/2003	2	542.88	
10772	200311	031160389	649006	793.75	11/4/2003	11/6/2003	2	1,587.50	
10773	200311	031160389	649004	54.36	11/4/2003	11/6/2003	2	108.72	
10774	200311	031160389	649102	29.63	11/4/2003	11/6/2003	2	59.26	
10775	200311	031160390	649104	1,089.33	11/4/2003	11/6/2003	2	2,178.66	
10776	200311	031160390	649006	688.22	11/4/2003	11/6/2003	2	1,376.44	
10777	200311	031160390	649004	964.82	11/4/2003	11/6/2003	2	1,929.64	
10778	200311	031160390	649002	309.73	11/4/2003	11/6/2003	2	619.46	
10779	200311	031160390	649004	720.22	11/4/2003	11/6/2003	2	1,440.44	
10780	200311	031160477	649101	256.67	11/5/2003	11/5/2003	0	-	
10781	200311	031160477	649101	28.50	11/5/2003	11/5/2003	0	-	
10782	200311	031160496	649006	407.52	11/5/2003	11/5/2003	0	-	
10783	200311	031160520	649006	333.65	11/5/2003	11/5/2003	0	-	
10784	200311	031160520	649006	120.64	11/5/2003	11/5/2003	0	-	
10785	200311	031160562	649006	447.04	11/5/2003	11/5/2003	0	-	
10786	200311	031160591	649104	5.41	11/5/2003	11/5/2003	0	-	
10787	200311	031160591	649104	29.39	11/5/2003	11/5/2003	0	-	
10788	200311	031160593	649102	2.20	11/5/2003	11/5/2003	0	-	
10789	200311	031160593	649102	33.25	11/5/2003	11/5/2003	0	-	
10790	200311	031160724	677103	121.81	11/5/2003	11/19/2003	14	1,705.34	
10791	200311	031160724	677103	7.92	11/5/2003	11/19/2003	14	110.88	
10792	200311	031160724	677103	5.07	11/5/2003	11/19/2003	14	70.98	
10793	200311	031160744	629101	1,060.00	11/5/2003	11/21/2003	16	16,960.00	
10794	200311	031160744	629101	17.41	11/5/2003	11/21/2003	16	278.56	
10795	200311	031160744	629101	58.10	11/5/2003	11/21/2003	16	929.60	
10796	200311	031160744	629101	102.00	11/5/2003	11/21/2003	16	1,632.00	
10797	200311	031160744	629101	1.67	11/5/2003	11/21/2003	16	26.72	
10798	200311	031160761	649006	12.06	11/5/2003	11/5/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10799	200311	031160761	649006	23.94	11/5/2003	11/5/2003	0	-	
10800	200311	031160800	649104	1.88	11/5/2003	11/21/2003	16	30.08	
10801	200311	031160800	649104	2,261.00	11/5/2003	11/21/2003	16	36,176.00	
10802	200311	031160800	649104	190.00	11/5/2003	11/21/2003	16	3,040.00	
10803	200311	031160800	649104	22.43	11/5/2003	11/21/2003	16	358.88	
10804	200311	031160800	649104	122.55	11/5/2003	11/21/2003	16	1,960.80	
10805	200311	031160853	677202	3,577.90	11/5/2003	11/6/2003	1	3,577.90	
10806	200311	031160853	677202	4,804.18	11/5/2003	11/6/2003	1	4,804.18	
10807	200311	031160853	679004	71.42	11/5/2003	11/6/2003	1	71.42	
10808	200311	031160859	677202	593.56	11/5/2003	11/6/2003	1	593.56	
10809	200311	031160866	679004	1,337.06	11/5/2003	11/6/2003	1	1,337.06	
10810	200311	031160867	677202	234.25	11/5/2003	11/6/2003	1	234.25	
10811	200311	031160868	677202	46.85	11/5/2003	11/6/2003	1	46.85	
10812	200311	031160869	649102	555.20	11/5/2003	11/6/2003	1	555.20	
10813	200311	031160872	677202	6,501.45	11/5/2003	11/6/2003	1	6,501.45	
10814	200311	031160872	649104	508.96	11/5/2003	11/6/2003	1	508.96	
10815	200311	031160872	679004	1,399.64	11/5/2003	11/6/2003	1	1,399.64	
10816	200311	031160872	677202	3,181.00	11/5/2003	11/6/2003	1	3,181.00	
10817	200311	031160872	649004	725.60	11/5/2003	11/6/2003	1	725.60	
10818	200311	031160875	649004	15,626.21	11/5/2003	11/6/2003	1	15,626.21	
10819	200311	031160878	649004	1,258.52	11/5/2003	11/24/2003	19	23,911.88	
10820	200311	031160878	649004	748.07	11/5/2003	11/24/2003	19	14,213.33	
10821	200311	031160879	677202	308.10	11/5/2003	11/24/2003	19	5,853.90	
10822	200311	031160879	649004	1,755.80	11/5/2003	11/24/2003	19	33,360.20	
10823	200311	031160882	649101	278.31	11/5/2003	11/26/2003	21	5,844.51	
10824	200311	031160882	649101	16.70	11/5/2003	11/26/2003	21	350.70	
10825	200311	031161143	649104	0.21	11/6/2003	11/7/2003	1	0.21	
10826	200311	031161143	679004	0.84	11/6/2003	11/7/2003	1	0.84	
10827	200311	031161143	679004	1.46	11/6/2003	11/7/2003	1	1.46	
10828	200311	031161143	679004	3.13	11/6/2003	11/7/2003	1	3.13	
10829	200311	031161143	679004	3.55	11/6/2003	11/7/2003	1	3.55	
10830	200311	031161143	679004	4.39	11/6/2003	11/7/2003	1	4.39	
10831	200311	031161143	679004	5.85	11/6/2003	11/7/2003	1	5.85	
10832	200311	031161143	679004	5.95	11/6/2003	11/7/2003	1	5.95	
10833	200311	031161143	679004	186.76	11/6/2003	11/7/2003	1	186.76	
10834	200311	031161143	679004	0.63	11/6/2003	11/7/2003	1	0.63	
10835	200311	031161143	679004	0.21	11/6/2003	11/7/2003	1	0.21	
10836	200311	031161143	649104	6.95	11/6/2003	11/7/2003	1	6.95	
10837	200311	031161143	679005	6.25	11/6/2003	11/7/2003	1	6.25	
10838	200311	031161143	679004	17.85	11/6/2003	11/7/2003	1	17.85	
10839	200311	031161143	679004	29.75	11/6/2003	11/7/2003	1	29.75	
10840	200311	031161143	679004	18.15	11/6/2003	11/7/2003	1	18.15	
10841	200311	031161143	679004	0.42	11/6/2003	11/7/2003	1	0.42	
10842	200311	031161143	679004	71.70	11/6/2003	11/7/2003	1	71.70	
10843	200311	031161143	679004	66.50	11/6/2003	11/7/2003	1	66.50	
10844	200311	031161143	679004	91.25	11/6/2003	11/7/2003	1	91.25	
10845	200311	031161143	679004	16.90	11/6/2003	11/7/2003	1	16.90	
10846	200311	031161143	679005	0.21	11/6/2003	11/7/2003	1	0.21	
10847	200311	031161143	679004	12.90	11/6/2003	11/7/2003	1	12.90	
10848	200311	031161143	679004	120.00	11/6/2003	11/7/2003	1	120.00	
10849	200311	031161143	679004	11.90	11/6/2003	11/7/2003	1	11.90	
10850	200311	031161143	679004	9.20	11/6/2003	11/7/2003	1	9.20	
10851	200311	031161143	649004	0.21	11/6/2003	11/7/2003	1	0.21	
10852	200311	031161143	649101	1.04	11/6/2003	11/7/2003	1	1.04	
10853	200311	031161143	649004	23.80	11/6/2003	11/7/2003	1	23.80	
10854	200311	031161143	649006	6.95	11/6/2003	11/7/2003	1	6.95	
10855	200311	031161143	649101	2.30	11/6/2003	11/7/2003	1	2.30	
10856	200311	031161143	649101	23.80	11/6/2003	11/7/2003	1	23.80	
10857	200311	031161143	649102	5.95	11/6/2003	11/7/2003	1	5.95	
10858	200311	031161143	649101	49.60	11/6/2003	11/7/2003	1	49.60	
10859	200311	031161143	629101	7.42	11/6/2003	11/7/2003	1	7.42	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10860	200311	031161143	649006	65.45	11/6/2003	11/7/2003	1	65.45	
10861	200311	031161143	629101	0.84	11/6/2003	11/7/2003	1	0.84	
10862	200311	031161143	649004	24.80	11/6/2003	11/7/2003	1	24.80	
10863	200311	031161143	629101	18.15	11/6/2003	11/7/2003	1	18.15	
10864	200311	031161143	649004	16.55	11/6/2003	11/7/2003	1	16.55	
10865	200311	031161143	649004	6.95	11/6/2003	11/7/2003	1	6.95	
10866	200311	031161143	629101	0.21	11/6/2003	11/7/2003	1	0.21	
10867	200311	031161143	649004	0.63	11/6/2003	11/7/2003	1	0.63	
10868	200311	031161143	649006	6.25	11/6/2003	11/7/2003	1	6.25	
10869	200311	031161143	649006	5.95	11/6/2003	11/7/2003	1	5.95	
10870	200311	031161143	649006	3.13	11/6/2003	11/7/2003	1	3.13	
10871	200311	031161143	649006	11.90	11/6/2003	11/7/2003	1	11.90	
10872	200311	031161143	649006	0.42	11/6/2003	11/7/2003	1	0.42	
10873	200311	031161143	649006	0.21	11/6/2003	11/7/2003	1	0.21	
10874	200311	031161143	649102	0.21	11/6/2003	11/7/2003	1	0.21	
10875	200311	031161143	649005	5.95	11/6/2003	11/7/2003	1	5.95	
10876	200311	031161143	649005	0.21	11/6/2003	11/7/2003	1	0.21	
10877	200311	031161143	649004	1.04	11/6/2003	11/7/2003	1	1.04	
10878	200311	031161178	649004	269.39	11/6/2003	11/20/2003	14	3,771.46	
10879	200311	031161178	649004	16.16	11/6/2003	11/20/2003	14	226.24	
10880	200311	031161178	649004	660.00	11/6/2003	11/20/2003	14	9,240.00	
10881	200311	031161178	649004	12.79	11/6/2003	11/20/2003	14	179.06	
10882	200311	031161178	649004	39.60	11/6/2003	11/20/2003	14	554.40	
10883	200311	031161178	649004	31.34	11/6/2003	11/20/2003	14	438.76	
10884	200311	031161287	649101	283.76	11/6/2003	11/14/2003	8	2,270.08	
10885	200311	031161287	649101	(1.42)	11/6/2003	11/14/2003	8	(11.36)	
10886	200311	031161288	649102	(1.88)	11/6/2003	11/11/2003	5	(9.40)	
10887	200311	031161288	649102	6.60	11/6/2003	11/11/2003	5	33.00	
10888	200311	031161288	649102	11.28	11/6/2003	11/11/2003	5	56.40	
10889	200311	031161288	649102	188.04	11/6/2003	11/11/2003	5	940.20	
10890	200311	031161289	649104	236.79	11/6/2003	11/14/2003	8	1,894.32	
10891	200311	031161289	649104	(1.22)	11/6/2003	11/14/2003	8	(9.76)	
10892	200311	031161289	649101	(3.67)	11/6/2003	11/14/2003	8	(29.36)	
10893	200311	031161289	649101	736.75	11/6/2003	11/14/2003	8	5,894.00	
10894	200311	031161307	649003	193.19	11/6/2003	11/6/2003	0	-	
10895	200311	031161307	649003	233.53	11/6/2003	11/6/2003	0	-	
10896	200311	031161360	677103	370.56	11/6/2003	11/6/2003	0	-	
10897	200311	031161360	649006	28.62	11/6/2003	11/6/2003	0	-	
10898	200311	031161360	649006	45.46	11/6/2003	11/6/2003	0	-	
10899	200311	031161360	649006	386.26	11/6/2003	11/6/2003	0	-	
10900	200311	031161360	649006	74.08	11/6/2003	11/6/2003	0	-	
10901	200311	031161360	649004	199.54	11/6/2003	11/6/2003	0	-	
10902	200311	031161362	649006	5.08	11/6/2003	11/24/2003	18	91.44	
10903	200311	031161362	649006	0.35	11/6/2003	11/24/2003	18	6.30	
10904	200311	031161363	649006	0.37	11/6/2003	11/7/2003	1	0.37	
10905	200311	031161363	649006	5.27	11/6/2003	11/7/2003	1	5.27	
10906	200311	031161385	649004	39.87	11/6/2003	11/6/2003	0	-	
10907	200311	031161385	649004	664.62	11/6/2003	11/6/2003	0	-	
10908	200311	031161385	649004	39.88	11/6/2003	11/6/2003	0	-	
10909	200311	031161387	649004	10.51	11/6/2003	11/6/2003	0	-	
10910	200311	031161387	649004	175.10	11/6/2003	11/6/2003	0	-	
10911	200311	031161392	649004	121.00	11/6/2003	11/24/2003	18	2,178.00	
10912	200311	031161402	649004	1.03	11/6/2003	11/13/2003	7	7.21	
10913	200311	031161402	649004	14.65	11/6/2003	11/13/2003	7	102.55	
10914	200311	031161404	677103	49.13	11/6/2003	11/7/2003	1	49.13	
10915	200311	031161404	677103	3.43	11/6/2003	11/7/2003	1	3.43	
10916	200311	031161405	677103	15.68	11/6/2003	11/7/2003	1	15.68	
10917	200311	031161405	677103	1.10	11/6/2003	11/7/2003	1	1.10	
10918	200311	031161406	677103	31.85	11/6/2003	11/10/2003	4	127.40	
10919	200311	031161406	677103	2.23	11/6/2003	11/10/2003	4	8.92	
10920	200311	031161408	649005	938.08	11/6/2003	11/6/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10921	200311	031161408	649005	1,407.11	11/6/2003	11/6/2003	0	-	
10922	200311	031161410	649005	(22.83)	11/6/2003	11/6/2003	0	-	
10923	200311	031161410	649005	2,283.08	11/6/2003	11/6/2003	0	-	
10924	200311	031161412	649005	(20.41)	11/6/2003	11/6/2003	0	-	
10925	200311	031161412	649005	(2.27)	11/6/2003	11/6/2003	0	-	
10926	200311	031161412	649005	226.84	11/6/2003	11/6/2003	0	-	
10927	200311	031161412	649005	2,041.41	11/6/2003	11/6/2003	0	-	
10928	200311	031161413	677103	10.97	11/6/2003	11/7/2003	1	10.97	
10929	200311	031161413	677103	0.77	11/6/2003	11/7/2003	1	0.77	
10930	200311	031161414	649005	(24.02)	11/6/2003	11/6/2003	0	-	
10931	200311	031161414	649005	2,979.60	11/6/2003	11/6/2003	0	-	
10932	200311	031161414	649005	2,402.40	11/6/2003	11/6/2003	0	-	
10933	200311	031161414	649005	251.75	11/6/2003	11/6/2003	0	-	
10934	200311	031161414	649005	92.75	11/6/2003	11/6/2003	0	-	
10935	200311	031161414	649005	32.56	11/6/2003	11/6/2003	0	-	
10936	200311	031161414	649005	(0.33)	11/6/2003	11/6/2003	0	-	
10937	200311	031161414	649005	(2.52)	11/6/2003	11/6/2003	0	-	
10938	200311	031161414	649005	(29.80)	11/6/2003	11/6/2003	0	-	
10939	200311	031161414	649005	(0.92)	11/6/2003	11/6/2003	0	-	
10940	200311	031161416	677103	10.47	11/6/2003	11/7/2003	1	10.47	
10941	200311	031161416	677103	0.73	11/6/2003	11/7/2003	1	0.73	
10942	200311	031161417	649005	(24.09)	11/6/2003	11/6/2003	0	-	
10943	200311	031161417	649005	2,409.44	11/6/2003	11/6/2003	0	-	
10944	200311	031161418	649004	738.11	11/6/2003	11/6/2003	0	-	
10945	200311	031161418	649004	107.12	11/6/2003	11/6/2003	0	-	
10946	200311	031161419	649102	10.80	11/6/2003	11/6/2003	0	-	
10947	200311	031161419	649102	37.04	11/6/2003	11/6/2003	0	-	
10948	200311	031161419	649102	180.00	11/6/2003	11/6/2003	0	-	
10949	200311	031161419	649102	(1.80)	11/6/2003	11/6/2003	0	-	
10950	200311	031161421	649006	38.13	11/6/2003	11/6/2003	0	-	
10951	200311	031161421	649004	1,111.86	11/6/2003	11/6/2003	0	-	
10952	200311	031161421	649004	107.78	11/6/2003	11/6/2003	0	-	
10953	200311	031161421	649004	426.90	11/6/2003	11/6/2003	0	-	
10954	200311	031161423	649006	79.33	11/6/2003	11/6/2003	0	-	
10955	200311	031161423	649004	70.18	11/6/2003	11/6/2003	0	-	
10956	200311	031161423	649004	41.34	11/6/2003	11/6/2003	0	-	
10957	200311	031161425	649004	89.06	11/6/2003	11/6/2003	0	-	
10958	200311	031161434	649101	568.25	11/6/2003	11/6/2003	0	-	
10959	200311	031161434	649101	(5.68)	11/6/2003	11/6/2003	0	-	
10960	200311	031161434	649101	34.09	11/6/2003	11/6/2003	0	-	
10961	200311	031161434	649101	37.65	11/6/2003	11/6/2003	0	-	
10962	200311	031161435	649101	862.50	11/6/2003	11/6/2003	0	-	
10963	200311	031161435	649101	51.76	11/6/2003	11/6/2003	0	-	
10964	200311	031161435	649101	(8.63)	11/6/2003	11/6/2003	0	-	
10965	200311	031161435	649101	42.87	11/6/2003	11/6/2003	0	-	
10966	200311	031161436	649101	(7.74)	11/6/2003	11/6/2003	0	-	
10967	200311	031161436	649101	32.78	11/6/2003	11/6/2003	0	-	
10968	200311	031161436	649101	46.44	11/6/2003	11/6/2003	0	-	
10969	200311	031161436	649101	774.00	11/6/2003	11/6/2003	0	-	
10970	200311	031161471	649102	2.98	11/6/2003	11/20/2003	14	41.72	
10971	200311	031161471	649102	28.00	11/6/2003	11/20/2003	14	392.00	
10972	200311	031161471	649102	42.59	11/6/2003	11/20/2003	14	596.26	
10973	200311	031161513	649004	(27.00)	11/6/2003	11/6/2003	0	-	
10974	200311	031161513	649004	27.00	11/6/2003	11/6/2003	0	-	
10975	200311	031161521	649004	63.70	11/6/2003	11/7/2003	1	63.70	
10976	200311	031161524	649104	36.73	11/6/2003	11/7/2003	1	36.73	
10977	200311	031161550	649101	164.32	11/6/2003	11/6/2003	0	-	
10978	200311	031161550	649101	11.50	11/6/2003	11/6/2003	0	-	
10979	200311	031161550	649101	(16.43)	11/6/2003	11/6/2003	0	-	
10980	200311	031161552	649103	1.38	11/6/2003	11/6/2003	0	-	
10981	200311	031161552	649103	6.13	11/6/2003	11/6/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
10982	200311	031161552	649103	27.60	11/6/2003	11/6/2003	0	-	
10983	200311	031161552	649103	(0.28)	11/6/2003	11/6/2003	0	-	
10984	200311	031161554	649004	18.00	11/6/2003	11/6/2003	0	-	
10985	200311	031161554	649004	300.00	11/6/2003	11/6/2003	0	-	
10986	200311	031161591	649102	4.90	11/6/2003	11/6/2003	0	-	
10987	200311	031161591	649102	102.88	11/6/2003	11/6/2003	0	-	
10988	200311	031161605	649102	7.99	11/6/2003	11/6/2003	0	-	
10989	200311	031161605	649102	0.40	11/6/2003	11/6/2003	0	-	
10990	200311	031161613	649103	3,674.70	11/6/2003	11/6/2003	0	-	
10991	200311	031161613	677202	232.94	11/6/2003	11/6/2003	0	-	
10992	200311	031161613	677202	566.78	11/6/2003	11/6/2003	0	-	
10993	200311	031161665	649104	50.00	11/6/2003	11/6/2003	0	-	
10994	200311	031161667	649104	(15.00)	11/6/2003	11/6/2003	0	-	
10995	200311	031161668	649104	50.00	11/6/2003	11/6/2003	0	-	
10996	200311	031161670	649104	45.00	11/6/2003	11/6/2003	0	-	
10997	200311	031161671	649104	(17.00)	11/6/2003	11/6/2003	0	-	
10998	200311	031161705	649104	7.21	11/6/2003	11/12/2003	6	43.26	
10999	200311	031161705	649104	120.22	11/6/2003	11/12/2003	6	721.32	
11000	200311	031161716	679004	8.22	11/6/2003	11/7/2003	1	8.22	
11001	200311	031161716	679004	117.45	11/6/2003	11/7/2003	1	117.45	
11002	200311	031161717	679004	3.11	11/6/2003	11/7/2003	1	3.11	
11003	200311	031161717	679004	44.37	11/6/2003	11/7/2003	1	44.37	
11004	200311	031161718	649104	0.88	11/6/2003	11/26/2003	20	17.60	
11005	200311	031161718	649104	12.58	11/6/2003	11/26/2003	20	251.60	
11006	200311	031161718	649104	9.95	11/6/2003	11/26/2003	20	199.00	
11007	200311	031161718	649104	13.75	11/6/2003	11/26/2003	20	275.00	
11008	200311	031161718	649104	0.96	11/6/2003	11/26/2003	20	19.20	
11009	200311	031161718	649104	0.70	11/6/2003	11/26/2003	20	14.00	
11010	200311	031161721	649104	48.87	11/6/2003	11/6/2003	0	-	
11011	200311	031161721	649104	4.85	11/6/2003	11/6/2003	0	-	
11012	200311	031161721	649104	69.25	11/6/2003	11/6/2003	0	-	
11013	200311	031161721	649104	3.42	11/6/2003	11/6/2003	0	-	
11014	200311	031161722	649104	6.32	11/6/2003	11/6/2003	0	-	
11015	200311	031161722	649104	8.00	11/6/2003	11/6/2003	0	-	
11016	200311	031161722	649104	8.99	11/6/2003	11/6/2003	0	-	
11017	200311	031161722	649104	5.19	11/6/2003	11/6/2003	0	-	
11018	200311	031161722	649104	0.36	11/6/2003	11/6/2003	0	-	
11019	200311	031161722	649104	0.44	11/6/2003	11/6/2003	0	-	
11020	200311	031161722	649104	0.56	11/6/2003	11/6/2003	0	-	
11021	200311	031161722	649104	0.63	11/6/2003	11/6/2003	0	-	
11022	200311	031161722	649104	4.13	11/6/2003	11/6/2003	0	-	
11023	200311	031161722	649104	0.30	11/6/2003	11/6/2003	0	-	
11024	200311	031161724	649102	9.93	11/6/2003	11/6/2003	0	-	
11025	200311	031161724	649102	(0.20)	11/6/2003	11/6/2003	0	-	
11026	200311	031161724	649102	0.50	11/6/2003	11/6/2003	0	-	
11027	200311	031161734	679005	2.77	11/6/2003	11/6/2003	0	-	
11028	200311	031161734	679005	18.41	11/6/2003	11/6/2003	0	-	
11029	200311	031161734	679005	18.90	11/6/2003	11/6/2003	0	-	
11030	200311	031161734	679005	2.85	11/6/2003	11/6/2003	0	-	
11031	200311	031161734	679005	47.47	11/6/2003	11/6/2003	0	-	
11032	200311	031161734	679005	315.00	11/6/2003	11/6/2003	0	-	
11033	200311	031161738	649004	2,196.00	11/6/2003	11/20/2003	14	30,744.00	
11034	200311	031161738	649004	100.00	11/6/2003	11/20/2003	14	1,400.00	
11035	200311	031161738	649004	131.76	11/6/2003	11/20/2003	14	1,844.64	
11036	200311	031161739	649004	395.00	11/6/2003	12/1/2003	25	9,875.00	
11037	200311	031161739	649004	23.70	11/6/2003	12/1/2003	25	592.50	
11038	200311	031161739	649004	11.23	11/6/2003	12/1/2003	25	280.75	
11039	200311	031161741	649004	106.90	11/6/2003	11/7/2003	1	106.90	
11040	200311	031161743	649004	62.00	11/6/2003	11/7/2003	1	62.00	
11041	200311	031161743	649004	0.37	11/6/2003	11/7/2003	1	0.37	
11042	200311	031161743	649004	1.45	11/6/2003	11/7/2003	1	1.45	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11043	200311	031161743	649004	3.72	11/6/2003	11/7/2003	1	3.72	
11044	200311	031161743	649004	5.92	11/6/2003	11/7/2003	1	5.92	
11045	200311	031161743	649004	6.16	11/6/2003	11/7/2003	1	6.16	
11046	200311	031161743	649004	24.20	11/6/2003	11/7/2003	1	24.20	
11047	200311	031161743	649004	98.64	11/6/2003	11/7/2003	1	98.64	
11048	200311	031161744	649004	164.00	11/6/2003	11/7/2003	1	164.00	
11049	200311	031161744	649004	150.00	11/6/2003	11/7/2003	1	150.00	
11050	200311	031161745	649004	62.00	11/6/2003	11/7/2003	1	62.00	
11051	200311	031161745	649004	100.00	11/6/2003	11/7/2003	1	100.00	
11052	200311	031161746	649103	10.80	11/6/2003	11/7/2003	1	10.80	
11053	200311	031161746	649103	13.50	11/6/2003	11/7/2003	1	13.50	
11054	200311	031161746	649103	24.30	11/6/2003	11/7/2003	1	24.30	
11055	200311	031161746	649103	12.96	11/6/2003	11/7/2003	1	12.96	
11056	200311	031161746	649103	7.20	11/6/2003	11/7/2003	1	7.20	
11057	200311	031161746	649103	7.04	11/6/2003	11/7/2003	1	7.04	
11058	200311	031161746	649103	1.46	11/6/2003	11/7/2003	1	1.46	
11059	200311	031161746	649103	0.81	11/6/2003	11/7/2003	1	0.81	
11060	200311	031161746	649103	0.79	11/6/2003	11/7/2003	1	0.79	
11061	200311	031161746	649103	0.65	11/6/2003	11/7/2003	1	0.65	
11062	200311	031161746	649103	13.20	11/6/2003	11/7/2003	1	13.20	
11063	200311	031161746	649103	5.76	11/6/2003	11/7/2003	1	5.76	
11064	200311	031161750	649001	2.70	11/6/2003	11/7/2003	1	2.70	
11065	200311	031161750	649001	44.99	11/6/2003	11/7/2003	1	44.99	
11066	200311	031161751	649102	42.46	11/6/2003	11/12/2003	6	254.76	
11067	200311	031161751	649102	2.55	11/6/2003	11/12/2003	6	15.30	
11068	200311	031161752	649001	43.97	11/6/2003	11/24/2003	18	791.46	
11069	200311	031161752	649001	2.64	11/6/2003	11/24/2003	18	47.52	
11070	200311	031161753	649102	179.98	11/6/2003	11/21/2003	15	2,699.70	
11071	200311	031161753	649102	9.00	11/6/2003	11/21/2003	15	135.00	
11072	200311	031161755	649102	3.50	11/6/2003	11/20/2003	14	49.00	
11073	200311	031161755	649102	69.99	11/6/2003	11/20/2003	14	979.86	
11074	200311	031161769	649103	238.10	11/6/2003	11/18/2003	12	2,857.20	
11075	200311	031161769	649103	11.91	11/6/2003	11/18/2003	12	142.92	
11076	200311	031161804	649102	5.00	11/6/2003	11/18/2003	12	60.00	
11077	200311	031161804	649102	8.40	11/6/2003	11/18/2003	12	100.80	
11078	200311	031161804	649102	79.00	11/6/2003	11/18/2003	12	948.00	
11079	200311	031161804	649102	68.25	11/6/2003	11/18/2003	12	819.00	
11080	200311	031161804	649102	22.25	11/6/2003	11/18/2003	12	267.00	
11081	200311	031161806	649102	72.00	11/6/2003	11/18/2003	12	864.00	
11082	200311	031161904	649006	48.86	11/7/2003	11/20/2003	13	635.18	
11083	200311	031161904	649006	0.72	11/7/2003	11/20/2003	13	9.36	
11084	200311	031161904	649006	0.97	11/7/2003	11/20/2003	13	12.61	
11085	200311	031161904	649006	1.97	11/7/2003	11/20/2003	13	25.61	
11086	200311	031161904	649006	14.41	11/7/2003	11/20/2003	13	187.33	
11087	200311	031161904	649006	2.44	11/7/2003	11/20/2003	13	31.72	
11088	200311	031161904	649006	39.36	11/7/2003	11/20/2003	13	511.68	
11089	200311	031161904	649006	19.48	11/7/2003	11/20/2003	13	253.24	
11090	200311	031161905	649006	0.44	11/7/2003	11/20/2003	13	5.72	
11091	200311	031161905	649006	8.74	11/7/2003	11/20/2003	13	113.62	
11092	200311	031161906	649006	13.40	11/7/2003	11/21/2003	14	187.60	
11093	200311	031161906	649006	268.00	11/7/2003	11/21/2003	14	3,752.00	
11094	200311	031161907	649006	77.00	11/7/2003	11/20/2003	13	1,001.00	
11095	200311	031161907	649006	3.65	11/7/2003	11/20/2003	13	47.45	
11096	200311	031161908	649006	330.00	11/7/2003	11/10/2003	3	990.00	
11097	200311	031161908	649006	16.50	11/7/2003	11/10/2003	3	49.50	
11098	200311	031161910	649102	1,724.73	11/7/2003	11/11/2003	4	6,898.92	
11099	200311	031161911	649006	55.40	11/7/2003	11/10/2003	3	166.20	
11100	200311	031161913	649004	133.90	11/7/2003	11/13/2003	6	803.40	
11101	200311	031161913	649004	5.90	11/7/2003	11/13/2003	6	35.40	
11102	200311	031161914	649004	5.90	11/7/2003	11/13/2003	6	35.40	
11103	200311	031161914	649004	143.90	11/7/2003	11/13/2003	6	863.40	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11104	200311	031161918	649102	7.79	11/7/2003	11/20/2003	13	101.27	
11105	200311	031161918	649102	0.39	11/7/2003	11/20/2003	13	5.07	
11106	200311	031161919	649102	0.16	11/7/2003	11/20/2003	13	2.08	
11107	200311	031161919	649102	3.28	11/7/2003	11/20/2003	13	42.64	
11108	200311	031161946	649102	374.01	11/7/2003	11/20/2003	13	4,862.13	
11109	200311	031161946	649102	26.18	11/7/2003	11/20/2003	13	340.34	
11110	200311	031162063	649004	1.57	11/7/2003	11/7/2003	0	-	
11111	200311	031162063	649004	26.19	11/7/2003	11/7/2003	0	-	
11112	200311	031162107	649102	9.62	11/7/2003	11/7/2003	0	-	
11113	200311	031162131	679005	0.48	11/7/2003	11/12/2003	5	2.40	
11114	200311	031162131	679005	7.96	11/7/2003	11/12/2003	5	39.80	
11115	200311	031162133	679005	13.75	11/7/2003	11/20/2003	13	178.75	
11116	200311	031162133	679005	11.76	11/7/2003	11/20/2003	13	152.88	
11117	200311	031162133	679005	5.44	11/7/2003	11/20/2003	13	70.72	
11118	200311	031162133	679005	275.00	11/7/2003	11/20/2003	13	3,575.00	
11119	200311	031162133	679005	4.65	11/7/2003	11/20/2003	13	60.45	
11120	200311	031162133	679005	108.75	11/7/2003	11/20/2003	13	1,413.75	
11121	200311	031162141	649104	(60.01)	11/7/2003	11/7/2003	0	-	
11122	200311	031162141	649104	(7.53)	11/7/2003	11/7/2003	0	-	
11123	200311	031162141	649104	(7.52)	11/7/2003	11/7/2003	0	-	
11124	200311	031162141	649104	77.20	11/7/2003	11/7/2003	0	-	
11125	200311	031162141	649104	1,235.00	11/7/2003	11/7/2003	0	-	
11126	200311	031162141	649104	(960.00)	11/7/2003	11/7/2003	0	-	
11127	200311	031162141	649104	9.68	11/7/2003	11/7/2003	0	-	
11128	200311	031162166	649104	5.17	11/7/2003	11/13/2003	6	31.02	
11129	200311	031162166	649104	73.85	11/7/2003	11/13/2003	6	443.10	
11130	200311	031162168	649104	19.50	11/7/2003	11/26/2003	19	370.50	
11131	200311	031162168	649104	18.00	11/7/2003	11/26/2003	19	342.00	
11132	200311	031162175	649006	1,249.31	11/7/2003	11/7/2003	0	-	
11133	200311	031162175	649001	50.40	11/7/2003	11/7/2003	0	-	
11134	200311	031162175	649006	23.91	11/7/2003	11/7/2003	0	-	
11135	200311	031162191	649006	5.24	11/7/2003	11/7/2003	0	-	
11136	200311	031162191	649006	391.86	11/7/2003	11/7/2003	0	-	
11137	200311	031162191	649006	52.00	11/7/2003	11/7/2003	0	-	
11138	200311	031162235	649102	31.37	11/7/2003	11/10/2003	3	94.11	
11139	200311	031162235	649102	1.88	11/7/2003	11/10/2003	3	5.64	
11140	200311	031162240	649102	10.20	11/7/2003	11/26/2003	19	193.80	
11141	200311	031162240	649102	145.54	11/7/2003	11/26/2003	19	2,765.26	
11142	200311	031162240	649102	2.00	11/7/2003	11/26/2003	19	38.00	
11143	200311	031162246	649102	11.17	11/7/2003	11/10/2003	3	33.51	
11144	200311	031162246	649102	0.67	11/7/2003	11/10/2003	3	2.01	
11145	200311	031162250	629102	2.61	11/7/2003	11/7/2003	0	-	
11146	200311	031162250	629102	3.90	11/7/2003	11/7/2003	0	-	
11147	200311	031162250	629102	52.04	11/7/2003	11/7/2003	0	-	
11148	200311	031162250	629102	(1.04)	11/7/2003	11/7/2003	0	-	
11149	200311	031162253	649103	(6.93)	11/7/2003	11/12/2003	5	(34.65)	
11150	200311	031162253	649103	9.47	11/7/2003	11/12/2003	5	47.35	
11151	200311	031162253	649103	48.51	11/7/2003	11/12/2003	5	242.55	
11152	200311	031162253	649103	693.00	11/7/2003	11/12/2003	5	3,465.00	
11153	200311	031162260	629102	13.14	11/7/2003	11/10/2003	3	39.42	
11154	200311	031162260	629102	0.79	11/7/2003	11/10/2003	3	2.37	
11155	200311	031162262	629102	1.44	11/7/2003	11/10/2003	3	4.32	
11156	200311	031162262	629102	(0.58)	11/7/2003	11/10/2003	3	(1.74)	
11157	200311	031162262	629102	28.78	11/7/2003	11/10/2003	3	86.34	
11158	200311	031162262	629102	4.22	11/7/2003	11/10/2003	3	12.66	
11159	200311	031162262	629102	(0.03)	11/7/2003	11/10/2003	3	(0.09)	
11160	200311	031162265	629102	301.80	11/7/2003	11/12/2003	5	1,509.00	
11161	200311	031162265	629102	15.09	11/7/2003	11/12/2003	5	75.45	
11162	200311	031162268	629102	0.73	11/7/2003	11/10/2003	3	2.19	
11163	200311	031162268	629102	12.25	11/7/2003	11/10/2003	3	36.75	
11164	200311	031162269	629102	5.40	11/7/2003	11/10/2003	3	16.20	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11165	200311	031162269	629102	0.32	11/7/2003	11/10/2003	3	0.96	
11166	200311	031162320	649104	2.95	11/7/2003	11/7/2003	0	-	
11167	200311	031162320	677103	10.55	11/7/2003	11/7/2003	0	-	
11168	200311	031162320	677103	4.13	11/7/2003	11/7/2003	0	-	
11169	200311	031162320	649103	1.59	11/7/2003	11/7/2003	0	-	
11170	200311	031162320	649104	5.07	11/7/2003	11/7/2003	0	-	
11171	200311	031162320	649102	4.71	11/7/2003	11/7/2003	0	-	
11172	200311	031162320	649102	2.94	11/7/2003	11/7/2003	0	-	
11173	200311	031162362	649102	50.00	11/7/2003	11/10/2003	3	150.00	
11174	200311	031162400	629102	9.12	11/7/2003	11/13/2003	6	54.72	
11175	200311	031162400	629102	151.93	11/7/2003	11/13/2003	6	911.58	
11176	200311	031162413	649006	11.68	11/7/2003	11/7/2003	0	-	
11177	200311	031162413	649006	155.98	11/7/2003	11/7/2003	0	-	
11178	200311	031162452	649104	22.08	11/7/2003	11/7/2003	0	-	
11179	200311	031162452	649104	0.42	11/7/2003	11/7/2003	0	-	
11180	200311	031162452	649104	1.54	11/7/2003	11/7/2003	0	-	
11181	200311	031162452	649104	6.02	11/7/2003	11/7/2003	0	-	
11182	200311	031162493	649104	19.50	11/7/2003	11/10/2003	3	58.50	
11183	200311	031162493	649104	17.25	11/7/2003	11/10/2003	3	51.75	
11184	200311	031162493	649104	10.00	11/7/2003	11/10/2003	3	30.00	
11185	200311	031162493	649104	1.93	11/7/2003	11/10/2003	3	5.79	
11186	200311	031162493	649104	1.17	11/7/2003	11/10/2003	3	3.51	
11187	200311	031162493	649104	0.60	11/7/2003	11/10/2003	3	1.80	
11188	200311	031162493	649104	32.20	11/7/2003	11/10/2003	3	96.60	
11189	200311	031162493	649104	1.04	11/7/2003	11/10/2003	3	3.12	
11190	200311	031162503	649004	78.58	11/7/2003	11/7/2003	0	-	
11191	200311	031162504	649004	93.78	11/7/2003	11/7/2003	0	-	
11192	200311	031162520	649004	8.25	11/7/2003	11/7/2003	0	-	
11193	200311	031162520	649004	41.86	11/7/2003	11/7/2003	0	-	
11194	200311	031162520	649004	2.93	11/7/2003	11/7/2003	0	-	
11195	200311	031162520	649004	(0.42)	11/7/2003	11/7/2003	0	-	
11196	200311	031162532	649102	38.45	11/7/2003	11/24/2003	17	653.65	
11197	200311	031162532	649102	1.92	11/7/2003	11/24/2003	17	32.64	
11198	200311	031162577	649004	1.07	11/7/2003	11/20/2003	13	13.91	
11199	200311	031162577	649004	17.80	11/7/2003	11/20/2003	13	231.40	
11200	200311	031162583	649102	123.25	11/7/2003	11/19/2003	12	1,479.00	
11201	200311	031162583	649102	6.85	11/7/2003	11/19/2003	12	82.20	
11202	200311	031162583	649102	6.84	11/7/2003	11/19/2003	12	82.08	
11203	200311	031162583	649102	986.00	11/7/2003	11/19/2003	12	11,832.00	
11204	200311	031162602	649104	13.16	11/7/2003	11/18/2003	11	144.76	
11205	200311	031162716	649102	5.42	11/10/2003	11/20/2003	10	54.20	
11206	200311	031162716	649102	24.05	11/10/2003	11/20/2003	10	240.50	
11207	200311	031162716	649102	1.44	11/10/2003	11/20/2003	10	14.40	
11208	200311	031162716	649102	90.32	11/10/2003	11/20/2003	10	903.20	
11209	200311	031162718	649104	18.06	11/10/2003	11/11/2003	1	18.06	
11210	200311	031162718	649104	1.08	11/10/2003	11/11/2003	1	1.08	
11211	200311	031162720	649004	221.54	11/10/2003	11/20/2003	10	2,215.40	
11212	200311	031162720	649004	14.84	11/10/2003	11/20/2003	10	148.40	
11213	200311	031162722	649004	87.78	11/10/2003	11/11/2003	1	87.78	
11214	200311	031162722	649004	5.88	11/10/2003	11/11/2003	1	5.88	
11215	200311	031162729	649004	366.60	11/10/2003	11/14/2003	4	1,466.40	
11216	200311	031162729	649004	22.00	11/10/2003	11/14/2003	4	88.00	
11217	200311	031162731	649103	15.84	11/10/2003	11/11/2003	1	15.84	
11218	200311	031162731	649103	264.08	11/10/2003	11/11/2003	1	264.08	
11219	200311	031162741	649102	18.38	11/10/2003	11/11/2003	1	18.38	
11220	200311	031162741	649102	261.00	11/10/2003	11/11/2003	1	261.00	
11221	200311	031162741	649102	18.27	11/10/2003	11/11/2003	1	18.27	
11222	200311	031162741	649102	262.50	11/10/2003	11/11/2003	1	262.50	
11223	200311	031162744	649003	2.22	11/10/2003	11/11/2003	1	2.22	
11224	200311	031162744	649003	34.15	11/10/2003	11/11/2003	1	34.15	
11225	200311	031162774	649102	0.65	11/10/2003	11/13/2003	3	1.95	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11226	200311	031162774	649102	0.73	11/10/2003	11/13/2003	3	2.19	
11227	200311	031162774	649102	(3.39)	11/10/2003	11/13/2003	3	(10.17)	
11228	200311	031162774	649102	(0.12)	11/10/2003	11/13/2003	3	(0.36)	
11229	200311	031162774	649102	(0.10)	11/10/2003	11/13/2003	3	(0.30)	
11230	200311	031162774	649102	(0.01)	11/10/2003	11/13/2003	3	(0.03)	
11231	200311	031162774	649102	0.06	11/10/2003	11/13/2003	3	0.18	
11232	200311	031162774	649102	0.58	11/10/2003	11/13/2003	3	1.74	
11233	200311	031162774	649102	1.07	11/10/2003	11/13/2003	3	3.21	
11234	200311	031162774	649102	0.07	11/10/2003	11/13/2003	3	0.21	
11235	200311	031162774	649102	10.42	11/10/2003	11/13/2003	3	31.26	
11236	200311	031162774	649102	11.71	11/10/2003	11/13/2003	3	35.13	
11237	200311	031162774	649102	18.87	11/10/2003	11/13/2003	3	56.61	
11238	200311	031162774	649102	23.70	11/10/2003	11/13/2003	3	71.10	
11239	200311	031162774	649102	338.55	11/10/2003	11/13/2003	3	1,015.65	
11240	200311	031162774	649102	0.82	11/10/2003	11/13/2003	3	2.46	
11241	200311	031162883	649006	204.48	11/10/2003	11/10/2003	0	-	
11242	200311	031162928	649102	35.59	11/10/2003	11/24/2003	14	498.26	
11243	200311	031162928	649102	593.10	11/10/2003	11/24/2003	14	8,303.40	
11244	200311	031162928	649102	13.25	11/10/2003	11/24/2003	14	185.50	
11245	200311	031162942	649103	3.75	11/10/2003	11/13/2003	3	11.25	
11246	200311	031162942	649103	75.00	11/10/2003	11/13/2003	3	225.00	
11247	200311	031162956	677202	458.00	11/10/2003	11/11/2003	1	458.00	
11248	200311	031162956	677202	22.90	11/10/2003	11/11/2003	1	22.90	
11249	200311	031162962	649103	75.00	11/10/2003	11/13/2003	3	225.00	
11250	200311	031162962	649103	3.75	11/10/2003	11/13/2003	3	11.25	
11251	200311	031162962	649103	9.06	11/10/2003	11/13/2003	3	27.18	
11252	200311	031162964	649101	5.35	11/10/2003	11/11/2003	1	5.35	
11253	200311	031162964	649101	16.06	11/10/2003	11/11/2003	1	16.06	
11254	200311	031162964	649101	267.63	11/10/2003	11/11/2003	1	267.63	
11255	200311	031162971	649102	32.04	11/10/2003	11/11/2003	1	32.04	
11256	200311	031162971	649102	1.92	11/10/2003	11/11/2003	1	1.92	
11257	200311	031163045	649004	249.95	11/10/2003	11/14/2003	4	999.80	
11258	200311	031163045	649004	0.54	11/10/2003	11/14/2003	4	2.16	
11259	200311	031163045	649004	9.00	11/10/2003	11/14/2003	4	36.00	
11260	200311	031163045	649004	15.00	11/10/2003	11/14/2003	4	60.00	
11261	200311	031163048	649004	0.32	11/10/2003	11/13/2003	3	0.96	
11262	200311	031163048	649004	0.11	11/10/2003	11/13/2003	3	0.33	
11263	200311	031163048	649004	0.77	11/10/2003	11/13/2003	3	2.31	
11264	200311	031163048	649004	1.22	11/10/2003	11/13/2003	3	3.66	
11265	200311	031163048	649004	1.76	11/10/2003	11/13/2003	3	5.28	
11266	200311	031163048	649004	12.99	11/10/2003	11/13/2003	3	38.97	
11267	200311	031163048	649004	20.25	11/10/2003	11/13/2003	3	60.75	
11268	200311	031163048	649004	0.02	11/10/2003	11/13/2003	3	0.06	
11269	200311	031163049	649004	9.80	11/10/2003	11/20/2003	10	98.00	
11270	200311	031163049	649004	120.35	11/10/2003	11/20/2003	10	1,203.50	
11271	200311	031163049	649004	28.17	11/10/2003	11/20/2003	10	281.70	
11272	200311	031163049	649004	9.39	11/10/2003	11/20/2003	10	93.90	
11273	200311	031163049	649004	6.60	11/10/2003	11/20/2003	10	66.00	
11274	200311	031163049	649004	4.81	11/10/2003	11/20/2003	10	48.10	
11275	200311	031163049	649004	1.65	11/10/2003	11/20/2003	10	16.50	
11276	200311	031163049	649004	0.39	11/10/2003	11/20/2003	10	3.90	
11277	200311	031163049	649004	0.38	11/10/2003	11/20/2003	10	3.80	
11278	200311	031163049	649004	0.26	11/10/2003	11/20/2003	10	2.60	
11279	200311	031163049	649004	1.13	11/10/2003	11/20/2003	10	11.30	
11280	200311	031163049	649004	41.25	11/10/2003	11/20/2003	10	412.50	
11281	200311	031163050	649004	0.53	11/10/2003	11/24/2003	14	7.42	
11282	200311	031163050	649004	55.00	11/10/2003	11/24/2003	14	770.00	
11283	200311	031163050	649004	37.56	11/10/2003	11/24/2003	14	525.84	
11284	200311	031163050	649004	34.08	11/10/2003	11/24/2003	14	477.12	
11285	200311	031163050	649004	13.34	11/10/2003	11/24/2003	14	186.76	
11286	200311	031163050	649004	9.80	11/10/2003	11/24/2003	14	137.20	

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Expense Payment Lead Time - Gas**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11287	200311	031163050	649004	9.39	11/10/2003	11/24/2003	14	131.46	
11288	200311	031163050	649004	8.80	11/10/2003	11/24/2003	14	123.20	
11289	200311	031163050	649004	2.21	11/10/2003	11/24/2003	14	30.94	
11290	200311	031163050	649004	1.36	11/10/2003	11/24/2003	14	19.04	
11291	200311	031163050	649004	0.39	11/10/2003	11/24/2003	14	5.46	
11292	200311	031163050	649004	0.38	11/10/2003	11/24/2003	14	5.32	
11293	200311	031163050	649004	0.35	11/10/2003	11/24/2003	14	4.90	
11294	200311	031163050	649004	1.50	11/10/2003	11/24/2003	14	21.00	
11295	200311	031163053	649005	35.00	11/10/2003	11/20/2003	10	350.00	
11296	200311	031163053	649005	2.10	11/10/2003	11/20/2003	10	21.00	
11297	200311	031163054	649004	0.96	11/10/2003	11/14/2003	4	3.84	
11298	200311	031163054	649004	15.99	11/10/2003	11/14/2003	4	63.96	
11299	200311	031163144	649104	251.83	11/10/2003	11/25/2003	15	3,777.45	
11300	200311	031163171	649102	14.78	11/10/2003	11/11/2003	1	14.78	
11301	200311	031163171	649102	0.89	11/10/2003	11/11/2003	1	0.89	
11302	200311	031163226	649001	217.00	11/10/2003	11/11/2003	1	217.00	
11303	200311	031163230	629102	176.87	11/10/2003	11/11/2003	1	176.87	
11304	200311	031163230	629102	7.96	11/10/2003	11/11/2003	1	7.96	
11305	200311	031163235	629102	161.49	11/10/2003	11/11/2003	1	161.49	
11306	200311	031163235	629102	7.27	11/10/2003	11/11/2003	1	7.27	
11307	200311	031163237	629101	2.18	11/10/2003	11/14/2003	4	8.72	
11308	200311	031163237	629101	36.45	11/10/2003	11/14/2003	4	145.80	
11309	200311	031163263	649004	7.83	11/10/2003	11/24/2003	14	109.62	
11310	200311	031163263	649004	111.90	11/10/2003	11/24/2003	14	1,566.60	
11311	200311	031163264	649102	4.03	11/10/2003	11/24/2003	14	56.42	
11312	200311	031163264	649102	57.60	11/10/2003	11/24/2003	14	806.40	
11313	200311	031163284	649102	0.02	11/10/2003	11/20/2003	10	0.20	
11314	200311	031163284	649102	0.04	11/10/2003	11/20/2003	10	0.40	
11315	200311	031163284	649102	0.09	11/10/2003	11/20/2003	10	0.90	
11316	200311	031163284	649102	1.19	11/10/2003	11/20/2003	10	11.90	
11317	200311	031163284	649102	1.23	11/10/2003	11/20/2003	10	12.30	
11318	200311	031163284	649102	2.37	11/10/2003	11/20/2003	10	23.70	
11319	200311	031163284	649102	5.43	11/10/2003	11/20/2003	10	54.30	
11320	200311	031163287	649102	31.00	11/10/2003	11/18/2003	8	248.00	
11321	200311	031163287	649102	0.31	11/10/2003	11/18/2003	8	2.48	
11322	200311	031163333	649004	119.35	11/10/2003	11/11/2003	1	119.35	
11323	200311	031163333	649004	7.16	11/10/2003	11/11/2003	1	7.16	
11324	200311	031163334	649102	6.60	11/10/2003	11/18/2003	8	52.80	
11325	200311	031163334	649102	0.24	11/10/2003	11/18/2003	8	1.92	
11326	200311	031163334	649102	0.22	11/10/2003	11/18/2003	8	1.76	
11327	200311	031163334	649102	7.00	11/10/2003	11/18/2003	8	56.00	
11328	200311	031163335	649004	7.00	11/10/2003	11/18/2003	8	56.00	
11329	200311	031163335	649004	0.60	11/10/2003	11/18/2003	8	4.80	
11330	200311	031163335	649004	0.32	11/10/2003	11/18/2003	8	2.56	
11331	200311	031163335	649004	13.20	11/10/2003	11/18/2003	8	105.60	
11332	200311	031163364	649102	14.00	11/10/2003	11/26/2003	16	224.00	
11333	200311	031163364	649102	11.62	11/10/2003	11/26/2003	16	185.92	
11334	200311	031163364	649102	166.00	11/10/2003	11/26/2003	16	2,656.00	
11335	200311	031163388	649102	187.56	11/10/2003	11/11/2003	1	187.56	
11336	200311	031163388	649102	560.32	11/10/2003	11/11/2003	1	560.32	
11337	200311	031163388	649102	427.50	11/10/2003	11/11/2003	1	427.50	
11338	200311	031163388	649102	114.70	11/10/2003	11/11/2003	1	114.70	
11339	200311	031163388	649102	13.20	11/10/2003	11/11/2003	1	13.20	
11340	200311	031163388	649102	450.00	11/10/2003	11/11/2003	1	450.00	
11341	200311	031163690	649104	6.34	11/11/2003	11/24/2003	13	82.42	
11342	200311	031163690	649104	105.67	11/11/2003	11/24/2003	13	1,373.71	
11343	200311	031163692	629101	24.60	11/11/2003	11/12/2003	1	24.60	
11344	200311	031163692	629101	410.00	11/11/2003	11/12/2003	1	410.00	
11345	200311	031163695	629101	380.00	11/11/2003	11/18/2003	7	2,660.00	
11346	200311	031163695	629101	22.80	11/11/2003	11/18/2003	7	159.60	
11347	200311	031163697	629101	22.68	11/11/2003	11/20/2003	9	204.12	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11348	200311	031163697	629101	1.36	11/11/2003	11/20/2003	9	12.24	
11349	200311	031163714	649004	50.41	11/11/2003	11/11/2003	0	-	
11350	200311	031163753	629102	197.50	11/11/2003	11/14/2003	3	592.50	
11351	200311	031163753	629102	3,950.00	11/11/2003	11/14/2003	3	11,850.00	
11352	200311	031163754	649006	14.07	11/11/2003	11/11/2003	0	-	
11353	200311	031163754	649006	12.14	11/11/2003	11/11/2003	0	-	
11354	200311	031163754	649006	15.88	11/11/2003	11/11/2003	0	-	
11355	200311	031163754	649004	6.00	11/11/2003	11/11/2003	0	-	
11356	200311	031163754	649004	26.74	11/11/2003	11/11/2003	0	-	
11357	200311	031163754	649004	25.22	11/11/2003	11/11/2003	0	-	
11358	200311	031163754	649004	20.00	11/11/2003	11/11/2003	0	-	
11359	200311	031163754	649004	4.91	11/11/2003	11/11/2003	0	-	
11360	200311	031163754	649004	6.15	11/11/2003	11/11/2003	0	-	
11361	200311	031163754	649004	3.75	11/11/2003	11/11/2003	0	-	
11362	200311	031163754	649004	4.99	11/11/2003	11/11/2003	0	-	
11363	200311	031163754	649004	6.30	11/11/2003	11/11/2003	0	-	
11364	200311	031163764	649101	1,498.50	11/11/2003	11/11/2003	0	-	
11365	200311	031163767	629101	1,585.00	11/11/2003	11/12/2003	1	1,585.00	
11366	200311	031163767	629101	11.30	11/11/2003	11/12/2003	1	11.30	
11367	200311	031163767	629101	79.25	11/11/2003	11/12/2003	1	79.25	
11368	200311	031163771	629102	780.00	11/11/2003	11/12/2003	1	780.00	
11369	200311	031163798	649103	30.00	11/11/2003	11/11/2003	0	-	
11370	200311	031163798	649003	10.00	11/11/2003	11/11/2003	0	-	
11371	200311	031163798	649004	60.00	11/11/2003	11/11/2003	0	-	
11372	200311	031163798	649102	80.00	11/11/2003	11/11/2003	0	-	
11373	200311	031163799	649103	168.00	11/11/2003	11/11/2003	0	-	
11374	200311	031163799	679004	56.00	11/11/2003	11/11/2003	0	-	
11375	200311	031163799	649102	28.00	11/11/2003	11/11/2003	0	-	
11376	200311	031163799	649004	84.00	11/11/2003	11/11/2003	0	-	
11377	200311	031163800	649004	160.00	11/11/2003	11/11/2003	0	-	
11378	200311	031163801	649004	476.00	11/11/2003	11/11/2003	0	-	
11379	200311	031163803	649103	50.00	11/11/2003	11/11/2003	0	-	
11380	200311	031163803	649003	10.00	11/11/2003	11/11/2003	0	-	
11381	200311	031163803	649004	90.00	11/11/2003	11/11/2003	0	-	
11382	200311	031163804	649103	84.00	11/11/2003	11/11/2003	0	-	
11383	200311	031163804	649003	28.00	11/11/2003	11/11/2003	0	-	
11384	200311	031163804	649102	224.00	11/11/2003	11/11/2003	0	-	
11385	200311	031163804	649004	168.00	11/11/2003	11/11/2003	0	-	
11386	200311	031163805	649103	20.00	11/11/2003	11/11/2003	0	-	
11387	200311	031163805	649003	10.00	11/11/2003	11/11/2003	0	-	
11388	200311	031163805	649004	80.00	11/11/2003	11/11/2003	0	-	
11389	200311	031163805	649102	30.00	11/11/2003	11/11/2003	0	-	
11390	200311	031163806	649103	56.00	11/11/2003	11/11/2003	0	-	
11391	200311	031163806	649004	168.00	11/11/2003	11/11/2003	0	-	
11392	200311	031163806	649102	84.00	11/11/2003	11/11/2003	0	-	
11393	200311	031163806	649003	28.00	11/11/2003	11/11/2003	0	-	
11394	200311	031163820	649006	476.26	11/11/2003	11/11/2003	0	-	
11395	200311	031163820	649006	144.53	11/11/2003	11/11/2003	0	-	
11396	200311	031163843	677103	0.90	11/11/2003	11/26/2003	15	13.50	
11397	200311	031163843	677103	12.85	11/11/2003	11/26/2003	15	192.75	
11398	200311	031163861	629202	600.00	11/11/2003	11/26/2003	15	9,000.00	
11399	200311	031163861	629202	42.00	11/11/2003	11/26/2003	15	630.00	
11400	200311	031163865	649006	18.00	11/11/2003	11/12/2003	1	18.00	
11401	200311	031163865	649006	0.18	11/11/2003	11/12/2003	1	0.18	
11402	200311	031163868	649006	20.50	11/11/2003	11/13/2003	2	41.00	
11403	200311	031163868	649006	0.21	11/11/2003	11/13/2003	2	0.42	
11404	200311	031163868	649006	17.50	11/11/2003	11/13/2003	2	35.00	
11405	200311	031163868	649006	0.17	11/11/2003	11/13/2003	2	0.34	
11406	200311	031163940	649001	5.63	11/11/2003	11/11/2003	0	-	
11407	200311	031163940	649001	93.88	11/11/2003	11/11/2003	0	-	
11408	200311	031163947	649104	217.51	11/11/2003	11/12/2003	1	217.51	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11409	200311	031163947	649104	12.73	11/11/2003	11/12/2003	1	12.73	
11410	200311	031163990	649103	908.06	11/11/2003	11/12/2003	1	908.06	
11411	200311	031163992	649103	248.12	11/11/2003	11/12/2003	1	248.12	
11412	200311	031163993	649103	661.22	11/11/2003	11/12/2003	1	661.22	
11413	200311	031163995	649103	191.25	11/11/2003	11/12/2003	1	191.25	
11414	200311	031164040	649104	1.98	11/11/2003	11/18/2003	7	13.86	
11415	200311	031164040	649104	40.00	11/11/2003	11/18/2003	7	280.00	
11416	200311	031164041	649004	190.80	11/11/2003	11/26/2003	15	2,862.00	
11417	200311	031164043	649004	179.82	11/11/2003	11/26/2003	15	2,697.30	
11418	200311	031164043	649004	10.79	11/11/2003	11/26/2003	15	161.85	
11419	200311	031164044	649004	74.48	11/11/2003	11/12/2003	1	74.48	
11420	200311	031164045	649004	12.73	11/11/2003	11/12/2003	1	12.73	
11421	200311	031164047	649104	217.55	11/11/2003	11/21/2003	10	2,175.50	
11422	200311	031164047	649104	12.70	11/11/2003	11/21/2003	10	127.00	
11423	200311	031164050	629102	1.35	11/11/2003	11/11/2003	0	-	
11424	200311	031164050	629102	22.55	11/11/2003	11/11/2003	0	-	
11425	200311	031164053	629102	21.37	11/11/2003	11/11/2003	0	-	
11426	200311	031164053	629102	1.32	11/11/2003	11/11/2003	0	-	
11427	200311	031164078	679004	34.20	11/11/2003	11/12/2003	1	34.20	
11428	200311	031164078	679004	2.05	11/11/2003	11/12/2003	1	2.05	
11429	200311	031164078	679004	60.00	11/11/2003	11/12/2003	1	60.00	
11430	200311	031164079	679004	31.50	11/11/2003	11/12/2003	1	31.50	
11431	200311	031164079	679004	0.92	11/11/2003	11/12/2003	1	0.92	
11432	200311	031164079	679004	0.93	11/11/2003	11/12/2003	1	0.93	
11433	200311	031164079	679004	1.89	11/11/2003	11/12/2003	1	1.89	
11434	200311	031164079	679004	15.40	11/11/2003	11/12/2003	1	15.40	
11435	200311	031164079	679004	5.06	11/11/2003	11/12/2003	1	5.06	
11436	200311	031164079	679004	2.47	11/11/2003	11/12/2003	1	2.47	
11437	200311	031164080	679004	6.20	11/11/2003	11/12/2003	1	6.20	
11438	200311	031164080	679004	7.61	11/11/2003	11/12/2003	1	7.61	
11439	200311	031164080	679004	28.60	11/11/2003	11/12/2003	1	28.60	
11440	200311	031164080	679004	35.10	11/11/2003	11/12/2003	1	35.10	
11441	200311	031164080	679004	1.71	11/11/2003	11/12/2003	1	1.71	
11442	200311	031164080	679004	2.11	11/11/2003	11/12/2003	1	2.11	
11443	200311	031164080	679004	6.19	11/11/2003	11/12/2003	1	6.19	
11444	200311	031164080	679004	1.72	11/11/2003	11/12/2003	1	1.72	
11445	200311	031164081	679004	4.06	11/11/2003	11/14/2003	3	12.18	
11446	200311	031164081	679004	67.50	11/11/2003	11/14/2003	3	202.50	
11447	200311	031164083	679004	40.50	11/11/2003	11/14/2003	3	121.50	
11448	200311	031164083	679004	0.08	11/11/2003	11/14/2003	3	0.24	
11449	200311	031164083	679004	2.44	11/11/2003	11/14/2003	3	7.32	
11450	200311	031164083	679004	1.35	11/11/2003	11/14/2003	3	4.05	
11451	200311	031164084	679004	129.60	11/11/2003	11/12/2003	1	129.60	
11452	200311	031164084	679004	10.00	11/11/2003	11/12/2003	1	10.00	
11453	200311	031164084	679004	7.78	11/11/2003	11/12/2003	1	7.78	
11454	200311	031164086	629101	125.00	11/11/2003	11/13/2003	2	250.00	
11455	200311	031164088	679004	2.88	11/11/2003	11/12/2003	1	2.88	
11456	200311	031164088	679004	15.12	11/11/2003	11/12/2003	1	15.12	
11457	200311	031164088	679004	15.13	11/11/2003	11/12/2003	1	15.13	
11458	200311	031164088	679004	24.75	11/11/2003	11/12/2003	1	24.75	
11459	200311	031164088	679004	57.60	11/11/2003	11/12/2003	1	57.60	
11460	200311	031164088	679004	35.20	11/11/2003	11/12/2003	1	35.20	
11461	200311	031164088	679004	1.76	11/11/2003	11/12/2003	1	1.76	
11462	200311	031164090	679004	15.13	11/11/2003	11/12/2003	1	15.13	
11463	200311	031164090	679004	0.53	11/11/2003	11/12/2003	1	0.53	
11464	200311	031164090	679004	0.86	11/11/2003	11/12/2003	1	0.86	
11465	200311	031164090	679004	24.75	11/11/2003	11/12/2003	1	24.75	
11466	200311	031164090	679004	15.12	11/11/2003	11/12/2003	1	15.12	
11467	200311	031164090	679004	8.80	11/11/2003	11/12/2003	1	8.80	
11468	200311	031164090	679004	14.40	11/11/2003	11/12/2003	1	14.40	
11469	200311	031164091	679004	10.80	11/11/2003	11/12/2003	1	10.80	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11470	200311	031164091	679004	3.80	11/11/2003	11/12/2003	1	3.80	
11471	200311	031164091	679004	3.10	11/11/2003	11/12/2003	1	3.10	
11472	200311	031164091	679004	0.65	11/11/2003	11/12/2003	1	0.65	
11473	200311	031164091	679004	0.52	11/11/2003	11/12/2003	1	0.52	
11474	200311	031164091	679004	8.80	11/11/2003	11/12/2003	1	8.80	
11475	200311	031164091	679004	0.53	11/11/2003	11/12/2003	1	0.53	
11476	200311	031164100	629101	0.76	11/11/2003	11/12/2003	1	0.76	
11477	200311	031164100	629101	10.81	11/11/2003	11/12/2003	1	10.81	
11478	200311	031164102	649101	264.48	11/11/2003	11/12/2003	1	264.48	
11479	200311	031164102	649101	18.51	11/11/2003	11/12/2003	1	18.51	
11480	200311	031164102	649101	8.48	11/11/2003	11/12/2003	1	8.48	
11481	200311	031164104	649102	0.08	11/11/2003	11/14/2003	3	0.24	
11482	200311	031164104	649102	1.35	11/11/2003	11/14/2003	3	4.05	
11483	200311	031164105	649102	0.08	11/11/2003	11/14/2003	3	0.24	
11484	200311	031164105	649102	1.35	11/11/2003	11/14/2003	3	4.05	
11485	200311	031164106	649102	13.50	11/11/2003	11/13/2003	2	27.00	
11486	200311	031164106	649102	20.00	11/11/2003	11/13/2003	2	40.00	
11487	200311	031164106	649102	0.82	11/11/2003	11/13/2003	2	1.64	
11488	200311	031164114	649103	6.99	11/11/2003	11/12/2003	1	6.99	
11489	200311	031164114	649103	0.35	11/11/2003	11/12/2003	1	0.35	
11490	200311	031164115	649103	0.75	11/11/2003	11/12/2003	1	0.75	
11491	200311	031164115	649103	15.01	11/11/2003	11/12/2003	1	15.01	
11492	200311	031164117	649101	145.00	11/11/2003	11/12/2003	1	145.00	
11493	200311	031164117	649101	8.95	11/11/2003	11/12/2003	1	8.95	
11494	200311	031164117	649101	4.17	11/11/2003	11/12/2003	1	4.17	
11495	200311	031164119	629101	44.68	11/11/2003	11/12/2003	1	44.68	
11496	200311	031164119	629101	26.90	11/11/2003	11/12/2003	1	26.90	
11497	200311	031164119	629101	13.86	11/11/2003	11/12/2003	1	13.86	
11498	200311	031164119	629101	2.33	11/11/2003	11/12/2003	1	2.33	
11499	200311	031164119	629101	1.40	11/11/2003	11/12/2003	1	1.40	
11500	200311	031164119	629101	1.39	11/11/2003	11/12/2003	1	1.39	
11501	200311	031164121	629101	173.88	11/11/2003	11/12/2003	1	173.88	
11502	200311	031164121	629101	4.07	11/11/2003	11/12/2003	1	4.07	
11503	200311	031164121	629101	8.69	11/11/2003	11/12/2003	1	8.69	
11504	200311	031164123	629101	2.70	11/11/2003	11/12/2003	1	2.70	
11505	200311	031164123	629101	4.51	11/11/2003	11/12/2003	1	4.51	
11506	200311	031164123	629101	37.25	11/11/2003	11/12/2003	1	37.25	
11507	200311	031164123	629101	53.00	11/11/2003	11/12/2003	1	53.00	
11508	200311	031164123	629101	1.90	11/11/2003	11/12/2003	1	1.90	
11509	200311	031164125	649101	9.89	11/11/2003	11/12/2003	1	9.89	
11510	200311	031164125	649101	270.50	11/11/2003	11/12/2003	1	270.50	
11511	200311	031164125	649101	13.53	11/11/2003	11/12/2003	1	13.53	
11512	200311	031164127	629101	2.55	11/11/2003	11/12/2003	1	2.55	
11513	200311	031164127	629101	12.98	11/11/2003	11/12/2003	1	12.98	
11514	200311	031164127	629101	14.79	11/11/2003	11/12/2003	1	14.79	
11515	200311	031164127	629101	7.69	11/11/2003	11/12/2003	1	7.69	
11516	200311	031164127	629101	1.20	11/11/2003	11/12/2003	1	1.20	
11517	200311	031164127	629101	15.72	11/11/2003	11/12/2003	1	15.72	
11518	200311	031164127	629101	0.99	11/11/2003	11/12/2003	1	0.99	
11519	200311	031164127	629101	1.13	11/11/2003	11/12/2003	1	1.13	
11520	200311	031164127	629101	0.58	11/11/2003	11/12/2003	1	0.58	
11521	200311	031164139	649104	72.40	11/11/2003	11/12/2003	1	72.40	
11522	200311	031164149	649104	1.26	11/11/2003	12/1/2003	20	25.20	
11523	200311	031164149	649104	21.04	11/11/2003	12/1/2003	20	420.80	
11524	200311	031164155	649104	94.99	11/11/2003	11/12/2003	1	94.99	
11525	200311	031164155	649104	4.50	11/11/2003	11/12/2003	1	4.50	
11526	200311	031164158	649104	47.09	11/11/2003	11/12/2003	1	47.09	
11527	200311	031164158	649104	24.83	11/11/2003	11/12/2003	1	24.83	
11528	200311	031164158	649104	753.50	11/11/2003	11/12/2003	1	753.50	
11529	200311	031164168	629102	54.97	11/11/2003	11/12/2003	1	54.97	
11530	200311	031164171	649102	4.51	11/11/2003	11/14/2003	3	13.53	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11531	200311	031164171	649102	5.25	11/11/2003	11/14/2003	3	15.75	
11532	200311	031164171	649102	105.00	11/11/2003	11/14/2003	3	315.00	
11533	200311	031164174	629102	15.00	11/11/2003	11/14/2003	3	45.00	
11534	200311	031164174	629102	300.00	11/11/2003	11/14/2003	3	900.00	
11535	200311	031164180	629102	2.95	11/11/2003	11/13/2003	2	5.90	
11536	200311	031164180	629102	59.00	11/11/2003	11/13/2003	2	118.00	
11537	200311	031164180	629102	9.10	11/11/2003	11/13/2003	2	18.20	
11538	200311	031164363	629102	121.75	11/11/2003	11/12/2003	1	121.75	
11539	200311	031164363	629102	1,744.96	11/11/2003	11/12/2003	1	1,744.96	
11540	200311	031164438	649102	0.77	11/11/2003	11/13/2003	2	1.54	
11541	200311	031164438	649102	11.00	11/11/2003	11/13/2003	2	22.00	
11542	200311	031164471	649104	106.59	11/11/2003	11/12/2003	1	106.59	
11543	200311	031164471	649104	7.46	11/11/2003	11/12/2003	1	7.46	
11544	200311	031164496	649102	165.00	11/11/2003	11/12/2003	1	165.00	
11545	200311	031164496	649102	170.00	11/11/2003	11/12/2003	1	170.00	
11546	200311	031164496	649102	97.50	11/11/2003	11/12/2003	1	97.50	
11547	200311	031164496	649102	87.50	11/11/2003	11/12/2003	1	87.50	
11548	200311	031164496	649102	195.75	11/11/2003	11/12/2003	1	195.75	
11549	200311	031164765	649104	1,033.26	11/11/2003	11/13/2003	2	2,066.52	
11550	200311	031164765	649006	650.88	11/11/2003	11/13/2003	2	1,301.76	
11551	200311	031164765	649005	72.36	11/11/2003	11/13/2003	2	144.72	
11552	200311	031164765	649005	520.59	11/11/2003	11/13/2003	2	1,041.18	
11553	200311	031164765	649102	25.56	11/11/2003	11/13/2003	2	51.12	
11554	200311	031164765	649102	511.19	11/11/2003	11/13/2003	2	1,022.38	
11555	200311	031164765	649006	643.20	11/11/2003	11/13/2003	2	1,286.40	
11556	200311	031164765	649004	1,016.00	11/11/2003	11/13/2003	2	2,032.00	
11557	200311	031164765	649004	78.12	11/11/2003	11/13/2003	2	156.24	
11558	200311	031164766	649002	309.73	11/11/2003	11/13/2003	2	619.46	
11559	200311	031164767	649102	25.14	11/12/2003	11/13/2003	1	25.14	
11560	200311	031164767	649102	1.76	11/12/2003	11/13/2003	1	1.76	
11561	200311	031164779	649103	6.00	11/12/2003	11/13/2003	1	6.00	
11562	200311	031164779	649103	20.00	11/12/2003	11/13/2003	1	20.00	
11563	200311	031164780	649103	20.00	11/12/2003	11/13/2003	1	20.00	
11564	200311	031164780	649103	6.00	11/12/2003	11/13/2003	1	6.00	
11565	200311	031164781	649103	20.00	11/12/2003	11/13/2003	1	20.00	
11566	200311	031164781	649103	6.00	11/12/2003	11/13/2003	1	6.00	
11567	200311	031164782	649103	6.00	11/12/2003	11/13/2003	1	6.00	
11568	200311	031164782	649103	20.00	11/12/2003	11/13/2003	1	20.00	
11569	200311	031164783	649103	20.00	11/12/2003	11/13/2003	1	20.00	
11570	200311	031164783	649103	6.00	11/12/2003	11/13/2003	1	6.00	
11571	200311	031164784	649103	20.00	11/12/2003	11/13/2003	1	20.00	
11572	200311	031164788	629101	10.06	11/12/2003	11/12/2003	0	-	
11573	200311	031164788	629101	29.77	11/12/2003	11/12/2003	0	-	
11574	200311	031164788	649004	254.36	11/12/2003	11/12/2003	0	-	
11575	200311	031164788	629101	20.39	11/12/2003	11/12/2003	0	-	
11576	200311	031164789	649104	286.77	11/12/2003	11/12/2003	0	-	
11577	200311	031164789	677103	48.55	11/12/2003	11/12/2003	0	-	
11578	200311	031164789	677103	711.23	11/12/2003	11/12/2003	0	-	
11579	200311	031164789	677103	1,047.56	11/12/2003	11/12/2003	0	-	
11580	200311	031164789	677202	1,987.84	11/12/2003	11/12/2003	0	-	
11581	200311	031164789	649006	123.09	11/12/2003	11/12/2003	0	-	
11582	200311	031164789	649006	93.40	11/12/2003	11/12/2003	0	-	
11583	200311	031164789	649006	88.37	11/12/2003	11/12/2003	0	-	
11584	200311	031164789	649006	64.04	11/12/2003	11/12/2003	0	-	
11585	200311	031164789	649006	45.30	11/12/2003	11/12/2003	0	-	
11586	200311	031164789	649006	35.55	11/12/2003	11/12/2003	0	-	
11587	200311	031164789	649006	10.06	11/12/2003	11/12/2003	0	-	
11588	200311	031164789	649004	109.79	11/12/2003	11/12/2003	0	-	
11589	200311	031164789	649004	1,064.17	11/12/2003	11/12/2003	0	-	
11590	200311	031164789	649004	887.37	11/12/2003	11/12/2003	0	-	
11591	200311	031164789	649003	155.27	11/12/2003	11/12/2003	0	-	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11592	200311	031164789	649003	10.15	11/12/2003	11/12/2003	0	-	
11593	200311	031164789	649004	505.98	11/12/2003	11/12/2003	0	-	
11594	200311	031164789	649004	98.31	11/12/2003	11/12/2003	0	-	
11595	200311	031164789	649006	30.00	11/12/2003	11/12/2003	0	-	
11596	200311	031164789	649003	98.91	11/12/2003	11/12/2003	0	-	
11597	200311	031164815	649102	10.00	11/12/2003	11/13/2003	1	10.00	
11598	200311	031164815	649102	0.36	11/12/2003	11/13/2003	1	0.36	
11599	200311	031164815	649102	5.85	11/12/2003	11/13/2003	1	5.85	
11600	200311	031164816	649102	0.82	11/12/2003	11/14/2003	2	1.64	
11601	200311	031164816	649102	13.50	11/12/2003	11/14/2003	2	27.00	
11602	200311	031164817	649102	0.82	11/12/2003	11/14/2003	2	1.64	
11603	200311	031164817	649102	13.50	11/12/2003	11/14/2003	2	27.00	
11604	200311	031164820	649102	13.50	11/12/2003	11/14/2003	2	27.00	
11605	200311	031164820	649102	0.82	11/12/2003	11/14/2003	2	1.64	
11606	200311	031164821	649102	0.82	11/12/2003	11/14/2003	2	1.64	
11607	200311	031164821	649102	13.50	11/12/2003	11/14/2003	2	27.00	
11608	200311	031164822	649102	162.00	11/12/2003	11/14/2003	2	324.00	
11609	200311	031164822	649102	9.72	11/12/2003	11/14/2003	2	19.44	
11610	200311	031164824	649102	27.00	11/12/2003	11/14/2003	2	54.00	
11611	200311	031164824	649102	1.62	11/12/2003	11/14/2003	2	3.24	
11612	200311	031164825	649102	108.00	11/12/2003	11/14/2003	2	216.00	
11613	200311	031164825	649102	6.48	11/12/2003	11/14/2003	2	12.96	
11614	200311	031164827	649102	54.00	11/12/2003	11/14/2003	2	108.00	
11615	200311	031164827	649102	3.24	11/12/2003	11/14/2003	2	6.48	
11616	200311	031164828	649102	40.50	11/12/2003	11/14/2003	2	81.00	
11617	200311	031164828	649102	2.44	11/12/2003	11/14/2003	2	4.88	
11618	200311	031164830	649102	324.00	11/12/2003	11/14/2003	2	648.00	
11619	200311	031164830	649102	19.44	11/12/2003	11/14/2003	2	38.88	
11620	200311	031164831	649102	37.80	11/12/2003	11/13/2003	1	37.80	
11621	200311	031164831	649102	2.27	11/12/2003	11/13/2003	1	2.27	
11622	200311	031164831	649102	20.00	11/12/2003	11/13/2003	1	20.00	
11623	200311	031164835	649102	20.00	11/12/2003	11/13/2003	1	20.00	
11624	200311	031164835	649102	18.00	11/12/2003	11/13/2003	1	18.00	
11625	200311	031164835	649102	1.08	11/12/2003	11/13/2003	1	1.08	
11626	200311	031164846	679004	424.88	11/12/2003	11/13/2003	1	424.88	
11627	200311	031164846	677202	475.92	11/12/2003	11/13/2003	1	475.92	
11628	200311	031164855	649103	4,024.50	11/12/2003	11/13/2003	1	4,024.50	
11629	200311	031164855	649102	2,683.00	11/12/2003	11/13/2003	1	2,683.00	
11630	200311	031164857	649104	30.42	11/12/2003	11/13/2003	1	30.42	
11631	200311	031164857	649104	120.00	11/12/2003	11/13/2003	1	120.00	
11632	200311	031164857	649104	517.14	11/12/2003	11/13/2003	1	517.14	
11633	200311	031164858	677202	504.79	11/12/2003	11/13/2003	1	504.79	
11634	200311	031164858	649003	140.87	11/12/2003	11/13/2003	1	140.87	
11635	200311	031164859	649104	32.96	11/12/2003	11/13/2003	1	32.96	
11636	200311	031164859	649104	1.98	11/12/2003	11/13/2003	1	1.98	
11637	200311	031164861	649104	29.38	11/12/2003	11/13/2003	1	29.38	
11638	200311	031164863	677202	4,018.18	11/12/2003	11/13/2003	1	4,018.18	
11639	200311	031164863	677202	4,748.96	11/12/2003	11/13/2003	1	4,748.96	
11640	200311	031164863	649104	2,011.42	11/12/2003	11/13/2003	1	2,011.42	
11641	200311	031164863	679004	1,106.12	11/12/2003	11/13/2003	1	1,106.12	
11642	200311	031164863	649004	1,598.78	11/12/2003	11/13/2003	1	1,598.78	
11643	200311	031164877	649104	82.07	11/12/2003	11/12/2003	0	-	
11644	200311	031164877	679004	198.86	11/12/2003	11/12/2003	0	-	
11645	200311	031164877	649104	69.46	11/12/2003	11/12/2003	0	-	
11646	200311	031164877	677103	335.60	11/12/2003	11/12/2003	0	-	
11647	200311	031164877	679005	89.84	11/12/2003	11/12/2003	0	-	
11648	200311	031164877	649102	159.51	11/12/2003	11/12/2003	0	-	
11649	200311	031164877	649102	15.83	11/12/2003	11/12/2003	0	-	
11650	200311	031164877	649004	50.80	11/12/2003	11/12/2003	0	-	
11651	200311	031164877	649101	10.06	11/12/2003	11/12/2003	0	-	
11652	200311	031164877	649004	51.28	11/12/2003	11/12/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11653	200311	031164877	649004	51.30	11/12/2003	11/12/2003	0	-	
11654	200311	031164877	649004	62.67	11/12/2003	11/12/2003	0	-	
11655	200311	031164877	649004	149.17	11/12/2003	11/12/2003	0	-	
11656	200311	031164877	649004	544.14	11/12/2003	11/12/2003	0	-	
11657	200311	031164877	649004	730.72	11/12/2003	11/12/2003	0	-	
11658	200311	031164877	649004	841.94	11/12/2003	11/12/2003	0	-	
11659	200311	031164877	649004	46.55	11/12/2003	11/12/2003	0	-	
11660	200311	031164877	649004	31.80	11/12/2003	11/12/2003	0	-	
11661	200311	031164877	649004	781.18	11/12/2003	11/12/2003	0	-	
11662	200311	031164877	649006	285.07	11/12/2003	11/12/2003	0	-	
11663	200311	031164877	649004	50.30	11/12/2003	11/12/2003	0	-	
11664	200311	031164877	649006	22.14	11/12/2003	11/12/2003	0	-	
11665	200311	031164877	649006	244.48	11/12/2003	11/12/2003	0	-	
11666	200311	031164877	649001	149.51	11/12/2003	11/12/2003	0	-	
11667	200311	031164877	649006	253.29	11/12/2003	11/12/2003	0	-	
11668	200311	031164877	649006	299.71	11/12/2003	11/12/2003	0	-	
11669	200311	031164877	649006	301.77	11/12/2003	11/12/2003	0	-	
11670	200311	031164877	649006	677.55	11/12/2003	11/12/2003	0	-	
11671	200311	031164877	649002	62.51	11/12/2003	11/12/2003	0	-	
11672	200311	031164877	649004	14.41	11/12/2003	11/12/2003	0	-	
11673	200311	031164877	649006	783.94	11/12/2003	11/12/2003	0	-	
11674	200311	031164877	649005	18.65	11/12/2003	11/12/2003	0	-	
11675	200311	031164886	649102	6.20	11/12/2003	11/12/2003	0	-	
11676	200311	031164886	649102	17.50	11/12/2003	11/12/2003	0	-	
11677	200311	031164886	649102	5.16	11/12/2003	11/12/2003	0	-	
11678	200311	031164886	649102	1.23	11/12/2003	11/12/2003	0	-	
11679	200311	031164886	649102	0.36	11/12/2003	11/12/2003	0	-	
11680	200311	031164886	649102	0.03	11/12/2003	11/12/2003	0	-	
11681	200311	031164886	649102	0.44	11/12/2003	11/12/2003	0	-	
11682	200311	031164907	649006	18.61	11/12/2003	11/13/2003	1	18.61	
11683	200311	031164907	649006	18.60	11/12/2003	11/13/2003	1	18.60	
11684	200311	031164920	677202	80.00	11/12/2003	11/13/2003	1	80.00	
11685	200311	031164920	677202	3,851.74	11/12/2003	11/13/2003	1	3,851.74	
11686	200311	031164920	677202	3,843.60	11/12/2003	11/13/2003	1	3,843.60	
11687	200311	031164920	677202	1,355.09	11/12/2003	11/13/2003	1	1,355.09	
11688	200311	031164920	677202	158.64	11/12/2003	11/13/2003	1	158.64	
11689	200311	031164920	649104	1,795.98	11/12/2003	11/13/2003	1	1,795.98	
11690	200311	031164920	649104	80.00	11/12/2003	11/13/2003	1	80.00	
11691	200311	031164920	649104	2,378.68	11/12/2003	11/13/2003	1	2,378.68	
11692	200311	031164990	649102	606.06	11/12/2003	11/17/2003	5	3,030.30	
11693	200311	031164990	649102	7.51	11/12/2003	11/17/2003	5	37.55	
11694	200311	031164999	649102	3.15	11/12/2003	11/12/2003	0	-	
11695	200311	031164999	649102	45.00	11/12/2003	11/12/2003	0	-	
11696	200311	031165000	677202	255.56	11/12/2003	11/14/2003	2	511.12	
11697	200311	031165000	677103	298.64	11/12/2003	11/14/2003	2	597.28	
11698	200311	031165000	649103	758.36	11/12/2003	11/14/2003	2	1,516.72	
11699	200311	031165001	649102	3.15	11/12/2003	11/12/2003	0	-	
11700	200311	031165001	649102	45.00	11/12/2003	11/12/2003	0	-	
11701	200311	031165002	677103	1,350.30	11/12/2003	11/14/2003	2	2,700.60	
11702	200311	031165002	677202	2,058.41	11/12/2003	11/14/2003	2	4,116.82	
11703	200311	031165003	677103	1,607.50	11/12/2003	11/21/2003	9	14,467.50	
11704	200311	031165003	677202	2,534.17	11/12/2003	11/21/2003	9	22,807.53	
11705	200311	031165004	677202	961.70	11/12/2003	11/21/2003	9	8,655.30	
11706	200311	031165007	677202	59.47	11/12/2003	11/21/2003	9	535.23	
11707	200311	031165007	649102	4,769.19	11/12/2003	11/21/2003	9	42,922.71	
11708	200311	031165009	677202	312.38	11/12/2003	11/21/2003	9	2,811.42	
11709	200311	031165009	677202	59.47	11/12/2003	11/21/2003	9	535.23	
11710	200311	031165009	677202	132.87	11/12/2003	11/21/2003	9	1,195.83	
11711	200311	031165009	649102	4,407.30	11/12/2003	11/21/2003	9	39,665.70	
11712	200311	031165012	649101	424.30	11/12/2003	11/20/2003	8	3,394.40	
11713	200311	031165012	649101	1,113.18	11/12/2003	11/20/2003	8	8,905.44	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11714	200311	031165012	649101	467.16	11/12/2003	11/20/2003	8	3,737.28	
11715	200311	031165012	649101	679.73	11/12/2003	11/20/2003	8	5,437.84	
11716	200311	031165016	679004	2.68	11/12/2003	11/13/2003	1	2.68	
11717	200311	031165016	679004	53.54	11/12/2003	11/13/2003	1	53.54	
11718	200311	031165019	649102	88.00	11/12/2003	11/14/2003	2	176.00	
11719	200311	031165019	649102	5.28	11/12/2003	11/14/2003	2	10.56	
11720	200311	031165021	649102	15.84	11/12/2003	11/14/2003	2	31.68	
11721	200311	031165021	649102	264.00	11/12/2003	11/14/2003	2	528.00	
11722	200311	031165022	649102	2.60	11/12/2003	11/17/2003	5	13.00	
11723	200311	031165022	649102	2.68	11/12/2003	11/17/2003	5	13.40	
11724	200311	031165022	649102	44.66	11/12/2003	11/17/2003	5	223.30	
11725	200311	031165022	649102	43.23	11/12/2003	11/17/2003	5	216.15	
11726	200311	031165060	649004	22.88	11/12/2003	11/12/2003	0	-	
11727	200311	031165066	649006	121.50	11/12/2003	11/12/2003	0	-	
11728	200311	031165073	649006	66.68	11/12/2003	11/12/2003	0	-	
11729	200311	031165073	649006	408.55	11/12/2003	11/12/2003	0	-	
11730	200311	031165090	649003	87.84	11/12/2003	11/12/2003	0	-	
11731	200311	031165090	649003	41.40	11/12/2003	11/12/2003	0	-	
11732	200311	031165101	649006	41.98	11/12/2003	11/12/2003	0	-	
11733	200311	031165275	649103	21.86	11/12/2003	11/20/2003	8	174.88	
11734	200311	031165275	649103	364.40	11/12/2003	11/20/2003	8	2,915.20	
11735	200311	031165279	649104	9.12	11/12/2003	11/13/2003	1	9.12	
11736	200311	031165279	649104	159.60	11/12/2003	11/13/2003	1	159.60	
11737	200311	031165286	649102	15.98	11/12/2003	11/21/2003	9	143.82	
11738	200311	031165286	649102	236.73	11/12/2003	11/21/2003	9	2,130.57	
11739	200311	031165286	649102	6.72	11/12/2003	11/21/2003	9	60.48	
11740	200311	031165291	629001	31.75	11/12/2003	11/13/2003	1	31.75	
11741	200311	031165291	629001	24.35	11/12/2003	11/13/2003	1	24.35	
11742	200311	031165291	629001	635.00	11/12/2003	11/13/2003	1	635.00	
11743	200311	031165300	649104	189.00	11/12/2003	11/26/2003	14	2,646.00	
11744	200311	031165300	649104	9.45	11/12/2003	11/26/2003	14	132.30	
11745	200311	031165300	649104	6.93	11/12/2003	11/26/2003	14	97.02	
11746	200311	031165301	649104	189.00	11/12/2003	11/26/2003	14	2,646.00	
11747	200311	031165301	649104	9.49	11/12/2003	11/26/2003	14	132.86	
11748	200311	031165301	649104	9.45	11/12/2003	11/26/2003	14	132.30	
11749	200311	031165360	649004	210.00	11/12/2003	11/12/2003	0	-	
11750	200311	031165361	649001	290.76	11/12/2003	11/13/2003	1	290.76	
11751	200311	031165362	649101	55.50	11/12/2003	11/13/2003	1	55.50	
11752	200311	031165364	649101	277.50	11/12/2003	11/13/2003	1	277.50	
11753	200311	031165411	677202	944.40	11/12/2003	11/14/2003	2	1,888.80	
11754	200311	031165414	649103	13.93	11/12/2003	11/14/2003	2	27.86	
11755	200311	031165414	677202	13.93	11/12/2003	11/14/2003	2	27.86	
11756	200311	031165414	677202	59.47	11/12/2003	11/14/2003	2	118.94	
11757	200311	031165414	649003	696.40	11/12/2003	11/14/2003	2	1,392.80	
11758	200311	031165418	677202	13.93	11/12/2003	11/14/2003	2	27.86	
11759	200311	031165418	677202	59.47	11/12/2003	11/14/2003	2	118.94	
11760	200311	031165451	629001	109.00	11/12/2003	11/24/2003	12	1,308.00	
11761	200311	031165451	629001	32.24	11/12/2003	11/24/2003	12	386.88	
11762	200311	031165451	629001	7.63	11/12/2003	11/24/2003	12	91.56	
11763	200311	031165451	629001	2.26	11/12/2003	11/24/2003	12	27.12	
11764	200311	031165453	629101	5.69	11/12/2003	11/24/2003	12	68.28	
11765	200311	031165453	629101	81.30	11/12/2003	11/24/2003	12	975.60	
11766	200311	031165534	649103	20.00	11/12/2003	11/12/2003	0	-	
11767	200311	031165534	649004	120.00	11/12/2003	11/12/2003	0	-	
11768	200311	031165535	649103	56.00	11/12/2003	11/12/2003	0	-	
11769	200311	031165535	649004	336.00	11/12/2003	11/12/2003	0	-	
11770	200311	031165535	649004	420.00	11/12/2003	11/12/2003	0	-	
11771	200311	031165536	649103	30.00	11/12/2003	11/12/2003	0	-	
11772	200311	031165536	649102	10.00	11/12/2003	11/12/2003	0	-	
11773	200311	031165536	649004	120.00	11/12/2003	11/12/2003	0	-	
11774	200311	031165537	649103	532.00	11/12/2003	11/12/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11775	200311	031165537	649004	784.00	11/12/2003	11/12/2003	0	-	
11776	200311	031165537	649102	140.00	11/12/2003	11/12/2003	0	-	
11777	200311	031165538	649103	10.00	11/12/2003	11/12/2003	0	-	
11778	200311	031165538	649102	30.00	11/12/2003	11/12/2003	0	-	
11779	200311	031165538	649004	130.00	11/12/2003	11/12/2003	0	-	
11780	200311	031165539	649103	36.47	11/12/2003	11/12/2003	0	-	
11781	200311	031165539	649102	1,932.91	11/12/2003	11/12/2003	0	-	
11782	200311	031165539	649004	583.52	11/12/2003	11/12/2003	0	-	
11783	200311	031165540	649103	40.00	11/12/2003	11/12/2003	0	-	
11784	200311	031165540	649004	180.00	11/12/2003	11/12/2003	0	-	
11785	200311	031165540	649003	30.00	11/12/2003	11/12/2003	0	-	
11786	200311	031165541	649103	109.41	11/12/2003	11/12/2003	0	-	
11787	200311	031165541	649004	2,769.82	11/12/2003	11/12/2003	0	-	
11788	200311	031165541	649003	72.94	11/12/2003	11/12/2003	0	-	
11789	200311	031165542	649102	10.00	11/12/2003	11/12/2003	0	-	
11790	200311	031165542	649103	30.00	11/12/2003	11/12/2003	0	-	
11791	200311	031165542	649004	110.00	11/12/2003	11/12/2003	0	-	
11792	200311	031165542	649003	30.00	11/12/2003	11/12/2003	0	-	
11793	200311	031165543	649103	109.41	11/12/2003	11/12/2003	0	-	
11794	200311	031165543	679004	182.35	11/12/2003	11/12/2003	0	-	
11795	200311	031165543	649003	109.41	11/12/2003	11/12/2003	0	-	
11796	200311	031165543	649004	437.64	11/12/2003	11/12/2003	0	-	
11797	200311	031165559	649102	(85.98)	11/12/2003	11/12/2003	0	-	
11798	200311	031165559	649102	(54.84)	11/12/2003	11/12/2003	0	-	
11799	200311	031165559	649102	(31.14)	11/12/2003	11/12/2003	0	-	
11800	200311	031165559	649102	(3.29)	11/12/2003	11/12/2003	0	-	
11801	200311	031165559	649102	(19.86)	11/12/2003	11/12/2003	0	-	
11802	200311	031165559	649102	(5.16)	11/12/2003	11/12/2003	0	-	
11803	200311	031165562	649104	(5.08)	11/12/2003	11/12/2003	0	-	
11804	200311	031165562	649104	(0.30)	11/12/2003	11/12/2003	0	-	
11805	200311	031165563	649104	54.12	11/12/2003	11/12/2003	0	-	
11806	200311	031165563	649104	3.25	11/12/2003	11/12/2003	0	-	
11807	200311	031165569	649102	(0.83)	11/12/2003	11/12/2003	0	-	
11808	200311	031165569	649102	(11.80)	11/12/2003	11/12/2003	0	-	
11809	200311	031165570	649102	11.80	11/12/2003	11/12/2003	0	-	
11810	200311	031165570	649102	0.82	11/12/2003	11/12/2003	0	-	
11811	200311	031165570	649102	1.03	11/12/2003	11/12/2003	0	-	
11812	200311	031165570	649102	1.05	11/12/2003	11/12/2003	0	-	
11813	200311	031165570	649102	14.69	11/12/2003	11/12/2003	0	-	
11814	200311	031165570	649102	15.00	11/12/2003	11/12/2003	0	-	
11815	200311	031165612	649104	48.00	11/12/2003	11/12/2003	0	-	
11816	200311	031165628	649102	104.00	11/12/2003	11/26/2003	14	1,456.00	
11817	200311	031165628	649102	5.20	11/12/2003	11/26/2003	14	72.80	
11818	200311	031165628	649102	4.46	11/12/2003	11/26/2003	14	62.44	
11819	200311	031165882	649102	13.59	11/13/2003	12/1/2003	18	244.62	
11820	200311	031165882	649102	194.03	11/13/2003	12/1/2003	18	3,492.54	
11821	200311	031165882	649102	7.87	11/13/2003	12/1/2003	18	141.66	
11822	200311	031165885	649004	6.92	11/13/2003	11/19/2003	6	41.52	
11823	200311	031165885	649004	6.89	11/13/2003	11/19/2003	6	41.34	
11824	200311	031165885	649004	110.47	11/13/2003	11/19/2003	6	662.82	
11825	200311	031165885	649004	110.48	11/13/2003	11/19/2003	6	662.88	
11826	200311	031165908	649006	2,400.00	11/13/2003	11/26/2003	13	31,200.00	
11827	200311	031165908	649006	46.78	11/13/2003	11/26/2003	13	608.14	
11828	200311	031165908	649006	349.10	11/13/2003	11/26/2003	13	4,538.30	
11829	200311	031165921	649101	0.48	11/13/2003	11/14/2003	1	0.48	
11830	200311	031165921	649101	0.82	11/13/2003	11/14/2003	1	0.82	
11831	200311	031165921	649101	6.81	11/13/2003	11/14/2003	1	6.81	
11832	200311	031165921	649101	11.80	11/13/2003	11/14/2003	1	11.80	
11833	200311	031165923	649104	1.07	11/13/2003	11/14/2003	1	1.07	
11834	200311	031165923	649104	0.18	11/13/2003	11/14/2003	1	0.18	
11835	200311	031165923	649104	2.57	11/13/2003	11/14/2003	1	2.57	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11836	200311	031165923	649104	15.39	11/13/2003	11/14/2003	1	15.39	
11837	200311	031165923	649104	10.83	11/13/2003	11/14/2003	1	10.83	
11838	200311	031165923	649104	1.52	11/13/2003	11/14/2003	1	1.52	
11839	200311	031165923	649104	7.78	11/13/2003	11/14/2003	1	7.78	
11840	200311	031165923	649104	21.70	11/13/2003	11/14/2003	1	21.70	
11841	200311	031165923	649104	0.76	11/13/2003	11/14/2003	1	0.76	
11842	200311	031165923	649104	0.54	11/13/2003	11/14/2003	1	0.54	
11843	200311	031165965	649004	15.00	11/13/2003	11/14/2003	1	15.00	
11844	200311	031165965	649004	250.08	11/13/2003	11/14/2003	1	250.08	
11845	200311	031166011	649102	28.85	11/13/2003	11/26/2003	13	375.05	
11846	200311	031166011	649102	105.20	11/13/2003	11/26/2003	13	1,367.60	
11847	200311	031166011	649102	6.38	11/13/2003	11/26/2003	13	82.94	
11848	200311	031166011	649102	2.02	11/13/2003	11/26/2003	13	26.26	
11849	200311	031166011	649102	15.38	11/13/2003	11/26/2003	13	199.94	
11850	200311	031166011	649102	11.80	11/13/2003	11/26/2003	13	153.40	
11851	200311	031166011	649102	1.08	11/13/2003	11/26/2003	13	14.04	
11852	200311	031166011	649102	0.83	11/13/2003	11/26/2003	13	10.79	
11853	200311	031166011	649102	197.15	11/13/2003	11/26/2003	13	2,562.95	
11854	200311	031166011	649102	7.36	11/13/2003	11/26/2003	13	95.68	
11855	200311	031166011	649102	13.80	11/13/2003	11/26/2003	13	179.40	
11856	200311	031166011	649102	91.20	11/13/2003	11/26/2003	13	1,185.60	
11857	200311	031166013	649102	1.44	11/13/2003	11/24/2003	11	15.84	
11858	200311	031166013	649102	24.00	11/13/2003	11/24/2003	11	264.00	
11859	200311	031166019	677103	0.40	11/13/2003	11/26/2003	13	5.20	
11860	200311	031166019	677103	4.79	11/13/2003	11/26/2003	13	62.27	
11861	200311	031166019	677103	0.24	11/13/2003	11/26/2003	13	3.12	
11862	200311	031166019	677103	7.99	11/13/2003	11/26/2003	13	103.87	
11863	200311	031166035	649004	2.57	11/13/2003	11/24/2003	11	28.27	
11864	200311	031166035	649004	42.78	11/13/2003	11/24/2003	11	470.58	
11865	200311	031166138	649004	(7.63)	11/13/2003	11/13/2003	0	-	
11866	200311	031166138	649004	53.38	11/13/2003	11/13/2003	0	-	
11867	200311	031166138	649004	762.50	11/13/2003	11/13/2003	0	-	
11868	200311	031166146	649102	(1.23)	11/13/2003	11/13/2003	0	-	
11869	200311	031166146	649102	8.80	11/13/2003	11/13/2003	0	-	
11870	200311	031166146	649102	10.40	11/13/2003	11/13/2003	0	-	
11871	200311	031166146	649102	5.20	11/13/2003	11/13/2003	0	-	
11872	200311	031166146	649102	104.04	11/13/2003	11/13/2003	0	-	
11873	200311	031166146	649102	(1.04)	11/13/2003	11/13/2003	0	-	
11874	200311	031166146	649102	123.00	11/13/2003	11/13/2003	0	-	
11875	200311	031166146	649102	6.15	11/13/2003	11/13/2003	0	-	
11876	200311	031166148	649004	1.11	11/13/2003	11/26/2003	13	14.43	
11877	200311	031166148	649004	18.50	11/13/2003	11/26/2003	13	240.50	
11878	200311	031166148	649004	11.50	11/13/2003	11/26/2003	13	149.50	
11879	200311	031166148	649004	9.77	11/13/2003	11/26/2003	13	127.01	
11880	200311	031166148	649004	3.88	11/13/2003	11/26/2003	13	50.44	
11881	200311	031166148	649004	0.69	11/13/2003	11/26/2003	13	8.97	
11882	200311	031166148	649004	0.59	11/13/2003	11/26/2003	13	7.67	
11883	200311	031166148	649004	0.23	11/13/2003	11/26/2003	13	2.99	
11884	200311	031166175	649004	7.12	11/13/2003	11/21/2003	8	56.96	
11885	200311	031166175	649004	16.75	11/13/2003	11/21/2003	8	134.00	
11886	200311	031166175	649004	335.00	11/13/2003	11/21/2003	8	2,680.00	
11887	200311	031166191	649004	201.06	11/13/2003	11/13/2003	0	-	
11888	200311	031166192	649004	317.47	11/13/2003	11/20/2003	7	2,222.29	
11889	200311	031166193	649004	48.76	11/13/2003	11/13/2003	0	-	
11890	200311	031166195	649004	2.16	11/13/2003	11/26/2003	13	28.08	
11891	200311	031166195	649004	35.94	11/13/2003	11/26/2003	13	467.22	
11892	200311	031166200	649004	118.01	11/13/2003	11/13/2003	0	-	
11893	200311	031166213	649004	85.73	11/13/2003	11/13/2003	0	-	
11894	200311	031166214	649001	19.25	11/13/2003	11/13/2003	0	-	
11895	200311	031166214	649004	19.96	11/13/2003	11/13/2003	0	-	
11896	200311	031166220	649004	148.55	11/13/2003	11/13/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11897	200311	031166221	649004	43.73	11/13/2003	11/13/2003	0	-	
11898	200311	031166221	649004	66.08	11/13/2003	11/13/2003	0	-	
11899	200311	031166267	677202	103.00	11/13/2003	11/25/2003	12	1,236.00	
11900	200311	031166267	677202	6.42	11/13/2003	11/25/2003	12	77.04	
11901	200311	031166267	677202	11.50	11/13/2003	11/25/2003	12	138.00	
11902	200311	031166292	649102	436.31	11/13/2003	11/20/2003	7	3,054.17	
11903	200311	031166298	649102	210.00	11/13/2003	11/14/2003	1	210.00	
11904	200311	031166298	649102	12.60	11/13/2003	11/14/2003	1	12.60	
11905	200311	031166302	649001	1,180.92	11/13/2003	11/13/2003	0	-	
11906	200311	031166302	649001	19,682.00	11/13/2003	11/13/2003	0	-	
11907	200311	031166312	649102	13.89	11/13/2003	11/14/2003	1	13.89	
11908	200311	031166312	649102	0.69	11/13/2003	11/14/2003	1	0.69	
11909	200311	031166364	677202	42.35	11/13/2003	11/14/2003	1	42.35	
11910	200311	031166364	677202	2.54	11/13/2003	11/14/2003	1	2.54	
11911	200311	031166370	649104	2.28	11/13/2003	11/13/2003	0	-	
11912	200311	031166370	649104	0.16	11/13/2003	11/13/2003	0	-	
11913	200311	031166370	649004	0.68	11/13/2003	11/13/2003	0	-	
11914	200311	031166370	649004	2.01	11/13/2003	11/13/2003	0	-	
11915	200311	031166370	649004	1.07	11/13/2003	11/13/2003	0	-	
11916	200311	031166370	649004	0.74	11/13/2003	11/13/2003	0	-	
11917	200311	031166370	649004	0.77	11/13/2003	11/13/2003	0	-	
11918	200311	031166370	649004	0.51	11/13/2003	11/13/2003	0	-	
11919	200311	031166370	649004	0.83	11/13/2003	11/13/2003	0	-	
11920	200311	031166370	649004	0.96	11/13/2003	11/13/2003	0	-	
11921	200311	031166370	649004	1.28	11/13/2003	11/13/2003	0	-	
11922	200311	031166370	649004	1.32	11/13/2003	11/13/2003	0	-	
11923	200311	031166370	649004	1.46	11/13/2003	11/13/2003	0	-	
11924	200311	031166370	649004	1.60	11/13/2003	11/13/2003	0	-	
11925	200311	031166370	649004	2.09	11/13/2003	11/13/2003	0	-	
11926	200311	031166370	649004	0.46	11/13/2003	11/13/2003	0	-	
11927	200311	031166370	649004	0.03	11/13/2003	11/13/2003	0	-	
11928	200311	031166370	649004	1.59	11/13/2003	11/13/2003	0	-	
11929	200311	031166370	649004	0.20	11/13/2003	11/13/2003	0	-	
11930	200311	031166370	649004	2.48	11/13/2003	11/13/2003	0	-	
11931	200311	031166370	649004	0.04	11/13/2003	11/13/2003	0	-	
11932	200311	031166370	649004	2.37	11/13/2003	11/13/2003	0	-	
11933	200311	031166370	649004	0.11	11/13/2003	11/13/2003	0	-	
11934	200311	031166370	649004	0.14	11/13/2003	11/13/2003	0	-	
11935	200311	031166370	649004	0.16	11/13/2003	11/13/2003	0	-	
11936	200311	031166370	649004	0.09	11/13/2003	11/13/2003	0	-	
11937	200311	031166370	649004	0.18	11/13/2003	11/13/2003	0	-	
11938	200311	031166370	649004	0.45	11/13/2003	11/13/2003	0	-	
11939	200311	031166370	649004	0.21	11/13/2003	11/13/2003	0	-	
11940	200311	031166370	649004	0.23	11/13/2003	11/13/2003	0	-	
11941	200311	031166370	649004	0.28	11/13/2003	11/13/2003	0	-	
11942	200311	031166370	649004	0.35	11/13/2003	11/13/2003	0	-	
11943	200311	031166370	649004	0.37	11/13/2003	11/13/2003	0	-	
11944	200311	031166370	649004	0.40	11/13/2003	11/13/2003	0	-	
11945	200311	031166370	649004	0.42	11/13/2003	11/13/2003	0	-	
11946	200311	031166370	649004	0.17	11/13/2003	11/13/2003	0	-	
11947	200311	031166370	649004	13.71	11/13/2003	11/13/2003	0	-	
11948	200311	031166370	649004	29.95	11/13/2003	11/13/2003	0	-	
11949	200311	031166370	649004	22.95	11/13/2003	11/13/2003	0	-	
11950	200311	031166370	649004	20.88	11/13/2003	11/13/2003	0	-	
11951	200311	031166370	649004	2.30	11/13/2003	11/13/2003	0	-	
11952	200311	031166370	649004	15.31	11/13/2003	11/13/2003	0	-	
11953	200311	031166370	649004	11.87	11/13/2003	11/13/2003	0	-	
11954	200311	031166370	649004	10.93	11/13/2003	11/13/2003	0	-	
11955	200311	031166370	649004	10.55	11/13/2003	11/13/2003	0	-	
11956	200311	031166370	649004	9.76	11/13/2003	11/13/2003	0	-	
11957	200311	031166370	649004	6.61	11/13/2003	11/13/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
11958	200311	031166370	649004	2.51	11/13/2003	11/13/2003	0	-	
11959	200311	031166370	649004	5.76	11/13/2003	11/13/2003	0	-	
11960	200311	031166370	649004	5.27	11/13/2003	11/13/2003	0	-	
11961	200311	031166370	649004	5.02	11/13/2003	11/13/2003	0	-	
11962	200311	031166370	649004	3.96	11/13/2003	11/13/2003	0	-	
11963	200311	031166370	649004	18.91	11/13/2003	11/13/2003	0	-	
11964	200311	031166370	649004	3.26	11/13/2003	11/13/2003	0	-	
11965	200311	031166370	649004	2.95	11/13/2003	11/13/2003	0	-	
11966	200311	031166370	649004	2.90	11/13/2003	11/13/2003	0	-	
11967	200311	031166370	649004	2.88	11/13/2003	11/13/2003	0	-	
11968	200311	031166370	649004	5.96	11/13/2003	11/13/2003	0	-	
11969	200311	031166372	649104	(4.34)	11/13/2003	11/14/2003	1	(4.34)	
11970	200311	031166372	649104	21.70	11/13/2003	11/14/2003	1	21.70	
11971	200311	031166372	649104	27.85	11/13/2003	11/14/2003	1	27.85	
11972	200311	031166372	649104	434.00	11/13/2003	11/14/2003	1	434.00	
11973	200311	031166410	649104	105.00	11/13/2003	11/14/2003	1	105.00	
11974	200311	031166423	649104	39.30	11/13/2003	11/13/2003	0	-	
11975	200311	031166423	649104	4.73	11/13/2003	11/13/2003	0	-	
11976	200311	031166423	649104	2.36	11/13/2003	11/13/2003	0	-	
11977	200311	031166446	649004	2.94	11/13/2003	12/1/2003	18	52.92	
11978	200311	031166446	649004	42.00	11/13/2003	12/1/2003	18	756.00	
11979	200311	031166455	649104	505.08	11/13/2003	11/13/2003	0	-	
11980	200311	031166455	649104	41.25	11/13/2003	11/13/2003	0	-	
11981	200311	031166480	649004	9.20	11/13/2003	11/24/2003	11	101.20	
11982	200311	031166480	649004	230.00	11/13/2003	11/24/2003	11	2,530.00	
11983	200311	031166493	649102	793.42	11/13/2003	11/26/2003	13	10,314.46	
11984	200311	031166493	649102	748.06	11/13/2003	11/26/2003	13	9,724.78	
11985	200311	031166493	677202	323.51	11/13/2003	11/26/2003	13	4,205.63	
11986	200311	031166493	677202	354.32	11/13/2003	11/26/2003	13	4,606.16	
11987	200311	031166493	649004	1,712.05	11/13/2003	11/26/2003	13	22,256.65	
11988	200311	031166493	649004	1,811.52	11/13/2003	11/26/2003	13	23,549.76	
11989	200311	031166493	649004	5,534.35	11/13/2003	11/26/2003	13	71,946.55	
11990	200311	031166496	649102	594.07	11/13/2003	11/26/2003	13	7,722.91	
11991	200311	031166496	677202	323.51	11/13/2003	11/26/2003	13	4,205.63	
11992	200311	031166496	649004	1,576.05	11/13/2003	11/26/2003	13	20,488.65	
11993	200311	031166496	649004	2,818.44	11/13/2003	11/26/2003	13	36,639.72	
11994	200311	031166662	649004	10.43	11/13/2003	11/24/2003	11	114.73	
11995	200311	031166662	649004	0.73	11/13/2003	11/24/2003	11	8.03	
11996	200311	031166672	649004	100.00	11/13/2003	11/20/2003	7	700.00	
11997	200311	031166672	649004	21.30	11/13/2003	11/20/2003	7	149.10	
11998	200311	031166672	649004	5.00	11/13/2003	11/20/2003	7	35.00	
11999	200311	031166714	649102	1.91	11/13/2003	11/26/2003	13	24.83	
12000	200311	031166714	649102	38.17	11/13/2003	11/26/2003	13	496.21	
12001	200311	031166819	649006	98.58	11/14/2003	11/26/2003	12	1,182.96	
12002	200311	031166848	649004	3.85	11/14/2003	11/17/2003	3	11.55	
12003	200311	031166848	649004	55.00	11/14/2003	11/17/2003	3	165.00	
12004	200311	031166849	649004	0.39	11/14/2003	11/17/2003	3	1.17	
12005	200311	031166849	649004	5.50	11/14/2003	11/17/2003	3	16.50	
12006	200311	031166922	649006	86.87	11/14/2003	11/14/2003	0	-	
12007	200311	031166922	649006	15.01	11/14/2003	11/14/2003	0	-	
12008	200311	031166936	629101	270.00	11/14/2003	11/14/2003	0	-	
12009	200311	031166936	629101	295.32	11/14/2003	11/14/2003	0	-	
12010	200311	031166936	629101	355.43	11/14/2003	11/14/2003	0	-	
12011	200311	031166957	677202	8,403.58	11/14/2003	11/17/2003	3	25,210.74	
12012	200311	031166960	677202	983.85	11/14/2003	11/17/2003	3	2,951.55	
12013	200311	031166962	649103	29.28	11/14/2003	11/17/2003	3	87.84	
12014	200311	031166962	649103	488.00	11/14/2003	11/17/2003	3	1,464.00	
12015	200311	031166969	649103	8.70	11/14/2003	11/17/2003	3	26.10	
12016	200311	031166969	649103	145.00	11/14/2003	11/17/2003	3	435.00	
12017	200311	031166975	677202	318.10	11/14/2003	11/17/2003	3	954.30	
12018	200311	031166975	677202	10,339.40	11/14/2003	11/17/2003	3	31,018.20	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12019	200311	031166975	679004	954.30	11/14/2003	11/17/2003	3	2,862.90	
12020	200311	031166975	649004	193.12	11/14/2003	11/17/2003	3	579.36	
12021	200311	031166975	649004	825.83	11/14/2003	11/17/2003	3	2,477.49	
12022	200311	031166977	649004	9,953.82	11/14/2003	11/17/2003	3	29,861.46	
12023	200311	031166977	649004	6,938.36	11/14/2003	11/17/2003	3	20,815.08	
12024	200311	031167005	649103	2.32	11/14/2003	11/21/2003	7	16.24	
12025	200311	031167005	649103	0.14	11/14/2003	11/21/2003	7	0.98	
12026	200311	031167031	649102	44.85	11/14/2003	12/2/2003	18	807.30	
12027	200311	031167031	649102	747.48	11/14/2003	12/2/2003	18	13,454.64	
12028	200311	031167061	677103	246.08	11/14/2003	11/14/2003	0	-	
12029	200311	031167061	649006	29.56	11/14/2003	11/14/2003	0	-	
12030	200311	031167061	649006	72.26	11/14/2003	11/14/2003	0	-	
12031	200311	031167061	649004	154.42	11/14/2003	11/14/2003	0	-	
12032	200311	031167064	679004	1.36	11/14/2003	11/14/2003	0	-	
12033	200311	031167064	679004	18.93	11/14/2003	11/14/2003	0	-	
12034	200311	031167064	649102	1.13	11/14/2003	11/14/2003	0	-	
12035	200311	031167064	649102	94.65	11/14/2003	11/14/2003	0	-	
12036	200311	031167064	649102	82.03	11/14/2003	11/14/2003	0	-	
12037	200311	031167064	679004	1.06	11/14/2003	11/14/2003	0	-	
12038	200311	031167064	679004	145.13	11/14/2003	11/14/2003	0	-	
12039	200311	031167064	679004	113.58	11/14/2003	11/14/2003	0	-	
12040	200311	031167064	679004	94.65	11/14/2003	11/14/2003	0	-	
12041	200311	031167064	679004	88.34	11/14/2003	11/14/2003	0	-	
12042	200311	031167064	679004	87.08	11/14/2003	11/14/2003	0	-	
12043	200311	031167064	679004	42.91	11/14/2003	11/14/2003	0	-	
12044	200311	031167064	679004	1.76	11/14/2003	11/14/2003	0	-	
12045	200311	031167064	649102	0.99	11/14/2003	11/14/2003	0	-	
12046	200311	031167064	679004	1.13	11/14/2003	11/14/2003	0	-	
12047	200311	031167064	679004	0.50	11/14/2003	11/14/2003	0	-	
12048	200311	031167064	679004	0.20	11/14/2003	11/14/2003	0	-	
12049	200311	031167064	679004	44.17	11/14/2003	11/14/2003	0	-	
12050	200311	031167064	679004	0.53	11/14/2003	11/14/2003	0	-	
12051	200311	031167064	649101	56.79	11/14/2003	11/14/2003	0	-	
12052	200311	031167064	649004	109.81	11/14/2003	11/14/2003	0	-	
12053	200311	031167064	649006	25.24	11/14/2003	11/14/2003	0	-	
12054	200311	031167064	649006	0.30	11/14/2003	11/14/2003	0	-	
12055	200311	031167064	649101	60.58	11/14/2003	11/14/2003	0	-	
12056	200311	031167064	649101	0.73	11/14/2003	11/14/2003	0	-	
12057	200311	031167064	649101	0.66	11/14/2003	11/14/2003	0	-	
12058	200311	031167064	649101	0.07	11/14/2003	11/14/2003	0	-	
12059	200311	031167064	629101	25.24	11/14/2003	11/14/2003	0	-	
12060	200311	031167064	629101	0.30	11/14/2003	11/14/2003	0	-	
12061	200311	031167064	649004	1.32	11/14/2003	11/14/2003	0	-	
12062	200311	031167064	649101	6.31	11/14/2003	11/14/2003	0	-	
12063	200311	031167071	649103	1.21	11/14/2003	11/17/2003	3	3.63	
12064	200311	031167071	649103	20.17	11/14/2003	11/17/2003	3	60.51	
12065	200311	031167073	677202	43.78	11/14/2003	11/21/2003	7	306.46	
12066	200311	031167073	677202	39.36	11/14/2003	11/21/2003	7	275.52	
12067	200311	031167073	677202	6.80	11/14/2003	11/21/2003	7	47.60	
12068	200311	031167073	677202	5.30	11/14/2003	11/21/2003	7	37.10	
12069	200311	031167073	677202	88.40	11/14/2003	11/21/2003	7	618.80	
12070	200311	031167073	677202	2.63	11/14/2003	11/21/2003	7	18.41	
12071	200311	031167073	677202	44.03	11/14/2003	11/21/2003	7	308.21	
12072	200311	031167073	677202	2.36	11/14/2003	11/21/2003	7	16.52	
12073	200311	031167073	677202	2.64	11/14/2003	11/21/2003	7	18.48	
12074	200311	031167073	677202	0.41	11/14/2003	11/21/2003	7	2.87	
12075	200311	031167082	677103	1.76	11/14/2003	11/17/2003	3	5.28	
12076	200311	031167082	677103	0.11	11/14/2003	11/17/2003	3	0.33	
12077	200311	031167084	649103	4.73	11/14/2003	11/17/2003	3	14.19	
12078	200311	031167084	649103	67.56	11/14/2003	11/17/2003	3	202.68	
12079	200311	031167093	649102	22.00	11/14/2003	11/14/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12080	200311	031167093	649103	18.93	11/14/2003	11/14/2003	0	-	
12081	200311	031167093	649006	150.00	11/14/2003	11/14/2003	0	-	
12082	200311	031167119	649102	3,366.41	11/14/2003	11/14/2003	0	-	
12083	200311	031167119	649004	1,311.68	11/14/2003	11/14/2003	0	-	
12084	200311	031167125	649104	3.29	11/14/2003	11/20/2003	6	19.74	
12085	200311	031167125	649104	46.98	11/14/2003	11/20/2003	6	281.88	
12086	200311	031167125	649104	3.57	11/14/2003	11/20/2003	6	21.42	
12087	200311	031167131	649103	(2.41)	11/14/2003	11/14/2003	0	-	
12088	200311	031167131	649103	16.87	11/14/2003	11/14/2003	0	-	
12089	200311	031167131	649103	23.17	11/14/2003	11/14/2003	0	-	
12090	200311	031167131	649103	241.00	11/14/2003	11/14/2003	0	-	
12091	200311	031167133	649102	334.53	11/14/2003	11/14/2003	0	-	
12092	200311	031167133	649102	(3.35)	11/14/2003	11/14/2003	0	-	
12093	200311	031167133	649102	23.42	11/14/2003	11/14/2003	0	-	
12094	200311	031167135	649005	(49.11)	11/14/2003	11/14/2003	0	-	
12095	200311	031167135	649005	4,911.54	11/14/2003	11/14/2003	0	-	
12096	200311	031167135	649005	866.74	11/14/2003	11/14/2003	0	-	
12097	200311	031167135	649005	(8.67)	11/14/2003	11/14/2003	0	-	
12098	200311	031167147	629102	853.50	11/14/2003	11/26/2003	12	10,242.00	
12099	200311	031167147	629102	58.91	11/14/2003	11/26/2003	12	706.92	
12100	200311	031167189	649101	2.99	11/14/2003	11/14/2003	0	-	
12101	200311	031167189	649101	50.84	11/14/2003	11/14/2003	0	-	
12102	200311	031167189	649101	9.00	11/14/2003	11/14/2003	0	-	
12103	200311	031167208	679004	81.51	11/14/2003	11/14/2003	0	-	
12104	200311	031167208	679004	2.60	11/14/2003	11/14/2003	0	-	
12105	200311	031167208	679004	5.71	11/14/2003	11/14/2003	0	-	
12106	200311	031167208	679004	37.10	11/14/2003	11/14/2003	0	-	
12107	200311	031167217	649005	1.34	11/14/2003	11/24/2003	10	13.40	
12108	200311	031167217	649005	22.32	11/14/2003	11/24/2003	10	223.20	
12109	200311	031167248	649004	0.24	11/14/2003	12/4/2003	20	4.80	
12110	200311	031167248	649004	5.76	11/14/2003	12/4/2003	20	115.20	
12111	200311	031167248	649004	5.10	11/14/2003	12/4/2003	20	102.00	
12112	200311	031167248	649004	3.92	11/14/2003	12/4/2003	20	78.40	
12113	200311	031167248	649004	0.34	11/14/2003	12/4/2003	20	6.80	
12114	200311	031167248	649004	0.31	11/14/2003	12/4/2003	20	6.20	
12115	200311	031167250	649004	4.00	11/14/2003	11/17/2003	3	12.00	
12116	200311	031167250	649004	2.60	11/14/2003	11/17/2003	3	7.80	
12117	200311	031167250	649004	0.16	11/14/2003	11/17/2003	3	0.48	
12118	200311	031167250	649004	0.22	11/14/2003	11/17/2003	3	0.66	
12119	200311	031167250	649004	0.24	11/14/2003	11/17/2003	3	0.72	
12120	200311	031167250	649004	12.00	11/14/2003	11/17/2003	3	36.00	
12121	200311	031167250	649004	0.72	11/14/2003	11/17/2003	3	2.16	
12122	200311	031167250	649004	3.65	11/14/2003	11/17/2003	3	10.95	
12123	200311	031167250	649004	10.00	11/14/2003	11/17/2003	3	30.00	
12124	200311	031167250	649004	0.60	11/14/2003	11/17/2003	3	1.80	
12125	200311	031167252	649004	8.20	11/14/2003	11/20/2003	6	49.20	
12126	200311	031167252	649004	0.70	11/14/2003	11/20/2003	6	4.20	
12127	200311	031167252	649004	0.49	11/14/2003	11/20/2003	6	2.94	
12128	200311	031167252	649004	0.04	11/14/2003	11/20/2003	6	0.24	
12129	200311	031167254	649004	2.88	11/14/2003	11/24/2003	10	28.80	
12130	200311	031167254	649004	19.22	11/14/2003	11/24/2003	10	192.20	
12131	200311	031167254	649004	48.05	11/14/2003	11/24/2003	10	480.50	
12132	200311	031167254	649004	31.00	11/14/2003	11/24/2003	10	310.00	
12133	200311	031167254	649004	23.25	11/14/2003	11/24/2003	10	232.50	
12134	200311	031167254	649004	0.45	11/14/2003	11/24/2003	10	4.50	
12135	200311	031167254	649004	15.50	11/14/2003	11/24/2003	10	155.00	
12136	200311	031167254	649004	1.40	11/14/2003	11/24/2003	10	14.00	
12137	200311	031167254	649004	1.15	11/14/2003	11/24/2003	10	11.50	
12138	200311	031167254	649004	0.93	11/14/2003	11/24/2003	10	9.30	
12139	200311	031167254	649004	7.75	11/14/2003	11/24/2003	10	77.50	
12140	200311	031167254	649004	0.47	11/14/2003	11/24/2003	10	4.70	

MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12141	200311	031167254	649004	0.30	11/14/2003	11/24/2003	10	3.00	
12142	200311	031167254	649004	1.86	11/14/2003	11/24/2003	10	18.60	
12143	200311	031167254	649004	5.00	11/14/2003	11/24/2003	10	50.00	
12144	200311	031167254	649004	9.61	11/14/2003	11/24/2003	10	96.10	
12145	200311	031167254	649004	0.58	11/14/2003	11/24/2003	10	5.80	
12146	200311	031167260	649103	168.00	11/14/2003	11/26/2003	12	2,016.00	
12147	200311	031167260	649103	10.08	11/14/2003	11/26/2003	12	120.96	
12148	200311	031167265	649004	34.95	11/14/2003	12/4/2003	20	699.00	
12149	200311	031167265	649004	2.10	11/14/2003	12/4/2003	20	42.00	
12150	200311	031167266	649104	0.04	11/14/2003	12/4/2003	20	0.80	
12151	200311	031167266	649104	0.21	11/14/2003	12/4/2003	20	4.20	
12152	200311	031167266	649104	0.16	11/14/2003	12/4/2003	20	3.20	
12153	200311	031167266	649104	0.14	11/14/2003	12/4/2003	20	2.80	
12154	200311	031167266	649104	0.09	11/14/2003	12/4/2003	20	1.80	
12155	200311	031167266	649104	0.31	11/14/2003	12/4/2003	20	6.20	
12156	200311	031167266	649104	0.05	11/14/2003	12/4/2003	20	1.00	
12157	200311	031167266	649104	0.02	11/14/2003	12/4/2003	20	0.40	
12158	200311	031167266	649104	2.28	11/14/2003	12/4/2003	20	45.60	
12159	200311	031167266	649104	0.08	11/14/2003	12/4/2003	20	1.60	
12160	200311	031167266	649104	0.38	11/14/2003	12/4/2003	20	7.60	
12161	200311	031167266	649104	0.49	11/14/2003	12/4/2003	20	9.80	
12162	200311	031167266	649104	0.64	11/14/2003	12/4/2003	20	12.80	
12163	200311	031167266	649104	0.70	11/14/2003	12/4/2003	20	14.00	
12164	200311	031167266	649104	0.88	11/14/2003	12/4/2003	20	17.60	
12165	200311	031167266	649104	1.57	11/14/2003	12/4/2003	20	31.40	
12166	200311	031167266	649104	2.50	11/14/2003	12/4/2003	20	50.00	
12167	200311	031167266	649104	3.54	11/14/2003	12/4/2003	20	70.80	
12168	200311	031167266	649104	5.13	11/14/2003	12/4/2003	20	102.60	
12169	200311	031167266	649104	8.25	11/14/2003	12/4/2003	20	165.00	
12170	200311	031167266	649104	11.72	11/14/2003	12/4/2003	20	234.40	
12171	200311	031167266	649104	1.35	11/14/2003	12/4/2003	20	27.00	
12172	200311	031167267	649004	36.00	11/14/2003	11/20/2003	6	216.00	
12173	200311	031167267	649004	90.00	11/14/2003	11/20/2003	6	540.00	
12174	200311	031167267	649004	75.00	11/14/2003	11/20/2003	6	450.00	
12175	200311	031167267	649004	45.00	11/14/2003	11/20/2003	6	270.00	
12176	200311	031167267	649004	30.00	11/14/2003	11/20/2003	6	180.00	
12177	200311	031167267	649004	29.95	11/14/2003	11/20/2003	6	179.70	
12178	200311	031167267	649004	5.40	11/14/2003	11/20/2003	6	32.40	
12179	200311	031167267	649004	4.50	11/14/2003	11/20/2003	6	27.00	
12180	200311	031167267	649004	3.24	11/14/2003	11/20/2003	6	19.44	
12181	200311	031167267	649004	2.70	11/14/2003	11/20/2003	6	16.20	
12182	200311	031167267	649004	2.16	11/14/2003	11/20/2003	6	12.96	
12183	200311	031167267	649004	1.80	11/14/2003	11/20/2003	6	10.80	
12184	200311	031167267	649004	54.00	11/14/2003	11/20/2003	6	324.00	
12185	200311	031167269	677202	1,077.55	11/14/2003	11/17/2003	3	3,232.65	
12186	200311	031167270	677202	46.85	11/14/2003	11/17/2003	3	140.55	
12187	200311	031167271	677202	983.85	11/14/2003	11/17/2003	3	2,951.55	
12188	200311	031167281	679005	150.00	11/14/2003	11/17/2003	3	450.00	
12189	200311	031167281	679005	127.58	11/14/2003	11/17/2003	3	382.74	
12190	200311	031167281	679005	10.51	11/14/2003	11/17/2003	3	31.53	
12191	200311	031167281	679005	8.93	11/14/2003	11/17/2003	3	26.79	
12192	200311	031167281	679005	4.10	11/14/2003	11/17/2003	3	12.30	
12193	200311	031167281	679005	3.48	11/14/2003	11/17/2003	3	10.44	
12194	200311	031167282	649004	4.94	11/14/2003	11/25/2003	11	54.34	
12195	200311	031167291	649004	0.22	11/14/2003	11/26/2003	12	2.64	
12196	200311	031167291	649004	3.72	11/14/2003	11/26/2003	12	44.64	
12197	200311	031167294	649004	1.54	11/14/2003	11/24/2003	10	15.40	
12198	200311	031167294	649004	22.02	11/14/2003	11/24/2003	10	220.20	
12199	200311	031167467	677103	6.06	11/14/2003	11/24/2003	10	60.60	
12200	200311	031167467	677103	86.52	11/14/2003	11/24/2003	10	865.20	
12201	200311	031167480	649103	115.00	11/14/2003	11/17/2003	3	345.00	

**MidAmerican Energy Company
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12202	200311	031167480	649103	35.00	11/14/2003	11/17/2003	3	105.00	
12203	200311	031167480	649103	55.00	11/14/2003	11/17/2003	3	165.00	
12204	200311	031167480	649103	85.00	11/14/2003	11/17/2003	3	255.00	
12205	200311	031167482	649102	1.05	11/14/2003	11/26/2003	12	12.60	
12206	200311	031167482	649102	15.00	11/14/2003	11/26/2003	12	180.00	
12207	200311	031167482	649102	75.00	11/14/2003	11/26/2003	12	900.00	
12208	200311	031167519	649104	11.30	11/14/2003	12/1/2003	17	192.10	
12209	200311	031167519	649104	0.68	11/14/2003	12/1/2003	17	11.56	
12210	200311	031167520	677202	0.20	11/14/2003	12/4/2003	20	4.00	
12211	200311	031167520	677202	3.38	11/14/2003	12/4/2003	20	67.60	
12212	200311	031167521	649003	2.96	11/14/2003	11/18/2003	4	11.84	
12213	200311	031167521	649003	49.30	11/14/2003	11/18/2003	4	197.20	
12214	200311	031167532	649103	358.14	11/14/2003	11/26/2003	12	4,297.68	
12215	200311	031167532	649103	25.07	11/14/2003	11/26/2003	12	300.84	
12216	200311	031167533	649102	84.53	11/14/2003	11/26/2003	12	1,014.36	
12217	200311	031167533	649102	5.07	11/14/2003	11/26/2003	12	60.84	
12218	200311	031167681	649104	943.56	11/17/2003	11/18/2003	1	943.56	
12219	200311	031167681	649104	66.06	11/17/2003	11/18/2003	1	66.06	
12220	200311	031167681	649104	66.05	11/17/2003	11/18/2003	1	66.05	
12221	200311	031167710	649004	159.97	11/17/2003	12/4/2003	17	2,719.49	
12222	200311	031167710	649004	9.60	11/17/2003	12/4/2003	17	163.20	
12223	200311	031167712	649006	97.40	11/17/2003	12/4/2003	17	1,655.80	
12224	200311	031167712	649006	5.84	11/17/2003	12/4/2003	17	99.28	
12225	200311	031167749	629101	5,268.00	11/17/2003	12/3/2003	16	84,288.00	
12226	200311	031167749	629101	368.76	11/17/2003	12/3/2003	16	5,900.16	
12227	200311	031167749	629101	41.85	11/17/2003	12/3/2003	16	669.60	
12228	200311	031167752	649103	39.99	11/17/2003	12/9/2003	22	879.78	
12229	200311	031167752	649103	4.99	11/17/2003	12/9/2003	22	109.78	
12230	200311	031167752	649103	0.30	11/17/2003	12/9/2003	22	6.60	
12231	200311	031167752	649103	2.40	11/17/2003	12/9/2003	22	52.80	
12232	200311	031167773	649006	442.42	11/17/2003	11/17/2003	0	-	
12233	200311	031167773	649006	60.75	11/17/2003	11/17/2003	0	-	
12234	200311	031167807	649103	3.81	11/17/2003	11/26/2003	9	34.29	
12235	200311	031167807	649103	6.42	11/17/2003	11/26/2003	9	57.78	
12236	200311	031167807	649103	54.48	11/17/2003	11/26/2003	9	490.32	
12237	200311	031167808	649104	3.82	11/17/2003	11/19/2003	2	7.64	
12238	200311	031167808	649104	46.42	11/17/2003	11/19/2003	2	92.84	
12239	200311	031167809	649103	9.07	11/17/2003	12/1/2003	14	126.98	
12240	200311	031167809	649103	11.61	11/17/2003	12/1/2003	14	162.54	
12241	200311	031167809	649103	232.20	11/17/2003	12/1/2003	14	3,250.80	
12242	200311	031167880	649004	0.70	11/17/2003	11/26/2003	9	6.30	
12243	200311	031167880	649004	0.04	11/17/2003	11/26/2003	9	0.36	
12244	200311	031167880	649004	0.18	11/17/2003	11/26/2003	9	1.62	
12245	200311	031167880	649004	0.22	11/17/2003	11/26/2003	9	1.98	
12246	200311	031167880	649004	0.30	11/17/2003	11/26/2003	9	2.70	
12247	200311	031167880	649004	0.48	11/17/2003	11/26/2003	9	4.32	
12248	200311	031167880	649004	0.98	11/17/2003	11/26/2003	9	8.82	
12249	200311	031167880	649004	1.30	11/17/2003	11/26/2003	9	11.70	
12250	200311	031167880	649004	2.78	11/17/2003	11/26/2003	9	25.02	
12251	200311	031167880	649004	3.01	11/17/2003	11/26/2003	9	27.09	
12252	200311	031167880	649004	3.64	11/17/2003	11/26/2003	9	32.76	
12253	200311	031167880	649004	16.39	11/17/2003	11/26/2003	9	147.51	
12254	200311	031167880	649004	5.00	11/17/2003	11/26/2003	9	45.00	
12255	200311	031167880	649004	0.41	11/17/2003	11/26/2003	9	3.69	
12256	200311	031167880	649004	8.00	11/17/2003	11/26/2003	9	72.00	
12257	200311	031167880	649004	21.72	11/17/2003	11/26/2003	9	195.48	
12258	200311	031167880	649004	46.36	11/17/2003	11/26/2003	9	417.24	
12259	200311	031167880	649004	6.81	11/17/2003	11/26/2003	9	61.29	
12260	200311	031167968	629102	6.00	11/17/2003	12/1/2003	14	84.00	
12261	200311	031167968	629102	350.20	11/17/2003	12/1/2003	14	4,902.80	
12262	200311	031167968	629102	24.54	11/17/2003	12/1/2003	14	343.56	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12263	200311	031167995	649104	52.64	11/17/2003	11/17/2003	0	-	
12264	200311	031167995	649104	61.92	11/17/2003	11/17/2003	0	-	
12265	200311	031168013	677103	4.76	11/17/2003	11/18/2003	1	4.76	
12266	200311	031168013	677103	20.48	11/17/2003	11/18/2003	1	20.48	
12267	200311	031168013	677103	68.00	11/17/2003	11/18/2003	1	68.00	
12268	200311	031168028	629101	21.98	11/17/2003	11/18/2003	1	21.98	
12269	200311	031168028	629101	4.75	11/17/2003	11/18/2003	1	4.75	
12270	200311	031168028	629101	309.24	11/17/2003	11/18/2003	1	309.24	
12271	200311	031168031	629101	1.97	11/17/2003	11/20/2003	3	5.91	
12272	200311	031168031	629101	28.13	11/17/2003	11/20/2003	3	84.39	
12273	200311	031168035	649004	0.51	11/17/2003	12/9/2003	22	11.22	
12274	200311	031168035	649004	0.46	11/17/2003	12/9/2003	22	10.12	
12275	200311	031168035	649004	7.71	11/17/2003	12/9/2003	22	169.62	
12276	200311	031168035	649004	8.47	11/17/2003	12/9/2003	22	186.34	
12277	200311	031168066	649104	510.00	11/17/2003	11/20/2003	3	1,530.00	
12278	200311	031168066	649104	35.70	11/17/2003	11/20/2003	3	107.10	
12279	200311	031168073	649006	130.00	11/17/2003	11/18/2003	1	130.00	
12280	200311	031168086	649102	6.34	11/17/2003	11/26/2003	9	57.06	
12281	200311	031168086	649102	90.25	11/17/2003	11/26/2003	9	812.25	
12282	200311	031168090	649004	16.00	11/17/2003	11/26/2003	9	144.00	
12283	200311	031168090	649004	0.78	11/17/2003	11/26/2003	9	7.02	
12284	200311	031168155	649006	13.29	11/17/2003	11/24/2003	7	93.03	
12285	200311	031168155	649006	13.28	11/17/2003	11/24/2003	7	92.96	
12286	200311	031168159	649006	18.00	11/17/2003	11/24/2003	7	126.00	
12287	200311	031168195	649006	12.00	11/17/2003	11/17/2003	0	-	
12288	200311	031168195	649006	0.84	11/17/2003	11/17/2003	0	-	
12289	200311	031168196	649006	7.00	11/17/2003	11/17/2003	0	-	
12290	200311	031168196	649006	0.49	11/17/2003	11/17/2003	0	-	
12291	200311	031168197	649101	1.21	11/17/2003	11/17/2003	0	-	
12292	200311	031168197	649101	18.61	11/17/2003	11/17/2003	0	-	
12293	200311	031168199	649006	27.46	11/17/2003	11/17/2003	0	-	
12294	200311	031168199	649006	0.10	11/17/2003	11/17/2003	0	-	
12295	200311	031168200	649006	10.63	11/17/2003	11/17/2003	0	-	
12296	200311	031168200	649006	0.53	11/17/2003	11/17/2003	0	-	
12297	200311	031168202	649006	13.00	11/17/2003	11/17/2003	0	-	
12298	200311	031168202	649006	0.77	11/17/2003	11/17/2003	0	-	
12299	200311	031168205	649006	0.39	11/17/2003	11/17/2003	0	-	
12300	200311	031168205	649006	6.60	11/17/2003	11/17/2003	0	-	
12301	200311	031168207	649006	6.60	11/17/2003	11/17/2003	0	-	
12302	200311	031168207	649006	0.39	11/17/2003	11/17/2003	0	-	
12303	200311	031168209	649101	92.66	11/17/2003	11/17/2003	0	-	
12304	200311	031168211	649101	4.00	11/17/2003	11/17/2003	0	-	
12305	200311	031168257	649102	1.36	11/17/2003	11/17/2003	0	-	
12306	200311	031168257	649102	19.45	11/17/2003	11/17/2003	0	-	
12307	200311	031168274	629101	160.00	11/17/2003	11/19/2003	2	320.00	
12308	200311	031168281	629101	160.00	11/17/2003	11/19/2003	2	320.00	
12309	200311	031168283	629101	160.00	11/17/2003	11/19/2003	2	320.00	
12310	200311	031168285	649004	575.12	11/17/2003	11/17/2003	0	-	
12311	200311	031168285	649004	34.51	11/17/2003	11/17/2003	0	-	
12312	200311	031168293	649104	1.78	11/17/2003	11/17/2003	0	-	
12313	200311	031168293	649104	28.50	11/17/2003	11/17/2003	0	-	
12314	200311	031168301	649102	3.40	11/17/2003	11/17/2003	0	-	
12315	200311	031168301	649102	48.53	11/17/2003	11/17/2003	0	-	
12316	200311	031168304	649102	125.48	11/17/2003	11/17/2003	0	-	
12317	200311	031168304	649102	8.78	11/17/2003	11/17/2003	0	-	
12318	200311	031168305	649102	3.15	11/17/2003	11/17/2003	0	-	
12319	200311	031168305	649102	44.94	11/17/2003	11/17/2003	0	-	
12320	200311	031168309	649102	133.56	11/17/2003	11/17/2003	0	-	
12321	200311	031168309	649102	9.35	11/17/2003	11/17/2003	0	-	
12322	200311	031168310	649102	22.75	11/17/2003	11/17/2003	0	-	
12323	200311	031168310	649102	1.59	11/17/2003	11/17/2003	0	-	

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Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12324	200311	031168330	649006	1.49	11/17/2003	11/21/2003	4	5.96	
12325	200311	031168330	649006	17.75	11/17/2003	11/21/2003	4	71.00	
12326	200311	031168340	649006	70.05	11/17/2003	11/20/2003	3	210.15	
12327	200311	031168340	649006	4.75	11/17/2003	11/20/2003	3	14.25	
12328	200311	031168341	649006	0.84	11/17/2003	11/20/2003	3	2.52	
12329	200311	031168341	649006	14.07	11/17/2003	11/20/2003	3	42.21	
12330	200311	031168385	629101	2.77	11/17/2003	11/18/2003	1	2.77	
12331	200311	031168385	629101	39.57	11/17/2003	11/18/2003	1	39.57	
12332	200311	031168387	629101	16.77	11/17/2003	11/25/2003	8	134.16	
12333	200311	031168389	629101	160.70	11/17/2003	11/24/2003	7	1,124.90	
12334	200311	031168389	629101	11.25	11/17/2003	11/24/2003	7	78.75	
12335	200311	031168393	629101	5.95	11/17/2003	11/18/2003	1	5.95	
12336	200311	031168393	629101	2.70	11/17/2003	11/18/2003	1	2.70	
12337	200311	031168393	629101	3.69	11/17/2003	11/18/2003	1	3.69	
12338	200311	031168393	629101	0.02	11/17/2003	11/18/2003	1	0.02	
12339	200311	031168393	629101	30.24	11/17/2003	11/18/2003	1	30.24	
12340	200311	031168393	629101	17.28	11/17/2003	11/18/2003	1	17.28	
12341	200311	031168393	629101	5.34	11/17/2003	11/18/2003	1	5.34	
12342	200311	031168393	629101	2.07	11/17/2003	11/18/2003	1	2.07	
12343	200311	031168393	629101	1.73	11/17/2003	11/18/2003	1	1.73	
12344	200311	031168393	629101	1.28	11/17/2003	11/18/2003	1	1.28	
12345	200311	031168393	629101	1.18	11/17/2003	11/18/2003	1	1.18	
12346	200311	031168393	629101	0.19	11/17/2003	11/18/2003	1	0.19	
12347	200311	031168393	629101	0.03	11/17/2003	11/18/2003	1	0.03	
12348	200311	031168393	629101	14.49	11/17/2003	11/18/2003	1	14.49	
12349	200311	031168393	629101	0.99	11/17/2003	11/18/2003	1	0.99	
12350	200311	031168393	629101	0.13	11/17/2003	11/18/2003	1	0.13	
12351	200311	031168393	629101	0.09	11/17/2003	11/18/2003	1	0.09	
12352	200311	031168393	629101	0.25	11/17/2003	11/18/2003	1	0.25	
12353	200311	031168393	629101	0.36	11/17/2003	11/18/2003	1	0.36	
12354	200311	031168393	629101	0.37	11/17/2003	11/18/2003	1	0.37	
12355	200311	031168393	629101	0.41	11/17/2003	11/18/2003	1	0.41	
12356	200311	031168393	629101	0.51	11/17/2003	11/18/2003	1	0.51	
12357	200311	031168394	629101	1.73	11/17/2003	11/18/2003	1	1.73	
12358	200311	031168394	629101	5.34	11/17/2003	11/18/2003	1	5.34	
12359	200311	031168394	629101	2.70	11/17/2003	11/18/2003	1	2.70	
12360	200311	031168394	629101	3.69	11/17/2003	11/18/2003	1	3.69	
12361	200311	031168394	629101	2.08	11/17/2003	11/18/2003	1	2.08	
12362	200311	031168394	629101	10.15	11/17/2003	11/18/2003	1	10.15	
12363	200311	031168394	629101	17.28	11/17/2003	11/18/2003	1	17.28	
12364	200311	031168394	629101	30.24	11/17/2003	11/18/2003	1	30.24	
12365	200311	031168394	629101	1.66	11/17/2003	11/18/2003	1	1.66	
12366	200311	031168394	629101	0.04	11/17/2003	11/18/2003	1	0.04	
12367	200311	031168394	629101	24.15	11/17/2003	11/18/2003	1	24.15	
12368	200311	031168394	629101	1.28	11/17/2003	11/18/2003	1	1.28	
12369	200311	031168394	629101	1.19	11/17/2003	11/18/2003	1	1.19	
12370	200311	031168394	629101	0.70	11/17/2003	11/18/2003	1	0.70	
12371	200311	031168394	629101	0.51	11/17/2003	11/18/2003	1	0.51	
12372	200311	031168394	629101	0.37	11/17/2003	11/18/2003	1	0.37	
12373	200311	031168394	629101	0.36	11/17/2003	11/18/2003	1	0.36	
12374	200311	031168394	629101	0.25	11/17/2003	11/18/2003	1	0.25	
12375	200311	031168394	629101	0.19	11/17/2003	11/18/2003	1	0.19	
12376	200311	031168394	629101	0.11	11/17/2003	11/18/2003	1	0.11	
12377	200311	031168394	629101	0.09	11/17/2003	11/18/2003	1	0.09	
12378	200311	031168394	629101	0.02	11/17/2003	11/18/2003	1	0.02	
12379	200311	031168518	649006	25.00	11/18/2003	11/19/2003	1	25.00	
12380	200311	031168520	649004	29.14	11/18/2003	11/24/2003	6	174.84	
12381	200311	031168520	649004	1.75	11/18/2003	11/24/2003	6	10.50	
12382	200311	031168562	677103	0.05	11/18/2003	12/5/2003	17	0.85	
12383	200311	031168562	677103	0.21	11/18/2003	12/5/2003	17	3.57	
12384	200311	031168562	677103	0.80	11/18/2003	12/5/2003	17	13.60	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12385	200311	031168562	677103	3.00	11/18/2003	12/5/2003	17	51.00	
12386	200311	031168564	649101	113.00	11/18/2003	12/4/2003	16	1,808.00	
12387	200311	031168564	649101	7.91	11/18/2003	12/4/2003	16	126.56	
12388	200311	031168579	679005	20.00	11/18/2003	11/20/2003	2	40.00	
12389	200311	031168579	679005	6.94	11/18/2003	11/20/2003	2	13.88	
12390	200311	031168579	679005	400.00	11/18/2003	11/20/2003	2	800.00	
12391	200311	031168581	649004	0.22	11/18/2003	11/26/2003	8	1.76	
12392	200311	031168581	649004	3.50	11/18/2003	11/26/2003	8	28.00	
12393	200311	031168647	649102	49.50	11/18/2003	11/20/2003	2	99.00	
12394	200311	031168688	679004	4.55	11/18/2003	11/18/2003	0	-	
12395	200311	031168688	679004	64.29	11/18/2003	11/18/2003	0	-	
12396	200311	031168688	679004	61.61	11/18/2003	11/18/2003	0	-	
12397	200311	031168688	679004	56.10	11/18/2003	11/18/2003	0	-	
12398	200311	031168688	679004	4.50	11/18/2003	11/18/2003	0	-	
12399	200311	031168688	679004	4.31	11/18/2003	11/18/2003	0	-	
12400	200311	031168688	679004	4.09	11/18/2003	11/18/2003	0	-	
12401	200311	031168688	679004	3.93	11/18/2003	11/18/2003	0	-	
12402	200311	031168688	679004	65.04	11/18/2003	11/18/2003	0	-	
12403	200311	031168688	679004	58.41	11/18/2003	11/18/2003	0	-	
12404	200311	031168697	629101	88.20	11/18/2003	11/18/2003	0	-	
12405	200311	031168702	649102	33.90	11/18/2003	11/18/2003	0	-	
12406	200311	031168702	649102	565.00	11/18/2003	11/18/2003	0	-	
12407	200311	031168704	649004	21.92	11/18/2003	11/20/2003	2	43.84	
12408	200311	031168704	649004	438.46	11/18/2003	11/20/2003	2	876.92	
12409	200311	031168721	679004	61.61	11/18/2003	11/19/2003	1	61.61	
12410	200311	031168721	679004	(1.32)	11/18/2003	11/19/2003	1	(1.32)	
12411	200311	031168721	679004	4.31	11/18/2003	11/19/2003	1	4.31	
12412	200311	031168739	679004	2.99	11/18/2003	11/19/2003	1	2.99	
12413	200311	031168739	679004	3.54	11/18/2003	11/19/2003	1	3.54	
12414	200311	031168739	679004	3.55	11/18/2003	11/19/2003	1	3.55	
12415	200311	031168739	679004	3.80	11/18/2003	11/19/2003	1	3.80	
12416	200311	031168739	679004	42.77	11/18/2003	11/19/2003	1	42.77	
12417	200311	031168739	679004	50.63	11/18/2003	11/19/2003	1	50.63	
12418	200311	031168739	679004	50.71	11/18/2003	11/19/2003	1	50.71	
12419	200311	031168739	679004	54.32	11/18/2003	11/19/2003	1	54.32	
12420	200311	031168739	649102	2.32	11/18/2003	11/19/2003	1	2.32	
12421	200311	031168739	649102	33.19	11/18/2003	11/19/2003	1	33.19	
12422	200311	031168749	649001	17.07	11/18/2003	11/20/2003	2	34.14	
12423	200311	031168750	649103	1.14	11/18/2003	11/19/2003	1	1.14	
12424	200311	031168750	649103	18.90	11/18/2003	11/19/2003	1	18.90	
12425	200311	031168750	649103	20.00	11/18/2003	11/19/2003	1	20.00	
12426	200311	031168753	649103	72.00	11/18/2003	11/19/2003	1	72.00	
12427	200311	031168753	649103	9.00	11/18/2003	11/19/2003	1	9.00	
12428	200311	031168753	649103	44.00	11/18/2003	11/19/2003	1	44.00	
12429	200311	031168753	649103	4.32	11/18/2003	11/19/2003	1	4.32	
12430	200311	031168753	649103	2.64	11/18/2003	11/19/2003	1	2.64	
12431	200311	031168753	649103	5.50	11/18/2003	11/19/2003	1	5.50	
12432	200311	031168754	649103	0.97	11/18/2003	11/19/2003	1	0.97	
12433	200311	031168754	649103	16.20	11/18/2003	11/19/2003	1	16.20	
12434	200311	031168754	649103	20.00	11/18/2003	11/19/2003	1	20.00	
12435	200311	031168756	649103	2.18	11/18/2003	11/19/2003	1	2.18	
12436	200311	031168756	649103	1.95	11/18/2003	11/19/2003	1	1.95	
12437	200311	031168756	649103	32.40	11/18/2003	11/19/2003	1	32.40	
12438	200311	031168756	649103	15.85	11/18/2003	11/19/2003	1	15.85	
12439	200311	031168756	649103	14.15	11/18/2003	11/19/2003	1	14.15	
12440	200311	031168756	649103	36.30	11/18/2003	11/19/2003	1	36.30	
12441	200311	031168784	649103	1.83	11/18/2003	11/19/2003	1	1.83	
12442	200311	031168784	649103	25.98	11/18/2003	11/19/2003	1	25.98	
12443	200311	031168788	677103	3.00	11/18/2003	11/19/2003	1	3.00	
12444	200311	031168788	677103	50.00	11/18/2003	11/19/2003	1	50.00	
12445	200311	031168796	649006	333.56	11/18/2003	11/18/2003	0	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12446	200311	031168796	649004	241.96	11/18/2003	11/18/2003	0	-	
12447	200311	031168796	649006	92.64	11/18/2003	11/18/2003	0	-	
12448	200311	031168796	649006	243.64	11/18/2003	11/18/2003	0	-	
12449	200311	031168807	649004	9.02	11/18/2003	11/19/2003	1	9.02	
12450	200311	031168807	649004	2.68	11/18/2003	11/19/2003	1	2.68	
12451	200311	031168807	649004	53.55	11/18/2003	11/19/2003	1	53.55	
12452	200311	031168820	649104	0.68	11/18/2003	11/19/2003	1	0.68	
12453	200311	031168820	649104	11.37	11/18/2003	11/19/2003	1	11.37	
12454	200311	031168824	649004	8.44	11/18/2003	11/19/2003	1	8.44	
12455	200311	031168824	649004	168.77	11/18/2003	11/19/2003	1	168.77	
12456	200311	031168824	649004	5.17	11/18/2003	11/19/2003	1	5.17	
12457	200311	031168828	649104	105.72	11/18/2003	11/26/2003	8	845.76	
12458	200311	031168828	649104	141.30	11/18/2003	11/26/2003	8	1,130.40	
12459	200311	031168828	649104	7.07	11/18/2003	11/26/2003	8	56.56	
12460	200311	031168834	649101	25.00	11/18/2003	11/18/2003	0	-	
12461	200311	031168863	649101	221.04	11/18/2003	11/18/2003	0	-	
12462	200311	031168874	649004	28.76	11/18/2003	12/4/2003	16	460.16	
12463	200311	031168874	649004	2.01	11/18/2003	12/4/2003	16	32.16	
12464	200311	031168879	649004	9.51	11/18/2003	12/1/2003	13	123.63	
12465	200311	031168879	649004	0.67	11/18/2003	12/1/2003	13	8.71	
12466	200311	031168890	629001	50.40	11/18/2003	11/20/2003	2	100.80	
12467	200311	031168890	629001	720.00	11/18/2003	11/20/2003	2	1,440.00	
12468	200311	031168894	649104	17.16	11/18/2003	11/19/2003	1	17.16	
12469	200311	031168894	649104	365.96	11/18/2003	11/19/2003	1	365.96	
12470	200311	031168967	629101	20.00	11/18/2003	11/19/2003	1	20.00	
12471	200311	031169038	649101	376.82	11/18/2003	11/20/2003	2	753.64	
12472	200311	031169038	649101	26.38	11/18/2003	11/20/2003	2	52.76	
12473	200311	031169039	677202	24.90	11/18/2003	12/4/2003	16	398.40	
12474	200311	031169039	677202	10.58	11/18/2003	12/4/2003	16	169.28	
12475	200311	031169039	677202	487.50	11/18/2003	12/4/2003	16	7,800.00	
12476	200311	031169043	649101	3.72	11/18/2003	11/20/2003	2	7.44	
12477	200311	031169043	649101	74.46	11/18/2003	11/20/2003	2	148.92	
12478	200311	031169065	649102	(2.38)	11/18/2003	11/18/2003	0	-	
12479	200311	031169065	649102	24.55	11/18/2003	11/18/2003	0	-	
12480	200311	031169065	649102	16.64	11/18/2003	11/18/2003	0	-	
12481	200311	031169065	649102	237.65	11/18/2003	11/18/2003	0	-	
12482	200311	031169070	677202	437.65	11/18/2003	12/8/2003	20	8,753.00	
12483	200311	031169070	649004	2,005.40	11/18/2003	12/8/2003	20	40,108.00	
12484	200311	031169233	649102	0.69	11/18/2003	11/19/2003	1	0.69	
12485	200311	031169233	649102	69.25	11/18/2003	11/19/2003	1	69.25	
12486	200311	031169260	649102	27.52	11/18/2003	11/21/2003	3	82.56	
12487	200311	031169262	649104	26.63	11/18/2003	12/2/2003	14	372.82	
12488	200311	031169262	649102	4.96	11/18/2003	12/2/2003	14	69.44	
12489	200311	031169271	649101	44.84	11/18/2003	11/18/2003	0	-	
12490	200311	031169271	649101	22.49	11/18/2003	11/18/2003	0	-	
12491	200311	031169271	649101	330.00	11/18/2003	11/18/2003	0	-	
12492	200311	031169274	649104	73.03	11/18/2003	11/18/2003	0	-	
12493	200311	031169275	649101	2.47	11/18/2003	11/18/2003	0	-	
12494	200311	031169275	649101	49.50	11/18/2003	11/18/2003	0	-	
12495	200311	031169275	649101	3.87	11/18/2003	11/18/2003	0	-	
12496	200311	031169292	649104	0.65	11/18/2003	12/9/2003	21	13.65	
12497	200311	031169292	649104	10.81	11/18/2003	12/9/2003	21	227.01	
12498	200311	031169338	649104	25.98	11/18/2003	11/21/2003	3	77.94	
12499	200311	031169338	649104	441.66	11/18/2003	11/21/2003	3	1,324.98	
12500	200311	031169338	649104	80.00	11/18/2003	11/21/2003	3	240.00	
12501	200311	031169339	649104	155.08	11/18/2003	12/2/2003	14	2,171.12	
12502	200311	031169341	649104	661.56	11/18/2003	12/4/2003	16	10,584.96	
12503	200311	031169341	649104	39.70	11/18/2003	12/4/2003	16	635.20	
12504	200311	031169380	649006	34.74	11/18/2003	11/18/2003	0	-	
12505	200311	031169491	649104	26.41	11/18/2003	11/20/2003	2	52.82	
12506	200311	031169491	649104	1,320.80	11/18/2003	11/20/2003	2	2,641.60	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12507	200311	031169491	649104	12.96	11/18/2003	11/20/2003	2	25.92	
12508	200311	031169491	649104	18.84	11/18/2003	11/20/2003	2	37.68	
12509	200311	031169491	649104	18.98	11/18/2003	11/20/2003	2	37.96	
12510	200311	031169491	649104	5.04	11/18/2003	11/20/2003	2	10.08	
12511	200311	031169491	649104	27.09	11/18/2003	11/20/2003	2	54.18	
12512	200311	031169491	649104	41.24	11/18/2003	11/20/2003	2	82.48	
12513	200311	031169491	649104	121.32	11/18/2003	11/20/2003	2	242.64	
12514	200311	031169491	649104	1,073.74	11/18/2003	11/20/2003	2	2,147.48	
12515	200311	031169491	649102	324.87	11/18/2003	11/20/2003	2	649.74	
12516	200311	031169491	649102	124.22	11/18/2003	11/20/2003	2	248.44	
12517	200311	031169491	649102	22.47	11/18/2003	11/20/2003	2	44.94	
12518	200311	031169491	649104	246.40	11/18/2003	11/20/2003	2	492.80	
12519	200311	031169491	649004	66.96	11/18/2003	11/20/2003	2	133.92	
12520	200311	031169491	649005	144.00	11/18/2003	11/20/2003	2	288.00	
12521	200311	031169491	649006	63.51	11/18/2003	11/20/2003	2	127.02	
12522	200311	031169491	649006	196.04	11/18/2003	11/20/2003	2	392.08	
12523	200311	031169491	649006	904.88	11/18/2003	11/20/2003	2	1,809.76	
12524	200311	031169491	649005	731.64	11/18/2003	11/20/2003	2	1,463.28	
12525	200311	031169493	649104	390.33	11/18/2003	11/26/2003	8	3,122.64	
12526	200311	031169493	649102	421.88	11/18/2003	11/26/2003	8	3,375.04	
12527	200311	031169493	649103	31.79	11/18/2003	11/26/2003	8	254.32	
12528	200311	031169493	649102	549.72	11/18/2003	11/26/2003	8	4,397.76	
12529	200311	031169493	649102	19.15	11/18/2003	11/26/2003	8	153.20	
12530	200311	031169493	649102	133.65	11/18/2003	11/26/2003	8	1,069.20	
12531	200311	031169493	649104	85.40	11/18/2003	11/26/2003	8	683.20	
12532	200311	031169493	649104	242.36	11/18/2003	11/26/2003	8	1,938.88	
12533	200311	031169493	649104	89.80	11/18/2003	11/26/2003	8	718.40	
12534	200311	031169493	649004	259.86	11/18/2003	11/26/2003	8	2,078.88	
12535	200311	031169493	649004	22.41	11/18/2003	11/26/2003	8	179.28	
12536	200311	031169493	649006	21.90	11/18/2003	11/26/2003	8	175.20	
12537	200311	031169493	649004	9.09	11/18/2003	11/26/2003	8	72.72	
12538	200311	031169493	629002	272.61	11/18/2003	11/26/2003	8	2,180.88	
12539	200311	031169493	649004	57.30	11/18/2003	11/26/2003	8	458.40	
12540	200311	031169493	649003	52.99	11/18/2003	11/26/2003	8	423.92	
12541	200311	031169493	649004	211.66	11/18/2003	11/26/2003	8	1,693.28	
12542	200311	031169493	649004	917.38	11/18/2003	11/26/2003	8	7,339.04	
12543	200311	031169493	649003	54.11	11/18/2003	11/26/2003	8	432.88	
12544	200311	031169493	629101	25.94	11/18/2003	11/26/2003	8	207.52	
12545	200311	031169493	629101	176.85	11/18/2003	11/26/2003	8	1,414.80	
12546	200311	031169493	629101	492.21	11/18/2003	11/26/2003	8	3,937.68	
12547	200311	031169493	649004	122.04	11/18/2003	11/26/2003	8	976.32	
12548	200311	031169637	677103	197.27	11/19/2003	11/19/2003	0	-	
12549	200311	031169637	649006	67.55	11/19/2003	11/19/2003	0	-	
12550	200311	031169638	677103	67.55	11/19/2003	11/19/2003	0	-	
12551	200311	031169638	649006	50.80	11/19/2003	11/19/2003	0	-	
12552	200311	031169638	649004	457.20	11/19/2003	11/19/2003	0	-	
12553	200311	031169638	649005	50.80	11/19/2003	11/19/2003	0	-	
12554	200311	031169641	649103	39.65	11/19/2003	11/19/2003	0	-	
12555	200311	031169652	649003	147.35	11/19/2003	11/19/2003	0	-	
12556	200311	031169652	649003	217.65	11/19/2003	11/19/2003	0	-	
12557	200311	031169654	649006	889.56	11/19/2003	11/19/2003	0	-	
12558	200311	031169694	649005	22.16	11/19/2003	11/26/2003	7	155.12	
12559	200311	031169694	649005	20.55	11/19/2003	11/26/2003	7	143.85	
12560	200311	031169694	649005	316.50	11/19/2003	11/26/2003	7	2,215.50	
12561	200311	031169695	649005	158.25	11/19/2003	11/26/2003	7	1,107.75	
12562	200311	031169695	649005	11.08	11/19/2003	11/26/2003	7	77.56	
12563	200311	031169695	649005	20.19	11/19/2003	11/26/2003	7	141.33	
12564	200311	031169741	649102	820.00	11/19/2003	11/20/2003	1	820.00	
12565	200311	031169741	649102	49.20	11/19/2003	11/20/2003	1	49.20	
12566	200311	031169741	649102	20.00	11/19/2003	11/20/2003	1	20.00	
12567	200311	031169745	649004	34.50	11/19/2003	11/20/2003	1	34.50	

MidAmerican Energy Company
Lead Lag Analysis - 2003
Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher No.	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
12568	200311	031169745	649004	270.00	11/19/2003	11/20/2003	1	270.00	
12569	200311	031169778	649006	174.31	11/19/2003	11/19/2003	0	-	
12570	200311	031169778	649006	341.28	11/19/2003	11/19/2003	0	-	
12571	200311	031169785	649004	20.53	11/19/2003	11/19/2003	0	-	
12572	200311	031169789	649004	2.45	11/19/2003	11/19/2003	0	-	
12573	200311	031169789	649004	34.99	11/19/2003	11/19/2003	0	-	
12574	200311	031169790	629101	7.00	11/19/2003	11/19/2003	0	-	
12575	200311	031169790	629101	100.00	11/19/2003	11/19/2003	0	-	
12576	200311	031169795	649104	35.25	11/19/2003	11/19/2003	0	-	
12577	200311	031169814	649004	116.20	11/19/2003	11/20/2003	1	116.20	
12578	200311	031169814	649004	8.13	11/19/2003	11/20/2003	1	8.13	
12579	200311	031169815	649004	210.00	11/19/2003	11/20/2003	1	210.00	
12580	200311	031169815	649004	14.70	11/19/2003	11/20/2003	1	14.70	
12581	200311	031169816	649104	74.97	11/19/2003	11/24/2003	5	374.85	
12582	200311	031169816	649104	1.67	11/19/2003	11/24/2003	5	8.35	
12583	200311	031169816	649104	5.25	11/19/2003	11/24/2003	5	26.25	
12584	200311	031169816	649104	1.68	11/19/2003	11/24/2003	5	8.40	
12585	200311	031169824	629102	4.38	11/19/2003	11/20/2003	1	4.38	
12586	200311	031169824	629102	146.11	11/19/2003	11/20/2003	1	146.11	
12587	200311	031169875	649004	27.50	11/19/2003	12/4/2003	15	412.50	
12588	200311	031169875	649004	550.00	11/19/2003	12/4/2003	15	8,250.00	
12589	200311	031169942	677202	307.00	11/19/2003	11/19/2003	0	-	
12590	200311	031169945	629101	0.67	11/19/2003	11/20/2003	1	0.67	
12591	200311	031169945	629101	9.57	11/19/2003	11/20/2003	1	9.57	
12592	200311	031169948	677202	51.92	11/19/2003	11/20/2003	1	51.92	
12593	200311	031169948	677202	3.12	11/19/2003	11/20/2003	1	3.12	
12594	200311	031169994	649103	276.00	11/19/2003	11/20/2003	1	276.00	
12595	200311	031169994	649004	276.00	11/19/2003	11/20/2003	1	276.00	
12596	200311	031169994	649004	336.00	11/19/2003	11/20/2003	1	336.00	
12597	200311	031169994	649004	672.00	11/19/2003	11/20/2003	1	672.00	
12598	200311	031169994	649004	1,344.00	11/19/2003	11/20/2003	1	1,344.00	
12599	200311	031169994	649004	1,404.00	11/19/2003	11/20/2003	1	1,404.00	
12600									
12601				<u>\$1,788,280.25</u>				<u>\$8,367,549.83</u>	<u>4,6791</u>

MidAmerican Energy Company
Working Capital - South Dakota Property Taxes
Test Year Ending December 31, 2003
Payments Made Apr 30 & Oct 31

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	486	15.21	470.79	8.333333%	39.23
2	February	455	15.21	439.79	8.333333%	36.65
3	March	427	15.21	411.79	8.333333%	34.32
4	April	396	15.21	380.79	8.333333%	31.73
5	May	366	15.21	350.79	8.333333%	29.23
6	June	335	15.21	319.79	8.333333%	26.65
7	July	489	15.21	473.79	8.333333%	39.48
8	August	458	15.21	442.79	8.333333%	36.90
9	September	427	15.21	411.79	8.333333%	34.32
10	October	397	15.21	381.79	8.333333%	31.82
11	November	366	15.21	350.79	8.333333%	29.23
12	December	336	15.21	320.79	8.333333%	26.73
13	Total	<u>4,938</u>			<u>100.000000%</u>	<u>396.29</u>
14						
15						

Source: MidAmerican Energy Tax Department

**MidAmerican Energy Company
 Gross Receipts Tax
 Test Year Ending December 31, 2003
 Payment Made June 1, 2004**

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	517	15.25	501.75	8.33333%	41.81
2	February	486	15.25	470.75	8.33333%	39.23
3	March	458	15.25	442.75	8.33333%	36.90
4	April	427	15.25	411.75	8.33333%	34.31
5	May	397	15.25	381.75	8.33333%	31.81
6	June	366	15.25	350.75	8.33333%	29.23
7	July	336	15.25	320.75	8.33333%	26.73
8	August	305	15.25	289.75	8.33333%	24.15
9	September	274	15.25	258.75	8.33333%	21.56
10	October	244	15.25	228.75	8.33333%	19.06
11	November	213	15.25	197.75	8.33333%	16.48
12	December	183	15.25	167.75	8.33333%	13.98
13	Total	<u>4,206</u>			<u>100.00000%</u>	<u>335.25</u>
14						
15						

Source: MidAmerican Energy Tax Department

MidAmerican Energy Company
Working Capital - FICA Taxes
Test Year Ending December 31, 2003
Payments Made: One Day After Payroll

	(a)	(b)	(c)	(d)
Line No.	Item	Amount (thousands)		
1	Union Payroll per Books	\$2,253,934	x	13.00
2				\$29,301,142
3	Office Payroll per Books	3,482,830	x	8.50
4	Total Payroll per Books	\$5,736,764		29,604,055
5				\$58,905,197
6	Weighted Lag Days			<u>10.27</u>
7				
8				
9				
10				
11	<u>Payroll plus FICA Lag</u>			
12	Union Payroll Lag	12.00	+	1.00 = 13.00
13				
14	Office Payroll Lag	7.50	+	1.00 = 8.50
15				
16				
17				
18				
19	Sources:			
20	Col (b), Ln 1: Workpapers of David M. Blomquist, WPR-8, Pg 5 of 7, Col B, Ln 113			
21	Col (b), Ln 3: Workpapers of David M. Blomquist, WPR-8, Pg 7 of 7, Col B, Ln 164			
22	Col (b), Ln 12 & Ln 14: Workpapers of David M. Blomquist, WPR-3, Pg 1 of 1, Col (b), Ln 2 & Ln 5			
23				
24				
25				
26				

MidAmerican Energy Company
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
1	Direct Payroll Distribution Summary -					
2	Manufactured Gas	\$317,148	\$17,721	\$16,815	\$1,077	\$352,761
3	Other Gas Supply	1,502,272	180,199	191,163	11,949	1,885,583
4	Storage, LNG	914,213	117,102	127,040	8,077	1,166,432
5	Distribution	20,713,120	2,568,971	3,047,686	131,365	26,461,142
6	Customer Accounts	10,739,010	1,300,143	1,386,395	76,296	13,501,844
7	Customer Serv. And Info.	21,579	2,712	2,966	192	27,449
8	Sales	755,924	142,656	104,383	2,360	1,005,323
9	Admin. And General	6,310,414	827,698	860,316	48,670	8,047,098
10	Total	<u>\$41,273,680</u>	<u>\$5,157,202</u>	<u>\$5,736,764</u>	<u>\$279,986</u>	<u>\$52,447,632</u>
11	Percent	<u>78.70%</u>	<u>9.83%</u>	<u>10.94%</u>	<u>0.53%</u>	<u>100.00%</u>
12	Gas Operation and Maintenance Direct Payroll Distribution -					
13	Total Gas					
14	Manufactured Gas					
15	Acct 714	\$196,096	\$2,235	\$0	\$0	\$198,331
16	Acct 735	80,204	10,282	11,143	712	102,341
17	Acct 741	36,259	4,602	5,033	325	46,219
18	Acct 742	4,589	602	639	40	5,870
19	Total	<u>317,148</u>	<u>17,721</u>	<u>16,815</u>	<u>1,077</u>	<u>352,761</u>
20	Other Gas Supply Expense					
21	Acct 813	<u>1,502,272</u>	<u>180,199</u>	<u>191,163</u>	<u>11,949</u>	<u>1,885,583</u>
22	Other Storage Expenses					
23	Acct 840	414,506	52,606	57,542	3,717	528,371
24	Acct 841	147,358	19,348	20,552	1,234	188,492
25	Acct 843	352,349	45,148	48,946	3,126	449,569
26	Total	<u>914,213</u>	<u>117,102</u>	<u>127,040</u>	<u>8,077</u>	<u>1,166,432</u>
27	Distribution Expenses					
28	Acct 870	3,413,250	399,594	504,433	8,541	4,325,818
29	Acct 871	666,510	94,378	89,300	11,950	862,138
30	Acct 874	3,362,260	187,931	606,712	36,712	4,193,615
31	Acct 878	1,999,850	439,141	183,406	16,876	2,639,273
32	Acct 879	2,777,201	335,203	280,285	20,760	3,413,449
33	Acct 880	3,178,547	435,196	584,851	2,025	4,200,619
34	Acct 887	2,173,064	434,740	418,777	13,741	3,040,322
35	Acct 889	497,324	68,805	53,493	6,170	625,792
36	Acct 892	1,068,382	83,427	208,185	11,380	1,371,374
37	Acct 893	1,576,732	90,556	118,244	3,210	1,788,742
38	Total	<u>20,713,120</u>	<u>2,568,971</u>	<u>3,047,686</u>	<u>131,365</u>	<u>26,461,142</u>

MidAmerican Energy Company
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
39	Customer Accounts Expenses					
40	Acct 901	\$1,145,830	\$146,488	\$157,010	\$9,935	\$1,459,263
41	Acct 902	3,910,041	412,044	416,695	24,662	4,763,442
42	Acct 903	5,450,457	713,614	777,910	39,971	6,981,952
43	Acct 905	232,682	27,997	34,780	1,728	297,187
44	Total	<u>10,739,010</u>	<u>1,300,143</u>	<u>1,386,395</u>	<u>76,296</u>	<u>13,501,844</u>
45	Customer Service and Informational Expenses					
46	Acct 908	<u>21,579</u>	<u>2,712</u>	<u>2,966</u>	<u>192</u>	<u>27,449</u>
47	Sales Expenses					
48	Acct 911	0	108	0	0	108
49	Acct 912	746,082	141,508	103,246	2,287	993,123
50	Acct 916	9,842	1,040	1,137	73	12,092
51	Total	<u>755,924</u>	<u>142,656</u>	<u>104,383</u>	<u>2,360</u>	<u>1,005,323</u>
52	Administrative and General Expenses					
53	Acct 920	5,406,907	747,129	745,093	45,494	6,944,623
54	Acct 922	(79,967)	(11,109)	(11,212)	(626)	(102,914)
55	Acct 924	45,207	6,801	13,065	273	65,346
56	Acct 925	536,585	36,007	31,829	1,334	605,755
57	Acct 926	129,532	15,893	18,184	912	164,521
58	Acct 930	108,717	14,290	16,286	581	139,874
59	Acct 931	1,351	94	94	6	1,545
60	Acct 935	162,082	18,593	46,977	696	228,348
61	Total	<u>6,310,414</u>	<u>827,698</u>	<u>860,316</u>	<u>48,670</u>	<u>8,047,098</u>
62	Total Gas Payroll	<u>\$41,273,680</u>	<u>\$5,157,202</u>	<u>\$5,736,764</u>	<u>\$279,986</u>	<u>\$52,447,632</u>

MidAmerican Energy Company
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
63	Gas Operation and Maintenance Direct Payroll Distribution -					
64	Hourly (or union) utility personnel:					
65	Manufactured Gas					
66	Acct 714	\$28,943	\$0	\$0	\$0	\$28,943
67	Acct 735	29,395	3,819	4,088	257	37,559
68	Acct 741	30,309	3,847	4,208	271	38,635
69	Acct 742	3,465	453	482	31	4,431
70	Total	<u>92,112</u>	<u>8,119</u>	<u>8,778</u>	<u>559</u>	<u>109,568</u>
71	Other Gas Supply Expense					
72	Acct 813	<u>8,906</u>	<u>4,352</u>	<u>0</u>	<u>0</u>	<u>13,258</u>
73	Other Storage Expenses					
74	Acct 840	127,764	16,215	17,736	1,146	162,861
75	Acct 841	106,653	14,041	14,829	913	136,436
76	Acct 843	296,230	37,958	41,150	2,628	377,966
77	Total	<u>530,647</u>	<u>68,214</u>	<u>73,715</u>	<u>4,687</u>	<u>677,263</u>
78	Distribution Expenses					
79	Acct 870	10,974	4,347	19,919	0	35,240
80	Acct 871	300,591	48,904	38,545	7,767	395,807
81	Acct 874	2,336,825	88,670	482,093	27,496	2,935,084
82	Acct 878	1,495,387	378,091	132,319	14,050	2,019,847
83	Acct 879	1,771,083	205,527	169,926	13,098	2,159,634
84	Acct 880	1,618,025	148,818	301,388	606	2,068,837
85	Acct 887	1,613,943	321,030	302,747	12,028	2,249,748
86	Acct 889	409,407	60,070	46,070	5,278	520,825
87	Acct 892	905,435	71,840	168,619	9,703	1,155,597
88	Acct 893	1,260,630	66,619	99,789	2,650	1,429,688
89	Total	<u>11,722,300</u>	<u>1,393,916</u>	<u>1,761,415</u>	<u>92,676</u>	<u>14,970,307</u>

MidAmerican Energy Company
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
90	Customer Accounts Expenses					
91	Acct 901	\$0	\$0	\$0	\$0	\$0
92	Acct 902	2,807,147	280,693	319,439	19,903	3,427,182
93	Acct 903	348,968	15,465	44,180	3,576	412,189
94	Acct 905	1,455	823	1,672	0	3,950
95	Total	<u>3,157,570</u>	<u>296,981</u>	<u>365,291</u>	<u>23,479</u>	<u>3,843,321</u>
96	Customer Service and Informational Expenses					
97	Acct 908	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
98	Sales Expenses					
99	Acct 911	0	0	0	0	0
100	Acct 912	0	0	0	0	0
101	Acct 916	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
102	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
103	Administrative and General Expenses					
104	Acct 920	44,905	5,542	5,501	311	56,259
105	Acct 922	0	0	0	0	0
106	Acct 924	2	0	6,919	0	6,921
107	Acct 925	178,503	2,432	4,073	0	185,008
108	Acct 926	0	0	0	0	0
109	Acct 930	1,205	0	0	0	1,205
110	Acct 931	(128)	0	0	0	(128)
111	Acct 935	35,258	1,981	28,242	0	65,481
112	Total	<u>259,745</u>	<u>9,955</u>	<u>44,735</u>	<u>311</u>	<u>314,746</u>
113	Total Union Payroll	<u>\$15,771,280</u>	<u>\$1,781,537</u>	<u>\$2,253,934</u>	<u>\$121,712</u>	<u>\$19,928,463</u>

MidAmerican Energy Company
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
114	Gas Operation and Maintenance Direct Payroll Distribution -					
115	Salaried utility personnel:					
116	Manufactured Gas					
117	Acct 714	\$167,153	\$2,235	\$0	\$0	\$169,388
118	Acct 735	50,809	6,463	7,055	455	64,782
119	Acct 741	5,950	755	825	54	7,584
120	Acct 742	1,124	149	157	9	1,439
121	Total	<u>225,036</u>	<u>9,602</u>	<u>8,037</u>	<u>518</u>	<u>243,193</u>
122	Other Gas Supply Expense					
123	Acct 813	<u>1,493,366</u>	<u>175,847</u>	<u>191,163</u>	<u>11,949</u>	<u>1,872,325</u>
124	Other Storage Expenses					
125	Acct 840	286,742	36,391	39,806	2,571	365,510
126	Acct 841	40,705	5,307	5,723	321	52,056
127	Acct 843	<u>56,119</u>	<u>7,190</u>	<u>7,796</u>	<u>498</u>	<u>71,603</u>
128	Total	<u>383,566</u>	<u>48,888</u>	<u>53,325</u>	<u>3,390</u>	<u>489,169</u>
129	Distribution Expenses					
130	Acct 870	3,402,276	395,247	484,514	8,541	4,290,578
131	Acct 871	365,919	45,474	50,755	4,183	466,331
132	Acct 874	1,025,435	99,261	124,619	9,216	1,258,531
133	Acct 878	504,463	61,050	51,087	2,826	619,426
134	Acct 879	1,006,118	129,676	110,359	7,662	1,253,815
135	Acct 880	1,560,522	286,378	283,463	1,419	2,131,782
136	Acct 887	559,121	113,710	116,030	1,713	790,574
137	Acct 889	87,917	8,735	7,423	892	104,967
138	Acct 892	162,947	11,587	39,566	1,677	215,777
139	Acct 893	<u>316,102</u>	<u>23,937</u>	<u>18,455</u>	<u>560</u>	<u>359,054</u>
140	Total	<u>8,990,820</u>	<u>1,175,055</u>	<u>1,286,271</u>	<u>38,689</u>	<u>11,490,835</u>

MidAmerican Energy Company
DISTRIBUTION OF SALARIES AND WAGES
Jurisdictional GAS Operation and Maintenance Payroll Costs
December 31, 2003
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
141	Customer Accounts Expenses					
142	Acct 901	\$1,145,830	\$146,488	\$157,010	\$9,935	\$1,459,263
143	Acct 902	1,102,894	131,351	97,256	4,759	1,336,260
144	Acct 903	5,101,489	698,149	733,730	36,395	6,569,763
145	Acct 905	231,227	27,174	33,108	1,728	293,237
146	Total	<u>7,581,440</u>	<u>1,003,162</u>	<u>1,021,104</u>	<u>52,817</u>	<u>9,658,523</u>
147	Customer Service and Informational Expenses					
148	Acct 908	<u>21,579</u>	<u>2,712</u>	<u>2,966</u>	<u>192</u>	<u>27,449</u>
149	Sales Expenses					
150	Acct 911	0	108	0	0	108
151	Acct 912	746,082	141,508	103,246	2,287	993,123
152	Acct 916	<u>9,842</u>	<u>1,040</u>	<u>1,137</u>	<u>73</u>	<u>12,092</u>
153	Total	<u>755,924</u>	<u>142,656</u>	<u>104,383</u>	<u>2,360</u>	<u>1,005,323</u>
154	Administrative and General Expenses					
155	Acct 920	5,362,002	741,587	739,592	45,183	6,888,364
156	Acct 922	(79,967)	(11,109)	(11,212)	(626)	(102,914)
157	Acct 924	45,205	6,801	6,146	273	58,425
158	Acct 925	358,082	33,575	27,756	1,334	420,747
159	Acct 926	129,532	15,893	18,184	912	164,521
160	Acct 930	107,512	14,290	16,286	581	138,669
161	Acct 931	1,479	94	94	6	1,673
162	Acct 935	<u>126,824</u>	<u>16,612</u>	<u>18,735</u>	<u>696</u>	<u>162,867</u>
163	Total	<u>6,050,669</u>	<u>817,743</u>	<u>815,581</u>	<u>48,359</u>	<u>7,732,352</u>
164	Total Salaried Payroll	<u>\$25,502,400</u>	<u>\$3,375,665</u>	<u>\$3,482,830</u>	<u>\$158,274</u>	<u>\$32,519,169</u>
165	Charged to O&M	\$41,273,680	\$5,157,202	\$5,736,764	\$279,986	\$52,447,632
166	Charged to Construction	6,806,061	755,025	1,207,879	85,595	8,854,560
167	Charged to Removal	478,065	44,610	91,823	12,946	627,444
168	Total Direct Labor	\$48,557,806	\$5,956,837	\$7,036,466	\$378,527	\$61,929,636
169	Percent O&M to Total	85.00%	86.58%	81.53%	73.97%	84.69%
170	Electric Direct Labor	135,906,665	17,450,868	1,115,193	-	154,472,726
171	Total MEC Direct Labor	\$184,464,471	\$23,407,705	\$8,151,659	\$378,527	\$216,402,362
172	Percent Gas to Total	26.32%	25.45%	86.32%	100.00%	28.62%

MidAmerican Energy Company
Working Capital - Federal & State Unemployment Taxes
Test Year Ending December 31, 2003
Payments Made Apr 30, Jul 31, Oct 31 & Jan 31

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	90	15.21	74.79	8.333333%	6.23
2	February	62	15.21	46.79	8.333333%	3.90
3	March	31	15.21	15.79	8.333333%	1.32
4	April	93	15.21	77.79	8.333333%	6.48
5	May	62	15.21	46.79	8.333333%	3.90
6	June	32	15.21	16.79	8.333333%	1.40
7	July	93	15.21	77.79	8.333333%	6.48
8	August	62	15.21	46.79	8.333333%	3.90
9	September	32	15.21	16.79	8.333333%	1.40
10	October	93	15.21	77.79	8.333333%	6.48
11	November	63	15.21	47.79	8.333333%	3.98
12	December	32	15.21	16.79	8.333333%	1.40
13	Total	<u>745</u>			<u>100.000000%</u>	<u>46.88</u>
14						
15						

Source: Tax Department

MidAmerican Energy Company
Working Capital - Federal Income Taxes
Test Year Ending December 31, 2003
Payments Made Apr 15, Jun 15, Sep 15 & Dec 15

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	105	15.21	89.79	8.333333%	7.48
2	February	74	15.21	58.79	8.333333%	4.90
3	March	46	15.21	30.79	8.333333%	2.57
4	April 1-15	15	7.60	7.40	4.16667%	0.31
5	April 15-30	61	7.60	53.40	4.16667%	2.22
6	May	46	15.21	30.79	8.333333%	2.57
7	June 1-15	15	7.60	7.40	4.16667%	0.31
8	June 15-30	92	7.60	84.40	4.16667%	3.52
9	July	77	15.21	61.79	8.333333%	5.15
10	August	46	15.21	30.79	8.333333%	2.57
11	September 1-15	15	7.60	7.40	4.16667%	0.31
12	September 15-30	91	7.60	83.40	4.16667%	3.47
13	October	76	15.21	60.79	8.333333%	5.07
14	November	45	15.21	29.79	8.333333%	2.48
15	December 1-15	15	7.60	7.40	4.16667%	0.31
16	December 15-31	122	7.60	114.40	4.16667%	4.77
17	Total	<u>941</u>			<u>100.00000%</u>	<u>47.99</u>
18						
19						
20						

Source: Tax Department

MidAmerican Energy Company
Working Capital - Interest on Long Term Debt
Test Year Ending December 31, 2003
Payments Made Jun 30 & Dec 31

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	181	15.21	165.79	8.333333%	13.82
2	February	150	15.21	134.79	8.333333%	11.23
3	March	122	15.21	106.79	8.333333%	8.90
4	April	91	15.21	75.79	8.333333%	6.32
5	May	61	15.21	45.79	8.333333%	3.82
6	June	30	15.21	14.79	8.333333%	1.23
7	July	184	15.21	168.79	8.333333%	14.07
8	August	153	15.21	137.79	8.333333%	11.48
9	September	122	15.21	106.79	8.333333%	8.90
10	October	92	15.21	76.79	8.333333%	6.40
11	November	61	15.21	45.79	8.333333%	3.82
12	December	31	15.21	15.79	8.333333%	1.32
13	Total	<u>1,278</u>			<u>100.000000%</u>	<u>91.29</u>
14						
15						

Source: Treasury Department

MidAmerican Energy Company
Working Capital - Preferred Stock Dividends
Test Year Ending December 31, 2003
Payments Made Mar 1, Jun 1, Sep 1 & Dec 1

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	59	15.21	43.79	8.33333%	3.65
2	February	28	15.21	12.79	8.33333%	1.07
3	March	92	15.21	76.79	8.33333%	6.40
4	April	61	15.21	45.79	8.33333%	3.82
5	May	31	15.21	15.79	8.33333%	1.32
6	June	92	15.21	76.79	8.33333%	6.40
7	July	62	15.21	46.79	8.33333%	3.90
8	August	31	15.21	15.79	8.33333%	1.32
9	September	91	15.21	75.79	8.33333%	6.32
10	October	61	15.21	45.79	8.33333%	3.82
11	November	30	15.21	14.79	8.33333%	1.23
12	December	91	15.21	75.79	8.33333%	6.32
13	Total	<u>729</u>			<u>100.00000%</u>	<u>45.54</u>
14						
15						

Source: Treasury Department

Blomquist, David M

From: Amro, Brenda R
Sent: Monday, January 26, 2004 9:55 AM
To: Blomquist, David M
Cc: Smith, Shirley M
Subject: Federal Withholding for SD employees

Dave,

2003 federal withholding for employees working in South Dakota was \$747401.06.

Brenda Amro
Payroll Tax Accountant

<u>Gar O & M Payroll</u>	<u>\$ 5,736,764</u>
<u>Total Payroll</u>	<u>8,963,376</u>
<u>Percent</u>	<u>64.00 %</u>
<hr/>	
<u>Withholding</u>	<u>\$ 747,401</u>
<u>Percent</u>	<u>64.00 %</u>
	<u><u>\$ 478,337</u></u>

Name of Respondent		This Report is:		Date of Report (Mo, Da, Yr)			
MidAmerican Energy Company						12-31-03	
DISTRIBUTION OF SALARIES AND WAGES							
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.							
Line No	Classification (a)	Iowa	Illinois	South Dakota	Nebraska	FERC	Total 2003
1	ELECTRIC						
2	Operation						
3	Production (500-509, 517-525, 535-540, 546-550, 555-557)	\$20,849,910	\$2,580,582	\$215,734		\$0	\$23,646,227
4	Transmission (560-567)	1,732,730	216,001	18,492		0	\$1,967,223
5	Distribution (580-589)	20,787,400	2,892,352	99,296		0	\$23,579,049
6	Customer Accounts (901-905)	13,654,485	1,833,635	76,464		0	\$15,564,583
7	Customer Service and Informational (907-910)	28,956	4,015	187		0	\$33,159
8	Sales (911-916)	2,740,322	400,085	31,298		0	\$3,171,705
9	Administrative and General (920-931)	23,588,224	2,800,945	187,792		0	\$26,576,961
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$83,382,028	\$10,527,615	\$629,263	\$0	\$0	\$94,538,906
11	Maintenance						
12	Production (510-514, 528-532, 541-545, 551-554)	13,298,538	1,657,787	141,924		0	15,098,248
13	Transmission (568-573)	728,401	90,802	7,773		0	826,977
14	Distribution (590-598)	13,527,612	2,532,284	83,589		0	16,143,486
15	Administrative and General (935)	725,943	115,277	4,087		0	845,307
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	\$28,280,494	\$4,396,150	\$237,373	\$0	\$0	\$32,914,017
17	Total Operation and Maintenance						
18	Production (Enter Total of lines 3 and 12)	34,148,448	4,238,369	357,658	0	0	\$38,744,475
19	Transmission (Enter Total of lines 4 and 13)	2,461,132	306,803	26,265	0	0	\$2,794,200
20	Distribution (Enter Total of lines 5 and 14)	34,315,012	5,224,636	182,886	0	0	\$39,722,534
21	Customer Accounts (Transcribed fr. line 6)	13,654,485	1,833,635	76,464	0	0	\$15,564,583
22	Customer Service and Informational (Transcr. fr. line 7)	28,956	4,015	187	0	0	\$33,159
23	Sales (Transcribed from line 8)	2,740,322	400,085	31,298	0	0	\$3,171,705
24	Administrative and General (Total of line 9 & 15)	24,314,167	2,916,221	191,879	0	0	\$27,422,268
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	\$111,662,522	\$14,923,765	\$866,637	\$0	\$0	\$127,452,923
26	GAS						
27	Operation						
28	Production - Manufactured Gas (710-735)	276,301	12,517	11,143	712		300,672
29	Production - Nat Gas (Inc. Exp. & Dev.)(750-760, 770-783, 795-798)						0
30	Other Gas Supply (800-813)	1,502,272	180,189	181,163	11,949		1,885,583
31	Storage, LNG Terminalling & Proc. (814-826, 840-842.3, 844.1-846.2)	561,865	71,954	78,093	4,951		716,863
32	Transmission (850-860)						0
33	Distribution (870-881)	15,397,619	1,891,443	2,248,986	98,864		19,634,912
34	Customer Accounts (901-905)	10,739,010	1,300,143	1,386,395	76,296		13,501,844
35	Customer Services and Informational (907-910)	21,579	2,712	2,986	192		27,449
36	Sales (911-916)	756,924	142,656	104,383	2,360		1,005,323
37	Administrative and General (920-931)	6,148,332	809,105	813,339	47,974		7,818,750
38	TOTAL Operation (Enter Total of lines 28 thru 37)	\$35,402,901	\$4,410,729	\$4,836,469	\$241,297	\$0	\$44,891,395
39	Maintenance						
40	Production - Manufactured Gas (740-742)	40,847	5,205	5,672	365		52,089
41	Production - Nat Gas (761-769, 784-791)						0
42	Other Gas Supply						0
43	Storage, LNG Terminalling & Proc. (830-837, 843.1-843.9, 847.1-847.6)	352,349	45,148	48,946	3,126		449,569
44	Transmission (861-867)						0
45	Distribution (885-894)	5,315,501	677,528	798,700	34,502		6,826,231
46	Administrative and General (935)	162,082	18,593	48,977	686		228,348
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)	\$5,870,779	\$746,473	\$900,295	\$38,689	\$0	\$7,556,237

Name of Respondent		This Report is:		Date of Report (Mo, Da, Yr)			
MidAmerican Energy Company							12-31-03
DISTRIBUTION OF SALARIES AND WAGES (Continued)							
Line No	Classification (a)	Iowa	Illinois	South Dakota	Nebraska	FERC	Total
GAS (Continued)							
48	Total Operation and Maintenance						
49	Production - Manufactured Gas (Total 28 and 40)	317,148	17,721	16,815	1,077	0	352,761
50	Production - Nat Gas(Incl Exp. & Dev.) (Total lines 29 thru 41)	0	0	0	0	0	0
51	Other Gas Supply (Enter Total lines 30 & 42)	1,502,272	180,199	191,163	11,949	0	1,885,583
52	Storage,LNG Terminaling and Processing (Total lines 31 & 43)	914,213	117,102	127,039	8,077	0	1,166,433
53	Transmission (lines 32 and 44)	0	0	0	0	0	0
54	Distribution (Lines 33 and 45)	20,713,121	2,568,971	3,047,686	131,366	0	26,461,143
55	Customer Accounts (Line 34)	10,739,010	1,300,143	1,386,395	76,296	0	13,501,844
56	Customer Services and Informational (Line 35)	21,579	2,712	2,966	192	0	27,449
57	Sales (Line 36)	755,924	142,656	104,383	2,360	0	1,005,323
58	Administrative and General (lines 37 and 46)	6,310,413	827,698	860,316	48,671	0	8,047,097
59	TOTAL Operation and Maintenance (Total lines 49 thru 58)	\$41,273,680	\$5,157,202	\$5,736,764	\$279,986	\$0	\$52,447,632
60	Other Utility Departments						
61	Operation and Maintenance						
62	TOTAL All Utility Department (Total lines 25,59,and 61)	\$152,936,202	\$20,080,967	\$6,603,400	\$279,986	\$0	\$179,900,555
63	Utility Plant						
64	Construction (By Utility Departments)						
65	Electric Plant	23,139,790	2,378,967	242,040		0	25,760,796
66	Gas Plant	6,806,061	755,025	1,207,879	85,595		8,854,560
67	Other						0
68	TOTAL Construction (Total of lines 65 thru 67)	\$29,945,851	\$3,133,992	\$1,449,919	\$85,595	\$0	\$34,615,356
69	Plant Removal (By Utility Departments)						
70	Electric Plant	1,104,354	148,136	6,518		0	1,259,007
71	Gas Plant	478,064	44,610	91,823	12,946		627,444
72	Other						0
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$1,582,418	\$192,746	\$98,341	\$12,946	\$0	\$1,886,451
74	Other Accounts (Specify):						
75							
76	Other Income Accounts	6,485,514	864,518	272,372	19,671	0	7,642,075
77	Other Balance Sheet Accounts (Allocate based on line 62)	7,492,664	983,809	323,514	13,717	0	8,813,704
78							
Clearing Accounts (163, 184) (Allocate based on lines 25, 59, 65, 66)							
81	Electric Operations & Maintenance	2,992,561	399,958	23,226	0	0	3,415,745
82	Gas Operations & Maintenance	1,106,137	138,213	153,746	7,504	0	1,405,599
83	Construction Electric Plant	620,148	63,756	6,487	0	0	690,391
84	Construction Gas Plant	182,403	20,235	32,371	2,294	0	237,303
85	Total Clearing Accounts	4,901,248	622,162	215,829	9,798	0	5,749,037
86							
87							
88							
89							
90							
91							
92							
93							
94							
95	TOTAL Other Accounts	\$18,879,426	\$2,470,488	\$811,716	\$43,186	\$0	\$22,204,816
96	TOTAL SALARIES AND WAGES	\$203,343,897	\$25,878,193	\$8,963,376	\$421,712	\$0	\$238,607,178

MidAmerican Energy Company

Sales Tax Collected from Utility Customers in South Dakota
 Year 2003

	State Sales Tax	Municipal Sales Tax	Total	
January	\$ 337,960.83	\$ 158,209.83	\$ 496,170.66	
February	472,474.44	221,362.64	693,837.08	
March	470,639.38	223,203.88	693,843.26	
April	529,254.98	250,480.13	779,735.11	
May	350,375.14	163,539.54	513,914.68	
June	161,352.93	74,253.68	235,606.61	
July	140,192.84	62,486.00	202,678.84	
August	132,411.80	57,695.63	190,107.43	
September	113,671.71	49,446.64	163,118.35	
October	116,458.15	50,795.91	167,254.06	
November	154,008.95	69,357.74	223,366.69	
December	221,852.57	101,881.51	323,734.08	
Total	<u>\$ 3,200,653.72</u>	<u>\$ 1,482,713.13</u>	<u>\$ 4,683,366.85</u>	\$ 4,683,366.85

South Dakota 2003 Revenues

Electric	\$ 10,373,432.00	9.36%	Page 4 of 6	
Gas	<u>100,479,732.00</u>	<u>90.64%</u>	Page 6 of 6	<u>90.64%</u>
Total	<u>\$ 110,853,164.00</u>	<u>100.00%</u>		<u>\$ 4,245,004</u>

AS OF 2003-12-31
MIS950

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS
ELECTRIC

PAGE 1
RUN DATE 01/21/2004
RUN TIME 21:34:02

		ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
INCOME STATEMENT														
440011	E-RESID-BILLED REV	404,777,474.52	89	48,672,365.71	11	2,459,237.86	1	0.00	0	0.00	0	0.00	0	455,909,078.09
440021	E-RESID-UNBILLED REV	-1,810,034.00	88	-229,904.00	11	-10,698.00	1	0.00	0	0.00	0	0.00	0	-2,050,636.00
440040	E-RES-BILLED AEP O/U	863,649.49	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	863,649.49
440041	E-RES-BILLED FAC O/U	0.00	0	16,170.00	54	13,630.00	46	0.00	0	0.00	0	0.00	0	29,800.00
440042	E-RES-ILL-MFG MATCH	0.00	0	5,200.29	100	0.00	0	0.00	0	0.00	0	0.00	0	5,200.29
440043	E-RES-NUC DEC MATCH	0.00	0	112,260.60	100	0.00	0	0.00	0	0.00	0	0.00	0	112,260.60
440045	E-RESID-EE RECVR O/U	309,200.55	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	309,200.55
440046	E-RES-COOPER TRK O/U	488,996.97	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	488,996.97
E-RESID SALES REV														
		404,629,287.53	89	48,576,092.60	11	2,462,169.86	1	0.00	0	0.00	0	0.00	0	455,667,549.99
442011	E-COMM-BILLED REV	227,570,499.02	89	26,190,195.88	10	2,071,272.51	1	0.00	0	0.00	0	0.00	0	255,831,967.41
442021	E-COMM-UNBILLED REV	-1,285,648.00	89	-141,819.00	10	-13,173.00	1	0.00	0	0.00	0	0.00	0	-1,440,640.00
442040	E-COM-BILLED AEP O/U	733,390.02	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	733,390.02
442041	E-COM-BILLED FAC O/U	0.00	0	-14,200.00	478	11,230.00	-378	0.00	0	0.00	0	0.00	0	-2,970.00
442042	E-COMM-ILL MFG MATCH	0.00	0	2,242.58	100	0.00	0	0.00	0	0.00	0	0.00	0	2,242.58
442043	E-COMM-NUC DEC MATCH	0.00	0	73,720.81	100	0.00	0	0.00	0	0.00	0	0.00	0	73,720.81
442045	E-COMM-EE RECVR O/U	171,915.34	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	171,915.34
442046	E-COMM-COOPER TRACK	339,061.71	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	339,061.71
E-COMM SALES REV														
		227,529,218.09	89	26,110,140.27	10	2,069,329.51	1	0.00	0	0.00	0	0.00	0	255,708,687.87
442211	E-IND-BILLED REV	254,210,646.25	90	26,199,582.29	9	2,898,843.88	1	0.00	0	0.00	0	0.00	0	283,309,072.42
442221	E-IND-UNBILLED REV	382,362.00	64	226,993.00	38	-10,162.00	-2	0.00	0	0.00	0	0.00	0	599,193.00
442231	E-IND-REV ADJUSTMENT	-1,885,528.57	81	-429,000.04	19	0.00	0	0.00	0	0.00	0	0.00	0	-2,314,528.61
442240	E-IND-BILLED AEP O/U	1,407,651.48	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,407,651.48
442241	E-IND-BILLED FAC O/U	0.00	0	-227,362.00	113	26,365.00	-13	0.00	0	0.00	0	0.00	0	-200,997.00
442242	E-IND-ILL MFG MATCH	0.00	0	5,187.58	100	0.00	0	0.00	0	0.00	0	0.00	0	5,187.58
442243	E-IND-NUC DEC MATCH	0.00	0	84,718.67	100	0.00	0	0.00	0	0.00	0	0.00	0	84,718.67
442245	E-IND-EE RECVR O/U	-877.65	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-877.65
442246	E-IND-COOPER TRACK	351,151.03	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	351,151.03
E-IND SALES REV														
		254,465,404.54	90	25,860,119.50	9	2,915,046.88	1	0.00	0	0.00	0	0.00	0	283,240,570.92
444211	E-ST LT-BILLED REV	11,805,797.33	94	732,966.79	6	48,837.13	0	0.00	0	0.00	0	0.00	0	12,587,601.25
444240	E-LTG-BILLED AEP O/U	19,171.28	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	19,171.28
444241	E-LTG-BILLED FAC O/U	0.00	0	273.00	55	224.00	45	0.00	0	0.00	0	0.00	0	497.00
444243	E-LTG-NUC DEC MATCH	0.00	0	2,970.97	100	0.00	0	0.00	0	0.00	0	0.00	0	2,970.97
444245	E-ST LT-EE RECVR O/U	-111.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-111.00
444246	E-ST LT-COOPER TRACK	-16,895.50	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-16,895.50
E-ST LIGHTING REV														
		11,807,962.11	94	736,210.76	6	49,061.13	0	0.00	0	0.00	0	0.00	0	12,593,234.00
445011	E-PUB AUT-BILLED REV	59,028,571.63	88	8,092,685.98	12	302,304.03	0	0.00	0	0.00	0	0.00	0	67,423,561.64
445021	E-PUB AUT-UNBILL REV	-277,604.00	97	-5,622.00	2	-1,888.00	1	0.00	0	0.00	0	0.00	0	-285,114.00
445040	E-PA-BILLED AEP O/U	236,935.78	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	236,935.78
445041	E-PA-BILLED FAC O/U	0.00	0	-13,211.00	112	1,370.00	-12	0.00	0	0.00	0	0.00	0	-11,841.00

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		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
445043	E-PA-NUC DEC MATCH	0.00	0	24,063.62	100	0.00	0	0.00	0	0.00	0	0.00	0	24,063.62
445246	E-PUB COOPER TRACK	2,666.74	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	2,666.74
	E-PUB AUTH SALES REV	58,990,570.15	88	8,097,916.60	12	301,786.03	0	0.00	0	0.00	0	0.00	0	67,390,272.78
447026	MFC FIRM TRNSM-RESV	-10,100,965.03	88	-1,259,180.26	11	-107,798.67	1	0.00	0	0.00	0	0.00	0	-11,467,943.96
447041	NONFIRM ENERGY WHSLE	222,387,862.60	89	26,555,551.44	11	1,930,442.18	1	0.00	0	0.00	0	0.00	0	250,873,856.22
447045	LOSS REPAY ENRG	277,210.39	88	34,556.89	11	2,958.40	1	0.00	0	0.00	0	0.00	0	314,725.68
447048	OTHER ET ENERGY REV	461,023.06	88	57,470.80	11	4,920.14	1	0.00	0	0.00	0	0.00	0	523,414.00
447101	REG/FREQ RESP	299,546.30	88	37,341.23	11	3,196.83	1	0.00	0	0.00	0	0.00	0	340,084.36
447102	SPINNING RES	324,029.74	88	40,393.33	11	3,458.15	1	0.00	0	0.00	0	0.00	0	367,881.22
447103	ENERGY IMBAL	-9,569.89	88	-1,192.98	11	-102.14	1	0.00	0	0.00	0	0.00	0	-10,865.01
447104	REACT SUPP VOLT CNIL	626,513.98	88	78,100.86	11	6,686.22	1	0.00	0	0.00	0	0.00	0	711,301.06
447106	SUPPLEM RESERV	14,620.86	88	1,822.58	11	156.07	1	0.00	0	0.00	0	0.00	0	16,599.51
447108	DISPATCH SERVICE	43,435.45	88	5,414.62	11	463.58	1	0.00	0	0.00	0	0.00	0	49,313.65
447109	COMBINED SERVICE	52,600.12	88	6,557.10	11	561.36	1	0.00	0	0.00	0	0.00	0	59,718.58
447125	PREMIUM OPTION SALE	186,041.83	89	22,093.47	11	1,624.70	1	0.00	0	0.00	0	0.00	0	209,760.00
447150	RL G/L-E REG SLS HDG	550,332.76	89	61,177.46	10	5,812.28	1	0.00	0	0.00	0	0.00	0	617,322.50
447155	UNRL G/L-ER SLS HDG	44,328.61	117	-5,120.22	-14	-1,452.39	-4	0.00	0	0.00	0	0.00	0	37,756.00
447202	FIRM TRNSM REVENUES	9,971,791.70	88	1,243,077.61	11	106,420.13	1	0.00	0	0.00	0	0.00	0	11,321,289.44
	E-WHOLESALE REV	225,128,802.48	89	26,878,063.93	11	1,957,346.84	1	0.00	0	0.00	0	0.00	0	253,964,213.25
447021	FIRM ENERGY-WHSE	2,396,383.83	89	281,519.52	10	20,777.75	1	0.00	0	0.00	0	0.00	0	2,698,681.10
447022	FIRM DEMAND-WHSE	11,205,254.71	88	1,396,840.40	11	119,583.69	1	0.00	0	0.00	0	0.00	0	12,721,678.80
	E-WHOLESALE SALES	13,601,638.54	88	1,678,359.92	11	140,361.44	1	0.00	0	0.00	0	0.00	0	15,420,359.90
448011	E-REV-INTERDEPT SALE	51,709.28	83	10,334.53	17	0.00	0	0.00	0	0.00	0	0.00	0	62,043.81
448016	E-REV-INTERD NON REG	23,270,335.73	89	2,791,745.10	11	203,572.63	1	0.00	0	0.00	0	0.00	0	26,265,653.46
	E-INTER SALES REV	23,322,045.01	89	2,802,079.63	11	203,572.63	1	0.00	0	0.00	0	0.00	0	26,327,697.27
449102	E-WHOLESE RFD OBLIG	431,558.53	88	53,797.82	11	4,605.65	1	0.00	0	0.00	0	0.00	0	489,962.00
	E-REFUND RESERVE	431,558.53	88	53,797.82	11	4,605.65	1	0.00	0	0.00	0	0.00	0	489,962.00
450011	E-FORFEITED DISCOUNT	2,279,517.87	91	177,511.46	7	56,282.46	2	0.00	0	0.00	0	0.00	0	2,513,311.79
	E-FORFEITED DISC	2,279,517.87	91	177,511.46	7	56,282.46	2	0.00	0	0.00	0	0.00	0	2,513,311.79
451051	E-RECONNECT FEES	297,304.40	97	9,234.00	3	935.00	0	0.00	0	0.00	0	0.00	0	307,473.40
451081	E-CUST-MIR DIVERSION	51,354.71	89	4,930.00	9	1,115.00	2	0.00	0	0.00	0	0.00	0	57,399.71
454011	E-RENT INC-FARM PROP	93,913.56	90	9,674.01	9	828.19	1	0.00	0	0.00	0	0.00	0	104,415.76
454012	E-RENT EXP-FARM PROP	-16,433.46	88	-2,048.58	11	-175.38	1	0.00	0	0.00	0	0.00	0	-18,657.42
454015	E-RENT INC-DISTR EQ	352,400.68	46	412,606.22	54	0.00	0	0.00	0	0.00	0	0.00	0	765,006.90

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	ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
454016 RENT INC-JNT OWN FAC	1,332,934.64	88	166,162.78	11	14,225.29	1	0.00	0	0.00	0	0.00	0	1,513,322.71
454018 E-RENT INC-GEN LEASE	68,195.23	88	8,501.14	11	727.83	1	0.00	0	0.00	0	0.00	0	77,424.20
454041 E-RENT INC-POLES	572,774.12	83	116,969.80	17	1,048.80	0	0.00	0	0.00	0	0.00	0	690,792.72
454042 E-RENT INC-ELEC PROP	654,690.95	89	72,570.94	10	6,212.89	1	0.00	0	0.00	0	0.00	0	733,474.78
456001 E-BAD CHECK CHARGE	81,182.96	83	15,534.00	16	583.20	1	0.00	0	0.00	0	0.00	0	97,300.16
456301 E-WHEELING	335,409.24	88	41,811.95	11	3,579.49	1	0.00	0	0.00	0	0.00	0	380,800.68
456302 E-NONFIRM TRANS RSRV	3,282,004.09	88	409,132.65	11	35,025.94	1	0.00	0	0.00	0	0.00	0	3,726,162.68
456303 E-FIRM TRANS RSRVAIN	8,138,127.88	88	1,014,494.15	11	86,851.00	1	0.00	0	0.00	0	0.00	0	9,239,473.03
456307 E-TRANS OTHER CHGS	502,026.16	88	62,582.30	11	5,357.64	1	0.00	0	0.00	0	0.00	0	569,966.10
456308 E-TRANS TO GEN-MEC	19,421,875.77	88	2,421,119.39	11	207,272.53	1	0.00	0	0.00	0	0.00	0	22,050,267.69
456309 E-TRANS FOR GEN-MEC	-19,421,875.77	88	-2,421,119.39	11	-207,272.53	1	0.00	0	0.00	0	0.00	0	-22,050,267.69
456331 E-REV-MISCELLANEOUS	64,784.00	47	72,197.16	53	420.49	0	0.00	0	0.00	0	0.00	0	137,401.65
456332 ALCOA STEAM SALES	4,963,667.45	88	618,767.81	11	52,972.84	1	0.00	0	0.00	0	0.00	0	5,635,408.10
456333 ACP STEAM SALES	360,310.51	88	44,916.11	11	3,845.27	1	0.00	0	0.00	0	0.00	0	409,071.89
456334 PFM REVENUE	29,583.44	88	3,687.85	11	315.71	1	0.00	0	0.00	0	0.00	0	33,587.00
E-OTHER REVENUE	21,164,230.56	87	3,081,724.29	13	213,869.20	1	0.00	0	0.00	0	0.00	0	24,459,824.05
OPERATING REVENUES	1,243,350,235.41	89	144,052,016.78	10	10,373,431.63	1	0.00	0	0.00	0	0.00	0	1,397,775,683.82
OPERATING EXPENSES													
500001 OPER-SUPERVISION	3,291,261.37	88	410,286.33	11	35,124.96	1	0.00	0	0.00	0	0.00	0	3,736,672.66
500-OPER SUPV/ENG	3,291,261.37	88	410,286.33	11	35,124.96	1	0.00	0	0.00	0	0.00	0	3,736,672.66
501001 FUEL ANALYSIS	1,648,891.88	89	197,739.53	11	14,593.50	1	0.00	0	0.00	0	0.00	0	1,861,224.91
501020 COAL TRANSPORTATION	79,731,714.63	89	9,537,188.85	11	694,776.90	1	0.00	0	0.00	0	0.00	0	89,963,680.38
501101 FUEL-COAL	46,696,026.41	89	5,535,212.56	11	399,434.00	1	0.00	0	0.00	0	0.00	0	52,630,672.97
501105 FUEL-COAL ALCOA SIM	1,252,002.11	88	156,073.84	11	13,361.51	1	0.00	0	0.00	0	0.00	0	1,421,437.46
501106 FUEL-COAL ACP STEAM	116,248.35	88	14,491.46	11	1,240.62	1	0.00	0	0.00	0	0.00	0	131,980.43
501121 FUEL-GAS	2,858,983.64	89	335,260.88	10	24,882.67	1	0.00	0	0.00	0	0.00	0	3,219,127.19
501125 FUEL-GAS ALCOA STEA	1,420,266.22	88	177,049.51	11	15,157.25	1	0.00	0	0.00	0	0.00	0	1,612,472.98
501131 FUEL-OIL	409,786.81	89	47,669.79	10	3,478.89	1	0.00	0	0.00	0	0.00	0	460,935.49
501136 FUEL-OIL ACP STEAM	1,097.90	88	136.85	11	11.73	1	0.00	0	0.00	0	0.00	0	1,246.48
501151 GEN-TRF PRICE EXP	554,667,798.00	88	69,336,767.00	11	5,934,463.00	1	0.00	0	0.00	0	0.00	0	629,939,028.00
501161 GEN REV ENERGY	-554,667,798.00	88	-69,336,767.00	11	-5,934,463.00	1	0.00	0	0.00	0	0.00	0	-629,939,028.00
501-FUEL	134,135,017.95	89	16,000,823.27	11	1,166,937.07	1	0.00	0	0.00	0	0.00	0	151,302,778.29
502001 BOILER PLANT EQUIP	8,690,976.70	88	1,083,412.00	11	92,750.85	1	0.00	0	0.00	0	0.00	0	9,867,139.55
502-STEAM EXPENSES	8,690,976.70	88	1,083,412.00	11	92,750.85	1	0.00	0	0.00	0	0.00	0	9,867,139.55
505001 TURBINE PLANT EQUIP	1,674,209.11	88	208,705.80	11	17,867.32	1	0.00	0	0.00	0	0.00	0	1,900,782.23
505-STEAM-OTHER SRCS	1,674,209.11	88	208,705.80	11	17,867.32	1	0.00	0	0.00	0	0.00	0	1,900,782.23
506001 ACP STEAM LINE	7,798,706.54	88	972,182.04	11	83,228.35	1	0.00	0	0.00	0	0.00	0	8,854,116.93

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INCOME STATEMENT														
480011	G-RESID-BILLED REV	386,597,519.95	80	47,681,659.08	10	48,480,955.00	10	2,853,501.41	1	0.00	0	0.00	0	485,613,635.44
480021	G-RESID-UNBILLED REV	500,527.62	73	19,841.40	3	157,969.55	23	3,112.11	0	0.00	0	0.00	0	681,450.68
480031	G-RESID-REV ADJUSTMT	-39,779.66	81	0.00	0	-9,025.88	18	-214.27	0	0.00	0	0.00	0	-49,019.81
480041	G-RESID-BILLED FGA	7,745,914.27	79	2,106,226.04	21	-28,357.92	-0	11,532.29	0	0.00	0	0.00	0	9,835,314.68
480042	G-RESID-EE RECVR O/U	-1,547,585.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,547,585.00
480043	G-RES-ILL-MFG MATCH	0.00	0	2,129.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,129.01
	G-RESID REVENUE	393,256,597.18	80	49,809,855.53	10	48,601,540.75	10	2,867,931.54	1	0.00	0	0.00	0	494,535,925.00
481011	G-COMM-BILLED REV	144,404,480.53	76	17,390,135.88	9	26,728,183.16	14	2,170,679.44	1	0.00	0	0.00	0	190,693,479.01
481021	G-COMM-UNBILLED REV	142,120.90	70	11,384.81	6	47,316.10	23	1,657.53	1	0.00	0	0.00	0	202,479.34
481031	G-COMM-REV ADJUSTMT	-18,462.24	75	0.00	0	-5,978.83	24	-196.25	1	0.00	0	0.00	0	-24,637.32
481041	G-COMM-BILLED FGA	3,539,125.76	81	837,110.74	19	-14,818.92	-0	26,064.67	1	0.00	0	0.00	0	4,387,482.25
481042	G-COMM-EE RECVR O/U	240,962.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	240,962.00
481043	G-COMM-ILL MFG MATCH	0.00	0	17,096.89	100	0.00	0	0.00	0	0.00	0	0.00	0	17,096.89
	G-COMM REVENUE	148,308,226.95	76	18,255,728.32	9	26,754,701.51	14	2,198,205.39	1	0.00	0	0.00	0	195,516,862.17
481211	G-IND-BILLED REV	25,933,098.34	87	2,584,790.04	9	918,513.41	3	392,868.22	1	0.00	0	0.00	0	29,829,270.01
481221	G-IND-UNBILLED REV	3,669.80	-31	-590.63	5	-14,500.95	122	-511.99	4	0.00	0	0.00	0	-11,933.77
481231	G-IND-REV ADJUSTMT	-1,993.80	92	0.00	0	-162.29	7	-18.62	1	0.00	0	0.00	0	-2,174.71
481241	G-IND-BILLED FGA	-11,500,612.80	86	-1,224,267.64	9	-463,672.96	3	-216,727.04	2	0.00	0	0.00	0	-13,405,280.44
481242	G-IND-EE RECOVER O/U	20,128.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	20,128.00
481243	G-IND-ILL-MFG MATCH	0.00	0	8,716.40	100	0.00	0	0.00	0	0.00	0	0.00	0	8,716.40
	G-INDUSTRIAL REVENUE	14,454,289.54	88	1,368,648.17	8	440,177.21	3	175,610.57	1	0.00	0	0.00	0	16,438,725.49
483111	G-SALES/RESALE	143,892,602.01	78	19,194,082.02	10	20,178,296.06	11	1,610,658.17	1	0.00	0	0.00	0	184,875,638.26
	G-RESALE REV	143,892,602.01	78	19,194,082.02	10	20,178,296.06	11	1,610,658.17	1	0.00	0	0.00	0	184,875,638.26
484011	G-REV-INTERNAL	1,941,189.29	97	66,865.21	3	0.00	0	0.00	0	0.00	0	0.00	0	2,008,054.50
484015	G-REV-INTERDEPT-TRNS	543,297.64	100	1,971.92	0	0.00	0	0.00	0	0.00	0	0.00	0	545,269.56
484016	G-REV-INDDET NON REG	22,976,869.04	78	3,037,635.05	10	3,189,351.96	11	280,368.45	1	0.00	0	0.00	0	29,484,224.50
	G-INTER SALES REV	25,461,355.97	79	3,106,472.18	10	3,189,351.96	10	280,368.45	1	0.00	0	0.00	0	32,037,548.56
487011	G-FORFEITED DISCOUNT	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
	G-FORFEITED DISCOUNT	1,011,255.05	77	135,482.89	10	145,669.62	11	16,890.51	1	0.00	0	0.00	0	1,309,298.07
488001	G-MISC SERVICE REV	130.00	46	35.00	12	116.00	41	0.00	0	0.00	0	0.00	0	281.00
488011	G-BAD CHECK CHARGE	56,091.68	69	10,325.00	13	14,773.80	18	526.00	1	0.00	0	0.00	0	81,716.48
488034	G-DIVERSN & INVESTIG	6,769.15	70	115.00	1	2,414.99	25	342.01	4	0.00	0	0.00	0	9,641.15
488051	G-RECONNECT FEES	114,076.13	67	3,310.50	2	48,742.14	28	5,110.00	3	0.00	0	0.00	0	171,238.77

MIDAMERICAN ENERGY COMPANY
MANAGEMENT INFORMATION SYSTEM
FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS
GAS

	ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
489005 ENERGY ASSIST CHG	0.00	0	15,564.43	100	0.00	0	0.00	0	0.00	0	0.00	0	15,564.43
489006 RENEWAL RESOURCE CHG	0.00	0	1,945.55	100	0.00	0	0.00	0	0.00	0	0.00	0	1,945.55
489009 G-TRANS REV-ESTIMATE	-22,028.83	63	-12,905.24	37	-314.82	1	325.08	-1	0.00	0	0.00	0	-34,923.81
489011 G-TRANSPORT FEE	1,872,754.91	80	312,758.54	13	143,255.23	6	12,000.00	1	0.00	0	0.00	0	2,340,768.68
489013 G-CUST FEE-APPLICAIN	2,250.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	2,250.00
489014 G-CUST FEE-GROUP BAL	501,597.33	86	49,470.99	8	23,186.03	4	11,760.40	2	0.00	0	0.00	0	586,014.75
489015 TRANS ADMIN CHARGE	397,720.00	71	103,369.14	19	56,468.55	10	0.00	0	0.00	0	0.00	0	557,557.69
489016 DISTB DEMAND CHG MDR	3,485,087.56	92	283,410.58	8	0.00	0	0.00	0	0.00	0	0.00	0	3,768,498.14
489017 EXC PENALTY USE CHRG	90,261.50	82	19,405.00	18	0.00	0	0.00	0	0.00	0	0.00	0	109,666.50
489018 IL TRANS METER CHRG	0.00	0	21,301.94	100	0.00	0	0.00	0	0.00	0	0.00	0	21,301.94
489021 G-TRANS REV-LJUMP	1,591,013.93	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1,591,013.93
489022 G-TRANS CHG-STANDBY	10,223,378.56	80	1,504,696.43	12	1,049,298.44	8	36,766.84	0	0.00	0	0.00	0	12,814,140.27
489026 G-TRANS-LATE NOM FEE	1,353.79	54	1,100.00	44	43.12	2	23.11	1	0.00	0	0.00	0	2,520.02
489027 ENERGY ASSIST CHARGE	8,730.96	79	2,367.46	21	0.00	0	0.00	0	0.00	0	0.00	0	11,098.42
489038 G-DBS/RESERVATION	79,419.39	92	900.00	1	3,386.44	4	2,461.63	3	0.00	0	0.00	0	86,167.46
489039 G-DBS/COMMODITY	10,146.99	92	171.67	2	490.51	4	267.74	2	0.00	0	0.00	0	11,076.91
489053 G-TRANS REV-PT RIDER	0.00	0	2,311.80	100	0.00	0	0.00	0	0.00	0	0.00	0	2,311.80
489054 G-TRANS REV-ED RIDER	16,774.77	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	16,774.77
493001 G-RENT INC-GAS PROP	213,776.15	79	25,097.33	9	25,040.70	9	5,187.97	2	0.00	0	0.00	0	269,102.15
493011 G-RENT INC-FARM PROP	12,710.63	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	12,710.63
493021 G-RENT EXP-FARM PROP	-1,502.27	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	-1,502.27
495051 G-IL PUBLIC UTIL TAX	0.00	0	2,289,735.01	100	0.00	0	0.00	0	0.00	0	0.00	0	2,289,735.01
495061 G-OTHER GAS REVENUE	0.00	0	56,216.76	98	0.00	0	899.81	2	0.00	0	0.00	0	57,116.57
495071 G-DIST WEATHER DERIV	-1,676,137.50	79	-228,420.00	11	-196,906.50	9	-13,536.00	1	0.00	0	0.00	0	-2,115,000.00
G-OTHER GAS REVENUE	16,984,374.83	75	4,462,282.89	20	1,169,994.63	5	62,134.59	0	0.00	0	0.00	0	22,678,786.94
OPERATING REVENUES	743,368,701.53	78	96,332,552.00	10	100,479,731.74	11	7,211,799.22	1	0.00	0	0.00	0	947,392,784.49
OPERATING EXPENSES													
712001 PEAK SHAVING POWER	4,045.00	78	513.40	10	561.53	11	36.28	1	0.00	0	0.00	0	5,156.21
712-OTHER POWER EXP	4,045.00	78	513.40	10	561.53	11	36.28	1	0.00	0	0.00	0	5,156.21
714001 MFG GAS CLEANUP-INT	-15,192.87	119	2,425.67	-19	0.00	0	0.00	0	0.00	0	0.00	0	-12,767.20
714021 MFG GAS CLEANUP-EXT	4,297,132.24	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	4,297,132.24
714-PRODUCER GAS EXP	4,281,939.37	100	2,425.67	0	0.00	0	0.00	0	0.00	0	0.00	0	4,284,365.04
728001 LP GAS VAPORIZED-NN	253,978.32	78	34,395.55	11	35,719.90	11	2,252.27	1	0.00	0	0.00	0	326,346.04
728-LP GAS	253,978.32	78	34,395.55	11	35,719.90	11	2,252.27	1	0.00	0	0.00	0	326,346.04
735001 LP STANDBY EXPENSE	88,492.90	78	11,355.99	10	12,295.19	11	784.61	1	0.00	0	0.00	0	112,928.69
735-MISC PROD EXP	88,492.90	78	11,355.99	10	12,295.19	11	784.61	1	0.00	0	0.00	0	112,928.69
804001 NNG DEMAND-MAG	23,879,103.02	79	3,251,309.90	11	2,877,832.04	10	198,853.79	1	0.00	0	0.00	0	30,207,098.75
804002 NEPL DEMAND-MAG	12,769,669.44	79	1,739,163.70	11	1,526,788.64	9	105,331.78	1	0.00	0	0.00	0	16,140,953.56

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)	
	)	DOCKET NO. NG04- _____
MIDAMERICAN ENERGY COMPANY)	
)	

**DIRECT TESTIMONY
OF
MARK P. RODVOLD**

1 **Q. Please state your name and business address.**

2 A. My name is Mark P. Rodvold. My business address is 335 Sioux Point Road,
3 Suite 100, Dakota Dunes, South Dakota 57049.

4 **Q. By whom are you employed and in what position?**

5 A. I am employed by MidAmerican Energy Company ("MidAmerican" or
6 "Company") as Economic Development Consultant.

7 **Q. Please describe your educational and employment background.**

8 A. I am a graduate of South Dakota State University, College of Arts and Science
9 where I received a Bachelor of Science degree in 1977. In 1996, I joined
10 MidAmerican as Community Development Consultant, responsible for assisting
11 locally defined development activities in five southeast South Dakota counties.
12 In 1999 my responsibilities expanded to include all of our South Dakota service
13 territory, as well as northwest Iowa. In April 2003, I became an Economic
14 Development Consultant, where I have responsibility for helping communities
15 and companies, whether new or existing, achieve mutually attractive, long term

relationships. In my current position, I spend at least half of my time working to promote the economic development of our South Dakota service territory.

Prior to joining MidAmerican, I was employed as transportation planning & programming director for the Sioux City metropolitan area. I worked under contract to eight local governments, three states, and two Federal regions, with relations to many private transportation interests. Previous to this job, I was employed as a transportation planner by the South Dakota Division of Railroads.

Purpose of Direct Testimony

Q. What is the purpose of your direct testimony?

A. In my prepared direct testimony, I will describe MidAmerican's relationship with South Dakota communities and their development organizations.

Description of MidAmerican Energy Economic Development Program

Q. Please describe MidAmerican's economic development program in South Dakota.

A. MidAmerican's economic development efforts have two basic objectives. First, we provide economic development guidance and advice to all communities in our service territory, but especially those without the resources to employ economic development staff. Our assistance helps communities analyze and prioritize economic development opportunities at the local level. We try to improve local development capabilities by enhancing their services and tools. Second, we provide project grants and financial assistance where appropriate. This assistance aids communities in attracting prospective business development by marketing their location, workforce, facilities and other advantages. In addition, economic

development funds are used to encourage and support organized efforts to generally improve the community and enhance the setting for general development purposes.

Q. Please briefly describe how the MidAmerican economic development program is delivered.

A. The MidAmerican Energy Economic Development Plan for South Dakota is filed annually. The 2004 Plan, along with the actual 2003 results, will be filed with the Commission at a later date. The Plan's key element is the presence of MidAmerican Energy to support economic growth in two fundamental forms: financial and professional. Financially, assistance is annually targeted for organized local development opportunities. Because local officials are most knowledgeable about their needs and opportunities, they apply these resources as they see fit. MidAmerican requests a list of each community's activities and priorities, as well as how the funds will likely be used. Professionally, MidAmerican staff is continuously available to help local officials identify and implement useful local economic initiatives. Through daily contact with industry, site selection consultants and public officials, this portion of our program is potentially even more valuable for community growth. Therefore, participation in local goal-setting and project development is mutually beneficial. MidAmerican provides further direct assistance to local development groups that employ staff to manage their efforts. Our Local Partners Program contains a multitude of opportunities to broaden their capabilities and initiatives. Once

again, our efforts directly relate to local leadership and their expert understanding of local resources.

Q. Describe the MidAmerican Economic Development Program in 2003.

A. All external financial commitments identified in the Plan were met and relationships with local and state economic development officials continue to be strong. Shortly after the 2003 Plan was submitted, MidAmerican faced a major adjustment in the Company program. Vice President Glenn Ivarsen had worked closely with South Dakota communities. When he retired in 2003, other personnel were assigned to our South Dakota activities in order to continue our program at the current levels of effort. Due to his departure, however, direct expenditures for in-kind services could not match the budgeted amounts contained in the 2003 Plan.

Q. What are your plans in Economic Development for 2004?

A. MidAmerican will continue its strong commitment to local development in 2004. Our Economic Development Plan illustrates our commitment with a budget of \$100,000. I expect that this annual level of expenditure will be maintained for the foreseeable future. Additionally, MidAmerican will apply carryover funds not expended in 2003 for other South Dakota economic development efforts as they arise during 2004. The carryover funds may be used for direct grants to local governments, particularly to fund activities and projects that help local officials identify their development potential and economic development strategies. Through these efforts, we can leverage our resources by assisting communities in becoming key players in economic development. These funds can expand the

resources available to communities and provide them with a better understanding of their roles and potential relationships with companies, site selection consultants and various development players.

Q. How does MidAmerican determine which projects receive financing?

A. The main factor is whether the community has an active development program capable of managing their desired activity. If not, community leaders must ensure that local priorities are being addressed. Existing funding from other sources may help to clearly identify priorities. Finally, if a regional approach to development is used, a project should tie to the goals and objectives of that effort.

Q. What is the rationale for giving in-kind services to communities MidAmerican serves?

A. The primary reason for supplying economic development assistance is the community's request for MidAmerican involvement. However, additional factors that support in-kind services include the stability and public support for their program, an ongoing interest in economic growth, use of a logical growth plan, and relationship to the regional growth scenario. This latter factor is a relatively new consideration reflecting employment opportunities in Sioux Falls, North Sioux City/Dakota Dunes and Yankton.

Q. Please describe MidAmerican's economic development team.

A. The fundamental purpose of MidAmerican's Economic Development program is to create, execute and support programs and projects promoting economic vitality and expansion. Management and leadership of economic development responsibilities lies with the Vice President of Economic Development reporting

107 to the Senior Vice President and Chief Administrative Officer of MidAmerican
108 Energy Holdings Company. Five Economic Development Consultants and an
109 Economic Development Analyst report to the Vice President and are regionally
110 dispersed throughout MidAmerican's service territory. In concert with local
111 officials, the Consultants work as a team to support industrial expansion
112 opportunities valued both by the community and the Company.

113 **Q. Does this conclude your direct testimony?**

114 **A.** Yes, it does.

AFFIDAVIT

STATE OF SOUTH DAKOTA)
) ss
COUNTY OF UNION)

I, MARK RODVOLD, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Mark Rodvold

Subscribed and sworn to before me this 11th day of MARCH 2004.

James A. Lowe
Notary Public in/for the State of South Dakota
2/25/2006

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)	
	)	DOCKET NO. NG04-
MIDAMERICAN ENERGY COMPANY)	
)	

**DIRECT TESTIMONY
OF
JEAN M. CALLIGAN**

1 **Q. Please state your name and business address for the record.**

2 A. Jean M. Calligan, 401 Douglas Street, Sioux City, Iowa. 51101.

3 **Q. By whom are you employed and in what position?**

4 A. I am employed by MidAmerican Energy Company ("MidAmerican,") as a
5 pricing analyst.

6 **Q. Please describe your education and business experience and business**
7 **credentials.**

8 A. I graduated in 1987 from Morningside College with a Bachelor of Science degree
9 in Computer Science. I received my Master in Business Administration degree
10 from the University of South Dakota in 1997.

11 I joined Iowa Public Service Company in 1983 as a computer programmer. In
12 1987 I became an Assistant Rate Analyst for the Rate Department. I was
13 promoted to Rate Analyst in 1991. I have held my current position as a Pricing
14 Analyst since 1995.

15 I have completed the Edison Electric Institute Rate Fundamentals Course through
16 Indiana University at Bloomington, Indiana. I have also completed the
17 Introduction to Public Utility Accounting Course through Virginia
18 Commonwealth University.

19 **Q. Have you provided testimony in previous dockets?**

20 A. Yes. I have prepared testimony in MidAmerican Energy Company's previous
21 South Dakota gas rate cases Docket Nos. NG95-006, NG98-011 and NG01-010.

22 **Q. What is the purpose of your prepared direct testimony?**

23 A. I am supporting the weather normalization pro forma adjustment to the income
24 statement sponsored by Company witness Tunning in his Exhibit ____ (RRT-1),
25 Schedule 8, which is shown on my Exhibit ____ (JMC-1).

26 **Weather Normalization**

27 **Q Please explain Exhibit ____ (JMC-1).**

28 A. The 2003 test year was warmer than normal, which resulted in lower sales and
29 revenues. I have adjusted the test year revenues to correspond to normal weather.
30 The positive adjustment of \$481,744 reflects an increase to Company's test year
31 revenues as a result of weather normalizing billed sales and unbilled sales for
32 twelve months ending December 31, 2003. This schedule shows the adjustment
33 for volumes and revenues. The calculation to obtain this adjustment is included
34 in Schedule 1, WPR-1, pages 1 through 38.

35 **Q. Please explain the methodology used to calculate the weather normalization**
36 **adjustment.**

37 A. The methodology I use is the same that has been used to develop current rates. It
38 was agreed to by Company and Commission Staff in resolution of
39 MidAmerican's prior rate proceeding, Docket No. NG01-010. This method
40 calculates a normalization factor by taking the monthly Normal Heating Degree
41 Days divided by the monthly Actual Heating Degree Days. This normalization
42 factor is applied to actual heat-sensitive monthly sales (total sales less baseload
43 sales) to either decrease actual sales if the weather is colder than normal or
44 increase sales if the weather is warmer than normal.

45 **Q. What are baseload sales and why are they excluded in the weather**
46 **normalization process?**

47 A. Baseload sales are sales included in a customer's meter reading which are not
48 related to space heating. Such gas sales may result from gas cooking, gas drying,
49 or water heating. These baseload sales are not sensitive to weather changes since
50 the usage is for non-heating purposes. Baseload sales are determined for each
51 customer group (Small Volume Firm Residential, Small Volume Firm
52 Commercial and Medium Volume Firm Commercial) and excluded from total
53 billed sales prior to performing the weather normalization calculation.

54 **Q. Please state the source for the Normal and Actual Heating Degree Day**
55 **information.**

56 A. The monthly Normal Heating Degree Days are based on the period of 1971-2000
57 provided by the National Oceanic and Atmospheric Administration (NOAA).
58 The Actual Heating Degree Days were reported by the South Dakota
59 Extension/State Climatologist for the South Dakota weather stations of Sioux

60 Falls, Vermillion, Centerville, Yankton, and Flandreau, and the Iowa weather
61 station of Sioux City.

62 **Q. Were there any weather stations used in the weather normalization**
63 **calculations that were not reported in the South Dakota State Climatologist's**
64 **reported climate schedules?**

65 A. Yes. The weather station of Canton, South Dakota did not have actual heating
66 degree information reported for 2003. The South Dakota Climatologist calculated
67 the monthly Actual Heating Degree Days for Canton by averaging the Monthly
68 Actual Heating Degree Days for the weather stations of Sioux Falls, South
69 Dakota and Centerville, South Dakota. Included with the work papers is a letter
70 from the South Dakota State Climatologist supporting the Actual Heating Degree
71 Days for the Canton weather station.

72 **Q. Are any of the Actual Heating Degree Days reported as preliminary for any**
73 **of the months?**

74 A. Yes. The Actual Heating Degree Days for the months of September through
75 December 2003 for the weather stations of Flandreau, Centerville, Canton,
76 Yankton and Vermillion are preliminary Actual Heating Degree Days.

77 **Q. What does MidAmerican plan to do as final Actual Monthly Heating Degree**
78 **Days are known for these months for these weather stations?**

79 A. MidAmerican will update the weather normalization adjustment with the final
80 Monthly Actual Heating Degree Day information as it becomes available.

81 **Q. Please explain how the adjusted sales volumes on Schedule 1 were used to**
82 **determine the revenue adjustment for weather normalization.**

83 A. The adjusted volumes for billed and unbilled sales on WPR-1, pages 1 and 2 are
84 reported by rate code and revenue class. The adjustments to these volumes
85 represent the difference between actual sales and normalized sales using the
86 weather normalization methodology. These volumes are then multiplied by the
87 applicable rate (excluding gas cost) to determine the non-gas revenue adjustment
88 associated with weather normalization. This methodology was used to develop
89 final rates in Docket No. NG01-010.

90 **Q. Please explain how the pro forma amount for the small volume firm rate was**
91 **calculated.**

92 A. Unlike other rates, the small volume firm rate is a two-step rate, with the first 250
93 therms priced at the first step and balance of therms at the second step. To
94 determine the revenue effect of weather-normalized sales for both steps of the
95 rate, I used an allocation calculation based on the amount of billed sales that
96 occurred for each step.

97 **Q. Are there any sales excluded from the weather normalization calculation?**

98 A. All industrial and interruptible sales are excluded in the weather normalization
99 calculation. These sales do not tend to be weather sensitive.

100 **Q. Does that conclude your direct testimony?**

101 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA)
COUNTY OF Woodbury) ss

I, Jean Calligan, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Jean Calligan

Subscribed and sworn to before me this 11th day of March 2004.



Sherry R. Hansel
Notary Public in and for the State of Iowa

**MidAmerican Energy Company
Pro Forma Adjustment
Year Ending 2003
South Dakota**

(A) (B) (C) (D)

Line No.	Item	Pro Forma	Cross-Ref
1	Weather Normalization Gas Revenues	<u>\$481,744</u>	Exhibit__(RTT-1) Schedule 8

Workpapers

STATE (A)	WEATHER STATION (B)	RATE CLASS (C)	THERMS ADJUSTED (D)	MARGIN RATE (E)	MARGIN REVENUES (F)
SOUTH DAKOTA	CANTON	SVF RESIDENTIAL	15,614	0.17725	\$2,742
				0.11725	
		SVF COMMERCIAL	5,154	0.17725	\$721
				0.11725	
		MVF COMMERCIAL	1,101	0.07201	\$79
	CENTERVILLE	SVF RESIDENTIAL	25,859	0.17725	\$4,542
				0.11725	
		SVF COMMERCIAL	10,763	0.17725	\$1,505
				0.11725	
		MVF COMMERCIAL	3,724	0.07201	\$268
	FLANDREAU	SVF RESIDENTIAL	16,809	0.17725	\$2,952
				0.11725	
		SVF COMMERCIAL	10,222	0.17725	\$1,429
				0.11725	
		MVF COMMERCIAL	1,651	0.07201	\$119
	SIOUX CITY	SVF RESIDENTIAL	42,258	0.17725	\$7,422
				0.11725	
		SVF COMMERCIAL	17,220	0.17725	\$2,408
				0.11725	
		MVF COMMERCIAL	703	0.07201	\$51
	SIOUX FALLS	SVF RESIDENTIAL	1,617,262	0.17725	\$284,047
				0.11725	
		SVF COMMERCIAL	782,237	0.17725	\$109,391
				0.11725	
		MVF COMMERCIAL	115,201	0.07201	\$8,296
	VERMILLION	SVF RESIDENTIAL	113,754	0.17725	\$19,979
				0.11725	
		SVF COMMERCIAL	41,974	0.17725	\$5,870
				0.11725	
		MVF COMMERCIAL	16,680	0.07201	\$1,201
YANKTON	SVF RESIDENTIAL	137,069	0.17725	\$24,074	
			0.11725		
	SVF COMMERCIAL	64,357	0.17725	\$9,000	
			0.11725		
	MVF COMMERCIAL	9,841	0.07201	\$709	
TOTAL			3,049,453		\$ 486,805
TOTAL SMALL VOLUME FIRM RESIDENTIAL			1,968,625		\$ 345,758
TOTAL SMALL VOLUME FIRM COMMERCIAL			931,927		\$ 130,324
TOTAL MEDIUM VOLUME FIRM COMMERCIAL			148,901		\$ 10,723
WEATHER NORMALIZATION GAS THERMS & REVENUES (BILLED + UNBILLED)			3,085,294		\$ 481,744

UNBILLED TO APPLY TO REVENUE
FOR PERIOD ENDING DECEMBER 31, 2003
CURRENT RATES

Workpapers of Jean Calligan
WPR-1
Page 2 of 38

Line No.		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		TOTAL THERMS UNBILLED	TOTAL BOOKED UNBILLED REV \$	DISTRIBUTION BOOKED UNBILLED REV \$	TOTAL NORMALIZED UNBILLED THERMS	TOTAL NORMALIZED UNBILLED REV \$	DISTRIBUTION NORMALIZED UNBILLED REV \$	NORMALIZED UNBILLED THERM ADJUSTMENT	DISTRIBUTION NORMALIZED UNBILLED ADJ. REV \$	ANNUALIZED PRO FORMA
1	SVF RATES RESIDENTIAL	860,192	\$ 157,970	\$ 151,205	914,896	\$ 167,386	\$ 160,621	54,704	\$ 9,416	
2	SVF RATES COMMERCIAL	90,892	\$ 10,500	\$ 11,787	55,245	\$6,518	\$7,805	(35,647)	\$ (3,982)	
3	MVF RATES COMMERCIAL	202,951	\$ 28,054	\$ 26,319	219,735	\$17,559	\$15,823	16,784	\$ (10,496)	
4	SVI COMMERCIAL & INDUSTRIAL SALES (SVF & MVF)	(83,991)	\$ (5,739)	\$ (5,998)	(83,991)	\$ (5,739)	\$ (5,998)			
5	(EXCLUDED FROM NORMALIZATION)									
6		1,070,044	\$ 190,785	\$ 183,312	1,105,885	\$ 185,724	\$ 178,251	35,841	\$ (5,061)	\$ (5,061)

Sources:

Column (A) and (B): Workpaper of Jean M Calligan, WPR-1, Page 2
Line 4: Workpaper of Jean M Calligan, WPR-1, Page 2

NORMALIZED UNBILLED THERMS
SOUTH DAKOTA
TEST YEAR ENDED DECEMBER 31, 2003

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LINE NO.	STATE (A)	WEATHER STATION (B)	RATE CLASS (C)	UNBILLED THERM'S (D)	NORMALIZED UNBILLED THERM'S (E)	NORMALIZED ADJUSTMENT COL (E) - COL (D) (F)
1	SOUTH DAKOTA	CANTON	SVF RESIDENTIAL 02	(131,656)	(153,249)	(21,593)
2			SVF RESIDENTIAL 03	186,584	215,456	28,872
3				54,929	62,207	7,278
4			SVF COMMERCIAL 02	(51,419)	(60,209)	(8,790)
5			SVF COMMERCIAL 03	66,762	77,323	10,561
6				15,344	17,114	1,770
7			MVF COMMERCIAL 02	(8,440)	(9,905)	(1,465)
8			MVF COMMERCIAL 03	11,413	13,136	1,723
9				2,972	3,231	259
10		CENTERVILLE	SVF RESIDENTIAL 02	(107,743)	(126,186)	(18,443)
11			SVF RESIDENTIAL 03	120,475	140,777	20,302
12				12,732	14,591	1,859
13			SVF COMMERCIAL 02	(61,016)	(71,611)	(10,595)
14			SVF COMMERCIAL 03	53,121	61,982	8,861
15				(7,895)	(9,629)	(1,734)
16			MVF COMMERCIAL 02	(14,431)	(17,147)	(2,716)
17			MVF COMMERCIAL 03	10,891	12,869	1,978
18				(3,540)	(4,278)	(738)
19		FLANDREAU	SVF RESIDENTIAL 02	(60,303)	(68,988)	(8,685)
20			SVF RESIDENTIAL 03	84,258	94,795	10,537
21				23,955	25,807	1,852
22			SVF COMMERCIAL 02	(43,295)	(49,378)	(6,083)
23			SVF COMMERCIAL 03	45,511	50,941	5,430
24				2,216	1,563	(653)
25			MVF COMMERCIAL 02	(10,624)	(12,040)	(1,416)
26			MVF COMMERCIAL 03	15,692	17,564	1,872
27				5,069	5,524	455
28		SIOUX CITY	SVF RESIDENTIAL 02	(108,276)	(123,596)	(15,320)
29			SVF RESIDENTIAL 03	145,229	165,970	20,741
30				36,953	42,374	5,421
31			SVF COMMERCIAL 02	(53,125)	(60,544)	(7,419)
32			SVF COMMERCIAL 03	57,175	65,012	7,837
33				4,051	4,468	417
34			MVF COMMERCIAL 02	(2,545)	(2,828)	(283)
35			MVF COMMERCIAL 03	18,531	21,164	2,633
36				15,985	18,336	2,351

NORMALIZED UNBILLED THERMS
SOUTH DAKOTA
TEST YEAR ENDED DECEMBER 31, 2003

Workpaper of Jean Calligan
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34	SIOUX FALLS	SVF RESIDENTIAL 02	(3,022,590)	(3,570,133)	(547,543)
35		SVF RESIDENTIAL 03	3,818,365	4,426,579	608,214
36			795,775	856,446	60,671
37		SVF COMMERCIAL 02	(1,570,419)	(1,862,519)	(292,100)
38		SVF COMMERCIAL 03	1,719,307	1,994,142	274,835
39			148,888	131,623	(17,265)
40		MVF COMMERCIAL 02	(307,304)	(359,559)	(52,255)
41		MVF COMMERCIAL 03	506,744	577,984	71,240
42			199,441	218,425	18,984
43	VERMILLION	SVF RESIDENTIAL 02	(377,460)	(454,932)	(77,472)
44		SVF RESIDENTIAL 03	214,942	251,416	36,474
45			(162,519)	(203,516)	(40,997)
46		SVF COMMERCIAL 02	(156,223)	(188,020)	(31,797)
47		SVF COMMERCIAL 03	59,738	68,676	8,938
48			(96,485)	(119,344)	(22,859)
49		MVF COMMERCIAL 02	(40,179)	(48,518)	(8,339)
50		MVF COMMERCIAL 03	12,463	14,159	1,696
51			(27,716)	(34,359)	(6,643)
52	YANKTON	SVF RESIDENTIAL 02	(273,424)	(317,159)	(43,735)
53		SVF RESIDENTIAL 03	371,790	434,146	62,356
54			98,367	116,987	18,620
55		SVF COMMERCIAL 02	(146,585)	(170,405)	(23,820)
56		SVF COMMERCIAL 03	171,359	199,855	28,496
57			24,773	29,450	4,677
58		MVF COMMERCIAL 02	(34,519)	(39,915)	(5,396)
59		MVF COMMERCIAL 03	45,258	52,771	7,513
60			10,739	12,856	2,117
61	TOTAL UNBILLED THERMS RESIDENTIAL & COMMERCIAL		1,154,035	1,189,876	35,841
62	SVF UNBILLED SALES RESIDENTIAL		860,192	914,896	54,704
63	SVF UNBILLED SALES COMMERCIAL		90,892	55,245	(35,647)
64	MVF UNBILLED SALES COMMERCIAL		202,951	219,735	16,784
65	INDUSTRIAL UNBILLED SALES UNNORMALIZED		(83,991)	(83,991)	-
66	TOTAL UNBILLED SALES		1,070,044	1,105,885	35,841
	MIS To tie to for 2003: Difference		1,070,044		

Therms - 2003 SVF - Residential																
Line No.	Weather Station	(A) JAN	(B) Feb	(C) Mar	(D) APR	(E) MAY	(F) JUN	(G) JUL	(H) AUG	(I) SEP	(J) OCT	(K) NOV	(L) DEC	(M) Total	(N) Unbilled Therms DEC-02	(O) Unbilled Therms DEC-03
1	Canton	340,516	362,303	302,537	163,334	65,143	48,264	32,605	30,219	33,531	61,446	176,337	293,762	1,929,997	(4,081,452)	4,941,644
2	Centerville	278,668	194,755	213,843	137,424	55,433	38,354	25,228	18,572	20,150	64,166	84,704	189,678	1,300,775	(131,656)	186,584
3	Flandreau	155,969	151,277	129,250	65,903	32,040	13,368	9,319	6,917	9,748	30,616	84,010	132,657	821,074	(107,743)	120,475
4	Sioux City	280,047	278,032	253,156	127,422	67,134	45,375	35,720	30,046	33,315	53,332	127,177	228,652	1,559,408	(60,303)	84,258
5	Sioux Falls	7,817,665	7,383,441	6,916,824	3,761,952	2,075,968	1,235,521	940,694	787,858	879,155	1,581,535	3,034,708	6,011,707	42,427,028	(108,276)	145,229
6	Vermillion	976,268	84,103	555,327	470,971	30,739	100,836	101,925	49,365	80,502	110,328	40,496	338,408	2,939,268	(3,022,590)	3,818,365
7	Yankton	707,186	771,842	674,795	379,788	191,672	122,315	92,489	74,305	79,100	147,933	259,643	585,354	4,086,422	(377,460)	214,942
8	Total	10,556,319	9,225,753	9,045,532	5,106,794	2,538,129	1,604,033	1,237,980	897,282	1,135,501	2,049,356	3,787,075	7,780,218	55,063,972	(4,081,452)	4,941,644

Therms - 2003 SVF - Commercial																
Line No.	Weather Station	(A) JAN	(B) Feb	(C) Mar	(D) APR	(E) MAY	(F) JUN	(G) JUL	(H) AUG	(I) SEP	(J) OCT	(K) NOV	(L) DEC	(M) Total	(N) Unbilled Therms DEC-02	(O) Unbilled Therms DEC-03
1	Canton	123,138	143,741	117,396	57,648	23,690	13,773	9,396	8,217	9,215	23,812	48,115	105,112	683,253	(2,082,082)	2,172,974
2	Centerville	146,121	106,723	118,873	69,802	21,942	14,272	11,358	8,929	9,810	20,205	29,564	83,635	641,234	(51,419)	66,762
3	Flandreau	103,684	101,334	83,665	39,389	19,189	9,431	8,070	8,536	8,536	16,508	47,397	71,654	517,108	(61,016)	53,121
4	Sioux City	127,223	125,466	113,165	66,196	37,689	22,850	19,372	13,789	17,195	25,577	56,004	90,018	714,544	(43,295)	45,511
5	Sioux Falls	3,760,850	3,705,461	3,483,604	1,811,457	866,770	561,191	395,582	347,318	367,940	690,988	1,472,477	2,706,909	20,190,547	(53,125)	57,175
6	Vermillion	374,124	36,881	225,138	190,513	14,848	45,021	53,560	26,597	34,754	54,636	55,766	94,052	1,205,890	(1,570,419)	1,719,307
7	Yankton	351,043	383,076	293,945	145,154	73,085	44,908	40,210	34,260	40,682	46,952	134,315	269,790	1,857,420	(156,223)	59,738
8	Total	4,986,183	4,602,682	4,435,786	2,380,159	1,077,223	711,446	537,548	447,351	488,132	878,678	1,843,638	3,421,170	25,809,996	(2,082,082)	2,172,974

Therms - 2003 MVF - Commercial																
Line No.	Weather Station	(A) JAN	(B) Feb	(C) Mar	(D) APR	(E) MAY	(F) JUN	(G) JUL	(H) AUG	(I) SEP	(J) OCT	(K) NOV	(L) DEC	(M) Total	(N) Unbilled Therms DEC-02	(O) Unbilled Therms DEC-03
1	Canton	13,733	13,238	10,227	5,562	3,044	1,295	1,308	1,308	1,408	2,005	3,565	17,368	74,061	(418,041)	620,992
2	Centerville	23,479	3,527	5,712	8,149	2,931	1,078	97	107	127	51,110	32,667	16,574	145,558	(8,440)	11,413
3	Flandreau	17,285	17,723	15,550	8,365	6,334	3,852	3,208	2,579	2,870	5,039	9,967	23,881	116,653	(14,431)	10,891
4	Sioux City	4,141	3,630	6,945	2,759	7,235	6,974	3,937	3,394	4,130	6,442	5,959	28,200	83,746	(10,824)	15,692
5	Sioux Falls	499,995	535,488	493,964	331,016	268,551	198,101	168,645	153,816	177,088	242,341	339,844	771,171	4,180,020	(2,545)	18,531
6	Vermillion	65,373	10,699	44,971	37,457	1,380	10,176	14,790	7,123	11,095	13,634	21,192	18,967	256,857	(307,304)	506,744
7	Yankton	56,163	57,762	55,207	34,243	24,998	17,919	12,345	10,420	12,019	16,836	24,924	68,874	391,710	(40,179)	12,463
8	Total	660,169	642,067	632,576	427,551	314,473	239,395	204,330	178,747	208,737	337,407	438,118	945,035	5,248,605	(34,519)	45,258

MidAmerican Energy Company
Unbilled Normalized Sales
TEST YEAR ENDED DECEMBER 31, 2003

Workpaper of Jean Calligan
WPR-1
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Line No.	Rate	Period	Total Usage Therms (A)	First Step Percentage (B)	Second Step Percentage (C)	Usage First Step (D)	Usage Second Step (E)	First Step Rate (F)	Second Step Rate (G)	Margin Revenue First Step (H)	Margin Revenue Second Step (I)	Margin Total Normalization (J)
1	Residential SVF	DEC-02 Reversal	(4,814,243)	0.97187	0.02813	(4,678,818)	(135,425)	0.17725	0.11725	(\$829,320)	(\$15,879)	(\$845,199)
2	Residential SVF	DEC-03 Accrual	<u>5,729,139</u>	0.97187	0.02813	5,567,978	161,161	0.17725	0.11725	\$986,924	\$18,896	<u>\$1,005,820</u>
3	Total Unbilled Sales Normalized		914,896									\$160,621
4	Commercial SVF	DEC-02 Reversal	(2,462,686)	0.40076	0.59924	(986,946)	(1,475,740)	0.17725	0.11725	(\$174,936)	(\$173,031)	(\$347,967)
5	Commercial SVF	DEC-03 Accrual	<u>2,517,931</u>	0.40076	0.59924	1,009,086	1,508,845	0.17725	0.11725	\$178,860	\$176,912	<u>\$355,772</u>
6	Total Unbilled Sales Normalized		55,245									\$7,805
7	Commercial MVF	DEC-02 Reversal	(489,912)			(489,912)		0.07201		(\$35,279)		(\$35,279)
8	Commercial MVF	DEC-03 Accrual	<u>709,647</u>			709,647		0.07201		\$51,102		<u>\$51,102</u>
9	Total Unbilled Sales Normalized		219,735									\$15,823
10	TOTAL UNBILLED SALES NORMALIZED		1,189,876									\$184,249

Sources:

Column (A): Exhibit ____ (MCB-2) Schedules 6-2 to 12-2 Column (I)
Column (B) and (C): Ratios based on Bill Frequency Report - Workpapers GCS, Pages 6-12
Column (D): Column (A) * Column (B)
Column (E): Column (A) * Column (C)
Column (F) and (G): Current Tariffed Rates
Column (H): Column (D) * Column (F)
Column (I): Column (E) * Column (G)
Column (J): Column (H) + Column (I)

Yankton - Billing and Volume Synchronization for Weather Normalization
SVF Residential

Line No.		Customer Counts	Customer Count Ratio	Per Books Bill Counts	Adjusted Bill Count	Per Books Therm Volumes	Therm Volume Based on Average Use	Therm Volume Ratio	Adjusted Therm Volume
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Jan-03	5,106.5	0.08414	5,109	5,069	707,186	701,649	0.17086	698,207
2	Feb-03	5,111.5	0.08424	5,064	5,075	771,842	773,519	0.18836	769,718
3	Mar-03	5,111.0	0.08423	5,072	5,074	674,795	675,061	0.16439	671,767
4	Apr-03	5,080.0	0.08372	5,389	5,043	379,788	355,404	0.08655	353,680
5	May-03	5,040.5	0.08307	4,680	5,004	191,672	204,942	0.04991	203,953
6	Jun-03	5,019.0	0.08271	4,978	4,982	122,315	122,413	0.02981	121,816
7	Jul-03	5,004.5	0.08247	5,304	4,968	92,489	86,630	0.02110	86,224
8	Aug-03	5,007.5	0.08252	4,929	4,971	74,305	74,938	0.01825	74,577
9	Sep-03	5,026.5	0.08284	4,993	4,990	79,100	79,052	0.01925	78,664
10	Oct-03	5,059.5	0.08338	5,640	5,023	147,933	131,750	0.03208	131,092
11	Nov-03	5,100.5	0.08406	3,972	5,064	259,643	331,025	0.08061	329,406
12	Dec-03	5,013.5	0.08262	5,110	4,977	585,354	570,119	0.13883	567,318
13	Total	60,680.5	1.00000	60,240	60,240	4,086,422	4,106,502	1.00000	4,086,422

SVF Commercial

14	Jan-03	683.0	0.08458	683	681	351,043	350,015	0.18862	350,346
15	Feb-03	683.5	0.08464	679	681	383,076	384,204	0.20705	384,579
16	Mar-03	683.5	0.08464	687	681	293,945	291,378	0.15702	291,652
17	Apr-03	679.5	0.08415	693	677	145,154	141,803	0.07642	141,944
18	May-03	671.0	0.08310	658	669	73,085	74,307	0.04004	74,371
19	Jun-03	664.0	0.08223	662	662	44,908	44,908	0.02420	44,950
20	Jul-03	661.0	0.08186	668	659	40,210	39,668	0.02138	39,712
21	Aug-03	660.0	0.08173	657	658	34,260	34,312	0.01849	34,344
22	Sep-03	661.5	0.08192	656	659	40,682	40,868	0.02202	40,900
23	Oct-03	668.5	0.08279	677	666	46,952	46,189	0.02489	46,231
24	Nov-03	680.0	0.08421	646	678	134,315	140,968	0.07597	141,108
25	Dec-03	679.5	0.08415	684	677	269,790	267,029	0.14390	267,283
26	Total	8,075.0	1.00000	8,050	8,048	1,857,420	1,855,649	1.000000	1,857,420

MVF Commercial

27	Jan-03	10.0	0.07875	10	11	56,163	61,779	0.15771	61,777
28	Feb-03	10.0	0.07874	10	11	57,762	63,538	0.16222	63,543
29	Mar-03	10.0	0.07874	10	11	55,207	60,728	0.15504	60,731
30	Apr-03	10.0	0.07874	10	11	34,243	37,667	0.09617	37,671
31	May-03	10.5	0.08268	11	11	24,998	24,998	0.06382	24,999
32	Jun-03	11.0	0.08661	11	12	17,919	19,548	0.04991	19,550
33	Jul-03	11.0	0.08661	11	12	12,345	13,467	0.03438	13,467
34	Aug-03	11.0	0.08661	11	12	10,420	11,367	0.02902	11,367
35	Sep-03	11.0	0.08661	11	12	12,019	13,112	0.03348	13,114
36	Oct-03	11.0	0.08661	12	12	16,836	16,836	0.04298	16,836
37	Nov-03	12.5	0.09843	10	13	24,924	32,401	0.08272	32,402
38	Dec-03	9.0	0.07087	19	10	68,874	36,249	0.09255	36,253
39	Total	127.0	1.00000	136	138	391,710	391,690	1.000000	391,710

Note: Removed one customer who should be industrial and not commercial

Sources:

Column (A): Two Month Average Values, Exhibit____(MCB-3), Schedule 2

Column (B): Column (A) / Total Column (A)

Column (C): MidAmerican Response to Staff Data Request 2-50

Column (D): Column (B) * Column (C)

Column (E): MidAmerican Response to Staff Data Request 2-50

Column (F): (Column (E) / Column (C)) * Column (D)

Column (G): Column (F) / Total Column (F)

Column (H): Column (F) * Column (G)

Vermillion - Billing and Volume Synchronization for Weather Normalization
SVF Residential

Line No.		Customer Counts (A)	Customer Count Ratio (B)	Per Books Bill Counts (C)	Per Books Adjusted Bill Count (D)	Per Books Therm Volumes (E)	Therm Volume Based on Average Use (F)	Therm Volume Ratio (G)	Adjusted Therm Volume (H)
1	Jan-03	3,771.5	0.08586	6,790	3,713	976,268	533,856	0.17946	527,480
2	Feb-03	3,776.5	0.08597	589	3,718	84,103	530,891	0.17845	524,512
3	Mar-03	3,775.5	0.08595	3,777	3,717	555,327	546,505	0.18370	539,944
4	Apr-03	3,742.5	0.08520	6,599	3,685	470,971	262,999	0.08840	259,831
5	May-03	3,653.0	0.08316	897	3,597	30,739	123,264	0.04143	121,774
6	Jun-03	3,562.0	0.08109	3,588	3,507	100,836	98,560	0.03313	97,378
7	Jul-03	3,513.0	0.07998	6,289	3,459	101,925	56,060	0.01884	55,376
8	Aug-03	3,517.0	0.08007	3,285	3,463	49,365	52,040	0.01749	51,408
9	Sep-03	3,572.0	0.08132	3,542	3,517	80,502	79,934	0.02687	78,978
10	Oct-03	3,629.5	0.08263	3,605	3,574	110,328	109,379	0.03677	108,077
11	Nov-03	3,677.0	0.08371	601	3,620	40,496	243,919	0.08199	240,991
12	Dec-03	3,736.5	0.08506	3,688	3,679	338,408	337,582	0.11347	333,519
13	Total	43,926.0	1.00000	43,250	43,249	2,939,268	2,974,989	1.00000	2,939,268

SVF Commercial

14	Jan-03	465.0	0.08340	813	459	374,124	211,221	0.16122	194,413
15	Feb-03	467.5	0.08383	77	462	36,881	221,286	0.16890	203,675
16	Mar-03	467.0	0.08374	457	461	225,138	227,109	0.17334	209,029
17	Apr-03	466.0	0.08356	814	460	190,513	107,661	0.08217	99,088
18	May-03	463.5	0.08312	130	458	14,848	52,311	0.03993	48,151
19	Jun-03	459.0	0.08231	459	453	45,021	44,432	0.03391	40,892
20	Jul-03	455.0	0.08159	804	449	53,560	29,911	0.02283	27,530
21	Aug-03	450.5	0.08079	417	445	26,597	28,383	0.02166	26,120
22	Sep-03	451.5	0.08096	431	446	34,754	35,964	0.02745	33,102
23	Oct-03	471.0	0.08446	540	465	54,636	47,048	0.03591	43,304
24	Nov-03	488.5	0.08760	132	482	55,766	203,630	0.15542	187,419
25	Dec-03	472.0	0.08464	433	466	94,052	101,220	0.07726	93,167
26	Total	5,576.5	1.00000	5,507	5,506	1,205,890	1,310,176	1.00000	1,205,890

MVF Commercial

27	Jan-03	7.0	0.07866	13	7	65,373	35,201	0.11383	29,239
28	Feb-03	7.5	0.08427	1	8	10,699	85,592	0.27675	71,085
29	Mar-03	7.5	0.08427	9	8	44,971	39,974	0.12925	33,199
30	Apr-03	7.5	0.08427	11	8	37,457	27,241	0.08808	22,624
31	May-03	7.0	0.07865	5	7	1,380	1,932	0.00625	1,605
32	Jun-03	6.5	0.07303	6	7	10,176	11,872	0.03839	9,861
33	Jul-03	7.0	0.07865	12	7	14,790	8,628	0.02790	7,166
34	Aug-03	7.0	0.07865	5	7	7,123	9,972	0.03224	8,281
35	Sep-03	7.0	0.07865	9	7	11,095	8,629	0.02790	7,166
36	Oct-03	7.5	0.08427	8	8	13,634	13,634	0.04408	11,322
37	Nov-03	8.5	0.09551	5	9	21,192	38,146	0.12334	31,681
38	Dec-03	9.0	0.10112	6	9	18,967	28,451	0.09199	23,628
39	Total	89.0	1.00000	90	92	256,857	309,272	1.00000	256,857

Sources:

Column (A): Two Month Average Values, Exhibit____(MCB-3), Schedule 2
Column (B): Column (A) / Total Column (A)
Column (C): MidAmerican Response to Staff Data Request 2-50
Column (D): Column (B) * Column (C)
Column (E): MidAmerican Response to Staff Data Request 2-50
Column (F): (Column (E) / Column (C)) * Column (D)
Column (G): Column (F) / Total Column (F)
Column (H): Column (F) * Column (G)

Sioux Falls - Billing and Volume Synchronization for Weather Normalization
SVF Residential

Line No.		MIS	Weather	Adjusted Weather Cts	Weather				
		Customer Counts (A)	Customer Count Ratio (B)	Per Books Bill Counts (C)	Adjusted Bill Count (D)	Per Books Therm Volumes (E)	Therm Volume Based on Average Use (F)	Therm Volume Ratio (G)	Adjusted Therm Volume (H)
1	Jan-03	49,790.5	0.08321	53,495	49,621	7,817,665	7,251,525	0.16928	7,182,046
2	Feb-03	49,884.0	0.08337	45,077	49,716	7,383,441	8,143,292	0.19009	8,064,954
3	Mar-03	49,898.0	0.08339	49,939	49,728	6,916,824	6,887,599	0.16078	6,821,418
4	Apr-03	49,834.0	0.08328	50,890	49,663	3,761,952	3,671,248	0.08570	3,635,996
5	May-03	49,787.0	0.08321	49,814	49,621	2,075,968	2,067,925	0.04827	2,047,953
6	Jun-03	49,819.5	0.08326	49,748	49,651	1,235,521	1,233,112	0.02878	1,221,050
7	Jul-03	49,771.5	0.08318	53,470	49,603	940,694	872,662	0.02037	864,239
8	Aug-03	49,703.5	0.08307	49,551	49,538	787,858	787,651	0.01839	780,233
9	Sep-03	49,869.0	0.08334	49,804	49,699	879,155	877,302	0.02048	868,906
10	Oct-03	50,354.0	0.08415	53,264	50,182	1,581,535	1,490,023	0.03478	1,475,612
11	Nov-03	50,920.0	0.08510	40,735	50,748	3,034,708	3,780,664	0.08825	3,744,185
12	Dec-03	48,728.5	0.08144	50,548	48,566	6,011,707	5,775,986	0.13483	5,720,436
13	Total	598,359.5	1.00000	596,335	596,336.0	42,427,028	42,838,989	1.00000	42,427,028

SVF Commercial

14	Jan-03	5,697.0	0.08388	5,943	5,676	3,760,850	3,591,887	0.17541	3,541,623
15	Feb-03	5,703.5	0.08396	5,183	5,682	3,705,461	4,062,209	0.19838	4,005,401
16	Mar-03	5,700.0	0.08391	5,698	5,678	3,483,604	3,471,377	0.16953	3,422,903
17	Apr-03	5,678.0	0.08359	5,944	5,657	1,811,457	1,723,993	0.08419	1,699,842
18	May-03	5,647.0	0.08313	5,616	5,626	886,770	888,349	0.04338	875,866
19	Jun-03	5,628.0	0.08285	5,620	5,607	561,191	559,893	0.02734	552,010
20	Jul-03	5,620.5	0.08274	5,872	5,599	395,582	377,191	0.01842	371,910
21	Aug-03	5,628.0	0.08285	5,611	5,607	347,318	347,070	0.01695	342,230
22	Sep-03	5,636.5	0.08298	5,637	5,616	367,940	366,569	0.01790	361,411
23	Oct-03	5,663.0	0.08337	6,176	5,642	690,988	631,243	0.03083	622,475
24	Nov-03	5,700.0	0.08391	4,738	5,678	1,472,477	1,764,610	0.08618	1,740,021
25	Dec-03	5,626.5	0.08283	5,635	5,605	2,706,909	2,692,498	0.13149	2,654,855
26	Total	67,928.0	1.00000	67,673	67,673	20,190,547	20,476,889	1.00000	20,190,547

MVF Commercial

27	Jan-03	91.0	0.06216	92	93	499,995	505,430	0.12009	501,980
28	Feb-03	95.0	0.06489	92	97	535,488	564,591	0.13416	560,791
29	Mar-03	96.5	0.06592	96	99	493,964	509,400	0.12104	505,950
30	Apr-03	105.0	0.07172	100	107	331,016	354,187	0.08416	351,790
31	May-03	118.5	0.08094	134	121	268,551	242,498	0.05762	240,853
32	Jun-03	124.5	0.08504	126	127	198,101	199,673	0.04745	198,342
33	Jul-03	127.0	0.08675	131	130	168,645	167,358	0.03977	166,239
34	Aug-03	130.5	0.08914	128	133	153,816	159,824	0.03798	158,757
35	Sep-03	131.5	0.08982	133	134	177,088	178,419	0.04240	177,233
36	Oct-03	130.5	0.08914	144	133	242,341	223,829	0.05319	222,335
37	Nov-03	148.0	0.10109	104	151	339,844	493,427	0.11725	490,107
38	Dec-03	166.0	0.11339	215	170	771,171	609,763	0.14489	605,643
39	Total	1,464.0	1.00000	1,495	1,495	4,180,020	4,208,399	1.00000	4,180,020

Sources:

Column (A): Two Month Average Values, Exhibit____(MCB-3), Schedule 2
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Column (G): Column (F) / Total Column (F)
Column (H): Column (F) * Column (G)

Sioux City - Billing and Volume Synchronization for Weather Normalization
SVF Residential

Line No.		Customer Counts (A)	Customer Count Ratio (B)	Per Books Bill Counts (C)	Adjusted Bill Count (D)	Per Books Therm Volumes (E)	Therm Volume Based on Average Use (F)	Therm Volume Ratio (G)	Adjusted Therm Volume (H)
1	Jan-03	1,697.0	0.08279	1,694	1,689	280,047	279,220	0.17889	278,963
2	Feb-03	1,701.0	0.08298	1,620	1,693	278,032	290,561	0.18617	290,315
3	Mar-03	1,706.0	0.08323	1,693	1,698	253,156	253,904	0.16268	253,684
4	Apr-03	1,709.0	0.08337	1,775	1,701	127,422	122,110	0.07824	122,008
5	May-03	1,707.5	0.08330	1,690	1,700	67,134	67,531	0.04327	67,476
6	Jun-03	1,710.0	0.08342	1,701	1,702	45,375	45,402	0.02909	45,363
7	Jul-03	1,713.0	0.08357	1,699	1,705	35,720	35,846	0.02297	35,820
8	Aug-03	1,714.0	0.08362	1,710	1,706	30,046	29,976	0.01921	29,956
9	Sep-03	1,719.0	0.08386	1,703	1,711	33,315	33,472	0.02145	33,449
10	Oct-03	1,728.5	0.08433	1,709	1,721	53,332	53,706	0.03441	53,659
11	Nov-03	1,736.5	0.08472	1,689	1,729	127,177	130,189	0.08341	130,070
12	Dec-03	1,656.5	0.08081	1,723	1,649	228,652	218,832	0.14021	218,645
13	Total	20,498.0	1.00000	20,406	20,404	1,559,408	1,560,749	1.00000	1,559,408

SVF Commercial

14	Jan-03	195.0	0.08338	198	194	127,223	124,653	0.17504	125,073
15	Feb-03	195.0	0.08339	183	194	125,466	133,008	0.18676	133,448
16	Mar-03	195.5	0.08360	194	194	113,165	113,165	0.15890	113,541
17	Apr-03	194.5	0.08317	205	193	66,196	62,321	0.08751	62,530
18	May-03	193.5	0.08275	191	192	37,689	37,886	0.05320	38,014
19	Jun-03	193.0	0.08253	190	192	22,850	23,091	0.03242	23,166
20	Jul-03	192.5	0.08232	192	191	19,372	19,271	0.02706	19,336
21	Aug-03	193.5	0.08275	183	192	13,789	14,467	0.02031	14,512
22	Sep-03	195.0	0.08339	193	194	17,195	17,284	0.02427	17,342
23	Oct-03	199.0	0.08510	196	198	25,577	25,838	0.03628	25,924
24	Nov-03	202.5	0.08659	199	201	56,004	56,567	0.07943	56,756
25	Dec-03	189.5	0.08103	200	188	90,018	84,617	0.11882	84,902
26	Total	2,338.5	1.00000	2,324	2,323	714,544	712,168	1.00000	714,544

MVF Commercial

27	Jan-03	2.0	0.04039	2	2	4,141	4,141	0.05489	4,597
28	Feb-03	2.5	0.05051	2	3	3,630	5,445	0.07218	6,045
29	Mar-03	3.0	0.06061	3	3	6,945	6,945	0.09206	7,710
30	Apr-03	3.5	0.07071	3	4	2,759	3,679	0.04877	4,084
31	May-03	4.5	0.09091	5	5	7,235	7,235	0.09591	8,032
32	Jun-03	5.0	0.10101	5	5	6,974	6,974	0.09245	7,742
33	Jul-03	5.0	0.10101	5	5	3,937	3,937	0.05219	4,371
34	Aug-03	5.0	0.10101	5	5	3,394	3,394	0.04499	3,768
35	Sep-03	5.0	0.10101	5	5	4,130	4,130	0.05475	4,585
36	Oct-03	4.5	0.09091	5	5	6,442	6,442	0.08539	7,151
37	Nov-03	4.5	0.09091	4	5	5,959	7,449	0.09874	8,269
38	Dec-03	5.0	0.10101	9	5	28,200	15,667	0.20768	17,392
39	Total	49.5	1.00000	53	52	83,746	75,438	1.00000	83,746

Sources:

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Column (E): MidAmerican Response to Staff Data Request 2-50
Column (F): (Column (E) / Column (C)) * Column (D)
Column (G): Column (F) / Total Column (F)
Column (H): Column (F) * Column (G)

Flandreau - Billing and Volume Synchronization for Weather Normalization
SVF Residential

Line No.		Customer Counts	Customer Count Ratio (B)	Per Books Bill Counts (C)	Adjusted Bill Count (D)	Per Books Therm Volumes (E)	Therm Volume Based on Average Use (F)	Therm Volume Ratio (G)	Adjusted Therm Volume (H)
1	Jan-03	798.0	0.08566	798	797	155,969	155,774	0.18983	155,865
2	Feb-03	800.5	0.08592	802	800	151,277	150,900	0.18388	150,979
3	Mar-03	798.5	0.08570	799	798	129,250	129,088	0.15730	129,155
4	Apr-03	793.0	0.08511	796	792	65,903	65,572	0.07990	65,604
5	May-03	785.0	0.08425	783	784	32,040	32,081	0.03909	32,096
6	Jun-03	765.0	0.08211	778	764	13,368	13,127	0.01600	13,137
7	Jul-03	748.0	0.08028	750	747	9,319	9,282	0.01131	9,286
8	Aug-03	744.0	0.07985	737	743	6,917	6,973	0.00850	6,979
9	Sep-03	747.0	0.08018	740	746	9,748	9,827	0.01197	9,828
10	Oct-03	764.0	0.08200	757	763	30,616	30,859	0.03760	30,872
11	Nov-03	781.5	0.08388	778	781	84,010	84,334	0.10277	84,382
12	Dec-03	792.5	0.08506	791	792	132,657	132,825	0.16185	132,891
13	Total	9,317.0	1.00000	9,309	9,307	821,074	820,642	1.00000	821,074

SVF Commercial

14	Jan-03	192.5	0.08534	194	192	103,684	102,615	0.19723	101,989
15	Feb-03	190.5	0.08446	190	190	101,334	101,334	0.19476	100,712
16	Mar-03	190.5	0.08446	190	190	83,665	83,665	0.16080	83,151
17	Apr-03	190.0	0.08424	190	189	39,389	39,182	0.07531	38,943
18	May-03	189.0	0.08380	189	188	19,199	19,097	0.03670	18,978
19	Jun-03	186.0	0.08247	189	185	9,431	9,231	0.01774	9,173
20	Jul-03	182.5	0.08091	181	182	8,070	8,115	0.01560	8,067
21	Aug-03	181.5	0.08047	186	181	8,241	8,019	0.01541	7,969
22	Sep-03	180.5	0.08003	182	180	8,536	8,442	0.01623	8,393
23	Oct-03	184.0	0.08158	181	183	16,508	16,690	0.03208	16,589
24	Nov-03	188.5	0.08357	187	188	47,397	47,650	0.09158	47,357
25	Dec-03	200.0	0.08867	187	199	71,654	76,252	0.14656	75,787
26	Total	2,255.5	1.00000	2,246	2,247	517,108	520,292	1.00000	517,108

MVF Commercial

27	Jan-03	2.0	0.08337	2	2	17,285	17,285	0.15903	18,553
28	Feb-03	2.0	0.08333	2	2	17,723	17,723	0.16306	19,021
29	Mar-03	2.0	0.08333	2	2	15,550	15,550	0.14306	16,688
30	Apr-03	2.0	0.08333	2	2	8,365	8,365	0.07696	8,978
31	May-03	2.0	0.08333	2	2	6,334	6,334	0.05827	6,797
32	Jun-03	2.0	0.08333	2	2	3,852	3,852	0.03544	4,134
33	Jul-03	2.0	0.08333	2	2	3,208	3,208	0.02951	3,442
34	Aug-03	2.0	0.08333	2	2	2,579	2,579	0.02373	2,768
35	Sep-03	2.0	0.08333	2	2	2,870	2,870	0.02640	3,080
36	Oct-03	2.0	0.08333	2	2	5,039	5,039	0.04636	5,408
37	Nov-03	2.0	0.08333	2	2	9,967	9,967	0.09170	10,697
38	Dec-03	2.0	0.08333	3	2	23,881	15,921	0.14648	17,087
39	Total	24.0	1.00000	25	24	116,653	108,693	1.00000	116,653

Sources:

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Column (F): (Column (E) / Column (C)) * Column (D)
Column (G): Column (F) / Total Column (F)
Column (H): Column (F) * Column (G)

Centerville - Billing and Volume Synchronization for Weather Normalization
SVF Residential

Line No.		Customer Counts (A)	Customer Count Ratio (B)	Per Books Bill Counts (C)	Adjusted Bill Count (D)	Per Books Therm Volumes (E)	Therm Volume Based on Average Use (F)	Therm Volume Ratio (G)	Adjusted Therm Volume (H)
1	Jan-03	1,437.5	0.08408	1,672	1,423	278,668	237,168	0.17623	229,235
2	Feb-03	1,438.5	0.08414	1,192	1,424	194,755	232,660	0.17288	224,878
3	Mar-03	1,436.0	0.08399	1,428	1,422	213,643	212,745	0.15809	205,640
4	Apr-03	1,432.0	0.08376	1,657	1,418	137,424	117,602	0.08739	113,675
5	May-03	1,426.0	0.08341	1,196	1,412	55,433	65,444	0.04863	63,257
6	Jun-03	1,419.0	0.08300	1,412	1,405	38,354	38,164	0.02836	36,890
7	Jul-03	1,416.5	0.08285	1,634	1,403	25,228	21,661	0.01610	20,942
8	Aug-03	1,414.0	0.08270	1,379	1,400	18,572	18,855	0.01401	18,224
9	Sep-03	1,411.5	0.08256	1,318	1,398	20,150	21,373	0.01588	20,656
10	Oct-03	1,414.5	0.08273	1,996	1,401	64,166	45,038	0.03347	43,537
11	Nov-03	1,423.0	0.08323	622	1,409	64,704	146,572	0.10891	141,667
12	Dec-03	1,428.5	0.08355	1,424	1,415	189,678	188,479	0.14005	182,174
13	Total	17,097.0	1.00000	16,930	16,930	1,300,775	1,345,761	1.00000	1,300,775

SVF Commercial

14	Jan-03	256.5	0.08489	325	253	146,121	113,750	0.16988	108,933
15	Feb-03	257.0	0.08506	182	254	106,723	148,943	0.22242	142,623
16	Mar-03	256.5	0.08489	256	253	118,873	117,480	0.17544	112,498
17	Apr-03	255.0	0.08440	325	252	69,802	54,123	0.08082	51,825
18	May-03	253.5	0.08390	186	251	21,942	29,610	0.04422	28,355
19	Jun-03	250.0	0.08274	256	247	14,272	13,770	0.02056	13,184
20	Jul-03	246.5	0.08158	302	244	11,358	9,177	0.01370	8,785
21	Aug-03	245.5	0.08125	236	243	8,929	9,194	0.01373	8,804
22	Sep-03	245.0	0.08109	209	242	9,810	11,359	0.01696	10,875
23	Oct-03	247.5	0.08191	342	245	20,205	14,474	0.02161	13,857
24	Nov-03	252.0	0.08340	116	249	29,564	63,461	0.09477	60,770
25	Dec-03	256.5	0.08489	251	253	83,635	84,301	0.12589	80,725
26	Total	3,021.5	1.00000	2,986	2,986	641,234	669,642	1.00000	641,234

MVF Commercial

27	Jan-03	2.0	0.07013	3	2	23,479	15,653	0.08644	12,583
28	Feb-03	2.0	0.07018	1	2	3,527	7,054	0.03895	5,669
29	Mar-03	2.0	0.07018	2	2	5,712	5,712	0.03154	4,591
30	Apr-03	2.0	0.07018	2	2	8,149	8,149	0.04499	6,549
31	May-03	2.0	0.07018	2	2	2,931	2,931	0.01618	2,355
32	Jun-03	2.0	0.07018	2	2	1,078	1,078	0.00595	866
33	Jul-03	2.0	0.07018	3	2	97	65	0.00036	52
34	Aug-03	2.0	0.07018	1	2	107	214	0.00118	172
35	Sep-03	2.0	0.07018	2	2	127	127	0.00070	102
36	Oct-03	2.0	0.07018	4	2	51,110	25,555	0.14110	20,538
37	Nov-03	3.5	0.12281	1	3	32,667	98,001	0.54110	78,761
38	Dec-03	5.0	0.17544	5	5	16,574	16,574	0.09151	13,320
39	Total	28.5	1.00000	28	28	145,558	181,113	1.00000	145,558

Sources:

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Column (F): (Column (E) / Column (C)) * Column (D)
Column (G): Column (F) / Total Column (F)
Column (H): Column (F) * Column (G)

Canton - Billing and Volume Synchronization for Weather Normalization
SVF Residential

Line No.		Customer Counts (A)	Customer Count Ratio (B)	Per Books Bill Counts (C)	Adjusted Bill Count (D)	Per Books Therm Volumes (E)	Therm Volume Based on Average Use (F)	Therm Volume Ratio (G)	Adjusted Therm Volume (H)
1	Jan-03	2,155.5	0.08396	2,157	2,143	340,516	338,306	0.17543	338,579
2	Feb-03	2,154.5	0.08392	2,130	2,142	362,303	364,344	0.18893	364,634
3	Mar-03	2,155.5	0.08396	2,143	2,143	302,537	302,537	0.15688	302,778
4	Apr-03	2,149.5	0.08373	2,152	2,137	163,334	162,196	0.08410	162,313
5	May-03	2,137.5	0.08326	2,135	2,125	85,143	84,744	0.04394	84,804
6	Jun-03	2,129.0	0.08293	2,113	2,117	48,264	48,355	0.02507	48,385
7	Jul-03	2,121.5	0.08264	2,107	2,109	32,605	32,636	0.01692	32,656
8	Aug-03	2,112.0	0.08227	2,110	2,100	30,219	30,076	0.01560	30,108
9	Sep-03	2,117.0	0.08246	2,099	2,105	33,531	33,627	0.01744	33,659
10	Oct-03	2,140.0	0.08336	2,113	2,128	61,446	61,882	0.03209	61,934
11	Nov-03	2,166.0	0.08437	2,123	2,154	176,337	178,912	0.09277	179,046
12	Dec-03	2,134.5	0.08314	2,143	2,122	293,762	290,883	0.15083	291,101
13	Total	25,672.5	1.00000	25,525	25,525	1,929,997	1,928,498	1.00000	1,929,997

SVF Commercial

14	Jan-03	296.5	0.08355	298	295	123,138	121,898	0.17822	121,769
15	Feb-03	297.0	0.08370	296	296	143,741	143,741	0.21015	143,586
16	Mar-03	296.5	0.08356	288	295	117,396	120,249	0.17580	120,116
17	Apr-03	296.0	0.08342	296	295	57,648	57,453	0.08400	57,393
18	May-03	296.5	0.08356	297	295	23,690	23,530	0.03440	23,504
19	Jun-03	296.5	0.08356	297	295	13,773	13,680	0.02000	13,665
20	Jul-03	295.0	0.08313	294	294	9,396	9,396	0.01374	9,388
21	Aug-03	294.0	0.08285	293	293	8,217	8,217	0.01201	8,206
22	Sep-03	295.5	0.08327	294	294	9,215	9,215	0.01347	9,203
23	Oct-03	296.5	0.08356	295	295	23,812	23,812	0.03481	23,784
24	Nov-03	295.5	0.08327	286	294	48,115	49,461	0.07231	49,406
25	Dec-03	293.0	0.08257	297	292	105,112	103,342	0.15109	103,233
26	Total	3,548.5	1.00000	3,531	3,533	683,253	683,994	1.00000	683,253

MVF Commercial

27	Jan-03	2.0	0.07411	2	2	13,733	13,733	0.17670	13,085
28	Feb-03	2.0	0.07407	2	2	13,238	13,238	0.17034	12,616
29	Mar-03	2.0	0.07407	2	2	10,227	10,227	0.13159	9,746
30	Apr-03	2.0	0.07407	2	2	5,562	5,562	0.07157	5,301
31	May-03	2.0	0.07407	2	2	3,044	3,044	0.03917	2,901
32	Jun-03	2.0	0.07407	2	2	1,295	1,295	0.01666	1,234
33	Jul-03	2.0	0.07407	2	2	1,308	1,308	0.01683	1,246
34	Aug-03	2.0	0.07407	2	2	1,308	1,308	0.01683	1,246
35	Sep-03	2.0	0.07407	2	2	1,408	1,408	0.01812	1,342
36	Oct-03	2.0	0.07407	2	2	2,005	2,005	0.02580	1,911
37	Nov-03	3.0	0.11111	1	3	3,565	10,695	0.13761	10,192
38	Dec-03	4.0	0.14815	5	4	17,368	13,894	0.17878	13,241
39	Total	27.0	1.00000	26	27	74,061	77,717	1.00000	74,061

Sources:

Column (A): Two Month Average Values, Exhibit____(MCB-3), Schedule 2
Column (B): Column (A) / Total Column (A)
Column (C): MidAmerican Response to Staff Data Request 2-50
Column (D): Column (B) * Column (C)
Column (E): MidAmerican Response to Staff Data Request 2-50
Column (F): (Column (E) / Column (C)) * Column (D)
Column (G): Column (F) / Total Column (F)
Column (H): Column (F) * Column (G)

MidAmerican Energy Company
Average Customer Counts
Use for Allocation of Sales

Workpaper of Jean Calligan
WPR-1
Page 14 of 38

Average Monthly Active Customer Accounts			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Weather Station		<u>Nov-02</u>	<u>Dec-02</u>	<u>Jan-03</u>	<u>Feb-03</u>	<u>Mar-03</u>	<u>Apr-03</u>	<u>May-03</u>	<u>Jun-03</u>	<u>Jul-03</u>	<u>Aug-03</u>	<u>Sep-03</u>	<u>Oct-03</u>	<u>Nov-03</u>	<u>Dec-03</u>
SVF - Residential																
1	Canton	End of Month Totals	2,146	2,157	2,154	2,155	2,156	2,143	2,132	2,126	2,117	2,107	2,127	2,153	2,179	2,090
2		Two Month Average		2,151.5	2,155.5	2,154.5	2,155.5	2,149.5	2,137.5	2,129.0	2,121.5	2,112.0	2,117.0	2,140.0	2,166.0	2,134.5
3	Centerville	End of Month Totals	1,434	1,437	1,438	1,439	1,433	1,431	1,421	1,417	1,416	1,412	1,411	1,418	1,428	1,429
4		Two Month Average		1,435.5	1,437.5	1,438.5	1,436.0	1,432.0	1,426.0	1,419.0	1,416.5	1,414.0	1,411.5	1,414.5	1,423.0	1,428.5
5	Flandreau	End of Month Totals	793	796	800	801	796	790	780	750	746	742	752	776	787	798
6		Two Month Average		794.5	798.0	800.5	798.5	793.0	785.0	765.0	748.0	744.0	747.0	764.0	781.5	792.5
7	Sioux City	End of Month Totals	1,690	1,694	1,700	1,702	1,710	1,708	1,707	1,713	1,713	1,715	1,723	1,734	1,739	1,574
8		Two Month Average		1,692.0	1,697.0	1,701.0	1,706.0	1,709.0	1,707.5	1,710.0	1,713.0	1,714.0	1,719.0	1,728.5	1,736.5	1,656.5
9	Sioux Falls	End of Month Totals	49,525	49,731	49,850	49,918	49,878	49,790	49,784	49,855	49,688	49,719	50,019	50,689	51,151	46,306
10		Two Month Average		49,628.0	49,790.5	49,884.0	49,898.0	49,834.0	49,787.0	49,819.5	49,771.5	49,703.5	49,869.0	50,354.0	50,920.0	48,728.5
11	Vermillion	End of Month Totals	3,759	3,768	3,775	3,778	3,773	3,712	3,594	3,530	3,496	3,538	3,606	3,653	3,701	3,772
12		Two Month Average		3,763.5	3,771.5	3,776.5	3,775.5	3,742.5	3,653.0	3,562.0	3,513.0	3,517.0	3,572.0	3,629.5	3,677.0	3,736.5
13	Yankton	End of Month Totals	5,086	5,104	5,109	5,114	5,108	5,052	5,029	5,009	5,000	5,015	5,038	5,081	5,120	4,907
14		Two Month Average		5,095.0	5,106.5	5,111.5	5,111.0	5,080.0	5,040.5	5,019.0	5,004.5	5,007.5	5,026.5	5,059.5	5,100.5	5,013.5
15	Total	End of Month Totals	64,433	64,687	64,826	64,907	64,854	64,626	64,447	64,400	64,176	64,248	64,676	65,504	66,105	60,876
16		Two Month Average		64,560.0	64,756.5	64,866.5	64,880.5	64,740.0	64,536.5	64,423.5	64,288.0	64,212.0	64,462.0	65,090.0	65,804.5	63,490.5
SVF - Commercial																
17	Canton	End of Month Totals	294	296	297	297	296	296	297	296	294	294	297	296	295	291
18		Two Month Average		295.0	296.5	297.0	296.5	296.0	296.5	296.5	295.0	294.0	295.5	296.5	295.5	293.0
19	Centerville	End of Month Totals	251	256	257	257	256	254	253	247	246	245	245	250	254	259
20		Two Month Average		253.5	256.5	257.0	256.5	255.0	253.5	250.0	246.5	245.5	245.0	247.5	252.0	256.5
21	Flandreau	End of Month Totals	195	194	191	190	191	189	189	183	182	181	180	188	189	211
22		Two Month Average		194.5	192.5	190.5	190.5	190.0	189.0	186.0	182.5	181.5	180.5	184.0	188.5	200.0
23	Sioux City	End of Month Totals	193	195	195	195	196	193	194	192	193	194	196	202	203	176
24		Two Month Average		194.0	195.0	195.0	195.5	194.5	193.5	193.0	192.5	193.5	195.0	199.0	202.5	189.5
25	Sioux Falls	End of Month Totals	5,659	5,693	5,701	5,706	5,694	5,662	5,632	5,624	5,617	5,639	5,634	5,692	5,708	5,545
26		Two Month Average		5,676.0	5,697.0	5,703.5	5,700.0	5,678.0	5,647.0	5,628.0	5,620.5	5,628.0	5,636.5	5,663.0	5,700.0	5,626.5
27	Vermillion	End of Month Totals	463	463	467	468	466	466	461	457	453	448	455	487	490	454
28		Two Month Average		463.0	465.0	467.5	467.0	466.0	463.5	459.0	455.0	450.5	451.5	471.0	488.5	472.0
29	Yankton	End of Month Totals	681	683	683	684	683	676	666	662	660	660	663	674	686	673
30		Two Month Average		682.0	683.0	683.5	683.5	679.5	671.0	664.0	661.0	660.0	661.5	668.5	680.0	679.5
31	Total	End of Month Totals	7,736	7,780	7,791	7,797	7,782	7,736	7,692	7,661	7,645	7,661	7,670	7,789	7,825	7,609
32		Two Month Average		7,758.0	7,785.5	7,794.0	7,789.5	7,759.0	7,714.0	7,676.5	7,653.0	7,653.0	7,665.5	7,729.5	7,807.0	7,717.0

Average Monthly Active Customer Accounts			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Weather Station		<u>Nov-02</u>	<u>Dec-02</u>	<u>Jan-03</u>	<u>Feb-03</u>	<u>Mar-03</u>	<u>Apr-03</u>	<u>May-03</u>	<u>Jun-03</u>	<u>Jul-03</u>	<u>Aug-03</u>	<u>Sep-03</u>	<u>Oct-03</u>	<u>Nov-03</u>	<u>Dec-03</u>
MVF - Commercial																
33	Canton	End of Month Totals	2	2	2	2	2	2	2	2	2	2	2	2	4	4
34		Two Month Average		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	4.0
35	Centerville	End of Month Totals	2	2	2	2	2	2	2	2	2	2	2	2	5	5
36		Two Month Average		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.5	5.0
37	Flandreau	End of Month Totals	2	2	2	2	2	2	2	2	2	2	2	2	2	2
38		Two Month Average		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
39	Sioux City	End of Month Totals	2	2	2	3	3	4	5	5	5	5	5	4	5	5
40		Two Month Average		2.0	2.0	2.5	3.0	3.5	4.5	5.0	5.0	5.0	5.0	4.5	4.5	5.0
41	Sioux Falls	End of Month Totals	87	88	94	96	97	113	124	125	129	132	131	130	166	166
42		Two Month Average		87.5	91.0	95.0	96.5	105.0	118.5	124.5	127.0	130.5	131.5	130.5	148.0	166.0
43	Vermillion	End of Month Totals	6	7	7	8	7	8	6	7	7	7	7	8	9	9
44		Two Month Average		6.5	7.0	7.5	7.5	7.5	7.0	6.5	7.0	7.0	7.0	7.5	8.5	9.0
45	Yankton	End of Month Totals	10	10	10	10	10	10	11	11	11	11	11	11	14	4
46		Two Month Average		10.0	10.0	10.0	10.0	10.0	10.5	11.0	11.0	11.0	11.0	11.0	12.5	9.0
47	Total	End of Month Totals	111	113	119	123	123	141	152	154	158	161	160	159	205	195
48		Two Month Average		112.0	116.0	121.0	123.0	132.0	146.5	153.0	156.0	159.5	160.5	159.5	182.0	200.0

STATE: WEATHER STATION;			SOUTH DAKOTA YANKTON										
LINE NO.			DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVF)		AVG USE 3 MONTH	SMALL FIRM COMMERCIAL (SVF)		AVG USE 3 MONTH	MEDIUM FIRM COMMERCIAL (MVF)		AVG USE 3 MONTH
	MONTH (A)	YEAR (B)	NORMAL (C)	ACTUAL (D)	CUSTOMERS (E)	THERM SALES (F)	ENDING (G)	CUSTOMERS (H)	THERM SALES (I)	ENDING (J)	CUSTOMERS (K)	THERM SALES (L)	ENDING (M)
1	DEC	2002	1,334	1,123	N/A	N/A		N/A	N/A		N/A	N/A	
2	JAN	2003	1,456	1,370	5,069	698,207	105.5547	681	350,346	372.6606	11	61,777	3,836.2353
3	FEB	2003	1,143	1,209	5,075	769,718	134.5971	681	384,579	491.5194	11	63,543	5,049.1563
4	MAR	2003	930	937	5,074	671,767	140.6027	681	291,652	502.4851	11	60,731	5,637.9091
5	APR	2003	529	447	5,043	353,680	118.1652	677	141,944	401.2629	11	37,671	4,907.4242
6	MAY	2003	227	247	5,004	203,953	81.3041	669	74,371	250.6004	11	24,999	3,739.4242
7	JUN	2003	38	53	4,982	121,816	45.2092	662	44,950	130.1121	12	19,550	2,418.2353
8	JUL	2003	9	-	4,968	86,224	27.5507	659	39,712	79.9161	12	13,467	1,657.6000
9	AUG	2003	21	2	4,971	74,577	18.9409	658	34,344	60.1344	12	11,367	1,232.8889
10	SEP	2003	136	168	4,990	78,664	16.0403	659	40,900	58.1761	12	13,114	1,054.1111
11	OCT	2003	439	372	5,023	131,092	18.9758	666	46,231	61.2582	12	16,836	1,147.6944
12	NOV	2003	917	937	5,064	329,406	35.7606	678	141,108	113.9486	13	32,402	1,685.1892
13	DEC	2003	1,334	1,123	4,977	567,318	68.2300	677	267,283	224.9490	10	36,253	2,442.6000
14			7,179	6,865	60,240	4,086,422		8,048	1,857,420		138	391,710	

Sources:

Column (C): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for South Dakota, Climatology of the United States No. 81
Column (D): NOAA Climatological Data for South Dakota Volume 104 Number 12 to Volume 105 Number 12

STATE: SOUTH DAKOTA
WEATHER STATION: VERMILLION

LINE NO.	MONTH (A)	YEAR (B)	NORMAL (C)	DEGREE DAYS (D)	SMALL FIRM RESIDENTIAL (SVF) CUSTOMERS (E)	THERM SALES (F)	AVG USE 3 MONTH ENDING (G)	SMALL FIRM COMMERCIAL (SVF) CUSTOMERS (H)	THERM SALES (I)	AVG USE 3 MONTH ENDING (J)	MEDIUM FIRM COMMERCIAL (MVF) CUSTOMERS (K)	THERM SALES (L)	AVG USE 3 MONTH ENDING (M)
1	DEC	2002	1,307	1,067	N/A	N/A	N/A	N/A	N/A	337,5970	N/A	N/A	3,381,9200
2	JAN	2003	1,421	1,320	3,713	527,480	100,0717	459	194,413	354,1853	7	29,239	5,164,6667
3	FEB	2003	1,096	1,134	3,718	524,512	124,7085	462	203,675	439,3032	8	71,085	5,805,3478
4	MAR	2003	857	843	3,717	539,944	142,8001	461	209,029	370,0593	8	33,199	5,287,8333
5	APR	2003	448	407	3,685	259,831	119,0906	460	99,088	258,3524	7	22,624	2,496,8696
6	MAY	2003	165	218	3,597	121,774	83,7848	458	48,151	137,2217	7	9,861	1,549,5455
7	JUN	2003	20	30	3,507	97,378	44,3955	453	40,892	85,7154	7	7,166	887,2381
8	JUL	2003	7	-	3,459	55,376	25,9896	449	27,530	70,1871	7	8,281	1,205,1429
9	AUG	2003	13	4	3,463	51,408	19,5764	445	26,120	64,7403	7	7,166	1,076,8095
10	SEP	2003	87	120	3,517	78,978	17,7950	446	33,102	75,6091	8	11,322	1,216,7727
11	OCT	2003	389	344	3,574	108,077	22,5946	465	43,304	189,3934	9	31,681	2,090,3750
12	NOV	2003	866	866	3,620	240,991	39,9632	482	187,419	229,2215	9	23,628	2,562,7308
13	DEC	2003	1,307	1,069	3,679	333,519	62,7782	466	93,167				
14			6,696	6,375	43,249	2,939,268		5,506	1,205,890		92		256,857

Sources:

Column (C): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for South Dakota, Climatology of the United States No. 81
Column (D): NOAA Climatological Data for South Dakota Volume 104 Number 12 to Volume 105 Number 12
Columns (E), (F), (H), (I), (J), and (K): Exhibit (MCB-3) Schedule 1-6, Columns (D) and (H)

STATE: SOUTH DAKOTA
WEATHER STATION: SIOUX FALLS

LINE NO.			DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVF)		AVG USE 3 MONTH	SMALL FIRM COMMERCIAL (SVF)		AVG USE 3 MONTH	MEDIUM FIRM COMMERCIAL (MVF)		AVG USE 3 MONTH
	MONTH	YEAR	NORMAL	ACTUAL	CUSTOMERS	THERM SALES	ENDING	CUSTOMERS	THERM SALES	ENDING	CUSTOMERS	THERM SALES	ENDING
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	DEC	2002	1,433	1,184	N/A	N/A		N/A	N/A		N/A	N/A	
2	JAN	2003	1,566	1,465	49,621	7,182,046	111.7714	5,676	3,541,623	467.9815	93	501,980	3,859.2512
3	FEB	2003	1,236	1,285	49,716	8,064,954	141.7648	5,682	4,005,401	601.4195	97	560,791	4,634.4833
4	MAR	2003	989	986	49,728	6,821,418	148.0456	5,678	3,422,903	643.9262	99	505,950	5,428.1003
5	APR	2003	568	516	49,663	3,635,996	124.2220	5,657	1,699,842	536.4134	107	351,790	4,681.6205
6	MAY	2003	242	293	49,621	2,047,953	83.9219	5,626	875,866	353.6708	121	240,853	3,359.6116
7	JUN	2003	58	63	49,651	1,221,050	46.3625	5,607	552,010	185.1816	127	198,342	2,228.1268
8	JUL	2003	10	1	49,603	864,239	27.7632	5,599	371,910	106.9264	130	166,239	1,601.6772
9	AUG	2003	20	12	49,538	780,233	19.2586	5,607	342,230	75.3078	133	158,757	1,341.8923
10	SEP	2003	176	201	49,699	868,906	16.8864	5,616	361,411	63.9372	134	177,233	1,265.0605
11	OCT	2003	519	443	50,182	1,475,612	20.9127	5,642	622,475	78.6312	133	222,335	1,395.8125
12	NOV	2003	995	987	50,748	3,744,185	40.4219	5,678	1,740,021	160.8353	151	490,107	2,128.4091
13	DEC	2003	1,433	1,216	48,566	5,720,436	73.1808	5,605	2,654,855	296.4461	170	605,643	2,903.2709
14			7,812	7,468	596,336	42,427,028		67,673	20,190,547		1,495	4,180,020	

Sources:

Column (C): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for South Dakota, Climatology of the United States No. 81

Column (D): NOAA Climatological Data for South Dakota Volume 104 Number 12 to Volume 105 Number 12

Columns (E), (F), (H), (I), (J), and (K): Exhibit____(MCB-3) Schedule 1-5, Columns (D) and (H)

STATE: WEATHER STATION;													SOUTH DAKOTA SIOUX CITY			
LINE NO.			DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVF)		AVG USE	SMALL FIRM COMMERCIAL (SVF)		AVG USE	MEDIUM FIRM COMMERCIAL (MVF)		AVG USE			
	MONTH	YEAR	NORMAL	ACTUAL	CUSTOMERS	THERM SALES	3 MONTH PD ENDING	CUSTOMERS	THERM SALES	3 MONTH PD ENDING	CUSTOMERS	THERM SALES	3 MONTH PD ENDING	CUSTOMERS	THERM SALES	3 MONTH PD ENDING
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)			
1	DEC	2002	1,309	1,122	N/A	N/A		N/A	N/A		N/A	N/A				
2	JAN	2003	1,439	1,365	1,689	278,963	123.8757	194	125,073	457.5146	2	4,597	2,521.5000			
3	FEB	2003	1,131	1,197	1,693	290,315	156.6136	194	133,448	596.2205	3	6,045	2,803.4000			
4	MAR	2003	885	873	1,698	253,684	162.0004	194	113,541	639.2818	3	7,710	2,294.0000			
5	APR	2003	473	430	1,701	122,008	130.7948	193	62,530	532.7349	4	4,084	1,783.9000			
6	MAY	2003	172	223	1,700	67,476	86.9127	192	38,014	369.7496	5	8,032	1,652.1667			
7	JUN	2003	25	33	1,702	45,363	46.0214	192	23,166	214.4021	5	7,742	1,418.4286			
8	JUL	2003	3	-	1,705	35,820	29.1089	191	19,336	140.0278	5	4,371	1,343.0000			
9	AUG	2003	10	-	1,706	29,956	21.7366	192	14,512	99.1548	5	3,768	1,058.7333			
10	SEP	2003	128	188	1,711	33,449	19.3723	194	17,342	88.7175	5	4,585	848.2667			
11	OCT	2003	434	373	1,721	53,659	22.7840	198	25,924	98.9349	5	7,151	1,033.6000			
12	NOV	2003	891	894	1,729	130,070	42.0806	201	56,756	168.6712	5	8,269	1,333.6667			
13	DEC	2003	1,309	1,128	1,649	218,645	78.9123	188	84,902	285.4889	5	17,392	2,187.4667			
14			6,900	6,704	20,404	1,559,408		2,323	714,544		52	83,746				

Sources:

Column (C): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for Iowa, Climatology of the United States No. 81
Column (D): NOAA 1999 and 2000 Annual Climatological Summary for Gateway AP, Iowa
Columns (E), (F), (H), (I), (J), and (K): Exhibit____(MCB-3) Schedule 1-4, Columns (D) and (H)

Sources:

Column (G): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for South Dakota, Climatology of the United States No. 81

Column (D): NOAA Climatological Data for South Dakota Volume 104 Number 12 to Volume 105 Number 12

Columns (E), (F), (H), (I), (J), and (K): Exhibit (MCB-3) Schedule 1-3, Columns (D) and (H)

		STATE: WEATHER STATION;		SOUTH DAKOTA CENTERVILLE											
LINE NO.	MONTH	YEAR	DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVF)		AVG USE 3 MONTH ENDING	SMALL FIRM COMMERCIAL (SVF)		AVG USE 3 MONTH ENDING	MEDIUM FIRM COMMERCIAL (MVF)		AVG USE 3 MONTH PD ENDING		
			NORMAL (C)	ACTUAL (D)	CUSTOMERS (E)	THERM SALES (F)		CUSTOMERS (H)	THERM SALES (I)		CUSTOMERS (J)	THERM SALES			
1	DEC	2002	1,397	1,175	N/A	N/A		N/A	N/A		N/A	N/A			
2	JAN	2003	1,537	1,458	1,423	229,235	130.2275	253	108,933	331.6927	2	12,583	10,466.4000		
3	FEB	2003	1,202	1,325	1,424	224,878	149.2931	254	142,623	437.2118	2	5,669	3,508.0000		
4	MAR	2003	969	990	1,422	205,640	154.5451	253	112,498	479.0184	2	4,591	3,807.1667		
5	APR	2003	540	469	1,418	113,675	127.6250	252	51,825	404.4084	2	6,549	2,801.5000		
6	MAY	2003	225	264	1,412	63,257	89.9746	251	28,355	254.8651	2	2,355	2,249.1667		
7	JUN	2003	33	57	1,405	36,890	50.4893	247	13,184	124.4853	2	866	1,628.3333		
8	JUL	2003	16	1	1,403	20,942	28.6941	244	8,785	67.8221	2	52	545.5000		
9	AUG	2003	28	4	1,400	18,224	18.0741	243	8,804	41.9251	2	172	181.6667		
10	SEP	2003	145	191	1,398	20,656	14.2399	242	10,875	39.0453	2	102	54.3333		
11	OCT	2003	475	414	1,401	43,537	19.6278	245	13,857	45.9397	2	20,538	3,468.6667		
12	NOV	2003	948	992	1,409	141,667	48.9211	249	60,770	116.1712	3	78,761	14,200.1429		
13	DEC	2003	1,397	1,180	1,415	182,174	86.9534	253	80,725	207.9679	5	13,320	11,261.9000		
14			7,515	7,345	16,930	1,300,775		2,986	641,234		28	145,558			

Sources:

Column (C): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for South Dakota, Climatology of the United States No. 81
Column (D): NOAA Climatological Data for South Dakota Volume 104 Number 12 to Volume 105 Number 12
Columns (E), (F), (H), (I), (J), and (K): Exhibit____(MCB-3) Schedule 1-2, Columns (D) and (H)

STATE:
WEATHER STATION;

SOUTH DAKOTA
CANTON

LINE NO.			DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVF)		AVG USE	SMALL FIRM COMMERCIAL (SVF)		AVG USE	MEDIUM FIRM COMMERCIAL (MVF)		AVG USE
	MONTH	YEAR	NORMAL	ACTUAL	CUSTOMERS	THERM SALES	3 MONTH	CUSTOMERS	THERM SALES	3 MONTH	CUSTOMERS	THERM SALES	3 MONTH
	(A)	(B)	(C)	(D)	(E)	(F)	ENDING	(H)	(I)	ENDING	(J)		ENDING
1	DEC	2002	1,401	1,180	N/A	N/A		N/A	N/A		N/A	N/A	
2	JAN	2003	1,534	1,462	2,143	338,579	125.9894	295	121,769	311.4733	2	13,085	4,057.5556
3	FEB	2003	1,182	1,305	2,142	364,634	155.1918	296	143,586	417.4270	2	12,616	4,867.7500
4	MAR	2003	941	988	2,143	302,778	156.5014	295	120,116	435.0688	2	9,746	5,907.8333
5	APR	2003	512	493	2,137	162,313	129.2004	295	57,393	362.4097	2	5,301	4,610.5000
6	MAY	2003	197	279	2,125	84,804	85.8540	295	23,504	227.1333	2	2,901	2,991.3333
7	JUN	2003	28	60	2,117	48,385	46.3242	295	13,665	106.8497	2	1,234	1,572.6667
8	JUL	2003	13	1	2,109	32,656	26.1132	294	9,388	52.6663	2	1,246	896.8333
9	AUG	2003	22	8	2,100	30,108	17.5702	293	8,206	35.4410	2	1,246	621.0000
10	SEP	2003	135	196	2,105	33,659	15.2713	294	9,203	30.4166	2	1,342	639.0000
11	OCT	2003	461	429	2,128	61,934	19.8486	295	23,784	46.7041	2	1,911	749.8333
12	NOV	2003	963	990	2,154	179,046	42.9997	294	49,406	93.3103	3	10,192	1,920.7143
13	DEC	2000	1,401	1,198	2,122	291,101	83.0857	292	103,233	200.2531	4	13,241	2,816.0000
14			7,389	7,409	25,525	1,929,997		3,533.0	683,253		27	74,061	

Sources:

Column (C): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for South Dakota, Climatography of the United States No. 81
Column (D): NOAA Climatological Data for South Dakota Volume 104 Number 12 to Volume 105 Number 12
Columns (E), (F), (H), (I), (J), and (K): Exhibit___(MCB-3) Schedule 1-1, Columns (D) and (H)

WEATHER STATION: YANKTON
REVENUE CLASS: SMALL FIRM RESIDENTIAL (SVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
1	JAN	2003	5,069	698,207	81,308	616,899	1,395.0	1,246.5	1.11913	690,390	771,698	73,491
2	FEB	2003	5,075	769,718	81,405	688,313	1,299.5	1,289.5	1.00775	693,647	775,052	5,334
3	MAR	2003	5,074	671,767	81,388	590,379	1,036.5	1,073.0	0.96598	570,294	651,682	(20,085)
4	APR	2003	5,043	353,680	80,891	272,789	729.5	692.0	1.05419	287,571	368,462	14,782
5	MAY	2003	5,004	203,953	80,266	123,687	378.0	347.0	1.08934	134,737	215,003	11,050
6	JUN	2003	4,982	121,816	79,913	41,903	132.5	150.0	0.88333	37,014	116,927	(4,889)
7	JUL	2003	4,968	86,224	86,224	-	23.5	26.5	0.00000	-	86,224	-
8	AUG	2003	4,971	74,577	74,577	-	15.0	1.0	0.00000	-	74,577	-
9	SEP	2003	4,990	78,664	78,664	-	78.5	85.0	0.00000	-	78,664	-
10	OCT	2003	5,023	131,092	80,570	50,522	287.5	270.0	1.06481	53,796	134,366	3,274
11	NOV	2003	5,064	329,406	81,228	248,178	678.0	654.5	1.03591	257,090	338,318	8,912
12	DEC	2003	4,977	567,318	79,833	487,485	1,125.5	1,030.0	1.09272	532,685	612,518	45,200
13			60,240	4,086,422	966,267	3,120,155				3,257,224	4,223,491	137,069

REVENUE CLASS: SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
14	JAN	2003	681	350,346	39,618	310,728	1,395.0	1,246.5	1.11913	347,745	387,363	37,017
15	FEB	2003	681	384,579	39,618	344,961	1,299.5	1,289.5	1.00775	347,634	387,252	2,673
16	MAR	2003	681	291,652	39,618	252,034	1,036.5	1,073.0	0.96598	243,460	283,078	(8,574)
17	APR	2003	677	141,944	39,385	102,559	729.5	692.0	1.05419	108,117	147,502	5,558
18	MAY	2003	669	74,371	38,920	35,451	378.0	347.0	1.08934	36,618	77,538	3,167
19	JUN	2003	662	44,950	38,513	6,437	132.5	150.0	0.88333	5,686	44,199	(751)
20	JUL	2003	659	39,712	39,712	-	23.5	26.5	0.00000	-	39,712	0
21	AUG	2003	658	34,344	34,344	-	15.0	1.0	0.00000	-	34,344	0
22	SEP	2003	659	40,900	40,900	-	78.5	85.0	0.00000	-	40,900	0
23	OCT	2003	666	46,231	38,745	7,486	287.5	270.0	1.06481	7,971	46,716	485
24	NOV	2003	678	141,108	39,443	101,665	678.0	654.5	1.03591	105,316	144,759	3,651
25	DEC	2003	677	267,283	39,385	227,898	1,125.5	1,030.0	1.09272	249,029	288,414	21,131
26			8,048	1,857,420	468,201	1,389,219				1,453,576	1,921,777	64,357
27									16.0403	/ SMALL FIRM RESIDENTIAL (SVF)		
28									58.1761	/ SMALL FIRM COMMERCIAL (SVF)		

REVENUE CLASS: MEDIUM FIRM COMMERCIAL (MVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
29	JAN	2003	11	61,777	11,595	50,182	1,395.0	1,246.5	1.11913	56,160	67,755	5,978
30	FEB	2003	11	63,543	11,595	51,948	1,299.5	1,289.5	1.00775	52,351	63,946	403
31	MAR	2003	11	60,731	11,595	49,136	1,036.5	1,073.0	0.95598	47,464	59,059	(1,672)
32	APR	2003	11	37,671	11,595	26,076	729.5	692.0	1.05419	27,489	39,084	1,413
33	MAY	2003	11	24,999	11,595	13,404	378.0	347.0	1.08934	14,602	26,197	1,198
34	JUN	2003	12	19,550	12,649	6,901	132.5	150.0	0.88333	6,096	18,745	(805)
35	JUL	2003	12	13,467	13,467	-	23.5	26.5	0.00000	-	13,467	-
36	AUG	2003	12	11,367	11,367	-	15.0	1.0	0.00000	-	11,367	-
37	SEP	2003	12	13,114	13,114	-	78.5	85.0	0.00000	-	13,114	-
38	OCT	2003	12	16,836	12,649	4,187	287.5	270.0	1.06481	4,458	17,107	271
39	NOV	2003	13	32,402	13,703	18,699	678.0	654.5	1.03591	19,370	33,073	671
40	DEC	2003	10	36,253	10,541	25,712	1,125.5	1,030.0	1.09272	28,096	38,637	2,384
41			138	391,710	145,465	246,245				256,086	401,551	9,841
42									1,054.1111	/ MEDIUM FIRM COMMERCIAL (MVF)		

Sources:

Column (C): Column (C), Exhibit ____ (MCB-3) Schedule 1-1 to 1-7
Column (D): Column (H), Exhibit ____ (MCB-3), Schedules 1-1 to 1-7
Column (E): Column (C) * Baseload
Column (F): Column (D) - Column (E)
Column (G) and (H): Degree Days for Two Consecutive Months / 2
Column (I): Column (G) / Column (H)
Column (J): Column (F) * Column (I)
Column (K): Column (E) + Column (J)
Column (L): Column (K) - Column (D)

WEATHER STATION: VERMILLION
REVENUE CLASS: SMALL FIRM RESIDENTIAL (SVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
						TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD			NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERMS)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)			ACTUAL HEATING DD	NORMALIZATION FACTOR			
1	JAN	2003	3,713	527,480	66,073	461,407	1,364.0	1,193.5	1.14286	527,324	593,397	65,917
2	FEB	2003	3,718	524,512	66,162	458,350	1,258.5	1,227.0	1.02567	470,116	536,278	11,766
3	MAR	2003	3,717	539,944	66,144	473,800	976.5	988.5	0.98786	468,048	534,192	(5,752)
4	APR	2003	3,685	259,831	65,575	194,256	652.5	625.0	1.04400	202,803	268,378	8,547
5	MAY	2003	3,597	121,774	64,009	57,765	306.5	312.5	0.98080	56,656	120,665	(1,109)
6	JUN	2003	3,507	97,378	62,407	34,971	92.5	124.0	0.74597	26,087	88,494	(8,884)
7	JUL	2003	3,459	55,376	55,376	-	13.5	15.0	0.00000	-	55,376	0
8	AUG	2003	3,463	51,408	51,408	-	10.0	2.0	0.00000	-	51,408	0
9	SEP	2003	3,517	78,978	78,978	-	50.0	62.0	0.00000	-	78,978	0
10	OCT	2003	3,574	108,077	63,599	44,478	238.0	232.0	1.02586	45,628	109,227	1,150
11	NOV	2003	3,620	240,991	64,418	176,573	637.5	605.0	1.05372	186,059	250,477	9,486
12	DEC	2003	3,679	333,519	65,468	268,051	1,096.5	977.5	1.12174	300,684	366,152	32,633
13			43,249	2,939,268	769,617	2,169,651				2,283,405	3,053,022	113,754

REVENUE CLASS: SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD	TEMP.	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED	TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERMS)
					SALES (THERM'S)	SENSITIVE SALES (THERM'S)				TEMP. SENSITIVE SALES (THERM'S)		
14	JAN	2003	459	194,413	29,716	164,697	1,364.0	1,193.5	1.14286	188,226	217,942	23,529
15	FEB	2003	462	203,675	29,910	173,765	1,258.5	1,227.0	1.02567	178,226	208,136	4,461
16	MAR	2003	461	209,029	29,845	179,184	976.5	988.5	0.98786	177,009	206,854	(2,175)
17	APR	2003	460	99,088	29,781	69,307	652.5	625.0	1.04400	72,357	102,138	3,050
18	MAY	2003	458	48,151	29,651	18,500	306.5	312.5	0.98080	18,145	47,796	(355)
19	JUN	2003	453	40,892	29,327	11,565	92.5	124.0	0.74597	8,627	37,954	(2,938)
20	JUL	2003	449	27,530	27,530	-	13.5	15.0	0.00000	-	27,530	0
21	AUG	2003	445	26,120	26,120	-	10.0	2.0	0.00000	-	26,120	0
22	SEP	2003	446	33,102	33,102	-	50.0	62.0	0.00000	-	33,102	0
23	OCT	2003	465	43,304	30,104	13,200	238.0	232.0	1.02586	13,541	43,645	341
24	NOV	2003	482	187,419	31,205	156,214	637.5	605.0	1.05372	164,606	195,811	8,392
25	DEC	2003	466	93,167	30,169	62,998	1,096.5	977.5	1.12174	70,667	100,836	7,669
26			5,506	1,205,890	356,460	849,430				891,404	1,247,864	41,974
27									17.7950	/ SMALL FIRM RESIDENTIAL (SVF)		
28									64.7403	/ SMALL FIRM COMMERCIAL (SVF)		

REVENUE CLASS: MEDIUM FIRM COMMERCIAL (MVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERMS)	
29	JAN	2003	7	29,239	6,211	23,028	1,364.0	1,193.5	1.14286	25,318	32,529	3,290	
30	FEB	2003	8	71,085	7,098	63,987	1,258.5	1,227.0	1.02567	65,630	72,728	1,643	
31	MAR	2003	8	33,199	7,098	26,101	976.5	988.5	0.98786	25,784	32,882	(317)	
32	APR	2003	8	22,624	7,098	15,526	652.5	625.0	1.04400	16,209	23,307	683	
33	MAY	2003	7	1,605	1,605	-	306.5	312.5	0.00000	-	1,605	-	
34	JUN	2003	7	9,861	9,861	-	92.5	124.0	0.00000	-	9,861	-	
35	JUL	2003	7	7,166	7,166	-	13.5	15.0	0.00000	-	7,166	-	
36	AUG	2003	7	8,281	6,211	2,070	10.0	2.0	0.00000	10,350	16,561	8,280	
37	SEP	2003	7	7,166	6,211	955	50.0	62.0	0.80645	770	6,981	(185)	
38	OCT	2003	8	11,322	7,098	4,224	238.0	232.0	1.02586	4,333	11,431	109	
39	NOV	2003	9	31,681	7,985	23,696	637.5	605.0	1.05372	24,969	32,954	1,273	
40	DEC	2003	9	23,628	7,985	15,643	1,096.5	977.5	1.12174	17,547	25,532	1,904	
41			92.0	256,857	81,627	175,230				191,910	273,537	16,680	
42				BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING JUL						887.2381	/ MEDIUM FIRM COMMERCIAL (MVF)		

Sources:

Column (C): Column (C), Exhibit ____ (MCB-3) Schedule 1-1 to 1-7
Column (D): Column (H), Exhibit ____ (MCB-3), Schedules 1-1 to 1-7
Column (E): Column (C) * Baseload
Column (F): Column (D) - Column (E)
Column (G) and (H): Degree Days for Two Consecutive Months / 2
Column (I): Column (G) / Column (H)
Column (J): Column (F) * Column (I)
Column (K): Column (E) + Column (J)
Column (L): Column (K) - Column (D)

WEATHER STATION: SIOUX FALLS
 REVENUE CLASS : SMALL FIRM RESIDENTIAL (SVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
1	JAN	2003	49,621	7,182,046	837,920	6,344,126	1,499.5	1,324.5	1.13213	7,182,375	8,020,295	838,249
2	FEB	2003	49,716	8,064,954	839,524	7,225,430	1,401.0	1,375.0	1.01891	7,362,063	8,201,587	136,633
3	MAR	2003	49,728	6,821,418	839,727	5,981,691	1,112.5	1,135.5	0.97974	5,860,502	6,700,229	(121,189)
4	APR	2003	49,663	3,635,996	838,629	2,797,367	778.5	751.0	1.03662	2,899,807	3,738,436	102,440
5	MAY	2003	49,621	2,047,953	837,920	1,210,033	405.0	404.5	1.00124	1,211,533	2,049,453	1,500
6	JUN	2003	49,651	1,221,050	838,427	382,623	150.0	178.0	0.84270	322,436	1,160,863	(60,187)
7	JUL	2003	49,603	864,239	864,239	-	34.0	32.0	0.00000	-	864,239	0
8	AUG	2003	49,538	780,233	780,233	-	15.0	6.5	0.00000	-	780,233	0
9	SEP	2003	49,699	868,906	868,906	-	98.0	106.5	0.00000	-	868,906	0
10	OCT	2003	50,182	1,475,612	847,393	628,219	347.5	322.0	1.07919	677,968	1,525,361	49,749
11	NOV	2003	50,748	3,744,185	856,951	2,887,234	757.0	715.0	1.05874	3,056,830	3,913,781	169,596
12	DEC	2003	48,566	5,720,436	820,105	4,900,331	1,214.0	1,101.5	1.10213	5,400,802	6,220,907	500,471
13			596,336	42,427,028	10,069,974	32,357,054				33,974,316	44,044,290	1,617,262

REVENUE CLASS : SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
14	JAN	2003	5,676	3,541,623	362,908	3,178,715	1,499.5	1,324.5	1.13213	3,598,719	3,961,627	420,004
15	FEB	2003	5,682	4,005,401	363,291	3,642,110	1,401.0	1,375.0	1.01891	3,710,882	4,074,273	68,872
16	MAR	2003	5,678	3,422,903	363,035	3,059,868	1,112.5	1,135.5	0.97974	2,997,875	3,360,910	(61,993)
17	APR	2003	5,657	1,699,842	361,693	1,338,149	778.5	751.0	1.03662	1,387,152	1,748,845	49,003
18	MAY	2003	5,626	875,866	359,711	516,155	405.0	404.5	1.00124	516,795	876,506	640
19	JUN	2003	5,607	552,010	358,496	193,514	150.0	178.0	0.84270	163,074	521,570	(30,440)
20	JUL	2003	5,599	371,910	371,910	-	34.0	32.0	0.00000	0	371,910	-
21	AUG	2003	5,607	342,230	342,230	-	15.0	6.5	0.00000	0	342,230	-
22	SEP	2003	5,616	361,411	361,411	-	98.0	106.5	0.00000	0	361,411	-
23	OCT	2003	5,642	622,475	360,734	261,741	347.5	322.0	1.07919	282,468	643,202	20,727
24	NOV	2003	5,678	1,740,021	363,035	1,376,986	757.0	715.0	1.05874	1,457,870	1,820,905	80,884
25	DEC	2003	5,605	2,654,855	358,368	2,296,487	1,214.0	1,101.5	1.10213	2,531,027	2,889,395	234,540
26			67,673	20,190,547	4,326,822	15,863,725				16,645,962	20,972,784	782,237
27									16.8864	/ SMALL FIRM RESIDENTIAL (SVF)		
28									63.9372	/ SMALL FIRM COMMERCIAL (SVF)		

REVENUE CLASS : MEDIUM FIRM COMMERCIAL (MVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)	
29	JAN	2003	93	501,980	117,651	384,329	1,499.5	1,324.5	1.13213	435,110	552,761	50,781	
30	FEB	2003	97	560,791	122,711	438,080	1,401.0	1,375.0	1.01891	446,364	569,075	8,284	
31	MAR	2003	99	505,950	125,241	380,709	1,112.5	1,135.5	0.97974	372,996	498,237	(7,713)	
32	APR	2003	107	351,790	135,361	216,429	778.5	751.0	1.03662	224,355	359,716	7,926	
33	MAY	2003	121	240,853	153,072	87,781	405.0	404.5	1.00124	87,890	240,962	109	
34	JUN	2003	127	198,342	160,663	37,679	150.0	178.0	0.84270	31,752	192,415	(5,927)	
35	JUL	2003	130	166,239	166,239	-	34.0	32.0	0.00000	-	166,239	-	
36	AUG	2003	133	158,757	158,757	-	15.0	6.5	0.00000	-	158,757	-	
37	SEP	2003	134	177,233	177,233	-	98.0	106.5	0.00000	-	177,233	-	
38	OCT	2003	133	222,335	168,253	54,082	347.5	322.0	1.07919	58,365	226,618	4,283	
39	NOV	2003	151	490,107	191,024	299,083	757.0	715.0	1.05874	316,651	507,675	17,568	
40	DEC	2003	170	605,643	215,060	390,583	1,214.0	1,101.5	1.10213	430,473	645,533	39,890	
41			1,495	4,180,020	1,891,265	2,288,755				2,403,956	4,295,221	115,201	
42				BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING Sep						1.265.0605	/ MEDIUM FIRM COMMERCIAL (MVF)		

Sources:

Column (C): Column (C), Exhibit ____ (MCB-3) Schedule 1-1 to 1-7
 Column (D): Column (H), Exhibit ____ (MCB-3), Schedules 1-1 to 1-7
 Column (E): Column (C) * Baseload
 Column (F): Column (D) - Column (E)
 Column (G) and (H): Degree Days for Two Consecutive Months / 2
 Column (I): Column (G) / Column (H)
 Column (J): Column (F) * Column (I)
 Column (K): Column (E) + Column (J)
 Column (L): Column (K) - Column (D)

WEATHER STATION: SIOUX CITY
 REVENUE CLASS : SMALL FIRM RESIDENTIAL (SVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
					BASE LOAD	TEMP.				NORMALIZED		
LINE			NUMBER OF		SALES	SENSITIVE	NORMAL	ACTUAL	NORMALIZATION	TEMP.	NORMALIZED	WEATHER
NO	MONTH	YEAR	CUSTOMERS	THERM SALES	(THERM'S)	SALES	HEATING	HEATING	FACTOR	SALES	TOTAL SALES	ADJUSTMENT
						(THERM'S)	DD	DD		(THERM'S)	(THERM'S)	(THERM'S)
1	JAN	2003	1,689	278,963	32,720	246,243	1,374.0	1,243.5	1.10495	272,086	304,806	25,843
2	FEB	2003	1,693	290,315	32,797	257,518	1,285.0	1,281.0	1.00312	258,321	291,118	803
3	MAR	2003	1,698	253,684	32,894	220,790	1,008.0	1,035.0	0.97391	215,030	247,924	(5,760)
4	APR	2003	1,701	122,008	32,952	89,056	679.0	651.5	1.04221	92,815	125,767	3,759
5	MAY	2003	1,700	67,476	32,933	34,543	322.5	326.5	0.98775	34,120	67,053	(423)
6	JUN	2003	1,702	45,363	32,972	12,391	98.5	128.0	0.76953	9,535	42,507	(2,856)
7	JUL	2003	1,705	35,820	35,820	-	14.0	16.5	0.00000	-	35,820	-
8	AUG	2003	1,706	29,956	29,956	-	6.5	-	0.00000	-	29,956	-
9	SEP	2003	1,711	33,449	33,449	-	69.0	94.0	0.00000	-	33,449	-
10	OCT	2003	1,721	53,659	33,340	20,319	281.0	280.5	1.00178	20,355	53,695	36
11	NOV	2003	1,729	130,070	33,495	96,575	662.5	633.5	1.04578	100,996	134,491	4,421
12	DEC	2003	1,649	218,645	31,945	186,700	1,100.0	1,011.0	1.08803	203,135	235,080	16,435
13			20,404	1,559,408	395,273	1,164,135				1,206,393	1,601,666	42,258

REVENUE CLASS : SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
14	JAN	2003	194	125,073	17,211	107,862	1,374.0	1,243.5	1.10495	119,182	136,393	11,320
15	FEB	2003	194	133,448	17,211	116,237	1,285.0	1,281.0	1.00312	116,600	133,811	363
16	MAR	2003	194	113,541	17,211	96,330	1,008.0	1,035.0	0.97391	93,817	111,028	(2,513)
17	APR	2003	193	62,530	17,122	45,408	679.0	651.5	1.04221	47,325	64,447	1,917
18	MAY	2003	192	38,014	17,034	20,980	322.5	326.5	0.98775	20,723	37,757	(257)
19	JUN	2003	192	23,166	17,034	6,132	98.5	128.0	0.76953	4,719	21,753	(1,413)
20	JUL	2003	191	19,336	19,336	-	14.0	16.5	0.00000	-	19,336	-
21	AUG	2003	192	14,512	14,512	-	6.5	-	0.00000	-	14,512	-
22	SEP	2003	194	17,342	17,342	-	69.0	94.0	0.00000	-	17,342	-
23	OCT	2003	198	25,924	17,566	8,358	281.0	280.5	1.00178	8,373	25,939	15
24	NOV	2003	201	56,756	17,832	38,924	662.5	633.5	1.04578	40,706	58,538	1,782
25	DEC	2003	188	84,902	16,679	68,223	1,100.0	1,011.0	1.08803	74,229	90,908	6,006
26			2,323	714,544	206,090	508,454				525,674	731,764	17,220
27									19.3723	/ SMALL FIRM RESIDENTIAL (SVF)		
28									88.7175	/ SMALL FIRM COMMERCIAL (SVF)		

REVENUE CLASS : MEDIUM FIRM COMMERCIAL (MVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
					BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES								
29	JAN	2003	2	4,597	1,697	2,900	1,374.0	1,243.5	1.10495	3,204	4,901	304
30	FEB	2003	3	6,045	2,545	3,500	1,285.0	1,281.0	1.00312	3,511	6,056	11
31	MAR	2003	3	7,710	2,545	5,165	1,008.0	1,035.0	0.97391	5,030	7,575	(135)
32	APR	2003	4	4,084	3,393	691	679.0	651.5	1.04221	720	4,113	29
33	MAY	2003	5	8,032	4,241	3,791	322.5	326.5	0.98775	3,745	7,986	(46)
34	JUN	2003	5	7,742	4,241	3,501	98.5	128.0	0.76953	2,694	6,935	(807)
35	JUL	2003	5	4,371	4,371	-	14.0	16.5	0.00000	-	4,371	-
36	AUG	2003	5	3,768	3,768	-	6.5	-	0.00000	-	3,768	-
37	SEP	2003	5	4,585	4,585	-	69.0	94.0	0.00000	-	4,585	-
38	OCT	2003	5	7,151	4,241	2,910	281.0	280.5	1.00178	2,915	7,156	5
39	NOV	2003	5	8,269	4,241	4,028	662.5	633.5	1.04578	4,212	8,453	184
40	DEC	2003	5	17,392	4,241	13,151	1,100.0	1,011.0	1.08803	14,309	18,550	1,158
41			52	83,746	44,109	39,637				40,340	84,449	703
42				BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP					848.2667	/ SMALL FIRM COMMERCIAL (SVF)		

Sources:

Column (C): Column (C), Exhibit ____ (MCB-3) Schedule 1-1 to 1-7
 Column (D): Column (H), Exhibit ____ (MCB-3), Schedules 1-1 to 1-7
 Column (E): Column (C) * BaseLoad
 Column (F): Column (D) - Column (E)
 Column (G) and (H): Degree Days for Two Consecutive Months / 2
 Column (I): Column (G) / Column (H)
 Column (J): Column (F) * Column (I)
 Column (K): Column (E) + Column (J)
 Column (L): Column (K) - Column (D)

WEATHER STATION: FLANDREAU
REVENUE CLASS : SMALL FIRM RESIDENTIAL (SVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
						TEMP				NORMALIZED		
LINE			NUMBER OF	THERM SALES	BASE LOAD	SENSITIVE	NORMAL			TEMP	NORMALIZED	WEATHER
NO	MONTH	YEAR	CUSTOMERS		SALES	SALES	HEATING	ACTUAL	NORMALIZATION	SENSITIVE	TOTAL SALES	ADJUSTMENT
					(THERM'S)	(THERM'S)	DD	HEATING DD	FACTOR	SALES	(THERM'S)	(THERM'S)
1	JAN	2003	797	155,865	9,301	146,564	1,574.0	1,421.5	1.10728	162,287	171,588	15,723
2	FEB	2003	800	150,979	9,336	141,643	1,489.0	1,488.5	1.00034	141,691	151,027	48
3	MAR	2003	798	129,155	9,312	119,843	1,201.5	1,272.0	0.94458	113,201	122,513	(6,642)
4	APR	2003	792	65,604	9,242	56,362	854.5	849.0	1.00648	56,727	65,969	365
5	MAY	2003	784	32,096	9,149	22,947	451.5	454.0	0.99449	22,821	31,970	(126)
6	JUN	2003	764	13,137	8,915	4,222	172.0	209.5	0.82100	3,466	12,381	(756)
7	JUL	2003	747	9,286	9,286	-	44.5	45.5	0.00000	-	9,286	-
8	AUG	2003	743	6,979	6,979	-	32.5	9.5	0.00000	-	6,979	-
9	SEP	2003	746	9,828	9,828	-	123.5	138.5	0.00000	-	9,828	-
10	OCT	2003	763	30,872	8,904	21,968	388.5	380.0	1.02237	22,459	31,363	491
11	NOV	2003	781	84,382	9,114	75,268	807.5	794.5	1.01636	76,499	85,613	1,231
12	DEC	2003	792	132,891	9,242	123,649	1,266.0	1,203.0	1.05237	130,124	139,366	6,475
13			9,307	821,074	108,608	712,466				729,275	837,883	16,809

REVENUE CLASS : SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
14	JAN	2003	192	101,989	8,638	93,351	1,574.0	1,421.5	1.10728	103,366	112,004	10,015
15	FEB	2003	190	100,712	8,548	92,164	1,489.0	1,488.5	1.00034	92,195	100,743	31
16	MAR	2003	190	83,151	8,548	74,603	1,201.5	1,272.0	0.94458	70,469	79,017	(4,134)
17	APR	2003	189	38,943	8,503	30,440	854.5	849.0	1.00648	30,637	39,140	197
18	MAY	2003	188	18,978	8,458	10,520	451.5	454.0	0.99449	10,462	18,920	(58)
19	JUN	2003	185	9,173	8,323	850	172.0	209.5	0.82100	698	9,021	(152)
20	JUL	2003	182	8,067	8,067	-	44.5	45.5	0.00000	-	8,067	-
21	AUG	2003	181	7,969	7,969	-	32.5	9.5	0.00000	-	7,969	-
22	SEP	2003	180	8,393	8,393	-	123.5	138.5	0.00000	-	8,393	-
23	OCT	2003	183	16,589	8,233	8,356	388.5	380.0	1.02237	8,543	16,776	187
24	NOV	2003	188	47,357	8,458	38,899	807.5	794.5	1.01636	39,535	47,993	636
25	DEC	2003	199	75,787	8,953	66,834	1,266.0	1,203.0	1.05237	70,334	79,287	3,500
26			2,247	517,108	101,091	416,017				426,239	527,330	10,222
27			BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP						11.6695	/ SMALL FIRM RESIDENTIAL (SVF)		
28			BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP						44.9890	/ SMALL FIRM COMMERCIAL (SVF)		

REVENUE CLASS : MEDIUM FIRM COMMERCIAL (MVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
29	JAN	2003	2	18,553	3,097	15,456	1,574.0	1,421.5	1.10728	17,114	20,211	1,658
30	FEB	2003	2	19,021	3,097	15,924	1,489.0	1,488.5	1.00034	15,929	19,026	5
31	MAR	2003	2	16,688	3,097	13,591	1,201.5	1,272.0	0.94458	12,838	15,935	(753)
32	APR	2003	2	8,978	3,097	5,881	854.5	849.0	1.00648	5,919	9,016	38
33	MAY	2003	2	6,797	3,097	3,700	451.5	454.0	0.99449	3,680	6,777	(20)
34	JUN	2003	2	4,134	3,097	1,037	172.0	209.5	0.82100	851	3,948	(186)
35	JUL	2003	2	3,442	3,442	-	44.5	45.5	0.00000	-	3,442	-
36	AUG	2003	2	2,768	2,768	-	32.5	9.5	0.00000	-	2,768	-
37	SEP	2003	2	3,080	3,080	-	123.5	138.5	0.00000	-	3,080	-
38	OCT	2003	2	5,408	3,097	2,311	388.5	380.0	1.02237	2,363	5,460	52
39	NOV	2003	2	10,697	3,097	7,600	807.5	794.5	1.01636	7,724	10,821	124
40	DEC	2003	2	17,087	3,097	13,990	1,266.0	1,203.0	1.05237	14,723	17,820	733
41			24	116,653	37,163	79,490				81,141	118,304	1,651
			BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP						1548.3333	/ SMALL FIRM RESIDENTIAL (SVF)		

Sources:

Column (C): Column (C), Exhibit ____ (MCB-3) Schedule 1-1 to 1-7
Column (D): Column (H), Exhibit ____ (MCB-3), Schedules 1-1 to 1-7
Column (E): Column (C) * Baseload
Column (F): Column (D) - Column (E)
Column (G) and (H): Degree Days for Two Consecutive Months / 2
Column (I): Column (G) / Column (H)
Column (J): Column (F) * Column (I)
Column (K): Column (E) + Column (J)
Column (L): Column (K) - Column (D)

WEATHER STATION: CENTERVILLE
REVENUE CLASS: SMALL FIRM RESIDENTIAL (SVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
1	JAN	2003	1,423	229,235	20,263	208,972	1,467.0	1,316.5	1.11432	232,862	253,125	23,890
2	FEB	2003	1,424	224,878	20,278	204,600	1,369.5	1,391.5	0.98419	201,365	221,643	(3,235)
3	MAR	2003	1,422	205,640	20,249	185,391	1,085.5	1,157.5	0.93780	173,860	194,109	(11,531)
4	APR	2003	1,418	113,675	20,192	93,483	754.5	729.5	1.03427	96,687	116,879	3,204
5	MAY	2003	1,412	63,257	20,107	43,150	382.5	366.5	1.04366	45,034	65,141	1,884
6	JUN	2003	1,405	36,890	20,007	16,883	129.0	160.5	0.80374	13,570	33,577	(3,313)
7	JUL	2003	1,403	20,942	20,942	0	24.5	29.0	0.00000	-	20,942	-
8	AUG	2003	1,400	18,224	18,224	0	22.0	2.5	0.00000	-	18,224	-
9	SEP	2003	1,398	20,656	20,656	0	86.5	97.5	0.00000	-	20,656	-
10	OCT	2003	1,401	43,537	19,950	23,587	310.0	302.5	1.02479	24,172	44,122	585
11	NOV	2003	1,409	141,667	20,064	121,603	711.5	703.0	1.01209	123,073	143,137	1,470
12	DEC	2003	1,415	182,174	20,149	162,025	1,172.5	1,086.0	1.07965	174,930	195,079	12,905
13			16,930	1,300,775	241,081	1,059,694				1,085,553	1,326,634	25,859

REVENUE CLASS: SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
14	JAN	2003	253	108,933	9,878	99,055	1,467.0	1,316.5	1.11432	110,379	120,257	11,324
15	FEB	2003	254	142,623	9,918	132,705	1,369.5	1,391.5	0.98419	130,607	140,525	(2,098)
16	MAR	2003	253	112,498	9,878	102,620	1,085.5	1,157.5	0.93780	96,237	108,115	(6,383)
17	APR	2003	252	51,825	9,839	41,986	754.5	729.5	1.03427	43,425	53,264	1,439
18	MAY	2003	251	28,355	9,800	18,555	382.5	366.5	1.04366	19,365	29,165	810
19	JUN	2003	247	13,184	9,644	3,540	129.0	160.5	0.80374	2,845	12,489	(695)
20	JUL	2003	244	8,785	8,785	0	24.5	29.0	0.00000	-	8,785	-
21	AUG	2003	243	8,804	8,804	0	22.0	2.5	0.00000	-	8,804	-
22	SEP	2003	242	10,875	10,875	0	86.5	97.5	0.00000	-	10,875	-
23	OCT	2003	245	13,857	9,566	4,291	310.0	302.5	1.02479	4,397	13,963	106
24	NOV	2003	249	60,770	9,722	51,048	711.5	703.0	1.01209	51,665	61,387	617
25	DEC	2003	253	80,725	9,878	70,847	1,172.5	1,086.0	1.07965	76,490	86,368	5,643
26			2,986	641,234	116,587	524,647				535,410	651,997	10,763
27									14.2399	/ SMALL FIRM RESIDENTIAL (SVF)		
28									39.0453	/ SMALL FIRM COMMERCIAL (SVF)		

REVENUE CLASS: MEDIUM FIRM COMMERCIAL (MVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
29	JAN	2003	2	12,583	109	12,474	1,467.0	1,316.5	1.11432	13,900	14,009	1,426
30	FEB	2003	2	5,669	109	5,560	1,369.5	1,391.5	0.98419	5,472	5,581	(88)
31	MAR	2003	2	4,591	109	4,482	1,085.5	1,157.5	0.93780	4,203	4,312	(279)
32	APR	2003	2	6,549	109	6,440	754.5	729.5	1.03427	6,661	6,770	221
33	MAY	2003	2	2,355	109	2,246	382.5	366.5	1.04366	2,344	2,453	98
34	JUN	2003	2	866	109	757	129.0	160.5	0.80374	608	717	(149)
35	JUL	2003	2	52	52	-	24.5	29.0	0.00000	-	52	-
36	AUG	2003	2	172	172	-	22.0	2.5	0.00000	-	172	-
37	SEP	2003	2	102	102	-	86.5	97.5	0.00000	-	102	-
38	OCT	2003	2	20,538	109	20,429	310.0	302.5	1.02479	20,935	21,044	506
39	NOV	2003	3	78,761	163	78,598	711.5	703.0	1.01209	79,548	79,711	950
40	DEC	2003	5	13,320	272	13,048	1,172.5	1,086.0	1.07965	14,087	14,359	1,039
41			28	145,558	1,524	144,034				147,758	149,282	3,724
42									54.3333	/ MEDIUM FIRM COMMERCIAL (MVF)		

Sources:

Column (C): Column (C), Exhibit ____ (MCB-3) Schedule 1-1 to 1-7
Column (D): Column (H), Exhibit ____ (MCB-3), Schedules 1-1 to 1-7
Column (E): Column (C) * Baseload
Column (F): Column (D) - Column (E)
Column (G) and (H): Degree Days for Two Consecutive Months / 2
Column (I): Column (G) / Column (H)
Column (J): Column (F) * Column (I)
Column (K): Column (E) + Column (J)
Column (L): Column (K) - Column (D)

WEATHER STATION: CANTON
REVENUE CLASS: SMALL FIRM RESIDENTIAL (SVF)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
1	JAN	2003	2,143	338,579	32,726	305,853	1,467.5	1,321.0	1.11090	339,772	372,498	33,919
2	FEB	2003	2,142	364,634	32,711	331,923	1,358.0	1,383.5	0.98157	325,806	358,517	(6,117)
3	MAR	2003	2,143	302,778	32,726	270,052	1,061.5	1,146.5	0.92586	250,030	282,756	(20,022)
4	APR	2003	2,137	162,313	32,635	129,678	726.5	740.5	0.98109	127,226	159,861	(2,452)
5	MAY	2003	2,125	84,804	32,452	52,352	354.5	386.0	0.91839	48,080	80,532	(4,272)
6	JUN	2003	2,117	48,385	32,329	16,056	112.5	169.5	0.66372	10,657	42,986	(5,399)
7	JUL	2003	2,109	32,656	32,656	-	20.5	30.5	0.00000	-	32,656	-
8	AUG	2003	2,100	30,108	30,108	-	17.5	4.5	0.00000	-	30,108	-
9	SEP	2003	2,105	33,659	33,659	-	78.5	102.0	0.00000	-	33,659	-
10	OCT	2003	2,128	61,934	32,497	29,437	298.0	312.5	0.95360	28,071	60,568	(1,366)
11	NOV	2003	2,154	179,046	32,894	146,152	712.0	709.5	1.00352	146,666	179,560	514
12	DEC	2000	2,122	291,101	32,406	258,695	1,182.0	1,094.0	1.08044	279,504	311,910	20,809
13			25,525	1,929,997	389,799	1,540,198				1,555,812	1,945,611	15,614

REVENUE CLASS: SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
14	JAN	2003	295	121,769	8,973	112,796	1,467.5	1,321.0	1.11090	125,305	134,278	12,509
15	FEB	2003	296	143,586	9,003	134,583	1,358.0	1,383.5	0.98157	132,103	141,106	(2,480)
16	MAR	2003	295	120,116	8,973	111,143	1,061.5	1,146.5	0.92586	102,903	111,876	(8,240)
17	APR	2003	295	57,393	8,973	48,420	726.5	740.5	0.98109	47,504	56,477	(916)
18	MAY	2003	295	23,504	8,973	14,531	354.5	386.0	0.91839	13,345	22,318	(1,186)
19	JUN	2003	295	13,665	8,973	4,692	112.5	169.5	0.66372	3,114	12,087	(1,578)
20	JUL	2003	294	9,388	9,388	-	20.5	30.5	0.00000	-	9,388	-
21	AUG	2003	293	8,206	8,206	-	17.5	4.5	0.00000	-	8,206	-
22	SEP	2003	294	9,203	9,203	-	78.5	102.0	0.00000	-	9,203	-
23	OCT	2003	295	23,784	8,973	14,811	298.0	312.5	0.95360	14,124	23,097	(687)
24	NOV	2003	294	49,406	8,942	40,464	712.0	709.5	1.00352	40,606	49,548	142
25	DEC	2000	292	103,233	8,882	94,351	1,182.0	1,094.0	1.08044	101,941	110,823	7,590
26			3,533	683,253	107,462	575,791				580,945	688,407	5,154
27									15.2713	/ SMALL FIRM RESIDENTIAL (SVF)		
28									30.4166	/ SMALL FIRM COMMERCIAL (SVF)		

REVENUE CLASS: MEDIUM FIRM COMMERCIAL (MVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)	WEATHER ADJUSTMENT (THERM'S)
29	JAN	2003	2.0	13,085	1,242	11,843	1,467.5	1,321.0	1.11090	13,156	14,398	1,313
30	FEB	2003	2.0	12,616	1,242	11,374	1,358.0	1,383.5	0.98157	11,164	12,406	(210)
31	MAR	2003	2.0	9,746	1,242	8,504	1,061.5	1,146.5	0.92586	7,874	9,116	(630)
32	APR	2003	2.0	5,301	1,242	4,059	726.5	740.5	0.98109	3,982	5,224	(77)
33	MAY	2003	2.0	2,901	1,242	1,659	354.5	386.0	0.91839	1,524	2,766	(135)
34	JUN	2003	2.0	1,234	1,234	-	112.5	169.5	0.00000	-	1,234	-
35	JUL	2003	2.0	1,246	1,246	-	20.5	30.5	0.00000	-	1,246	-
36	AUG	2003	2.0	1,246	1,246	-	17.5	4.5	0.00000	-	1,246	-
37	SEP	2003	2.0	1,342	1,242	100	78.5	102.0	0.76961	77	1,319	(23)
38	OCT	2003	2.0	1,911	1,242	669	298.0	312.5	0.95360	638	1,880	(31)
39	NOV	2003	3.0	10,192	1,663	8,329	712.0	709.5	1.00352	8,358	10,221	29
40	DEC	2000	4.0	13,241	2,484	10,757	1,182.0	1,094.0	1.08044	11,622	14,106	865
41			27	74,061	16,767	57,294				58,395	75,162	1,101
42									621.0000	/ MEDIUM FIRM COMMERCIAL (MVF)		

Sources:

Column (C): Column (C), Exhibit ____ (MCB-3) Schedule 1-1 to 1-7
Column (D): Column (H), Exhibit ____ (MCB-3), Schedules 1-1 to 1-7
Column (E): Column (C) * Baseload
Column (F): Column (D) - Column (E)
Column (G) and (H): Degree Days for Two Consecutive Months / 2
Column (I): Column (G) / Column (H)
Column (J): Column (F) * Column (I)
Column (K): Column (E) + Column (J)
Column (L): Column (K) - Column (D)

WEATHER STATION:							YANKTON		RATE:	SMALL VOLUME FIRM RESIDENTIAL SVF		
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
1	DEC	2002	5,069	(273,424)	(40,654)	(232,770)	1,334.0	1,123.0	1.18789	(276,505)	(317,159)	<u>(43,735)</u>
2	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						8.0202	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				

WEATHER STATION:							YANKTON	RATE:	SMALL VOLUME FIRM COMMERCIAL SVF			
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
3	DEC	2002	681	(146,585)	(19,809)	(126,776)	1,334.0	1,123.0	1.18789	(150,596)	(170,405)	<u>(23,820)</u>
									RATE:	MEDIUM VOLUME FIRM COMMERCIAL MVF		
4	DEC	2002	11	(34,519)	(5,798)	(28,721)	1,334.0	1,123.0	1.18789	(34,117)	(39,915)	<u>(5,396)</u>
5	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							29.0881	SO. DAKOTA / SMALL FIRM CUSTOMER SVF			
6	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							527.0556	/ MEDIUM FIRM CUSTOMER MVF			

WEATHER STATION: YANKTON RATE: MEDIUM VOLUME FIRM COMMERCIAL MVF												
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
7	DEC	2003	4,977	371,790	39,917	331,873	1,334.0	1,123.0	1.18789	394,229	434,146	62,356
8	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						8.0202	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				

WEATHER STATION:							YANKTON	RATE:		SMALL VOLUME FIRM COMMERCIAL SVF			
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT	
9	DEC	2003	677	171,359	19,693		151,666	1,334.0	1,123.0	1.18789	180,162	199,855	<u>28,496</u>
RATE:										MEDIUM VOLUME FIRM COMMERCIAL MVF			
10	DEC	2003	10	45,258	5,271		39,987	1,334.0	1,123.0	1.18789	47,500	52,771	<u>7,513</u>
11	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							29.0881	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				
12	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							527.0556	/ MEDIUM FIRM CUSTOMER MVF				

Sources:
Column (A): Exhibit ____ (MCB-2) Schedule 12-3
Column (B): Exhibit ____ (MCB-2) Schedule 13 Columns (N) and (O)
Column (C): Column (A) * Base Load
Column (E) and (F): Exhibit ____ (MCB-2) Schedule 12-3

WEATHER STATION:						VERMILLION	RATE:	SMALL VOLUME FIRM RESIDENTIAL SVF				
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	SENSITIVE SALES (THERMS)	TOTAL SALES (THERMS)	UNBILLED WEATHER ADJUSTMENT
1	DEC	2002	3,713	(377,460)	(33,036)	(344,424)	1,307.0	1,067.0	1.22493	(421,896)	(454,932)	(77,472)

2 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 8.8975 SO. DAKOTA / SMALL FIRM CUSTOMER SVF

WEATHER STATION:						VERMILLION		RATE:		SMALL VOLUME FIRM COMMERCIAL SVF		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERMS)	UNBILLED NORMALIZED TOTAL SALES (THERMS)	UNBILLED WEATHER ADJUSTMENT
3	DEC	2002	459	(156,223)	(14,858)	(141,365)	1,307.0	1,067.0	1.22493	(173,162)	(188,020)	(31,797)

RATE: MEDIUM VOLUME FIRM COMMERCIAL MVF

4 DEC 2002 7 (40,179) (3,105) (37,074) 1,307.0 1,067.0 1.22493 (45,413) (48,518) (8,339)

5 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 32.3702 SO. DAKOTA / SMALL FIRM CUSTOMER SVF

6 BASE LOAD = AVG SALES / CUSTOMER FOR MAY, JUN, & JUL TIMES PER MONTH = 443.6191 / MEDIUM FIRM CUSTOMER MVF

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERMS)	UNBILLED NORMALIZED TOTAL SALES (THERMS)	UNBILLED WEATHER ADJUSTMENT
7	DEC	2003	3,679	214,942	32,734	182,208	1,307.0	1,089.0	1.20018	218,682	251,416	36,474

8 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 8.8975 SO. DAKOTA / SMALL FIRM CUSTOMER SVF

WEATHER STATION:							VERMILLION	RATE:		SMALL VOLUME FIRM COMMERCIAL SVF		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERMS)	UNBILLED NORMALIZED TOTAL SALES (THERMS)	UNBILLED WEATHER ADJUSTMENT
9	DEC	2003	466	59,738	15,085	44,653	1,307.0	1,089.0	1.20018	53,591	68,676	8,938

RATE: MEDIUM VOLUME FIRM COMMERCIAL MVF

10 DEC 2003 9 12,463 3,993 8,470 1,307.0 1,089.0 1.20018 10,166 14,159 1,696

11 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 32.3702 SO. DAKOTA / SMALL FIRM CUSTOMER SVF

12 BASE LOAD = AVG SALES / CUSTOMER FOR MAY, JUN, & JUL TIMES PER MONTH = 443.6191 / MEDIUM FIRM CUSTOMER MVF

Sources:

Column (A): Exhibit ____ (MCB-2) Schedule 11-3
Column (B): Exhibit ____ (MCB-2) Schedule 13 Columns (N) and (O)
Column (C): Column (A) * Base Load
Column (E) and (F): Exhibit ____ (MCB-2) Schedule 11-3

WEATHER STATION:						SIOUX FALL:		RATE:	SMALL VOLUME FIRM RESIDENTIAL SVF			
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO	MONTH	YEAR	NUMBER OF CUSTOMER S	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
1	DEC	2002	49,621	(3,022,590)	(418,960)	(2,603,630)	1,433.0	1,184.0	1.21030	(3,151,173)	(3,570,133)	(547,543)
2	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						8.4432	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				

WEATHER STATION:						SIOUX FALL:		RATE:		SMALL VOLUME FIRM COMMERCIAL SVF		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
3	DEC	2002	5,676	(1,570,419)	(181,454)	(1,388,965)	1,433.0	1,184.0	1.21030	(1,681,065)	(1,862,519)	<u>(292,100)</u>
									RATE:	MEDIUM VOLUME FIRM COMMERCIAL MVF		
4	DEC	2002	93	(307,304)	(58,825)	(248,479)	1,433.0	1,184.0	1.21030	(300,734)	(359,559)	<u>(52,255)</u>
5	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						31.9686	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				
6	BASE LOAD = AVG SALES / CUSTOMER FOR MAY, JUN & JUL TIMES PER MONTH =						632.5303	/ MEDIUM FIRM CUSTOMER MVF				

WEATHER STATION:												
SIoux FALL:												
RATE:												
MEDIUM VOLUME FIRM COMMERCIAL MVF												
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMER S	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
7	DEC	2003	48,566	3,818,365	410,052	3,408,313	1,433.0	1,216.0	1.17845	4,016,527	4,426,579	608,214
8	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						8.4432	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				

WEATHER STATION:						SIOUX FALL:		RATE:		SMALL VOLUME FIRM COMMERCIAL SVF		
LINE NO	MONTH	YEAR	NUMBER OF CUSTOMER S	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
9	DEC	2003	5,605	1,719,307	179,184	1,540,123	1,433.0	1,216.0	1.17845	1,814,958	1,994,142	<u>274,835</u>
									RATE:	MEDIUM VOLUME FIRM COMMERCIAL MVF		
10	DEC	2003	170	506,744	107,530	399,214	1,433.0	1,216.0	1.17845	470,454	577,984	<u>71,240</u>
11	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						31.9686	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				
12	BASE LOAD = AVG SALES / CUSTOMER FOR MAY, JUN & JUL TIMES PER MONTH =						632.5303	/ MEDIUM FIRM CUSTOMER MVF				

Sources:
 Column (A): Exhibit ____ (MCB-2) Schedule 10-3
 Column (B): Exhibit ____ (MCB-2) Schedule 13 Columns (N) and (O)
 Column (C): Column (A) * Base Load
 Column (E) and (F): Exhibit ____ (MCB-2) Schedule 10-3

WEATHER STATION:						SIOUX CITY		RATE:		SMALL VOLUME FIRM RESIDENTIAL SVF		
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
					BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES								
1	DEC	2002	1,689	(108,276)	(16,360)	(91,916)	1,309.0	1,122.0	1.16667	(107,236)	(123,596)	<u>(15,320)</u>
2	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						9.6862	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				

WEATHER STATION:							SIOUX CITY		RATE:		SMALL VOLUME FIRM COMMERCIAL SVF		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT	
3	DEC	2002	194	(53,125)	(8,606)	(44,519)	1,309.0	1,122.0	1.16667	(51,938)	(60,544)	(7,419)	
									RATE:		MEDIUM VOLUME FIRM COMMERCIAL MVF		
4	DEC	2002	2.0	(2,545)	(848)	(1,697)	1,309.0	1,122.0	1.16667	(1,980)	(2,828)	(283)	
5	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							44.3588	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				
6	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG & SEP TIMES PER MONTH =							424.1334	/ MEDIUM FIRM CUSTOMER MVF				

WEATHER STATION:							SIOUX CITY		RATE:		SMALL VOLUME FIRM RESIDENTIAL SVF		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT	
7	DEC	2003	1,649	145,229	15,973	129,256	1,309.0	1,128.0	1.16046	149,997	165,970	20,741	
8	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						9.6862	SO. DAKOTA / SMALL FIRM CUSTOMER SVF					

WEATHER STATION:							SIOUX CITY		RATE:	SMALL VOLUME FIRM COMMERCIAL SVF		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
9	DEC	2003	188	57,175	8,339	48,836	1,309.0	1,128.0	1.16046	56,673	65,012	7,837
									RATE:	MEDIUM VOLUME FIRM COMMERCIAL MVF		
10	DEC	2003	5	18,531	2,121	16,410	1,309.0	1,128.0	1.16046	19,043	21,164	2,633
11	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							44.3588	SO. DAKOTA / SMALL FIRM CUSTOMER SVF			
12	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG & SEP TIMES PER MONTH =							424.1334	/ MEDIUM FIRM CUSTOMER MVF			

Sources:
Column (A): Exhibit ____ (MCB-2) Schedule 9-3
Column (B): Exhibit ____ (MCB-2) Schedule 13 Columns (N) and (O)
Column (C): Column (A) * Base Load
Column (E) and (F): Exhibit ____ (MCB-2) Schedule 9-3

WEATHER STATION: FLANDREAU												
RATE: SMALL VOLUME FIRM RESIDENTIAL SVF												
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD	TEMP. SENSITIVE	NORMAL	ACTUAL	NORMALIZA	UNBILLED	UNBILLED	UNBILLED WEATHER
					SALES (THERM'S)					HEATING DD	TION FACTOR		TEMP. SENSITIVE SALES (THERM'S)	NORMALIZED TOTAL SALES (THERM'S)
1	DEC	2002	797.0	(60,303)	(4,650)	(55,653)	1,489.0	1,288.0	1.15606	(64,338)	(68,988)	(8,685)

2 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 5.8348 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

WEATHER STATION:						FLANDREAU		RATE:		SMALL VOLUME FIRM COMMERCIAL SVF		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
3	DEC	2002	192	(43,295)	(4,319)	(38,976)	1,489.0	1,288.0	1.15606	(45,059)	(49,378)	(6,083)

4 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 22.4945 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

5 DEC 2002 2 (10,624) (1,548) (9,076) 1,489.0 1,288.0 1.15606 (10,492) (12,040) (1,416)

6 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 774.1667 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

WEATHER STATION: FLANDREAU												
RATE: MEDIUM VOLUME FIRM RESIDENTIAL MVF												
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
7	DEC	2003	792	84,258	4,621	79,637	1,489.0	1,315.0	1.13232	90,174	94,795	10,537

8 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 5.8348 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

WEATHER STATION:							FLANDREAU		RATE:		MEDIUM VOLUME FIRM COMMERCIAL MVF		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT	
9	DEC	2003	199	45,511	4,476	41,035	1,489.0	1,315.0	1.13232	46,465	50,941	5,430	

10 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 22.4945 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

11 DEC 2003 2 15,692 1,548 14,144 1,489.0 1,315.0 1.13232 16,016 17,564 1,672

12 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 774.1667 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

Sources:
Column (A): Exhibit ____ (MCB-2) Schedule 8-3
Column (B): Exhibit ____ (MCB-2) Schedule 13 Columns (N) and (O)
Column (C): Column (A) * Base Load
Column (E) and (F): Exhibit ____ (MCB-2) Schedule 8-3

WEATHER STATION:						CENTERVILLE	RATE:	SMALL VOLUME FIRM RESIDENTIAL SVF				
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
1	DEC	2002	1,423	(107,743)	(10,132)	(97,611)	1,397.0	1,175.0	1.18894	(116,054)	(126,186)	(18,443)

2 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 7.1200 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

WEATHER STATION:						CENTERVILLE	RATE:	SMALL VOLUME FIRM COMMERCIAL SVF				
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
3	DEC	2002	253	(61,016)	(4,939)	(56,077)	1,397.0	1,175.0	1.18894	(66,672)	(71,611)	(10,595)

4 DEC 2002 2 (14,431) (54) (14,377) 1,397.0 1,175.0 1.18894 (17,093) (17,147) (2,716)

5 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 19.5227 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

6 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 27.1667 / MEDIUM FIRM CUSTOMER MVF

WEATHER STATION: CENTERVILLE												
RATE: SMALL VOLUME FIRM RESIDENTIAL SVF												
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
7	DEC	2003	1,415	120,475	10,075	110,400	1,397.0	1,180.0	1.18390	130,702	140,777	20,302

8 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 7.1200 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

WEATHER STATION:							CENTERVILLE	RATE:	SMALL VOLUME FIRM COMMERCIAL SVF			
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
9	DEC	2003	253	53,121	4,939	48,182	1,397.0	1,180.0	1.18390	57,043	61,982	8,861

10 DEC 2003 5 10,891 136 10,755 1,397.0 1,180.0 1.18390 12,733 12,869 1,978

11 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 19.5227 / SO. DAKOTA / SMALL FIRM CUSTOMER SVF

12 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 27.1667 / MEDIUM FIRM CUSTOMER MVF

Sources:
Column (A): Exhibit ____ (MCB-2) Schedule 7-3
Column (B): Exhibit ____ (MCB-2) Schedule 13 Columns (N) and (O)
Column (C): Column (A) * Base Load
Column (E) and (F): Exhibit ____ (MCB-2) Schedule 7-3

WEATHER STATION:						CANTON	RATE:		SMALL VOLUME FIRM RESIDENTIAL SVF			
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERMS)	UNBILLED NORMALIZED TOTAL SALES (THERMS)	UNBILLED WEATHER ADJUSTMENT
1	DEC	2002	2,143	(131,656)	(16,383)	(115,293)	1,401.0	1,180.0	1.18729	(136,886)	(153,249)	(21,593)
2	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						7.6357	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				

WEATHER STATION: CANTON RATE: SMALL VOLUME FIRM COMMERCIAL SVF												
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP. SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	UNBILLED NORMALIZED TOTAL SALES (THERM'S)	UNBILLED WEATHER ADJUSTMENT
3	DEC	2002	295	(51,419)	(4,486)	(46,933)	1,401.0	1,180.0	1.18729	(55,723)	(60,209)	(8,790)
RATE:										MEDIUM VOLUME FIRM COMMERCIAL MVF		
4	DEC	2002	2	(8,440)	(621)	(7,819)	1,401.0	1,180.0	1.18729	(9,284)	(9,905)	(1,465)
5	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							15.2083	SO. DAKOTA / SMALL FIRM CUSTOMER SVF			
6	BASE LOAD = AVG SALES / CUSTOMER FOR JUN, JUL, & AUG TIMES PER MONTH =							310.5000	/ MEDIUM FIRM CUSTOMER MVF			

WEATHER STATION:						CANTON		RATE:		SMALL VOLUME FIRM RESIDENTIAL SVF		
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERMS)	UNBILLED NORMALIZED TOTAL SALES (THERMS)	UNBILLED WEATHER ADJUSTMENT
7	DEC	2003	2,122	186,584	16,203	170,381	1,401.0	1,198.0	1.16945	199,253	215,456	28,672
8	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						7.6357	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				

WEATHER STATION:							CANTON	RATE:	SMALL VOLUME FIRM COMMERCIAL SVF			
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERMS)	UNBILLED NORMALIZED TOTAL SALES (THERMS)	UNBILLED WEATHER ADJUSTMENT
9	DEC	2003	292	66,762	4,441	62,321	1,401.0	1,198.0	1.16945	72,882	77,323	10,561
									RATE:	MEDIUM VOLUME FIRM COMMERCIAL MVF		
10	DEC	2003	4	11,413	1,242	10,171	1,401.0	1,198.0	1.16945	11,894	13,136	1,723
11	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						15.2083	SO. DAKOTA / SMALL FIRM CUSTOMER SVF				
12	BASE LOAD = AVG SALES / CUSTOMER FOR JUN, JUL, & AUG TIMES PER MONTH =						310.5000	/ MEDIUM FIRM CUSTOMER MVF				

Sources:
Column (A): Exhibit ____ (MCB-2) Schedule 6-3
Column (B): Exhibit ____ (MCB-2) Schedule 13 Columns (N) and (O)
Column (C): Column (A) * Base Load
Column (E) and (F): Exhibit ____ (MCB-2) Schedule 6-3

MidAmerican Energy Company
Test Period 2003
Actual & Normal Heating Degree Days

Workpaper of Jean Calligan
WPR-1
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Actual Heating Degree Days

	Canton	Centerville	Yankton	Vermillion	Sioux City	Sioux Falls	Flandreau
Dec-02	1,180	1,175	1,123	1,067	1,122	1,184	1,288
Jan-03	1,462	1,458	1,370	1,320	1,365	1,465	1,555
Feb-03	1,305	1,325	1,209	1,134	1,197	1,285	1,422
Mar-03	988	990	937	843	873	986	1,122
Apr-03	493	469	447	407	430	516	576
May-03	279	264	247	218	223	293	332
Jun-03	60	57	53	30	33	63	87
Jul-03	1	1	-	-	-	1	4
Aug-03	8	4	2	4	-	12	15
Sep-03	196	191	168	120	188	201	262
Oct-03	429	414	372	344	373	443	498
Nov-03	990	992	937	866	894	987	1,091
Dec-03	1,198	1,180	1,123	1,089	1,128	1,216	1,315
Total	7,409	7,345	6,865	6,375	6,704	7,468	8,279

Normal Heating Degree Days

	Canton	Centerville	Yankton	Vermillion	Sioux City	Sioux Falls	Flandreau
Jan-03	1,534	1,537	1,456	1,421	1,439	1,566	1,659
Feb-03	1,182	1,202	1,143	1,096	1,131	1,236	1,319
Mar-03	941	969	930	857	885	989	1,084
Apr-03	512	540	529	448	473	568	625
May-03	197	225	227	165	172	242	278
Jun-03	28	33	38	20	25	58	66
Jul-03	13	16	9	7	3	10	23
Aug-03	22	28	21	13	10	20	42
Sep-03	135	145	136	87	128	176	205
Oct-03	461	475	439	389	434	519	572
Nov-03	963	948	917	886	891	995	1,043
Dec-03	1,401	1,397	1,334	1,307	1,309	1,433	1,489
Total	7,389	7,515	7,179	6,696	6,900	7,812	8,405

South Dakota Public Utilities Commission

Re: Cooperative Stations in South Dakota

WORKPAPERS OF JEAN CALLIGAN
WPR-1
Page 38 of 38

To Whom It May Concern:

I am writing to the committee to explain the situation with cooperative observer stations in the Mid-American Energy service area of South Dakota.

It is my understanding that the Mid-American is required to supply Heating Degree Day (HDD) data from cooperative observing stations in the state to verify rate requests. Mid-American (via Ms. Jean Calligan) has been requesting that data from my office for the last year. The current station list of data I have been providing is: Canton, Centerville, Flandreau, Sioux Falls, Vermillion and Yankton. These are the only cooperative observer stations in the Mid-American service area in South Dakota. Data from Sioux City, IA has been used to represent the southern part of Union County in South Dakota.

The issue now is that one of stations, Canton, has not had data available since November of 2002. The station has been suspended because the observer has resigned and the National Weather Service (the overseer of this program) has not been able to locate a replacement. Because this station has collected data for nearly 100 years, the NWS and the state climate office hope to find a replacement. Until such a time, there will continue to be no data collected from Canton.

Because there has been no data collected from this station, I have been estimating the HDDs from nearby stations to be used for the town of Canton, Lennox and Worthing. There are only small differences in the HDD numbers from Sioux Falls to Centerville.

Because the data being provided are interpolated from other observations contained in the report, this is not providing any new data. Therefore, I would recommend using data from Sioux Falls or Centerville for Canton, Lennox and Worthing until such a time that a new observer is found for the Canton station and the National Weather Service re-establishes the station.

Sincerely,

Dennis Todey
South Dakota State Climatologist

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)	
	)	DOCKET NO. _____
MIDAMERICAN ENERGY COMPANY)	

**DIRECT TESTIMONY
OF
MELANIE A. ACORD**

1 **Q. Please state your name and business address.**

2 A. My name is Melanie A. Acord. My business address is 106 East Second Street,
3 Davenport, Iowa 52801.

4 **Q. By whom are you employed and in what position?**

5 A. I am employed by MidAmerican Energy Company (MidAmerican or Company)
6 as a Senior Transitional Pricing Analyst.

7 **Q. Please describe your educational and employment background.**

8 A. I am a graduate of the University of Iowa, where I received a Bachelor of Science
9 Degree in Mechanical Engineering in 1981. I have been employed at
10 MidAmerican or its predecessor company since May 1981. From May 1981 until
11 July 1985, I was employed as an Engineer in the Company's Mechanical Design
12 Division. My work involved evaluating contract guaranteed performance of the
13 equipment and systems installed at the Louisa Generating Station.

14 From July 1985 to August 1993, I was employed as an Engineer in the
15 Gas Engineering Division. I was responsible for gas distribution engineering,

16 cathodic protection, and distribution dispatching in the Illinois and Davenport
17 districts, as well as gas network analysis for all districts in the Company.

18 From September 1993 through August 1995, I was Superintendent in
19 Customer Service where I was responsible for the management and operation of
20 the Call Center, Credit, Collections, and Customer Offices.

21 From September 1995 to January 1999, I was an Energy Consultant
22 responsible for contacts with large industrial customers including contracts, rate
23 applications, and the provision of technical services.

24 Between February 1999 and December 1999, I was employed as a Project
25 Team Leader in the Customer Choice group, where I was involved in process
26 design for Illinois Customer Choice initiatives.

27 In December 1999, I accepted the position of Senior Transitional Pricing
28 Analyst. In this capacity I have the responsibility for development of
29 MidAmerican's tariffs.

30 I have completed seminars in Unbundling Rates, Performance-Based
31 Ratemaking and Business Strategy Implications, and Cost of Capital. In addition,
32 I completed a course entitled, "The Basics—Cost of Service and Rate Design"
33 through the University of New Mexico.

34 **Q. Have you provided testimony in other dockets?**

35 A. Yes. I have provided testimony for cost of service, rate design, and tariffs in two
36 unbundling of electric services proceedings in Illinois. I have also provided
37 testimony in a customer complaint proceeding in Iowa regarding the applicability
38 of MidAmerican's electric tariff rate to a customer.

39

40

Purpose of Direct Testimony

41 **Q. What is the purpose of your direct testimony?**

42 A. The purpose of my direct testimony is to present and support the cost of service
43 analysis to be used to determine what changes in gas rates by broad customer
44 class are appropriate given MidAmerican's proposed gas revenue requirement.
45 The cost of service analysis is provided as Schedule O. I also support the
46 development of the billing units used to develop rates and provide testimony
47 supporting MidAmerican's rate design.

48

COST OF SERVICE

49

Purpose of Cost of Service

50 **Q. What is the purpose of a cost of service study?**

51 A. The purpose of a cost of service study is to determine both the level and type of
52 costs incurred by a utility to provide gas service to various types of customers.
53 When used in the context of a proposed change in rates, these costs are compared
54 to the revenues generated from existing rates to determine what changes to rates
55 would be required to align them with the underlying costs.

56 **Q. What do you mean by "type" of costs?**

57 A. Utilities generally incur four basic "types" of costs in providing gas service, each
58 of which has a different cost causation basis:

- 59
- Costs that vary with the number of customers served
 - Costs that vary with the maximum amount of gas delivered in a given day
- 61 (peak-related costs)

- Costs that vary with the amount of gas delivered throughout the year, regardless of whether the gas is purchased from MidAmerican (throughput-related costs)
- Costs that vary with the amount of gas supplied to customers by MidAmerican

Q. Why is an appropriate statement of the costs to serve various types of customers important?

A. It is important that gas prices charged to customers reflect the costs of providing services to the greatest extent practicable. Basing rates on cost of service assists customers in making informed choices regarding energy usage and avoids cross-subsidization between customer classes. While other concerns, such as rate stability and understandability may be important as well, cost is an essential element in setting rates for gas services.

Q. Why is a cost of service analysis required to determine the costs of serving various types of customers?

A. While the determination of some components of the cost of providing gas service to particular customer groups is relatively straightforward, for others it is not. In providing gas service MidAmerican incurs many joint or common costs that are not easily identifiable with a particular customer group. A cost of service analysis is needed to examine the various costs of providing gas service to customers, to determine an appropriate method to be used to allocate each cost to various customer groups, and to summarize the various component costs into totals for specific "types" of costs for each customer group.

84 **Q. Please describe in general terms the cost allocation process contained in**
85 **MidAmerican's cost of service analysis.**

86 A. The allocation of costs and revenues to customer group in MidAmerican's
87 analysis is a two-step process. The first step is to assign or allocate each cost
88 component of MidAmerican's revenue requirement to a functional category or
89 categories. In the second step these functional categories are identified as
90 particular "types" of costs, and are allocated among customer groups based on
91 cost causation.

92 **Allocation of Costs to Function**

93 **Q. Please describe the functions to which costs and revenues in the cost of**
94 **service study are allocated.**

95 A. Costs and revenues in the cost of service study are allocated to the following
96 functions:

- 97 • Peak Facilities – Related to provision of gas supplies to customers during
98 periods of peak usage and the provision of "swing" service, or variations in
99 gas usage or supply from anticipated levels
- 100 • Mains (Throughput) – That portion of mains and other distribution facilities
101 used to provide delivery of gas throughout the year
- 102 • Mains (Peaking) – That portion of mains and other distribution facilities
103 designed to deliver the maximum amounts of gas used on the peak day
- 104 • Mains (Customer) – That portion of mains and other distribution facilities
105 designed to connect customers to the distribution and transmission system
- 106 • Services – Related to connection of customers to the distribution system

- 107 • Meters – Related to measuring customer usage for billing purposes
- 108 • Regulators – Related to maintaining appropriate gas pressure on customer
- 109 facilities
- 110 • Industrial Meters – Related to measuring usage for selected large customers
- 111 for billing purposes
- 112 • Customer Service – Related to providing customer accounting, information
- 113 and other services
- 114 • Transportation Administration – Related to providing billing, customer
- 115 accounting, and other administrative functions for gas transportation
- 116 customers
- 117 • Cost of Gas – Related to the supply of gas to customers throughout the course
- 118 of the year

119 **Q. Please explain how costs are allocated to these functions.**

120 A. Some costs are directly assigned to these functions, whereas other common costs

121 are allocated across virtually all functions. When various types of plant are

122 allocated to functions, it is assumed that the depreciation and operations and

123 maintenance expense accounts related to that plant should be allocated to

124 functions on the same basis that the plant is allocated.

125 **Q. Please explain which types of costs have been directly assigned to the various**

126 **functions in the cost of service analysis.**

127 A. The following costs have been directly assigned to specific functions

128 (1) Peak Facilities

- 129 • All gas production plant

- 130
 - All other storage plant
- 131
 - All fuel stocks
- 132 (2) Services
- 133
 - All of services plant
- 134 (3) Meters
- 135
 - All of meters and meter installations plant
- 136
 - Meter reading expense
- 137 (4) Regulators
- 138
 - All of house regulators and house regulator installations plant
- 139 (5) Industrial Meters
- 140
 - All of industrial measuring and regulating station equipment
- 141 (6) Customer Services
- 142
 - Customer deposits
- 143
 - Accumulated provision for uncollectibles
- 144
 - Customer accounting expenses (except meter reading)
- 145
 - Customer service and information expenses
- 146
 - Sales expenses
- 147
 - Forfeited discounts
- 148
 - Miscellaneous service revenue
- 149 (7) Transportation Administration
- 150
 - 61 percent of Other Gas Supply Expenses
- 151 (8) Cost of Gas
- 152
 - Liquefied petroleum gas

- 153 • Purchased natural gas
- 154 • Net storage
- 155 • 39 percent of Other Gas Supply Expenses

156 **Q. Please explain how “Other Gas Supply Expenses” was allocated 61 percent to**
157 **Transportation Administration and 39 percent to Cost of Gas.**

158 A. “Other Gas Supply Expenses” is allocated between Transportation Administration
159 and Cost of Gas based on the relative costs associated with particular functions
160 included in the Other Gas Supply Expenses. Major activities within this account
161 have been identified and a determination made as to whether the activity is related
162 to administration of transportation accounts or to the purchase of MidAmerican’s
163 gas portfolio for use by sales service customers. The percentage of costs in these
164 major functions associated with Transportation Administration is used as the basis
165 for splitting “Other Gas Supply Expenses” (Account 813) in total between Cost of
166 Gas and Transportation Administration (see page 54 of Statement O).

167 **Q. Please identify the common costs that are allocated across virtually all**
168 **functions and explain the bases for those allocations.**

169 A. Common costs generally fall into one of two categories, and are allocated to all
170 functions. These costs are either plant-related or related to operations and
171 maintenance. Common costs determined to be plant related are allocated based
172 on gross plant balances if original plant value is thought to be the best predictor of
173 the level of those costs. If current plant value is considered to be a better
174 predictor of cost levels, then net plant is used. Common costs that are related to
175 operations and maintenance are allocated to function based on either the amount

176 of supervised operations and maintenance expense contained within each function
177 or the amount of payroll dollars contained within each function.

178 Common costs that are allocated based on gross plant include:

- 179 • Materials and Supplies (excludes intangible plant)
- 180 • Prepayments
- 181 • Regulatory Commission Expense
- 182 • Rent from gas property (excludes intangible plant)
- 183 • Property taxes (excludes intangible plant)

184 Common costs /revenues that are allocated based on net plant include:

- 185 • Accumulated deferred income taxes
- 186 • Accumulated deferred investment tax credit
- 187 • Revenue from transportation services
- 188 • Property insurance (excludes intangible plant)
- 189 • Interest on long term debt
- 190 • "Schedule M" tax adjustments
- 191 • Other tax adjustments
- 192 • Net deferred income taxes
- 193 • Amortization of investment tax credit
- 194 • Adjustment to amortization expense due to state income tax normalization

195 Common costs that are allocated based on supervised operations and maintenance
196 expense include:

- 197 • General plant
- 198 • Intangible plant

199 ●● Reserves

- Administrative and general expenses (except insurance, regulatory expense, and pensions and benefits)

202 • Other taxes

203 • Other gas revenues

204 Common costs that are allocated based on assigned payroll amounts include:

205 • Payroll taxes

206 • Pensions and benefits

207 Common costs that are allocated based on supervised operations and maintenance
208 expense and other taxes include:

209 • Other working capital

210 Q. Are there any other common costs that are not allocated based on overall
211 plant balances or supervised operations and maintenance expenses?

212 A. Yes. Costs related to mains, measuring and regulating stations, structures and
213 station equipment, land and land rights, customer advances, customer installation
214 expenses and acquisition adjustments are allocated between functions in a more
215 specific manner.

216 **Mains**

217 **Q. Please describe how distribution mains are allocated to function.**

218 A. Distribution mains are allocated to three different functions. This allocation is
219 based on the assumption that distribution mains are in place to serve three
220 functions. The first is to deliver gas to customers on a year-round basis. The
221 second is to meet peak day requirements. The third is to connect customers to the

222 system. Based on this assumption, mains are allocated to three functions:

223 Throughput, Peak Demand, and Customer Requirements.

224 **Q. How are mains allocated to these three functions?**

225 A. The functional allocation of mains is a three-step process. The first step is to
226 determine a component of mains that essentially provides a transmission function
227 and a component that serves a true distribution function. The second step is to
228 determine how much of the main determined to serve a distribution function is in
229 place to serve peak day requirements and how much is to serve customer
230 connection requirements. The third step is to determine how much of the main
231 determined to serve a transmission function is in place to deliver gas on a year-
232 round basis and how much is in place to serve peak day requirements.

233 To accomplish this three-step allocation, an analysis was done to
234 determine the cost of different sizes of distribution main installed on
235 MidAmerican's system. The analysis begins with historical costs as incurred by
236 type of main and restates the cost of each type of main on a current cost basis.
237 The historical cost of each vintage and type of pipe was escalated to a current-
238 test-year basis using Handy-Whitman indices; this totals \$113,933,515. This and
239 the following analysis is included in Workpaper MAA-E.

240 **Q. Please outline the first step for allocating mains.**

241 A. Step 1 – Determine components for transmission and distribution split. From this
242 analysis, a split of mains between transmission and distribution functions can be
243 determined based on the ratio of the current cost of main types defined as
244 transmission and distribution respectively, to the current cost of the entire system.

It is assumed for purposes of this cost of service study that transmission mains include all mains with a diameter of 8" or greater and distribution mains include all mains with a diameter of 6" or less. The analysis indicates that 36 percent of mains (\$40,748,446) should be classified as transmission, with the remainder (\$73,185,069) being classified as distribution.

Summarizing Step 1 results:

Total Mains	\$113,933,515	100 %
Transmission Component	\$40,748,446	36%
Distribution Component	\$73,185,069	64%

Q. What is the next step for allocating mains?

A. Step 2 – Of the distribution component, identify customer and demand component. Distribution mains are then classified as customer-related or demand-related because they serve two functions: to connect the customers to the supply or pipeline, and to provide peak day requirements. To determine the customer-related, or the component that identifies the cost of connecting customers to the pipeline, a "minimum distribution system" approach was used. This "minimum distribution system" involves determining the minimum-sized distribution system needed to serve the minimum usage requirements of the customer. A one-inch main represents the least-cost distribution system that could be used to connect customers to pipeline supply. The ratio of the cost of a "minimum distribution system" to the current cost of the system as a whole is used to allocate distribution mains between the peak demand function and the

customer connection function. MidAmerican's analysis show that the total current cost of a minimum system is \$32,782,112, priced at the current one-inch main cost of \$4.94 per foot for 6,636,055 feet (see Workpaper MAA-E). This figure is 45 percent of the total current cost of mains in the distribution system as a whole. Therefore, 45 percent (\$32,782,112) of the cost of mains (\$73,185,069) serving a distribution function is classified as customer related, and the remainder (\$40,402,957) is classified as peak demand related.

Summarizing Step 2 results

Total Distribution Component	\$73,185,069	100%
Customer Component	\$32,782,112	45%
Peak Component	\$40,402,957	55%

Q. Why aren't there any distribution component costs assigned to a throughput component?

A. Distribution mains are limited in the ability to serve large, high-load factor customers. The large, high-load factor customers are typically served from larger diameter pipe, and such pipe is allocated to the transmission function in Step 1. The large, high-load factor customers' use of the distribution system is limited due to the lower capacity of distribution mains relative to larger mains. Allocating the distribution component in part to throughput would erroneously allocate a disproportionate amount of the cost of smaller-sized pipe to the large, high load-factor customers. As such, the customer and peak components result in some distribution component costs being allocated to the larger customers.

283 **Q. Please outline the next step for allocating mains.**

284 A. Step 3 – Of the transmission component, identify throughput and peak
285 components. To make the final allocation of mains to function, the mains plant
286 classified as transmission (\$40,748,446) is allocated part to the throughput
287 function and part to the peak demand function, based on weather-normalized
288 system load factor under design day conditions. Assuming design day conditions
289 (90 effective degree days), MidAmerican's weather-normalized system load
290 factor for South Dakota is 32 percent, calculated in Workpaper MAA-C.
291 Therefore, 32 percent of mains plant classified as transmission (\$12,924,331) is
292 allocated to the throughput function and the remaining 68 percent (\$27,824,115)
293 is classified as peak demand related.

Summarizing Step 3 results:

Total Transmission Component	\$40,478,446	100%
Throughput Component	\$12,924,331	32%
Peak Component	\$27,824,115	68%

294

295 **Q. What is the final allocation?**

296 A. The final allocation of total mains to the throughput, peaking, and customer
297 functions is 11 percent (\$12,924,331), 60 percent (\$27,824,115 + \$40,402,957 =
298 \$68,227,072), and 29 percent (\$32,782,112), respectively.

299 Summarizing:

	<u>Total</u>	<u>Through</u>	<u>Peak</u>	<u>Customer</u>
Transmission	\$40,748,446	\$12,924,331	\$27,824,115	
Distribution	<u>\$73,185,069</u>	_____	<u>\$40,402,957</u>	<u>\$32,782,112</u>
	\$113,933,515	\$12,924,331	\$68,227,072	\$32,782,112
	100%	11%	60%	29%

300

301 **Other Distribution Items**

302 **Q. How is plant associated with regulating station equipment allocated to**
303 **distribution functions?**

304 A. Separate accounts are maintained in MidAmerican's accounting system for city
305 gate regulating station equipment and general regulating station equipment.
306 Regulating equipment at city gate stations is assumed to be transmission related
307 and is allocated to the Mains (Throughput) and Mains (Peaking) functions on the
308 same basis as mains that are classified as transmission. Regulating equipment
309 that is included in the general account is primarily used to regulate pressure as gas
310 enters and moves through the distribution system, and is therefore allocated to
311 Mains (Peaking) and Mains (Customer) on the same basis as mains that are
312 classified as distribution.

313 **Q. How are Structures and Station equipment and Compressor Station**
314 **equipment allocated to distribution functions?**

315 A. Structures and Station Equipment (plant account 375) and Compressor Station
316 Equipment (plant account 377) includes plant items related to both city-gate and

317 general regulating station equipment, and is therefore allocated to all three mains
318 functions on the same basis as combined city-gate and general regulating station
319 equipment.

320 **Q. How is Land and Land Rights allocated to distribution functions?**

321 A. Land and Land Rights (plant account 374) contains plant items related to both
322 city-gate and general regulating station equipment as well as transmission and
323 distribution mains, and is therefore allocated to all three mains functions on the
324 same basis as total combined city-gate regulating station equipment, general
325 regulating station equipment, and mains plant.

326 **Q. Are there other items that are allocated to multiple functions?**

327 A. Yes. These include:

- 328 • Customer advances (account 252)
- 329 • Acquisition adjustment – exchange of property between MidAmerican and
330 Minnegasco (account 115)
- 331 • Load dispatching (account 871)
- 332 • Mains and Services (account 874)
- 333 • Meters and House Regulators (account 878 and 893)
- 334 • Customer Installation Expense (account 879)
- 335 • Other Expenses (account 880)
- 336 • Other Gas Supply Expenses (account 813)

337 **Q. How are these items allocated to function?**

338 A. Both customer advances and mains and services operating expense are allocated
339 to function based on combined mains and services plant. The acquisition

340 adjustment is allocated to function based on combined production and distribution
341 plant, as those are the functions that were acquired. Meters and house regulators
342 are allocated to function based on combined meter and regulator plant. Customer
343 installation expense is allocated to function based on combined meters and
344 services plant. Load dispatching and other expenses are allocated across function
345 based on total gross distribution plant.

346 As mentioned previously, other gas supply expense is allocated between
347 Transportation Administration and Cost of Gas based on the relative costs
348 associated with particular functions included in the Other Gas Supply Expenses
349 account

350 **Allocation of Functional Revenue Requirements to Customer Group**

351 **Q. Please describe the customer groups used in MidAmerican's cost of service**
352 **analysis.**

353 A. The customer groups defined in the cost of service analysis are:

- 354 • Small volume customers (< 10,000 annual therms)
355 • Medium volume customers (10,000 – 100,000 annual therms)
356 • Large volume customers (> 100,000 annual therms)

357 These customer groups contain both sales service and transportation customers.

358 **Q. Please describe the general process of allocating revenue requirements by**
359 **function to customer group.**

360 A. The process of allocating functional revenue requirements to customer group is
361 very straightforward. Once revenue requirements by function have been

362 determined, these functional revenue requirements are allocated to customer
363 group using a single allocation factor for each function.

364 **Q. How are the Peak Facilities revenue requirements allocated to customer**
365 **group?**

366 A. Revenue requirements for Peak Facilities are allocated to customer class based on
367 each class's share of supply design day peak demand. Since Peak Facilities are
368 assumed to only apply to sales service customers, they are allocated on the
369 demands of sales service customers only.

370 **Q. How is each customer group's share of supply design day peak demand**
371 **determined?**

372 A. Supply design day peak demand is allocated to customer group based on each
373 customer group's relative level of actual January calendar month sales. Again,
374 since this function only applies to sales service customers, the allocation of
375 demand for this function is based on projected design day demand for native load
376 only.

377 **Q. How are the Mains (Throughput) revenue requirements allocated to**
378 **customer group?**

379 A. Revenue requirements for Mains (Throughput) are allocated to customer group
380 based on total annual throughput for each class, including throughput for
381 transportation customers.

382 **Q. How are the Mains (Peaking) revenue requirements allocated to customer**
383 **group?**

384 A. Revenue requirements for Mains (Peaking) are allocated to customer group based
385 on each class's share of design day peak demand. Since Mains (Peaking) are
386 allocated to all customers, the design day peak demand upon which this revenue
387 requirement is based includes both sales service and transportation loads. Similar
388 to the peaking facilities function, design day peak demand is allocated to
389 customer group based on each customer group's relative level of actual January
390 calendar month throughput.

391 **Q. How are Mains (Customer) revenue requirements allocated to customer**
392 **group?**

393 A. Revenue requirements for Mains (Customer) are allocated to customer group
394 based on total number of customers in each group.

395 **Q. How are the revenue requirements for the Meters, Services, and Regulators**
396 **functions allocated to customer group?**

397 A. Revenue requirements for these functions are allocated to customer group based
398 on weighted number of customers. For each function, a weighted number of
399 customers is determined for each customer class by multiplying the number of
400 customers in each class by a weighting factor. The weighting factor reflects the
401 relative installed cost of a meter, service, or regulator for a typical customer in
402 each customer group.

403 **Q. How are the revenue requirements for the Industrial Meters function**
404 **allocated to customer group?**

405 A. Revenue requirements for this function are allocated to customer group based on
406 weighted number of combined industrial and transportation customers. A
407 weighted number of customers is determined for each customer class by
408 multiplying the number of combined industrial and transportation customers in
409 each class by a weighting factor. Since this function includes both meter and
410 regulating plant, the weighting factor reflects the relative installed cost of a
411 meter/regulator package for a typical customer in each customer group.

412 **Q. How are the revenue requirements for the Customer Service function**
413 **allocated to customer group?**

414 A. Revenue requirements for these functions are allocated to customer group based
415 on weighted number of customers, where the weighting factors in this case reflect
416 the relative customer service costs per customer for a typical customer in each
417 customer group. To develop the weighting factors, four major activities within
418 the Customer Service function were identified and the direct costs associated with
419 each of those activities were allocated to customer group based on an allocation
420 method consistent with that activity. The direct costs assigned to customer group
421 through this process were then summed and divided by the total number of
422 customers in each group to determine a single composite weighting factor for
423 each group that would be applied to total Customer Service revenue requirements.

424 **Q. How are revenue requirements for Transportation Administration allocated**
425 **to customer group?**

426 A. Revenue requirements for Transportation Administration are allocated to
427 customer group based on the number of transportation customers in each group.

428 **Q. How is the cost of gas allocated to customer group?**

429 A. Cost of gas is directly assigned to customer group based on PGA revenues for
430 each group (including over/under collections and other adjustments), adjusted to
431 match cost levels.

432 **Cost of Service Conclusion**

433 **Q. What changes to customer group delivery rates (excluding cost of gas) would**
434 **result if those delivery rates were based on costs determined in**
435 **MidAmerican's cost of service study?**

436 A. MidAmerican's cost of service study shows that Small Volume delivery rates
437 would increase by \$1,631,032 or 7.4 percent. Medium Volume delivery rates
438 would be decreased by \$138,075 or 10.6 percent, and Large Volume delivery
439 rates would be increased by \$67,004 or 10.3 percent. Percentage increases are
440 based on delivery revenue requirements only and do not consider cost of gas.
441 Actual percentage increases reflected on customers' total bills will be smaller.

442 **Q. What are the percentage increases/decreases that would be reflected on**
443 **customer bills?**

444 A. Based on the inclusion of 2003 gas costs, the approximate overall average
445 changes on customers' total bills will be:

- 446
- Small Volume – 2.4 percent increase

- Medium Volume – 1.9 percent decrease
- Large Volume – 7.0 percent increase.

RATE DESIGN

Billing Units

Q. What Exhibits contain MidAmerican's proposed billing units?

A. Billing units are reflected in Exhibit ____ (MAA-1). I have included test period bill counts in Schedule 1, gas sales in Schedule 2, and revenues in Schedule 3 of that Exhibit.

Q. Please describe the development of test period bill counts.

A. Customers are shown in Exhibit ____ (MAA-1), Schedule 1. This Schedule contains two columns of data. The first data column, (D), shows customer counts for each rate code from Statement I, page 2 of the Filing Requirements. The column following to the right, (E), Customer Billings, reflects the number of times the rate was billed during the test period and is used in the rate design. I have regrouped the customers and billings for each rate code into Small, Medium, and Large Volume classes. I have also shown the customers and billings associated with contract rates, designated as Rate CPS (Competitive Pricing Service).

Q. Do the Statement I customer counts match the "Customer Billings"?

A. No, they do not. The Statement I customer counts represent customers at a single point in time for each of the twelve months, and then the counts are totaled. The Customer Billings are the number of service charges billed for the test period. Because of customers starting, stopping, and changing rates throughout the

470 month, the customer count at a single point in time does not always reflect the
471 number of times a rate is billed each month. Therefore, it is the Customer
472 Billings that are used in the rate design.

473 **Q. Please describe the development of test period sales.**

474 A. Sales in therms are shown in Exhibit ____ (MAA-1), Schedule 2. This Schedule
475 contains five columns of data in addition to an Adjusted Sales for Rate Design
476 column. The first four data columns show "per books" sales for each rate code
477 from Statement I, page 1, separated into tariff sales, unbilled sales, allocated
478 transportation sales, and Total. The Statement I Total, Column (G), matches to
479 the Statement I sales. The column following, Column (H) reflects the weather
480 normalized sales adjustments consistent with the testimony of MidAmerican
481 witness Calligan. Column (I), Adjusted Sales for Rate Design, are the sales used
482 for rate design, which includes tariff sales, allocated transportation therms, and
483 weather normalized sales adjustments.

484 Sales for each rate code are grouped into Small, Medium, and Large
485 Volume classes and CPS.

486 **Q. Please describe the development of test period revenues.**

487 A. Revenues are shown in Exhibit ____ (MAA-1), Schedule 3. Page 1 of this
488 Schedule contains eight data columns in addition to the Total Statement I
489 Revenues column, (L). The first shows "per books" revenues for each rate code
490 from Statement I, page 1. Successive columns reflect Statement I revenues
491 allocated to rate code for unbilled revenues, allocated gas costs, and transportation

adjustments to rate codes. The Total Statement I Revenues, Column (L) coincides with the total Statement I revenues.

On Page 2 of Schedule 3, the revenues from Column (L) are separated into components: customer, distribution, administrative, cost of gas (COG), and unbilled by customer and distribution charge. Subsequent columns are pro forma adjustments:

- billed and unbilled revenues consistent with the weather normalization testimony of MidAmerican witness Calligan.
- Reconnect fees
- Forfeited discounts
- Weather derivative
- Miscellaneous revenues

The revenues are grouped into Small, Medium, and Large Volume classes and CPS.

These bill counts, sales, and revenues are used in my rate design work described below.

Rate Design Goals

Q. Please explain MidAmerican's rate design goals in this Docket.

A. MidAmerican's primary goal is that its prices for natural gas delivery services be cost-based. MidAmerican's proposed changes in rates in this Docket are based upon the class cost of service study.

513 **Q. Please describe MidAmerican's proposed rate classes.**

514 A. The cost of service study establishes small, medium, and large volume customer
515 classes. The small volume class is associated with Rates SVF (Small Volume
516 Firm) and ST (Small Volume Transportation). The Medium Volume class is
517 associated with Rates MVF (Medium Volume Firm), SVI (Small Volume
518 Interruptible), and MT (Medium Volume Transportation). Finally, the Large
519 Volume class is associated with Rates LVF (Large Volume Firm), LVI (Large
520 Volume Interruptible), and LT (Large Volume Transportation).

521 **Q. Is a separate class being established for the interruptible distribution**
522 **customers?**

523 A. No. At present there are no locations where distribution system constraints
524 allow MidAmerican to avoid facility upgrades by offering interruptible
525 distribution service. In the absence of such constraints, there is little reason to
526 offer different prices for interruptible distribution service, and MidAmerican's
527 proposed rates in this Docket (as well as its current rates) provide identical Small
528 Volume Interruptible / Medium Volume Firm prices, and identical Large Volume
529 Interruptible / Large Volume Firm prices.

530 Proposed tariffs are presented in MidAmerican witness Sorensen's
531 testimony.

532 **Proposed Rate Design**

533 **Q. Please describe your proposed rate changes for the Small Volume class.**

534 A. MidAmerican is proposing to increase its monthly service charge for small
535 volume sales service customers to \$10.00. This proposed increase would produce

an overall revenue increase of approximately \$1,631,000, as indicated in Exh____(MAA-2) and put MidAmerican's Small Volume service charge roughly one-third of the way between the current level of \$7.50 and the service charge of more than \$15 supported by the cost of service (see Schedule O, page 1).

To help mitigate the effect of higher gas prices on this group, I propose that the first block remain unchanged and reduce the second block rate. As usage increases in the second block, customers will see a net decrease in the delivery charges over current rates.

Q. Please describe proposed rate changes for Medium Volume customers.

A. I propose to maintain the same \$60 monthly service charge, the same distribution charge up to 5,000 therms, and add a second block distribution rate over 5,000 therms. This will produce about \$138,000 in revenue reduction justified in the cost of service.

Q. Please describe proposed rate changes for Large Volume customers.

A. I am proposing an overall revenue increase of about \$67,000 for the Large Volume class. This is approximately the increase justified by the cost of service study.

I have proposed a \$325 monthly service charge for customers in this class. This is roughly one-third of the distance between the current charge of \$275 and the \$425-plus-charge result in the cost of service (see Schedule O, page 1 of the Filing Requirements).

557 **Q. Is MidAmerican proposing any other changes to its tariffs?**

558 A. Yes, other proposed rate changes will be addressed by MidAmerican witness

559 Sorensen.

560 **Q. Does this conclude your direct testimony in this proceeding?**

561 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA)
) ss
COUNTY OF SCOTT)

I, Melanie A. Acord, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Melanie A. Acord

Subscribed and sworn to before me this 19th day of March 2004.

Karen L. Strieder
Notary Public in and for the State of Iowa



MidAmerican Energy Company
Billing Determinants: Customers
For the Year Ended December 31, 2003
South Dakota

Line No.	(A) COS Group	(B) Rate	(C) Revenue Description	(D) Statement I Customers	(E) Customers Billings
1	Small	SVF	Residential	779,260	
2			Commercial	92,824	
3			Industrial	210	
4			Subtotal SVF	872,294	867,960
5		ST		398	395
6	Small		TOTAL	872,692	868,355
7	Medium	MVF		1,958	1,940
8		SVI		1,358	1,361
9		MT		944	947
10	Medium		TOTAL	4,260	4,248
11	Large	LVI		44	58
12		LT		264	264
13	Large		TOTAL	308	322
14	Contract	CPS		24	24
15	Total Customers			877,284	872,949

MidAmerican Energy Company
Billing Determinants: Sales
For the Year Ended December 31, 2003
South Dakota

Statement I									
Line No.	(A) COS Group	(B) Rate	(C) Revenue Description	(D) Tariff Sales	(E) Unbilled Sales	(F) Allocated Transportation Therms	(G) Total	(H) Weather Normalization	(I) Adjusted Sales for Rate Design (D) + (F) + (H)
1	Small	SVF			942,513		942,513		
2			First 250	63,967,154			63,967,154	2,266,556	66,233,710
3			Next	17,162,421			17,162,421	633,996	17,796,417
4			Subtotal Rate SVF	81,129,575	942,513	-	82,072,088	2,900,552	84,030,127
5		ST							
6			First 250	78,517			78,517		78,517
7			Next	766,799			766,799		766,799
8			Subtotal Rate ST	845,316	-	-	845,316	-	845,316
9	Small	TOTAL		81,974,891	942,513	-	82,917,404	2,900,552	84,875,443
10	Medium	MVF			202,306		202,306		
11			First 5,000	4,314,302			4,314,302	116,914	4,431,216
12			Next	1,180,347			1,180,347	31,987	1,212,334
13			Subtotal Rate MVF	5,494,649	202,306		5,696,955	148,901	5,643,550
14		SVI			22,066		22,066		
15			First 5,000	3,074,199			3,074,199		3,074,199
16			Next	1,380,878			1,380,878		1,380,878
17			Subtotal Rate SVI	4,455,077	22,066		4,477,143		4,455,077
18		MT							
19			First 5,000	3,232,373			3,232,373		3,232,373
20			Next	2,729,789			2,729,789		2,729,789
21			Subtotal Rate MT	5,962,162	-		5,962,162		5,962,162
22	Medium	TOTAL		15,911,888	224,372	-	16,136,260	148,901	16,060,789
23	Large	LVI		926,199	(96,841)		829,358		926,199
24		LT		12,364,167		10,059	12,374,226		12,374,226
25	Large	TOTAL		13,290,366	(96,841)	10,059	13,203,584	-	13,300,425
26	Contract	CPS		5,305,570		35,891	5,341,461		5,341,461
27	Total Sales, Therms			116,482,715	1,070,044	45,950	117,598,709	3,049,453	119,578,118

Exh _____ (MAA-1)
Schedule 2
Billing Determinants
Sales

Line No.	COS Group	Rate	Revenue Description	Statement I Revenues	Unbilled Revenue	Rev Adjustment	PGA Over/Under	Transport Cap/out	Allocate to Sale for Resale, Interdept Groups	Misc. Billed Revenue	Estimate/ Accrual Adj Statement I	Total Statement I Revenues	
1	Small	SVF	Residential	\$	48,461,783	\$	157,970	\$	(27,449)	\$	261,805	\$	48,684,255
2			Residential Adj MIS								(628)	\$	\$
3			Subtotal Residential									\$	\$
4			Commercial	\$	19,851,733	\$	10,500	\$	(101,030)	\$	117,088	\$	19,874,833
5			Subtotal Commercial									\$	\$
6			Industrial	\$	189,229	\$	(772)	\$	(44)	\$	1,017	\$	(15,452)
7			Subtotal Industrial									\$	\$
8			Cost of Gas	\$	68,522,745	\$	167,698	\$	(12,528)	\$	379,910	\$	68,723,635
9			Total Rate SVF									\$	\$
10	ST		Transportation	\$	122,377							\$	120,576
11			Sale for Resale							\$	17,936,936	\$	17,936,936
12			Inter Dept Non Reg							\$	2,835,086	\$	2,835,086
13	Small		TOTAL	\$	68,545,123	\$	167,698	\$	(333,361)	\$	379,910	\$	89,616,234
14	Medium	MVF	Commercial	\$	3,672,137	\$	28,054	\$	(1,576)	\$	46,690	\$	3,826,036
15			Industrial	\$	128,309	\$	231	\$	(57)	\$	1,366	\$	(9,493)
16			Subtotal Comm/hd									\$	\$
17			Cost of Gas	\$	3,800,446	\$	28,285	\$	(1,633)	\$	48,056	\$	3,816,543
18			Total Rate MVF	\$	2,788,408	\$	2,715	\$	(719)	\$	22,916	\$	2,821,621
19	SVI		Commercial	\$								\$	\$
20			Cost of Gas	\$								\$	\$
21	MT		Transportation	\$	518,622							\$	519,272
22			Sale for Resale							\$	2,095,959	\$	2,095,959
23			Inter Dept Non Reg							\$	331,284	\$	331,284
24	Medium		TOTAL	\$	7,107,416	\$	31,000	\$	(2,352)	\$	70,972	\$	9,584,679
25	Large	LVI	Commercial	\$	415,905	\$	6,047	\$	(2,821)	\$	6,112	\$	425,017
26			Industrial	\$	142,375	\$	(13,559)	\$	(119,449)	\$	1,605	\$	10,511
27			Total Rate LVI	\$	558,280	\$	(7,512)	\$	(122,270)	\$	7,717	\$	435,528
28			Cost of Gas									\$	\$
29	LT		Transportation	\$	517,801					\$		\$	518,102
30			Misc	\$	3,386							\$	3,386
31			Daily Balancing Reservation	\$								\$	491
32			Daily Balancing Commodity	\$	491							\$	43
33			Misc	\$	23,186							\$	23,186
34			Lat Nomination Fees	\$								\$	
35			Group Balancing	\$								\$	
36			Sale for Resale							\$	145,401	\$	145,401
37			Inter Dept Non Reg							\$	22,982	\$	22,982
38	Large		TOTAL	\$	1,103,187	\$	(7,512)	\$	(122,270)	\$	7,717	\$	1,149,119
39	Contract	CPS		\$	90,276							\$	90,276
40	Other Revenue		Misc. Service Revenue	\$	116							\$	116
41			Forfeited Discounts	\$	145,670							\$	145,670
42			Bad Check Charge	\$	14,774							\$	14,774
43			Diversion & Investigation	\$	2,415							\$	2,415
44			Reconnect Fees	\$	48,742							\$	48,742
45			Dist. Weather Deriv	\$	(196,907)							\$	(196,907)
46			Rent	\$	25,041							\$	25,041
47	Other Revenue			\$	39,851							\$	39,851
48			TOTAL Revenues, Dollars	\$	76,585,912	\$	190,786	\$	(505,941)	\$	455,599	\$	100,480,541

South Dakota																			
(A)	(B)	(C)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)				
Line No. COS Group Rate			Revenue Description			Statement I Revenues by Component													
			Customer	Distribution	Administrative	COG	Unbilled Customer Charge	Unbilled Distribution Charge	Weather Normalization	Weather Normalized Unbilled	Reconnect Fees	Forfeited Discounts	Weather Deriv	Misc Revenues/Sale	Total Adjusted Revenues				
1	Small	SVF	Residential	\$ 5,812,124	\$ 9,664,497	\$	\$ 33,229,665	\$ 6,765	\$ 151,205	\$ 345,759	\$ 9,416				\$ 49,219,428				
2			Residential Adj MIS	\$	\$	\$	\$	\$	\$	\$	\$				\$				
3			Subtotal Residential	\$ 5,812,124	\$ 9,664,497	\$	\$ 33,229,665	\$ 6,765	\$ 151,205	\$ 345,759	\$ 9,416				\$ 49,219,428				
4			Commercial	\$ 695,985	\$ 3,649,126	\$	\$ 15,519,223	\$ (1,287)	\$ 11,787	\$ 130,324	\$ (3,982)				\$ 20,001,175				
5			Subtotal Commercial	\$ 695,985	\$ 3,649,126	\$	\$ 15,519,223	\$ (1,287)	\$ 11,787	\$ 130,324	\$ (3,982)				\$ 20,001,175				
6			Industrial	\$ 1,591	\$ 32,248	\$	\$ (46,518)	\$ 59	\$ (831)	\$	\$				\$ (15,452)				
7			Subtotal Industrial	\$ 1,591	\$ 32,248	\$	\$ (46,518)	\$ 59	\$ (831)	\$	\$				\$ (15,452)				
8			Cost of Gas	\$ 6,509,659	\$ 13,345,870	\$	\$	\$ 5,537	\$ 162,160	\$ 476,082	\$ 5,434				\$ 48,700,369				
9			Total Rate SVF	\$	\$	\$	\$	\$	\$	\$	\$				\$ 69,205,152				
10	ST		Transportation	\$ 2,963	\$ 103,788	\$ 13,825									\$ 120,576				
11			Sale for Resale	\$	\$	\$	\$	\$	\$	\$	\$				\$ 17,936,936				
12			Inter Dept Non Reg	\$	\$	\$	\$	\$	\$	\$	\$				\$ 2,835,086				
13	Small		TOTAL	\$ 6,512,662	\$ 13,449,658	\$ 13,825	\$ 48,700,369	\$ 5,537	\$ 162,160	\$ 476,082	\$ 5,434	\$	\$	\$ 20,772,032	\$ 90,097,749				
14	Medium	MVF	Commercial	\$ 112,098	\$ 384,016	\$	\$ 3,301,868	\$ 1,736	\$ 26,319	\$ 10,722	\$ (10,496)				\$ 3,896,263				
15			Industrial	\$ 4,302	\$ 13,442	\$	\$ (27,468)	\$ 293	\$ (63)	\$	\$				\$ (9,494)				
16			Subtotal Commercial/Ind	\$ 116,400	\$ 397,458	\$	\$ 3,274,400	\$ 2,029	\$ 26,256	\$ 10,722	\$ (10,496)				\$ 3,816,769				
17			Cost of Gas	\$ 116,400	\$ 397,458	\$	\$	\$ 2,029	\$ 26,256	\$ 10,722	\$ (10,496)				\$ 3,816,769				
18			Total Rate MVF	\$ 116,400	\$ 397,458	\$	\$	\$ 2,029	\$ 26,256	\$ 10,722	\$ (10,496)				\$ 3,816,769				
19	SVI		Commercial	\$ 81,630	\$ 320,963	\$	\$ 2,416,313	\$ (147)	\$ 2,862	\$	\$				\$ 2,416,313				
20			Cost of Gas	\$	\$	\$	\$	\$	\$	\$	\$				\$ 519,272				
21	MT		Transportation	\$ 56,609	\$ 429,324	\$ 33,139									\$ 2,095,959				
22			Sale for Resale	\$	\$	\$	\$	\$	\$	\$	\$				\$ 2,095,959				
23			Inter Dept Non Reg	\$	\$	\$	\$	\$	\$	\$	\$				\$ 331,284				
24	Medium		TOTAL	\$ 254,839	\$ 1,147,745	\$ 33,139	\$ 5,690,713	\$ 1,882	\$ 29,118	\$ 10,722	\$ (10,496)	\$	\$	\$ 2,827,243	\$ 9,584,904				
25	Large	LVI	Commercial	\$ 3,300	\$ 24,567	\$	\$ 391,103	\$ 406	\$ 5,641	\$	\$				\$ 425,017				
26			Industrial	\$ 12,705	\$ 8,090	\$	\$ 3,674	\$ (352)	\$ (13,607)	\$	\$				\$ 10,511				
27			Total Rate LVI	\$ 15,005	\$ 32,656	\$	\$ 394,777	\$ 54	\$ (7,966)	\$	\$				\$ 435,527				
28			Cost of Gas	\$	\$	\$	\$	\$	\$	\$	\$				\$ 394,777				
29	LT		Transportation	\$ 72,600	\$ 438,262	\$ 9,240									\$ 518,102				
30			Daily Balancing Reservation	\$	\$	\$	\$	\$	\$	\$	\$				\$ 3,386				
31			Misc	\$	\$	\$	\$	\$	\$	\$	\$				\$ 491				
32			Daily Balancing Commodity	\$	\$	\$	\$	\$	\$	\$	\$				\$ 43				
33			Misc	\$	\$	\$	\$	\$	\$	\$	\$				\$ 23,186				
34			Group Balancing	\$	\$	\$	\$	\$	\$	\$	\$				\$ 145,401				
35			Sale for Resale	\$	\$	\$	\$	\$	\$	\$	\$				\$ 22,982				
36	Large		TOTAL	\$ 88,605	\$ 468,920	\$ 9,240	\$ 394,777	\$ 54	\$ (7,966)	\$	\$	\$	\$	\$ 195,483	\$ 1,148,119				
37	Contract	CPS		\$	\$	\$	\$	\$	\$	\$	\$				\$ 90,758				
38	Other Revenue		Misc Service Revenue	\$	\$	\$	\$	\$	\$	\$	\$				\$ 116				
39			Forfeited Discounts	\$	\$	\$	\$	\$	\$	\$	\$				\$ 145,670				
40			Bad Check Charge	\$	\$	\$	\$	\$	\$	\$	\$				\$ 4,774				
41			Division & Investigation	\$	\$	\$	\$	\$	\$	\$	\$				\$ 2,415				
42			Reconnect Fees	\$	\$	\$	\$	\$	\$	\$	\$				\$ 46,742				
43			Dist. Weather Deriv	\$	\$	\$	\$	\$	\$	\$	\$				\$ (196,907)				
44			Rent	\$	\$	\$	\$	\$	\$	\$	\$				\$ 25,041				
45	Other Revenue		TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 39,851	\$ 119,866				
46	Total Revenues, Dollars			\$ 6,866,798	\$ 15,145,906	\$ 56,686	\$ 54,785,859	\$ 7,473	\$ 163,312	\$ 486,804	\$ (5,062)	\$ 20,778	\$ (145,670)	\$ 196,907	\$ 23,434,605				

South Dakota Gas Rate Case Proof of Revenues

Billing Determinants				
Customers (Bills)	Energy			Demand
	First Block	Second Block	Total Therms	

Customer
Class

Small Volume

Rate SVF	867,960	66,233,710	17,796,417	84,030,127
Rate ST	395	78,517	766,799	845,316
Total Small Volume	868,355	66,312,228	18,563,215	84,875,443

Medium Volume

Rate MVF	1,940	4,431,216	1,212,334	5,643,550
Rate SVI	1,361	3,074,199	1,380,878	4,455,077
Rate MT	947	3,232,373	2,729,789	5,962,162
Total Medium Volume	4,248	10,737,788	5,323,001	16,060,789

South Dakota Gas Rate Case Proof of Revenues

Customer Class	Proposed Rates			
	Service Charge	Energy Charges		Demand Charge
		First Block	Second Block	

Small Volume

Rate SVF	\$	10.00	\$	0.17725	\$	0.08826
Rate ST	\$	45.00	\$	0.17725	\$	0.08826

Total Small Volume

Medium Volume

Rate MVF	\$	60.00	\$	0.07201	\$	0.04675
Rate SVI	\$	60.00	\$	0.07201	\$	0.04675
Rate MT	\$	95.00	\$	0.07201	\$	0.04675

Total Medium Volume

South Dakota Gas Rate Case Proof of Revenues

Customer Class	Proposed Margin					PGA Revenue	Unbilled Adjustments	Proposed Total Revenue
	Service Charge	Energy Charges		Total Energy Margin	Demand Revenue	Total Margin		
		First Block	Second Block					

Small Volume

Rate SVF	\$ 8,679,600	\$ 11,739,925	\$ 1,570,712	\$ 13,310,637	\$ -	\$ 21,990,237	\$ 48,700,371	\$ 166,744	\$ 70,857,352
Rate ST	\$ 17,775	\$ 13,917	\$ 67,678	\$ 81,595	\$ -	\$ 99,370			\$ 99,370
Total Small Volume	\$ 8,697,375	\$ 11,753,842	\$ 1,638,389	\$ 13,392,232	\$ -	\$ 22,089,607	\$ 48,700,371	\$ 166,744	\$ 70,956,722

Medium Volume

Rate MVF	\$ 116,400	\$ 319,092	\$ 56,677	\$ 375,768	\$ -	\$ 492,168	\$ 3,274,400	\$ 16,375	\$ 3,782,943
Rate SVI	\$ 81,660	\$ 221,373	\$ 64,556	\$ 285,929	\$ -	\$ 367,589	\$ 2,416,313	\$ 2,418	\$ 2,786,320
Rate MT	\$ 89,965	\$ 232,763	\$ 127,618	\$ 360,381	\$ -	\$ 450,346			\$ 450,346
Total Medium Volume	\$ 288,025	\$ 773,228	\$ 248,850	\$ 1,022,078	\$ -	\$ 1,310,103	\$ 5,690,713	\$ 18,793	\$ 7,019,609

South Dakota Gas Rate Case Proof of Revenues

Customer Class	Pro Forma Test Period Revenues	Margin Increase	Proposed Percentage Increase	Customers	Average Therms Per Cust	Average Margin Per Therm	Average Margin Per Cust	Average Revenue Per Therm	Average Revenue Per Customer
Small Volume									
Rate SVF	\$ 69,205,154	\$ 1,652,197	2.39%	72,330	1,162	\$ 0.262	\$ 304	\$ 0.843	\$ 980
Rate ST	\$ 120,576	\$ (21,206)	-17.59%	33	25,680	\$ 0.118	\$ 3,019	\$ 0.118	\$ 3,019
Total Small Volume	\$ 69,325,730	\$ 1,630,992	2.35%	72,363	1,173	\$ 0.260	\$ 305	\$ 0.836	\$ 981
Medium Volume									
Rate MVF	\$ 3,816,769	\$ (33,826)	-0.89%	162	34,909	\$ 0.087	\$ 3,044	\$ 0.670	\$ 23,400
Rate SVI	\$ 2,821,621	\$ (35,301)	-1.25%	113	39,281	\$ 0.083	\$ 3,241	\$ 0.625	\$ 24,567
Rate MT	\$ 519,272	\$ (68,926)	-13.27%	79	75,550	\$ 0.076	\$ 5,707	\$ 0.076	\$ 5,707
Total Medium Volume	\$ 7,157,662	\$ (138,052)	-1.93%	354	45,369	\$ 0.082	\$ 3,701	\$ 0.437	\$ 19,829

South Dakota Gas Rate Case Proof of Revenues

Billing Determinants				
Customers (Bills)	Energy			Demand
	First Block	Second Block	Total Therms	

Customer
Class

Large Volume

Rate LVF				0
Rate LVI	58	926,199		926,199
Rate LT	264	12,374,226		12,374,226
Total Large Volume	322	13,300,425		13,300,425

Misc Transport Revenues

Rate CPS Revenues	24	5,341,461		5,341,461
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Other Revenues

Summary

Small Volume	868,355	66,312,228	18,563,215	84,875,443
Medium Volume	4,248	10,737,788	5,323,001	16,060,789
Large Volume	322	13,300,425	0	13,300,425
Misc Transportation Revenues				
Rate CPS Revenues	24	5,341,461	0	5,341,461
Other Revenues				
Total	872,949	95,691,902	23,886,216	119,578,118

South Dakota Gas Rate Case Proof of Revenues

Proposed Rates			
Service Charge	Energy Charges		Demand Charge
	First Block	Second Block	

Customer
Class

Large Volume

Rate LVF	\$	325.00	\$	0.03915
Rate LVI	\$	325.00	\$	0.03915
Rate LT	\$	360.00	\$	0.03915

Total Large Volume

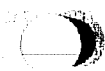
Misc Transport Revenues

Rate CPS Revenues

Other Revenues

Summary

Small Volume
Medium Volume
Large Volume
Misc Transportation Revenues
Rate CPS Revenues
Other Revenues
Total



South Dakota Gas Rate Case Proof of Revenues

Customer Class	Proposed Margin						PGA Revenue	Unbilled Adjustments	Proposed Total Revenue
	Service Charge	Energy Charges			Demand Revenue	Total Margin			
		First Block	Second Block	Total Energy Margin					
Large Volume									
Rate LVF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Rate LVI	\$ 18,850	\$ 36,261	\$ -	\$ 36,261	\$ -	\$ 55,111	\$ 394,777	\$ (8,785)	\$ 441,103
Rate LT	\$ 95,040	\$ 484,451	\$ -	\$ 484,451	\$ -	\$ 579,491			\$ 579,491
Total Large Volume	\$ 113,890	\$ 520,712	\$ -	\$ 520,712	\$ -	\$ 634,602	\$ 394,777	\$ (8,785)	\$ 1,020,594
Misc Transport Revenues						\$ 27,106			\$ 27,106
Rate CPS Revenues						\$ 90,758			\$ 90,758
Other Revenues						\$ 23,487,514			\$ 23,487,514
Summary									
Small Volume	\$ 8,697,375	\$ 11,753,842	\$ 1,638,389	\$ 13,392,232		\$ 22,089,607	\$ 48,700,371	\$ 166,744	\$ 70,956,722
Medium Volume	\$ 288,025	\$ 773,228	\$ 248,850	\$ 1,022,078		\$ 1,310,103	\$ 5,690,713	\$ 18,793	\$ 7,019,609
Large Volume	\$ 113,890	\$ 520,712	\$ -	\$ 520,712		\$ 634,602	\$ 394,777	\$ (8,785)	\$ 1,020,594
Misc Transportation Revenues	\$ -	\$ -	\$ -	\$ -		\$ 27,106	\$ -		\$ 27,106
Rate CPS Revenues	\$ -	\$ -	\$ -	\$ -		\$ 90,758	\$ -		\$ 90,758
Other Revenues	\$ -	\$ -	\$ -	\$ -		\$ 23,487,514	\$ -		\$ 23,487,514
Total	\$ 9,099,290	\$ 13,047,782	\$ 1,887,240	\$ 14,935,022		\$ 47,639,690	\$ 54,785,861	\$ 176,752	\$ 102,602,303

South Dakota Gas Rate Case Proof of Revenues

Customer Class	Pro Forma Test Period Revenues	Margin Increase	Proposed Percentage Increase	Customers	Average Therms Per Cust	Average Margin Per Therm	Average Margin Per Cust	Average Revenue Per Therm	Average Revenue Per Customer
Large Volume									
Rate LVF	\$ -	\$ -		0	0	\$ -	\$ -	\$ -	\$ -
Rate LVI	\$ 435,528	\$ 5,575	1.28%	5	191,627	\$ 0.060	\$ 11,402	\$ 0.476	\$ 91,263
Rate LT	\$ 518,102	\$ 61,389	11.85%	22	562,465	\$ 0.047	\$ 26,340	\$ 0.047	\$ 26,340
Total Large Volume	\$ 953,630	\$ 66,964	7.02%	27	495,668	\$ 0.048	\$ 23,650	\$ 0.077	\$ 38,035
Misc Transport Revenues	\$ 27,106	\$ -	0%						
Rate CPS Revenues	\$ 90,758	\$ -	0%						
Other Revenues	\$ 23,487,514	\$ -	0%						
Summary									
Small Volume	\$ 69,325,730	\$ 1,630,992	2.35%	72,363	1,173	\$ 0.260	\$ 305	\$ 0.836	\$ 981
Medium Volume	\$ 7,157,662	\$ (138,052)	-1.93%	354	45,369	\$ 0.082	\$ 3,701	\$ 0.437	\$ 19,829
Large Volume	\$ 953,630	\$ 66,964	7.02%	27	495,668	\$ 0.048	\$ 23,650	\$ 0.077	\$ 38,035
Misc Transportation Revenues	\$ 27,106	\$ -	0%	0					
Rate CPS Revenues	\$ 90,758	\$ -	0%	2	2,670,731	\$ 0.017	\$ 45,379	\$ 0.017	\$ 45,379
Other Revenues	\$ 23,487,514	\$ -	0%	0					
Total	\$ 101,042,399	\$ 1,559,903	1.54%	72,746	1,644	\$ 0.398	\$ 655	\$ 0.858	\$ 1,410

Workpapers

Peak Demand / COG

Billed Throughput

Rate	Cust Class	Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
LVI	Comm	Sales	84,851	90,500	86,109	56,686	42,515	33,385	31,379	27,122	31,937
MVF	Comm	Sales	680,169	642,067	632,576	427,574	317,919	241,502	215,754	206,942	222,486
SVF	Comm	Sales	4,986,183	4,602,682	4,435,786	2,380,159	1,077,223	711,446	537,548	447,351	488,132
SVI	Comm	Sales	799,590	677,108	647,229	425,374	274,579	154,677	103,556	86,610	101,507
LVI	Ind	Sales	14,371	18,467	7,698	16,068	4,151	1,744	3,698	2,963	5,495
MVF	Ind	Sales	21,828	36,326	26,435	12,192	7,372	3,322	3,418	5,713	5,201
SVF	Ind	Sales	49,143	59,245	44,205	23,468	11,570	7,657	5,686	4,225	3,999
SVF	Res	Sales	10,556,319	9,225,753	9,045,532	5,106,794	2,538,129	1,604,033	1,237,980	997,282	1,135,501
CPS		Trans	393,299	532,773	464,937	499,476	407,227	441,009	414,913	413,115	413,464
LT		Trans	1,213,750	1,390,920	1,265,126	1,151,732	927,317	843,001	772,621	810,568	800,688
MT		Trans	767,991	923,317	817,183	672,183	448,397	329,812	251,289	227,311	225,030
ST		Trans	134,835	170,852	145,024	113,773	60,800	28,699	14,088	9,896	8,681
			19,702,329	18,370,009	17,617,840	10,885,479	6,117,199	4,400,288	3,591,930	3,239,098	3,442,122

Peak Demand Allocator

	Small Volume	Medium Volume	Large Volume	Off-Peak	Contract	Total (w/o Contract)
January Calendar Sales (Sales)	16,869,242	1,411,571	63,050	-	-	18,343,863
January Calendar Sales (Trans)	134,835	767,991	1,213,750	-	393,299	2,116,577
Total	17,004,077	2,179,562	1,276,800	-	393,299	20,460,440
Demand Allocator (Sales)	0.91961	0.07695	0.00344	-	-	1.00000
Demand Allocator (Total)	0.83107	0.10653	0.06240	-	-	1.00000

Cost of Gas Allocations

	Small Volume	Medium Volume	Large Volume	Off-Peak	Contract	Total (w/o Contract)
PGA Revenues	\$ 48,700,370	\$ 5,690,713	\$ 394,778	\$ -	\$ -	\$ 54,785,861
PGA Allocator	0.88892	0.10387	0.00721	-	-	1.00000

Peak Demand / COG

Billed Throughput

<u>Rate</u>	<u>Cust Class</u>	<u>Type</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>	Net January Unbilled	Jan	COG	PGA Adjust
LVI	Comm	Sales	45,512	-	166,753	696,749	(21,801)	63,050 \$	388,038 \$	3,066
MVF	Comm	Sales	337,517	405,775	977,702	5,307,983	(92,475)	587,694 \$	3,176,023 \$	125,845
SVF	Comm	Sales	878,678	1,843,638	3,421,170	25,809,996	304,575	5,290,758 \$	15,506,623 \$	12,601
SVI	Comm	Sales	216,946	361,209	606,692	4,455,077	19,450	819,040 \$	2,385,815 \$	30,498
LVI	Ind	Sales	34,438	98,682	21,675	229,450	(147,228)	(132,857) \$	121,579 \$	(117,905)
MVF	Ind	Sales	6,763	15,910	42,186	186,666	(16,991)	4,837 \$	110,565 \$	(138,033)
SVF	Ind	Sales	6,670	18,795	20,944	255,607	1,648	50,791 \$	155,391 \$	(203,909)
SVF	Res	Sales	2,049,356	3,787,075	7,780,218	55,063,972	971,374	11,527,693 \$	33,004,335 \$	225,330
CPS		Trans	431,924	475,099	454,224	5,341,461	-	393,299 \$	- \$	-
LT		Trans	894,870	1,071,362	1,232,271	12,374,226	-	1,213,750 \$	- \$	-
MT		Trans	278,650	396,248	624,750	5,962,162	-	767,991 \$	- \$	-
ST		Trans	15,235	41,185	102,247	845,316	-	134,835 \$	- \$	-
			5,196,560	8,514,978	15,450,832	116,528,665	1,018,552	20,720,881 \$	54,848,368 \$	(62,507)
							727,743	Residential		
							380,368	Commercial	\$	458,601
							(94,557)	Industrial	\$	54,785,861
							1,013,554			

Peak Demand Allocator

Use actual Net Dec Unbilled Tied
To Roger's worksheet by rate code

January Calendar Sales (Sales)
January Calendar Sales (Trans)
Total

Demand Allocator (Sales)
Demand Allocator (Total)

Cost of Gas Allocations

PGA Revenues
PGA Allocator

Peak Demand / COG

Billed Throughput

<u>Rate</u>	<u>Cust Class</u>	<u>Type</u>		<u>Over/Under</u>	<u>Ad Valorum Refund</u>	<u>Total COG</u>	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Off-Peak</u>	<u>Contract</u>	<u>Total</u>
LVI	Comm	Sales	\$	(2,821)	\$ (226)	\$ 391,103	-	-	1.0000	-	-	1.0000
MVF	Comm	Sales	\$	80,731	\$ (1,576)	\$ 3,301,868	-	1.0000	-	-	-	1.0000
SVF	Comm	Sales	\$	(101,030)	\$ (3,458)	\$ 15,519,224	1.0000	-	-	-	-	1.0000
SVI	Comm	Sales	\$	8,301	\$ (719)	\$ 2,416,313	-	1.0000	-	-	-	1.0000
LVI	Ind	Sales	\$	(119,449)	\$ (61)	\$ 3,674	-	-	1.0000	-	-	1.0000
MVF	Ind	Sales	\$	(139,342)	\$ (57)	\$ (27,468)	-	1.0000	-	-	-	1.0000
SVF	Ind	Sales	\$	(204,882)	\$ (44)	\$ (48,518)	1.0000	-	-	-	-	1.0000
SVF	Res	Sales	\$	(27,449)	\$ (9,026)	\$ 33,229,665	1.0000	-	-	-	-	1.0000
CPS		Trans	\$	-	\$ -	\$ -	-	-	-	-	1.0000	1.0000
LT		Trans	\$	-	\$ -	\$ -	-	-	1.0000	-	-	1.0000
MT		Trans	\$	-	\$ -	\$ -	-	1.0000	-	-	-	1.0000
ST		Trans	\$	-	\$ -	\$ -	1.0000	-	-	-	-	1.0000
			\$	(505,941)	\$ (15,167)	\$ 54,785,861						
							\$ 48,700,370					

Peak Demand Allocator

January Calendar Sales (Sales)
January Calendar Sales (Trans)
Total

Demand Allocator (Sales)
Demand Allocator (Total)

Cost of Gas Allocations

PGA Revenues
PGA Allocator

Peak Demand / COG Reconciliation Items

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>
Res O/U	242,358	(22,209)	(1,109,681)	(1,421,071)	(164,269)	122,462	(99,380)	(14,753)	230,217
Com O/U	159,329	(14,682)	(735,996)	(935,410)	(108,825)	80,923	(65,867)	(9,777)	152,443
Ind O/U	3,988	(374)	(18,737)	(24,909)	(2,943)	(219,427)	(24,049)	(17,343)	(40,680)
Res Refunds	-	-	-	-	-	-	-	-	(9,026)
Com Refunds	-	-	-	-	-	-	-	-	(5,979)
Ind Refunds	-	-	-	-	-	-	-	-	(162)
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>
Transport Cashout COS	311	1,151	131	1,557	-	873	1,063	255,769	44,803
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
	<u>311</u>	<u>1,151</u>	<u>131</u>	<u>1,557</u>	<u>-</u>	<u>873</u>	<u>1,063</u>	<u>255,769</u>	<u>44,803</u>
Company Use	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-

Class Adjustment Factors

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>
O/U	0.02296	(0.00241)	(0.12268)	(0.27827)	(0.06472)	0.07635	(0.08028)	(0.01479)	0.20275
Refund	-	-	-	-	-	-	-	-	(0.00795)
Exit Fee	0.00002	0.00007	0.00001	0.00018	-	0.00032	0.00050	0.14384	0.02247
Assigned Demand	-	-	-	-	-	-	-	-	-
Residential Adjustment	<u>0.02298</u>	<u>(0.00233)</u>	<u>(0.12267)</u>	<u>(0.27809)</u>	<u>(0.06472)</u>	<u>0.07666</u>	<u>(0.07978)</u>	<u>0.12904</u>	<u>0.21726</u>
O/U	0.02432	(0.00244)	(0.12686)	(0.28434)	(0.06356)	0.07092	(0.07415)	(0.01273)	0.18061
Refund	-	-	-	-	-	-	-	-	(0.01)
Exit Fee	0.00002	0.00007	0.00001	0.00018	-	0.00032	0.00050	0.14384	0.02247
Assigned Demand	-	-	-	-	-	-	-	-	-
Commercial Adjustment	<u>0.02434</u>	<u>(0.00237)</u>	<u>(0.12685)</u>	<u>(0.28415)</u>	<u>(0.06356)</u>	<u>0.07124</u>	<u>(0.07366)</u>	<u>0.13110</u>	<u>0.19599</u>
O/U	0.04673	(0.00328)	(0.23919)	(0.48154)	(0.12742)	(17.24645)	(1.87852)	(1.34432)	(2.76830)
Refund	-	-	-	-	-	-	-	-	(0.01104)
Exit Fee	0.00002	0.00007	0.00001	0.00018	-	0.00032	0.00050	0.14384	0.02247
Assigned Demand	-	-	-	-	-	-	-	-	-
Industrial Adjustment	<u>0.04675</u>	<u>(0.00320)</u>	<u>(0.23918)</u>	<u>(0.48136)</u>	<u>(0.12742)</u>	<u>(17.24613)</u>	<u>(1.87802)</u>	<u>(1.20048)</u>	<u>(2.75688)</u>
Comm	159,447	(14,232)	(735,945)	(934,804)	(108,825)	81,285	(65,425)	100,692	165,427
Ind	3,989	(365)	(18,737)	(24,900)	(2,943)	(219,423)	(24,042)	(15,487)	(40,512)
Res	242,549	(21,517)	(1,109,602)	(1,420,129)	(164,269)	122,969	(98,765)	128,691	246,702

Peak Demand / COG Reconciliation Items

	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Res O/U	46,878	1,282,225	879,774	(27,449)
Com O/U	30,987	853,170	578,886	(14,819)
Ind O/U	(32,020)	(17,380)	(69,799)	(463,673)
Res Refunds	-	-	-	(9,026)
Com Refunds	-	-	-	(5,979)
Ind Refunds	-	-	-	(162)
Transport Cashout COS	<u>32,863</u>	<u>39,560</u>	<u>80,519</u>	<u>458,600.89</u>
	-	-	-	-
	<u>32,863</u>	<u>39,560</u>	<u>80,519</u>	<u>458,601</u>
Company Use	-	-	-	-
Other Adjustments	-	-	-	-
				<u>396,094</u>

Class Adjustment Factors

	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
O/U	0.02287	0.33858	0.11308	
Refund	-	-	-	
Exit Fee	0.00919	0.00606	0.00618	
Assigned Demand	-	-	-	
Residential Adjustment	<u>0.03206</u>	<u>0.34464</u>	<u>0.11925</u>	
O/U	0.02096	0.32681	0.11192	
Refund	-	-	-	
Exit Fee	0.00919	0.00606	0.00618	
Assigned Demand	-	-	-	
Commercial Adjustment	<u>0.03015</u>	<u>0.33286</u>	<u>0.11810</u>	
O/U	(0.66889)	(0.13030)	(0.82305)	
Refund	-	-	-	
Exit Fee	0.00919	0.00606	0.00618	
Assigned Demand	-	-	-	
Industrial Adjustment	<u>(0.65970)</u>	<u>(0.12424)</u>	<u>(0.81688)</u>	
Comm	44,577	868,983	610,830	172,010
Ind	(31,580)	(16,572)	(69,275)	(459,847)
Res	65,712	1,305,164	927,825	225,330
				(62,507)

Peak Demand / COG Original Booked Transport Volumes

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
OPT	Trans	N/A	-	-	-	-	-	-	-	-
Misc	Trans	-	-	-	-	-	-	-	-	-
CPS	Trans	390,656	529,193	461,813	496,120	404,491	438,046	412,125	410,339	410,686
LT	Trans	1,212,763	1,389,789	1,264,098	1,150,796	926,563	842,316	771,993	809,909	800,037
MT	Trans	766,393	921,395	815,482	670,784	447,464	329,126	250,766	226,838	224,562
ST	Trans	136,911	173,482	147,256	115,524	61,736	29,141	14,305	10,048	8,815

Reclassification of Sales

OPT	Trans	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Misc	Trans	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CPS	Trans	2,643	3,580	3,124	3,356	2,736	2,963	2,788	2,776	2,778
LT	Trans	987	1,131	1,028	936	754	685	628	659	651
MT	Trans	1,598	1,922	1,701	1,399	933	686	523	473	468
ST	Trans	(2,076)	(2,630)	(2,232)	(1,751)	(936)	(442)	(217)	(152)	(134)

Final Transport Volumes

CPS	Trans	393,299	532,773	464,937	499,476	407,227	441,009	414,913	413,115	413,464
LT	Trans	1,213,750	1,390,920	1,265,126	1,151,732	927,317	843,001	772,621	810,568	800,688
MT	Trans	767,991	923,317	817,183	672,183	448,397	329,812	251,289	227,311	225,030
ST	Trans	134,835	170,852	145,024	113,773	60,800	28,699	14,088	9,896	8,681

Peak Demand / COG Original Booked Transport \

		<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
OPT	Trans	-	-	-	-
Misc	Trans	-	-	-	-
CPS	Trans	429,022	471,907	451,172	5,305,570
LT	Trans	894,143	1,070,491	1,231,269	12,364,167
MT	Trans	278,070	395,423	623,450	5,949,753
ST	Trans	15,470	41,819	103,821	858,328
					24,477,818

Reclassification of Sales

OPT	Trans	N/A	N/A	N/A	-	
Misc	Trans	N/A	N/A	N/A	-	
CPS	Trans	2,902	3,192	3,052	35,891	
LT	Trans	727	871	1,002	10,059	
MT	Trans	580	825	1,300	12,409	
ST	Trans	(235)	(634)	(1,574)	(13,012)	
					45,347	Reversal/Accrual Monthly Adj.

Final Transport Volumes

CPS	Trans	431,924	475,099	454,224	5,341,461
LT	Trans	894,870	1,071,362	1,232,271	12,374,226
MT	Trans	278,650	396,248	624,750	5,962,162
ST	Trans	15,235	41,185	102,247	845,316
					24,523,165

Customer Weight Worksheet

	2003 Test Year			
	<u>Small</u>	<u>Medium</u>	<u>Large</u>	<u>Contract</u>
Total Bills	872,687	4,332	320	24
Total Customers	72,724	361	27	2
Total Industrial & Transport Bills	603	1,016	308	24
Total Indust & Transport Customers	50	85	26	2
Total Transport Bills	393	942	264	24
Total Transport Customers	33	79	22	2
Typical Metering Cost	\$ 92	\$ 653	\$ 3,764	\$ 3,764
Ratioed	1.00	7.10	40.91	40.91
Rounded	1.00	7.00	40.00	40.00
Typical Regulator Cost	\$ 34	\$ 274	\$ 2,112	\$ 2,112
Ratioed	1.00	8.06	62.12	62.12
Rounded	1.00	8.00	60.00	60.00
Typical Meter+Regulator Cost	\$ 126	\$ 927	\$ 5,876	\$ 5,876
Ratioed	1.00	7.36	46.63	46.63
Rounded	1.00	7.00	45.00	45.00

Throughput / System Load Factor Worksheet

	Therms per Year		
	<u>Total</u>	<u>Sales</u>	<u>Transport</u>
Small	85,853,800	85,008,484	845,316
Medium	16,301,945	10,339,783	5,962,162
Large	13,203,584	829,358	12,374,226
Contract	<u>5,341,461</u>	<u>-</u>	<u>5,341,461</u>
Total Throughput	120,700,790	96,177,625	24,523,165
Average Throughput	330,687	Therms per Day	
Design Day Peak	<u>1,042,606</u>	Therms per Hour	
Load Factor	31.717%		

Company Use

	Small	16,787
Unbilled	Small	942,513
	Medium	224,372
	Large	(96,841)
	Total	1,070,044
Weather	SVF R Billed	1,968,625
Normalized	SVF C Billed	931,927
Adjustment	MVF C Billed	148,901
	SVF R Unbilled	54,704
	SVF C Unbilled	(35,647)
	MVF C Unbilled	<u>16,784</u>
		3,085,294

Customer Class Allocators

I. Throughput (Weather Normalized)

	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Total (w/o Contract)</u>
W.N. Throughput	85,853,800	16,301,945	13,203,584	115,359,329
Allocator	0.7442294	0.1413145	0.1144561	1.0000000

II. Peak Demand (Sales Service Only)

	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Total (w/o Contract)</u>
Allocator	0.9196123	0.0769506	0.0034371	1.0000000

III. Peak Demand (Total Throughput)

	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Total (w/o Contract)</u>
Allocator	0.8310710	0.1065257	0.0624033	1.0000000

IV. Customers

	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Total (w/o Contract)</u>
Total Customers	72,724	361	27	73,112
Allocator	0.9946931	0.0049376	0.0003693	1.0000000

VI. Weighted Customers - Services

	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Total (w/o Contract)</u>
Total Customers	72,724	361	27	73,112
Weight	1.00	1.50	2.00	N/A
Weighted Customers	72,724	542	54	73,320
Allocator	0.9918780	0.0073855	0.0007365	1.0000000

VII. Weighted Customers - Meters

	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Total (w/o Contract)</u>
Total Customers	72,724	361	27	73,112
Weight	1.00	7.00	40.00	N/A
Weighted Customers	72,724	2,527	1,080	76,331
Allocator	0.9527453	0.0331058	0.0141489	1.0000000

VIII. Weighted Customers - Regulators

	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Total (w/o Contract)</u>
Total Customers	72,724	361	27	73,112
Weight	1.00	8.00	60.00	N/A
Weighted Customers	72,724	2,888	1,620	77,232
Allocator	0.9416304	0.0373938	0.0209758	1.0000000

IX. Weighted Customers - Industrial Meters

	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Total (w/o Contract)</u>
Eligible Customers	50	85	26	161
Weight	1.00	7.00	45.00	N/A
Weighted Customers	50	595	1,170	1,815
Allocator	0.0275482	0.3278237	0.6446281	1.0000000

X. Weighted Customers - Customer Service

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Total Customers	72,724	361	27	73,112
Weight	1.00	10.00	50.00	N/A
Weighted Customers	72,724	3,610	1,350	77,684
Allocator	0.9361516	0.0464703	0.0173781	1.0000000

XI. Manufactured Gas Cleanup

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Throughput	85,853,800	16,301,945	13,203,584	
Revenue	90,096,843	9,584,905	1,149,119	
COG	48,700,370	5,690,713	394,778	
Total Margin	\$ 41,396,473	\$ 3,894,192	\$ 754,341	\$ 46,045,006
Margin Allocator	0.8990437	0.0845736	0.0163827	1.0000000
Throughput Allocator	0.7442294	0.1413145	0.1144561	1.0000000
50/50	0.8216365	0.1129440	0.0654194	1.0000000

IV. Transport Customers

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Total Customers	33	79	22	134
Allocator	0.2462687	0.5895522	0.1641791	1.0000000

XII. Cost of Gas

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Cost of Gas	\$ 48,700,370	\$ 5,690,713	\$ 394,778	\$ 54,785,861
Allocator	0.8889222	0.1038719	0.0072058	1.0000000

Mains Allocation Worksheet

<u>Size</u>	<u>Feet</u>		<u>Current</u> <u>Cost</u>		<u>Unit</u> <u>Cost</u>
0.500	8,000	\$	95,758	\$	11.97
0.750	11,975	\$	57,282	\$	4.78
1.000	225,122	\$	1,112,462	\$	4.94
1.250	426,260	\$	3,131,976	\$	7.35
1.500	176,049	\$	1,542,954	\$	8.76
2.000	3,792,075	\$	28,965,963	\$	7.64
2.500	11,645	\$	183,992	\$	15.80
3.000	267,637	\$	3,866,753	\$	14.45
4.000	1,347,563	\$	23,087,109	\$	17.13
6.000	369,729	\$	11,140,820	\$	30.13
8.000	65,589	\$	3,035,329	\$	46.28
10.000	151,646	\$	9,573,915	\$	63.13
12.000	24,508	\$	2,594,785	\$	105.88
14.000	470	\$	33,133	\$	70.50
16.000	329,707	\$	24,451,709	\$	74.16
20.000	9,780	\$	1,059,575	\$	108.34
	<u>7,217,755</u>	\$	<u>113,933,515</u>		

Transmission	581,700	\$	40,748,446	35.77%
Distribution	6,636,055	\$	73,185,069	
Distribution (Customer)		\$	32,782,112	44.79%
Distribution (Demand)		\$	40,402,957	55.21%

		<u>Transmission</u>		<u>Distribution</u>		<u>Total</u>	Mains Allocation
Throughput	\$	12,924,331	\$	-	\$	12,924,331	0.11344
Demand	\$	27,824,115	\$	40,402,957	\$	68,227,072	0.59883
Customer	\$	-	\$	32,782,112	\$	32,782,112	0.28773
					\$	113,933,515	1.00000

Transmission Only
Throughput
Demand
1.00000

Distribution Only
Customer
Demand
1.00000

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN RE:)	
	)	DOCKET NO. NG04- _____
MIDAMERICAN ENERGY COMPANY)	
)	

**DIRECT TESTIMONY
OF
MARVIN G. SORENSEN**

1 **Q. Please state your name and business address for the record.**

2 A. Marvin G. Sorensen, 401 Douglas Street, Sioux City, Iowa 51101.

3 **Q. By whom are you employed and in what position?**

4 A. I am employed by MidAmerican Energy Company ("MidAmerican", "MEC"
5 or "Company") as a Pricing Strategist.

6 **Q. Please describe the responsibilities of your current position.**

7 A. As a Pricing Strategist, I am responsible for the preparation and review of
8 electric and gas tariff filings made with the Iowa Utilities Board, South Dakota
9 Public Utilities Commission ("Commission"), Nebraska municipalities and
10 Illinois Commerce Commission.

11 **Q. Please describe your education and business experience.**

12 A. I graduated from Nettleton Business College from a two-year course in
13 professional accounting in 1966. In 1977, I graduated from Morningside
14 College with a Bachelor of Science degree with a double major in Business
15 Administration and Economics. In 1982, I graduated from the University of

16 South Dakota with a Masters in Business Administration degree. In addition, I
17 have attended various courses on public utility accounting and ratemaking. My
18 business experience began in 1967 with my original assignment to the general
19 accounting section of the Company assisting in record-keeping and control of
20 the Company's general ledgers and records. From 1970 through 1972, I
21 worked in the Auditing Department. My work consisted of area office audits
22 and assisting outside auditors in annual audits. In 1972, I was assigned to the
23 General Accounting Department. In 1973, I transferred to the Tax Department.
24 In November 1973, I became a Rate Analyst in the Rate Department. In 1980, I
25 became the Assistant Manager, Rate Department. In February 1988, I became
26 Manager, Rate Department. In 1995, my position changed to Pricing Strategist.

27 **Q. Have you provided testimony in previous dockets?**

28 **A.** Yes, I have testified on numerous occasions before the Commission, the Iowa
29 Utilities Board, and the Minnesota Public Utilities Commission.

30 **Purpose of Direct Testimony**

31 **Q. What is the purpose of your direct testimony?**

32 **A.** The purpose of my prepared direct testimony is to sponsor the Company's gas
33 tariff sheets developed to be consistent with MidAmerican witness Acord's rate
34 design and cost of service revenue requirement. I also support various changes
35 in the terms and conditions in the following tariffs: Reconnection and Turn-On
36 Charges, Transportation - Daily Balancing, Pipeline Demand Rider, Firm
37 Supply Standby Service, and Optional Intra-day Hourly Metering Service.

38 **Rate Design Goals**

39 **Q. Please explain MidAmerican's rate design goals in this Docket.**

40 A. MidAmerican's primary goal is to price natural gas delivery services based on
41 cost. MidAmerican's proposed changes in rates in this Docket are based upon
42 the class cost of service study and the rate design supported by MidAmerican
43 witness Acord.

44 **Q. Please describe MidAmerican's proposed rate classes.**

45 A. The cost of service study supported by MidAmerican witness Acord includes
46 small, medium, and large volume customer classes. The classes of rates are
47 SVF (Small Volume Firm), ST (Small Volume Transportation Service), MVF
48 (Medium Volume Firm), SVI (Small Volume Interruptible), MT (Medium
49 Volume Transportation Service), LVF (Large Volume Firm), LVI (Large
50 Volume Interruptible), and LT (Large Volume Transportation Service). The
51 proposed tariffs are contained in Volume I of this filing.

52 **Proposed Rate Changes**

53 **Q. Please describe the proposed rate changes for the Small, Medium, and**
54 **Large Volume Firm classes.**

55 A. MidAmerican's proposed rate changes to the Small, Medium, and Large Firm
56 Classes are discussed and supported by MidAmerican witness Acord.

57 **Q. What changes do you propose to the Large Volume Firm rate?**

58 A. I propose to change the Cost of Purchased Gas Adjustment Clause assigned to
59 this rate from Clause 2 to Clause 1. This change will simply combine the cost
60 of purchased demand and commodity supply into a single billing factor
61 applicable to the monthly usage.

62 **Q. How will customers be affected by this change in charges for purchased**
63 **gas?**

64 A. Currently, there are no customers taking service under the Large Volume Firm
65 rate.

66 **Q. Please describe the proposed rate changes for Transportation Service.**

67 A. The rate changes to the transportation rates for the Small Volume, Medium
68 Volume, and Large Volume Transportation classes are the same as the
69 comparable Small, Medium and Large Volume Firm Service rates. This is
70 consistent with MidAmerican's current rate structure. The one additional
71 billing factor included in Transportation Service rates is the transportation
72 administrative charge. The rate design changes are supported by MidAmerican
73 witness Acord's proposed rate design and cost of service.

74 **Q. Please describe the rate increases to the Small Volume Interruptible rate**
75 **and the Large Volume Interruptible rate.**

76 A. The increase to the Small Volume Interruptible rate is the same as the increase
77 to the Medium Volume Firm rate. The increase to the Large Volume
78 Interruptible rate is the same as the increase to the Large Volume Firm rate.

79 **Q. Are there any other changes to the Small and Large Volume Interruptible**
80 **tariffs?**

81 A. No. As Ordered by the Commission in Docket No. NG02-003, MidAmerican
82 will be filing an Interruptible Plan at a later date addressing the phase out of
83 these tariffs.

84 **Reconnect and Turn-On Charges and Changes**

85 **Q. Please describe the rate changes in Reconnect Charges for the**
86 **disconnection of service for non-payment during normal and after hours**
87 **and Turn-On Charges during after hours.**

88 A. The proposed increases in these charges are supported by MidAmerican witness
89 Tunning.

90 **Q. Please explain the Turn-On and Turn-Off Charge changes you propose.**

91 A. MidAmerican proposes to eliminate the Turn-On Charge for service turned on
92 at the same premise by the same customer within the previous 12 months.
93 MidAmerican has found it difficult to ensure that this charge is billed properly
94 and uniformly to customers, using current computer systems. MidAmerican's
95 analysis indicated that the billing system enhancements and related training to
96 implement an automated tracking system would be greater than the revenues
97 recovered in the first year of system changes. MidAmerican proposes to
98 eliminate this provision from the Turn-On Charge tariff and allow this service
99 as a part of the Company's service provided at no direct charge to customers.
100 The outside normal working hours Turn-On Charge will continue to apply. The
101 outside normal working hours Turn-On Charge is proposed to increase as
102 supported by MidAmerican witness Tunning.
103 Along with the elimination of the Turn-On Charge tariff provision above, the
104 same provision under the title "Terms of Tariff" is being eliminated from Small
105 Volume Firm, Medium Volume Firm, Large Volume Firm, Small Volume
106 Interruptible and Large Volume Interruptible tariffs.

107 **Gas Transportation – Other Changes**

108 **Q. What other changes are you proposing to MidAmerican's gas**
109 **transportation tariffs and terms and conditions?**

110 A. I am proposing changes in the following areas:

111 Daily Imbalance Charges

112 Nominations of Firm Supply Standby Service

113 Rider No. 2 - Pipeline Demand Rider

114 Glossary of Terms - Receipt Point

115 Optional Intra-day Hourly Metering Service

116 **Q. What change do you propose to the Daily Charge on Imbalances**
117 **provision?**

118 A. I propose to insert the following additional provision into this tariff:

119 "Daily Charges on imbalances will be waived if the customer's Daily
120 Imbalance is in the opposite direction of the Company's Daily Net
121 System Imbalance, as determined by Gas Control personnel. Daily Net
122 System Imbalance will be defined as daily variance between daily target
123 and actual results."

124 As a result of this change, if a customer has a positive imbalance (i.e., delivers
125 more gas than it needs) on a day when MidAmerican has a negative imbalance
126 (i.e., delivered less gas than it needs), there will be no imbalance charges
127 imposed upon the customer.

128 **Q. Why is the Daily Imbalance provision change being made?**

129 A. The Company is now in a position to create reports and process changes to
130 accurately track MidAmerican's imbalance targets from variance, therefore

131 proving "no harm and no foul" to the Company's other customers when an
132 imbalance is in the opposite direction of the Company's Daily Net System
133 Imbalance. With this proof, the Company can use the customer's imbalance
134 volumes and the customer will not be charged for an imbalance in the opposite
135 direction of the Company's Daily Net System Imbalance. This change directly
136 benefits customers by reducing the number of imbalance billings to customers.

137 **Q. Are there any financial impacts to MidAmerican distribution rates**
138 **resulting from the changes to the Daily Imbalance provision?**

139 A. No. MidAmerican credits all revenues collected from Daily Imbalance
140 Charges directly to the Purchase Gas Adjustment.

141 **Q. Are you proposing to implement the Daily Imbalance provision change**
142 **when the final rates become effective in this case?**

143 A. No. The Daily Imbalance provision change is proposed to become effective on
144 the same date as the comparable change to the Iowa gas tariff becomes
145 effective. This avoids customer confusion and coordinates implementation
146 timing. The effective date is unknown at this time. Therefore, the Company is
147 requesting Commission's approval of the tariff change only. The Company
148 will file at a later date requesting the Commission's approval of the effective
149 date of the change to coincide with the Iowa gas tariff effective date.

150 **Q. What change are you proposing to Nominations of Firm Supply Standby**
151 **Service?**

152 A. The change is simply to provide more time for customer nominations by
153 extending the customer's required nomination time from 3:00 p.m. CCT to 4:00
154 p.m. CCT for requests for Firm Supply Standby Service gas to be delivered.

155 **Q. What change are you proposing to Rider No. 2 - Pipeline Demand Rider?**

156 A. I propose a change to the timing under which the Pipeline Demand Rider
157 ("PDR") is charged. A customer is required to give written notification of
158 switching to transportation service at least 12 months prior to commencement
159 of transportation service in order to avoid PDR charges being imposed.

160 **Q. Why is the Rider No. 2 - Pipeline Demand Rider being changed?**

161 A. Currently, customers may give notification of switching to transportation in
162 writing by June 1 at least 5 months prior to commencement of transportation
163 service in order to avoid PDR charges. The proposed tariff requires a 12-month
164 notification period. This change is being made to ensure that the gas industry
165 notification requirements for turning back demand can be met; thereby avoiding
166 excess pipeline demand cost charges resulting from customers switching to
167 transportation service being borne by sales customers.

168 **Q. What tariff change are you proposing to add to the Glossary of Terms -**
169 **Receipt Point?**

170 A. MidAmerican is proposing to insert one additional sentence in the definition to
171 clarify that the Company has the sole discretion in assignment of the primary
172 receipt point.

173 **Q. Please describe the Optional Intra-day Hourly Metering Service.**

174 A. MidAmerican is proposing to offer a new Optional Intra-day Hourly Metering
175 Service for its gas transportation customers. This is an on-line service being
176 added to the Company's electronic bulletin board. Customers requesting this
177 service would have their metered usage posted on the system at specific times
178 of the day. Currently, the customer's daily usage is posted at approximately
179 10:30 a.m. each day. The Optional Intra-day Hourly Metering Service provides
180 a posting of hourly usage information at least twice daily, coordinated with
181 interstate pipeline standard intra-day nominations timeline. Transportation
182 customers and agents have requested this type of service to allow them to better
183 manage their supply with their consumption. MidAmerican proposes to offer
184 the Optional Intra-day Hourly Metering Service to benefit customers requesting
185 this service at a monthly charge of \$10.00 per account.

186 **Q. Does this conclude your direct testimony?**

187 A. Yes, it does.

188

AFFIDAVIT

STATE OF IOWA)
) ss
COUNTY OF WOODBURY)

I, Marvin G. Sorensen, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Marvin G. Sorensen

Subscribed and sworn to before me this 23rd day of March 2004.



Sherry R. Hansel
Notary Public in and for the State of Iowa

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of April 1, 2004 through April 7, 2004

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please
contact Delaine Kolbo within five business days of this report. Phone: 605-773-3201

ELECTRIC

**EL04-010 In the Matter of the Petition of Otter Tail Power Company for Approval of a
Renewal of a Released Energy Tariff.**

Otter Tail Power Company (Otter Tail) is requesting the Commission renew its Released Energy Tariff. This tariff will expire on June 7, 2004. This renewal would allow Otter Tail to purchase energy from its large customers who curtail their load.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 04/01/04
Intervention Deadline: 04/23/04

**EL04-011 In the Matter of the Request for an Electric Service Rights Exception between
the City of Pierre and Oahe Electric Cooperative, Inc.**

On April 1, 2004, the City of Pierre and Oahe Electric filed a joint request for approval of a service rights exception for service to an outdoor sign located adjacent to Highways 14 and 83. The sign is located in Oahe Electric's service territory, but the City has services closer to the sign. Both companies agree the service rights exception will promote the efficient and economical use and development of the electric system.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Filed: 04/01/04
Intervention Deadline: 04/23/04

**EL04-012 In the Matter of the Filing by the City of Pierre for Approval of its Revised
Service Territory as a Result of Annexation.**

On April 1, 2004, the City of Pierre filed a request for approval of a territory boundary change due to annexation. On November 4, 2003, the City of Pierre annexed the north 236.6 feet of Outlot F-1 and all of Outlot F2 in the SW 1/4 SE 1/4 of Section 2, Township 110, Range 79, Pierre, South Dakota. The City has elected to purchase the electric facilities in the area annexed in accordance with SDCL 49-34A-50 from Oahe Electric Cooperative, Inc.

Staff Analyst: Michele Farris
Staff Attorney: Karen Crèmer
Date filed: 04/01/04
Intervention Deadline: 04/23/04

EL04-013 In the Matter of the Filing by Otter Tail Power Company for Approval of an Electric Service Agreement for the Supply of Bulk Interruptible Power between Otter Tail Power Company and Valley Queen Cheese Factory, Inc.

Application by Otter Tail Power Company for re-approval of an Electric Service Agreement to service Valley Queen Cheese Factory, Inc. pursuant to Otter Tail's currently effective Bulk Interruptible Service Tariff. The current Electric Service Agreement between Otter Tail Power Company and Valley Queen Cheese Factory, Inc. expires June 1, 2004, and Otter Tail has requested approval of the new Agreement effective June 1, 2004. The term of the new proposed Electric Service Agreement is one year.

Staff Analyst: Dave Jacobson
Staff Attorney: Karen Cremer
Date Filed: 04/01/04
Intervention Deadline: 04/30/04

NATURAL GAS

NG04-001 In the Matter of the Application of MidAmerican Energy Company for Authority to Increase Rates for Natural Gas Service.

Application by MidAmerican Energy Company for approval to increase rates for natural gas service in its service territory by \$1,559,963 or approximately 1.5% of pro forma test year revenue. MidAmerican states the proposed increase for an average residential customer would be approximately \$2.50 per month. The proposed rates may potentially affect approximately 73,100 customers in MidAmerican Energy Company's service territory in southeastern South Dakota.

Staff Analyst: Dave Jacobson
Staff Attorney: Karen Cremer
Date Filed: 04/02/04
Intervention Deadline: 05/14/04

TELECOMMUNICATIONS

TC04-073 In the Matter of the Application of Hills Telephone Company, Inc. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.

On April 5, 2004, Hills Telephone Company, Inc. filed an application for a Certificate of Authority to provide local exchange services in South Dakota. Hills intends to provide local telephone exchange services in the Valley Springs and North Larchwood, South Dakota local telephone exchanges. Hills has entered into an Agreement for the Purchase and Sale of Telephone Exchange, dated January 16, 2004, with Sioux Valley Telephone Company for acquisition of these exchanges. Hills and Sioux Valley have jointly requested the Commission's consent to and approval of that transaction in Docket TC04-040.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Filed: 04/05/04
Intervention Deadline: 04/23/04

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Robert G. Towers
Basil L. Copeland, Jr.
David E. Peterson

April 27, 2004

via eMail, FAX and US Mail

David A. Jacobson, Utility Analyst
South Dakota Public Utilities Commission
500 E. Capitol Avenue
Pierre, South Dakota 57501

RECEIVED
MAY 03 2004
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

**RE: Report and Consulting Service Proposal
MidAmerican Energy Company
SDPUC Docket No. NG04-001**

Dear Dave:

Thank you for sending the MidAmerican rate filing to us for our review and identification of potential issues. Basil Copeland has reviewed the capital structure and cost of capital evidence and I have reviewed the other revenue requirement issues, the class cost of service study and the proposed rates. On the basis of these reviews, we offer the following observations and a proposal to assist the Staff with the rate investigation, preparation of responding testimony, settlement negotiations, and hearings before the Commission.

Overview of the Filing

Mid-American's April 1, 2004 rate filing seeks an increase of \$1,560,000 in rates and charges for tariffed gas service throughout its South Dakota service area. According to the Company's policy witness, Todd Raba, the increase, which is based on an adjusted calendar 2003 test year, represents a 1.5% increase in annual revenues at existing rates (Raba testimony, p. 3). However, because the recovery of purchased gas costs is independent of general rate filings, the proposed \$1.560 million is more appropriately viewed as an increase of 3.37% revenues excluding PGA charges.

Moreover, the annual revenues on which Raba calculates a 1.5% rate of increase include substantial sales-for-resale and interdepartmental revenues which are not regulated by the South Dakota Commission. Removing these revenues from the calculation indicates that the proposed \$1,560,000 rate adjustment would increase the non-gas portion of the bills to customers paying Commission-regulated rates by 6.85%, with Small Volume customers experiencing an average 7.91% increase. (See attached table "Impact of Proposed Rate Increase")

MidAmerican last increased its gas rates in South Dakota in February, 2002 as a result of the settlement of Docket No. NG01-010. That increase amounted to \$3.1 million and represented an increase of 16.9% above pre-existing rates (calculated on a basis comparable to the 6.85% increase proposed in the instant case).

MidAmerican's revenue requirement study filed in support of its rate increase request was developed using a test period ended December 31, 2003. Numerous adjustments are made to its actual reported operating income and rate base components, including adjustments to reverse the effects on gas sales of abnormally warm weather and to reflect changes in operations, investments and operating expenses that purportedly are known and measurable. Income taxes are calculated on a stand-alone basis although the Company participates with affiliates in the filing of a consolidated income tax return. One additional adjustment – to reflect changes in employee health care costs in 2004 – is proposed to be made prior to resolution of the case (Rick Tunning, page 6). Other adjustments purport to conform the revenue requirement determination to the agreements reached in earlier Commission-approved rate settlements.

The Company calculates that its adjusted earnings with existing gas service rates will result in a 7.39 percent rate of return on its test year rate base (Statement M). The rate increase of \$1.56 million is designed to increase the return on rate base to 9.269%. This "required" rate of return is said to reflect MidAmerican's composite cost of borrowed and equity capital, reflecting its average actual capital structure during the test year, its embedded costs of debt and preferred stock capital and a common equity cost/return allowance of 11.7% (Exhibit JMB-1). The common equity return requirement is estimated by the Company's consultant, Dr. James Vander Weide, based on Discounted Cash Flow and Risk Premium analyses of the equity costs of various proxy groups of gas distribution utilities inasmuch as MidAmerican's stock is not market traded. Although he concludes that the proxy group costs range between 10.7% (DCF) and 11.6% (Risk Premium), suggesting to him an "average cost of equity" for the proxy companies of 11.3%, he adjusts this return to 11.7% in recognition of the "more highly leveraged" capital structure maintained by MidAmerican. (Vander Weide, pp. 38-9).

As illustrated by the attached "Impact of Proposed Rate Increase", MidAmerican proposes rate adjustments that would increase rates for Small Volume (SV) and Large Volume (LV) customers while reducing rates for Medium Volume (MV) users. The SV rate increase is accomplished by increasing the fixed monthly Service charge from \$7.50 to \$10.00 (33%) and reducing delivery ("Commodity") charges at higher usage levels. The LV increase involves an increase in the monthly Service charge from \$275.00 to \$325.00 (18%) and an 11% increase in the delivery charge. The MV class reduction is accomplished by adding a second block delivery charge at a reduced rate. Charges applicable to all classes for Turn-off and Turn-on of service are proposed to be increased.

The proposed revenue adjustments by class are claimed to be supported by a class cost of service study (CCOSS) prepared on the same basis as a study filed with MidAmerican's 2001 rate application (Application, Statement O). Similarly, the increased Service charges are said to be justified because they are lower than "customer costs", as

measured by the CCOSS. The similar CCOSS presented in MidAmerican's earlier cases was the subject of my critical testimony explaining how the study overstates "customer costs", leading to higher-than-necessary service charges and placing an unjustified share of the total revenue requirement on residential (here "Small Volume") users.

MidAmerican formally proposes that its new rates become effective on May 2, 2004 but the Company anticipated that the rates would be suspended to allow time for Commission review.

Division of Workload

There are variety of rate base, operating income, rate of return and rate design issues presented by the filing. Most, if not all of the rate base and operating income issues (e.g. the "known change" adjustments to plant investment, labor costs, pensions and the weather normalization adjustment; and, the "ratemaking basis" adjustments for the Minnegasco acquisition adjustment, allowable economic development costs, working capital allowance, etc.) are familiar to the Staff because they are similar to issues that were addressed in the settlements of MidAmerican's 1999 and 2001 rate cases and to issues raised in most other rate filings. It would therefore be cost-effective and preferable for Commission Staff to handle these issues. As needed, we would assist Staff with its analysis and preparation of testimony.

We could assume primary responsibility for the cost of capital and class cost of service issues. Basil Copeland would address the claimed cost of equity capital and allowable rate of return; I would review and testify on the CCOSS¹ and, together with Martin Bettmann, address the rate design issues. In addition, I could assess and report to you on the significance of MidAmerican's consolidated income tax return filing² and transactions with affiliates – issues which might, or might not materialize into revenue requirement adjustments.

Proposal

We propose to address the specific issues identified above and to assist the Staff as needed with the development and presentation of its case before the Commission. Basil Copeland would be the witness on cost of capital and capital structure issues. I would be the witness sponsoring the CCOSS and, to the extent that they materialize, the consolidated tax savings and affiliate transactions issues. I have assumed that Dave Peterson would be

1. The existence of the significant levels of sales-for-resale and Interdepartmental revenues is occurring for the first time in this case. Their treatment in the CCOSS is unclear and would be examined thoroughly.

2. As you may recall, Staff proposed an adjustment to reflect tax savings arising from the filing of a consolidated tax return in the recently-settled MDU case. The issue was not pursued in MidAmerican's 1999 and 2001 rate cases because the 1999 acquisition of MidAmerican by Cal Energy created a situation in which there was insufficient evidence to identify and measure the cost savings. However, data should now be available for the years 2000 through 2002 and the estimated information for 2003 filed in Schedule K-3 in this case suggests that the issue should be pursued here.

assisting me with my preparation of the class cost of service and rate design studies.

We will prepare the necessary data requests to obtain the information needed for our analyses; review the Company's responses, confer with their witnesses and others, as necessary; prepare testimony and supporting exhibits describing our analyses, findings and recommendations; and, as needed, we will assist Staff witnesses in developing issues for which they are responsible. We will also assist Staff Counsel in preparing for hearing and with the preparation of post-trial briefs and other pleadings and, we will assist the Staff in settlement negotiations with the Company and other parties. For the purposes of preparing a cost estimate, I have assumed that two days (four man-days) will be required for hearings in Pierre.

We estimate that the cost of performing these services would amount to \$45,945, including out-of-pocket expenses. Of course we would bill only for time actually spend working on the assignment and for our actual out-of-pocket costs. Our estimate was developed as follows:

<u>Tasks</u>	<u>Hours</u>		
	<u>Towers</u>	<u>Copeland</u>	<u>Peterson</u>
• Analyze the filing, identify issues, discovery tasks;	52	28	20
• Preparation of testimony and exhibits including coordination with other Staff witnesses;	56	34	20
• Review rebuttal testimony and preparation for hearing;	26	20	5
• Participation in hearing and/or settlement negotiations	30	16	-
• Assisting counsel with briefs	<u>14</u>	<u>10</u>	<u>-</u>
Total hours	178	108	45

Cost Summary

Fees: Towers	178 hrs. @ \$135	\$24,030
Copeland	108 hrs. @ \$130	14,040
Peterson	45 hrs. @ \$125	5,625


Out-of-pocket expenses:

Air fare	\$1,500
Hotel	150
Courier	125
Data base chg.	375
Other	<u>100</u>

	<u>2,250</u>
Total cost	\$45,945

As you know, we have considerable experience with rate filings by natural gas and other utilities similar to MidAmerican filing here. Recent cases have involved work for the Colorado Office of Consumer Counsel, the West Virginia Consumer Advocate and the New Jersey Public Advocate. In addition, of course we have assisted the South Dakota Staff on many such cases since 1976, including the recent MDU gas case, the 1999 and 2001 MidAmerican gas cases, and the 1999 NWPS gas case.

Please let me know if you have any questions about my discussion of the issues, division of the workload between Staff and our firm or any other aspect of this report/proposal. We look forward to working with you again.

Sincerely,

Robert G. Towers
President

Attachments:
Table "Impact of Proposed Rate Increase"
Current Fee Schedule

MidAmerican Energy Company
Impact of Proposed Rate Increase
South Dakota - Gas

	Pro Forma Test Period <u>Revenues</u>	PGA <u>Revenues</u>	Margin <u>Revenues</u>	<u>Amount</u>	<u>Proposed Increase</u>	
					<u>Percent of Total</u>	<u>Percent of Margin</u>
Small Volume	\$69,325,730	\$48,700,371	\$20,625,359	\$1,630,992	2.35%	7.91%
Medium Volume	\$7,157,662	\$5,690,713	\$1,466,949	(\$138,052)	-1.93%	-9.41%
Large Volume	\$953,630	\$394,777	\$558,853	\$66,964	7.02%	11.98%
Misc. Transportation	\$27,106		\$27,106			
Rate CPS	<u>\$90,758</u>		<u>\$90,758</u>			
Subtotal - Tariff	\$77,554,886	\$54,785,861	\$22,769,025	\$1,559,904	2.01%	6.85%
Sales for Resale and Non-Regulated Interdepartmental	<u>\$23,394,754</u>		<u>\$23,394,754</u>			
Subtotal - Sales	\$100,949,640	\$54,785,861	\$46,163,779	\$1,559,904	1.55%	3.38%
			\$0			
Other revenue	<u>\$119,866</u>		<u>\$119,866</u>			
Total	\$101,069,506	\$54,785,861	\$46,283,645	\$1,559,904	1.54%	3.37%

Source: Exhibits____(MAA-1) and ____ (MAA-2).

Chesapeake Regulatory Consultants, Inc.

6837 Guilford Road
Clarksville, MD 21029-1632

Phone: 443.535.0300 Fax: 443.535.0301
eMail: rgtsbs@erols.com

Robert G. Towers
Basil L. Copeland, Jr.
David E. Peterson

Exhibit A

FEE SCHEDULE

		<u>Hourly Rate</u>
Robert G. Towers	Senior Consultant	\$ 135.00
Basil L. Copeland, Jr.	Senior Economist	\$ 130.00
David E. Peterson	Senior Consultant	\$ 125.00

April 1, 2004

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF MIDAMERICAN ENERGY COMPANY FOR AUTHORITY TO INCREASE RATES FOR NATURAL GAS SERVICE) ORDER OF ASSESSMENT) OF FILING FEE AND) SUSPENSION OF) IMPOSITION OF TARIFF) NG04-001
---	--

On April 2, 2004, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) for approval to increase rates for natural gas service in its service territory by \$1,559,963 or approximately 1.5% of pro forma test year revenue. MidAmerican states the proposed increase for an average residential customer would be approximately \$2.50 per month. The proposed rates may potentially affect approximately 73,100 customers in MidAmerican Energy Company's service territory in southeastern South Dakota.

SDCL 49-1A-8 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing. The Commission has jurisdiction in this matter pursuant to SDCL Chapters 1-26, 49-1A, 49-34A and ARSD 20:10:01:15.02 and 20:10:01:15.03.

At its ad hoc meeting of April 26, 2004, the Commission considered this matter. The Commission found that pursuant to SDCL 49-1A-8, MidAmerican shall be assessed a filing fee as requested by the executive director up to the statutory limit of \$100,000. Further, an intervention deadline of May 14, 2004, has been established. Pursuant to SDCL 49-31-14, the Commission suspended the operation of the schedule of rates proposed by MidAmerican for 90 days beyond May 2, 2004. It is therefore

ORDERED, that MidAmerican shall deposit a filing fee, to be established by the executive director, in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the executive director, not to exceed the statutory limit; and it is further

ORDERED, that the proposed schedule of rates shall be suspended for 90 days beyond May 2, 2004, pursuant to SDCL 49-34A-14.

Dated at Pierre, South Dakota, this 4th day of May, 2004.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By: Delaine Kalbo

Date: 5/5/04

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr

ROBERT K. SAHR, Chairman

Gary Hanson

GARY HANSON, Commissioner

James A. Burg

JAMES A. BURG, Commissioner



Northern Natural Gas Company
P.O. Box 3330
Omaha, NE 68103-0330
402-398-7200

May 13, 2004

RECEIVED

MAY 14 2004

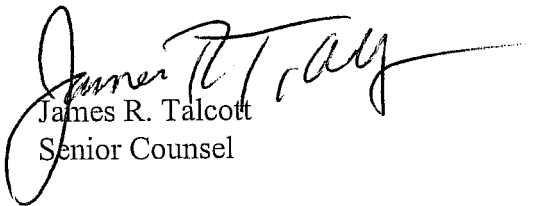
**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

South Dakota Public
Utilities Commission
Capitol Building, 1st floor
500 East Capitol Avenue
Pierre, SD 57501-5070

Dear Sir or Madam:

Enclosed for filing is an original and eleven copies of the Petition for Intervention of Northern Natural Gas Company. Please return a file-stamped copy for my records in the enclosed envelope. Kindly contact me should you have any questions.

Very truly yours,



James R. Talcott
Senior Counsel

cc: Lon Stanton
Bob Stevens
Mike Loeffler

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

MAY 14 2004

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF
MIDAMERICAN ENERGY COMPANY FOR
AUTHORITY TO INCREASE RATES FOR
NATURAL GAS SERVICE

DOCKET NG04-001

PETITION FOR INTERVENTION

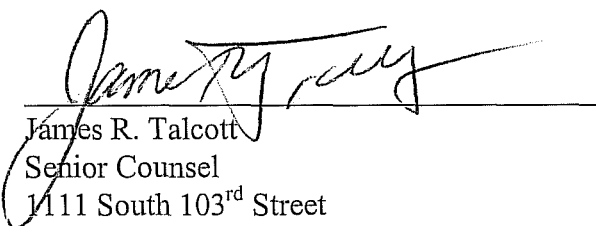
On April 2, 2004, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) for approval to increase rates for natural gas service in its service territory by \$1,559,963 or approximately 1.5% of pro forma test year revenue.

Northern is an interstate natural gas pipeline company under the jurisdiction of the Federal Energy Regulatory Commission, providing natural gas transportation services to customers in South Dakota, including MidAmerican.

As such, Northern has a direct and substantial interest in this proceeding.

Dated this 13th day of May 2004.

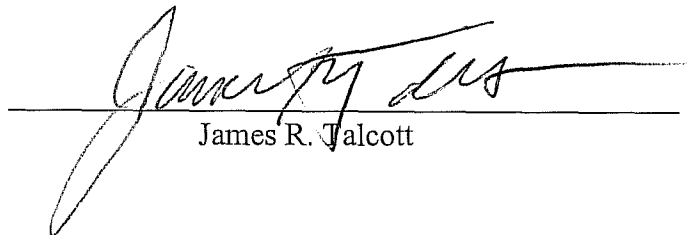
NORTHERN NATURAL GAS COMPANY



James R. Talcott
Senior Counsel
1111 South 103rd Street
Omaha NE 68124
Ph. (402) 398-7003
Fax: (402) 398-7426

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 13th day of May 2004, he mailed by United States mail, first class postage thereon prepaid, a true and correct copy of the foregoing in the above-captioned action to the attached service list.



James R. Talcott

NorthWesternTM
C O R P O R A T I O N
d/b/a NorthWestern Energy

Alan D. Dietrich
Vice President - Legal Administration &
Corporate Secretary
Telephone: (605) 978-2907
Facsimile: (605) 978-2910
alan.dietrich@northwestern.com

125 S. Dakota Avenue
Sioux Falls, SD 57104-6403
Telephone: 605-978-2908
Facsimile: 605-978-2817
www.northwestern.com

May 19, 2004

Ms. Pamela Bonrud, Executive Director
S. D. Public Utilities Commission
500 East Capitol
Pierre, SD 57501

RECEIVED

MAY 21 2004

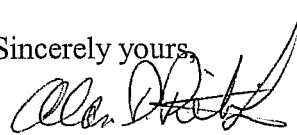
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Re: MidAmerican Energy Company
Docket No. NG04-001

Dear Ms. Bonrud:

Enclosed please find an original and ten copies of the Petition to Intervene Out of Time of NorthWestern Services Corporation in this matter. A copy of the Petition has been mailed to MidAmerican Energy Company, Northern Natural Gas Company, and Commission Staff Counsel.

Sincerely yours,



Alan D. Dietrich
Vice President – Legal Administration &
Corporate Secretary

CC: Suzanne Stewart
James Talcott
Karen Cremer
Jeff McKinney
Jeffrey Decker
Michael Sydow

RECEIVED

MAY 21 2004

STATE OF SOUTH DAKOTA
BEFORE THE
PUBLIC UTILITIES COMMISSION

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

In the Matter of the Application of)
MidAmerican Energy Company for Authority to)
Increase Rates for Natural Gas Service)

Docket No. NG04-001

PETITION TO INTERVENE
OUT OF TIME OF
NORTHWESTERN SERVICES CORPORATION


NorthWestern Services Corporation ("NorthWestern"), successor by merger to NorthWestern Energy Corporation, and a wholly owned subsidiary of NorthWestern Corporation, hereby petitions to intervene as a party to this matter, pursuant to ARSD 20:10:01:15.02. NorthWestern understands that the deadline for intervention has passed, but represents that the grant of its Petition will not prejudice any of the parties to this proceeding, and that it will not result in any delays in the matter.

In support of this Petition, NorthWestern states that it is a transportation customer of MidAmerican Energy Company ("MEC"), serving twenty-five customers, primarily in Sioux Falls, South Dakota, whose annual consumption of natural gas was nearly 700,000 MMBtu in 2003. As a transportation customer of MEC, NorthWestern's specific interests in this proceeding are different from that of the retail sales service customers served by MEC, and granting this Petition will enable NorthWestern to represent both its interests as a transportation customer and those of the NorthWestern customers for whom it is delivering natural gas through the distribution system of MEC. NorthWestern and its customers will be directly affected by the issues raised in this proceeding and the outcome of the proceeding.

WHEREFORE, NorthWestern requests that the Commission grants its Petition and allow it to intervene and be granted status of a party to this proceeding.

Dated at Sioux Falls, South Dakota, this 19th day of May, 2004.

NORTHWESTERN SERVICES CORPORATION

By: 
Alan D. Dietrich, its attorney

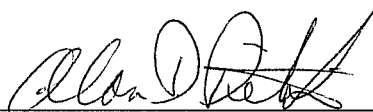
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a an original and ten copies of this Petition to Intervene have been served by United States Postal Service first class mail, postage prepaid to Pamela Bonrud, Executive Director, S. D. Public Utilities Commission, 500 East Capitol, Pierre, SD 57501, and that a true and correct copy of this Petition to Intervene was served by United States Postal Service first class mail, postage prepaid to the following parties to this proceeding this 19th day of May, 2004:

Suzanne Stewart
MidAmerican Energy Company
P. O. Box 778
Sioux City, IA 51102

Karen Cremer
S. D. Public Utilities Commission
500 East Capitol
Pierre, SD 57501

James Talcott
Northern Natural Gas Company
1111 South 103rd Street
Omaha, NE 68124



**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF)
MIDAMERICAN ENERGY COMPANY FOR)
AUTHORITY TO INCREASE RATES FOR)
NATURAL GAS SERVICE)

ORDER GRANTING
INTERVENTION

NG04-001

On April 2, 2004, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) for approval to increase rates for natural gas service in its service territory by \$1,559,963 or approximately 1.5% of pro forma test year revenue. MidAmerican states the proposed increase for an average residential customer would be approximately \$2.50 per month. The proposed rates may potentially affect approximately 73,100 customers in MidAmerican Energy Company's service territory in southeastern South Dakota. On May 14, 2004, Northern Natural Gas Company (Northern) filed a Petition for Intervention in this docket.

At its regularly scheduled May 24, 2004, meeting, the Commission considered the Petition for Intervention. The Commission finds that pursuant to its authority under SDCL 1-26-17.1 and ARSD 20:10:01:15.02 and .03, the petition was timely filed and demonstrates good cause for granting intervention. The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-34A, specifically 1-26-17.1, 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-12, 49-34A-13.1 and ARSD 20:10:01:15.02 and .03. It is therefore

ORDERED, that Northern shall be granted intervention and shall be considered a party in this matter.

Dated at Pierre, South Dakota, this 2nd day of June, 2004.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By: Delaine Kalbo

Date: 6/3/04

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF)
MIDAMERICAN ENERGY COMPANY FOR)
AUTHORITY TO INCREASE RATES FOR)
NATURAL GAS SERVICE)

ORDER GRANTING
INTERVENTION

NG04-001

On April 2, 2004, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) for approval to increase rates for natural gas service in its service territory by \$1,559,963 or approximately 1.5% of pro forma test year revenue. MidAmerican states the proposed increase for an average residential customer would be approximately \$2.50 per month. The proposed rates may potentially affect approximately 73,100 customers in MidAmerican Energy Company's service territory in southeastern South Dakota. On May 14, 2004, Northern Natural Gas Company (Northern) filed a Petition for Intervention in this docket.

At its regularly scheduled May 24, 2004, meeting, the Commission considered the Petition for Intervention. The Commission found that pursuant to its authority under SDCL 1-26-17.1 and ARSD 20:10:01:15.02 and .03, the petition of Northern was timely filed and demonstrated good cause for granting intervention. By order dated June 2, 2004, the Commission granted intervention to Northern. On May 21, 2004, NorthWestern Services Corporation (NorthWestern) late filed a Petition to Intervene.

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-34A, specifically 1-26-17.1, 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-12, 49-34A-13.1 and ARSD 20:10:01:15.02 and .03.

At its regularly scheduled June 8, 2004, meeting, the Commission considered the late filed Petition to Intervene. The Commission found that good cause was shown to grant NorthWestern's late filed Petition to Intervene. It is therefore

ORDERED, that NorthWestern shall be granted intervention and shall be considered a party in this matter.

Dated at Pierre, South Dakota, this 11th day of June, 2004.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By: Melaine Kolbo

Date: 6/14/04

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr

ROBERT K. SAHR, Chairman

Gary Hanson

GARY HANSON, Commissioner

James A. Burg

JAMES A. BURG, Commissioner

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF	)	ORDER FOR AND NOTICE
MIDAMERICAN ENERGY COMPANY FOR	)	OF PROCEDURAL
AUTHORITY TO INCREASE RATES FOR	)	SCHEDULE AND HEARING
NATURAL GAS SERVICE	)	NG04-001

On April 2, 2004, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) for approval to increase rates for natural gas service in its service territory by \$1,559,963 or approximately 1.5% of pro forma test year revenue. MidAmerican states the proposed increase for an average residential customer would be approximately \$2.50 per month. The proposed rates may potentially affect approximately 73,100 customers in MidAmerican Energy Company's service territory in southeastern South Dakota.

At its regularly scheduled meeting of April 26, 2004, the Commission found that pursuant to SDCL 49-1A-8, MidAmerican shall be assessed a filing fee as requested by the executive director up to the statutory limit of \$100,000. The Commission further established an intervention deadline of May 14, 2004. Pursuant to SDCL 49-34A-14, the Commission suspended the operation of the schedule of rates proposed by MidAmerican for 90 days beyond May 2, 2004. The Commission has jurisdiction in this matter pursuant to SDCL Chapters 1-26 and 49-34A, specifically 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-10, 49-34A-11, 49-34A-12, 49-34A-13, 49-34A-13.1, 49-34A-17, 49-34A-19, 49-34A-21.

The procedural schedule for testimony shall be as follows:

DATE	PROCEDURAL SCHEDULE
July 30, 2004	Staff and Intervenor Prefiled Testimony Due
August 11, 2004	MidAmerican Rebuttal Testimony Due
August 17 and 18, 2004	Hearing
September 7, 2004	Initial Briefs Due
September 15, 2004	Rebuttal Briefs Due

A hearing shall be held at 1:00 p.m., on Tuesday, August 17, 2004, and Wednesday, August 18, 2004, in Room 412, State Capitol, 500 East Capitol, Pierre, South Dakota. The hearing is open to the public. All persons testifying shall be subject to cross-examination.

The issue at the hearing is whether the Commission shall grant MidAmerican's request to implement revised natural gas rate schedules designed to produce additional revenues of \$1,559,963.

The hearing shall be an adversary proceeding conducted pursuant to SDCL Chapter 1-26. All parties have the right to be present and to be represented by an attorney. These rights and other due process rights shall be forfeited if not exercised at the hearing. If you or your representative fail to appear at the time and place set for the hearing, the Final Decision will be based solely on the testimony and evidence provided, if any, during the hearing or a Final Decision may be issued by default pursuant to SDCL 1-26-20. After the hearing the Commission will consider all evidence and testimony that was presented at the hearing. The Commission will then enter Findings of Fact, Conclusions of Law, and a Final Decision regarding this matter. As a result of this hearing, the Commission shall determine whether it shall grant MidAmerican's request to implement revised rate schedules. The Commission's Final Decision may be appealed by the parties to the state Circuit Court and the state Supreme Court as provided by law. It is therefore

ORDERED, that the procedural schedule set forth above shall be followed by all parties to these proceedings. It is further

ORDERED, that the hearing shall commence at 1:00 p.m., on Tuesday, August 17, 2004, in Room 412, State Capitol, 500 East Capitol, Pierre, South Dakota, and if necessary, shall continue through Wednesday, August 18, 2004.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at 1-800-332-1782 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 15th day of July, 2004.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Melaine Kachro</u>
Date:	<u>7/15/04</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman *dk*

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

It is understood and agreed that the role of Commission Staff, and in turn the role of the Contractor, shall be to advocate the public interest as Commission Staff views that public interest.

The scope and tasks to be performed shall be consistent with Contractor's proposal dated April 27, 2004, to Commission Staff. Contractor agrees to coordinate their filing with Commission Staff and as directed by Commission Staff, shall consult Commission Staff on requests for MidAmerican data and other submissions or requests to MidAmerican or intervenors. Contractor agrees to complete all tasks and filings within time frames as determined by Commission Staff.

Contractor shall also be prepared to respond at hearings and during briefing to intervenors' submissions, if any, which address the issues which are the responsibility of Contractor. Specifically, Contractor Witness Basil L. Copeland Jr. shall prepare, file, and present testimony and exhibits related to the appropriate costs of capital and capital structure. Contractor Witness Robert G. Towers shall prepare, file, and present testimony and exhibits addressing class cost of service study issues, rate design, accounting issues that may arise, and possibly other issues delegated to Contractor by Commission Staff. Contractor shall provide general assistance on the filing when requested to do so by Commission Staff.

Contractor shall also be prepared to respond at hearings and during briefing to intervenors' submissions, if any, which address the issues which are the responsibility of Contractor. Specifically, Contractor Witness Basil L. Copeland Jr. shall prepare, file, and present testimony and exhibits related to the appropriate costs of capital and capital structure. Contractor Witness Robert G. Towers shall prepare, file, and present testimony and exhibits addressing class cost of service study issues, rate design, accounting issues that may arise, and possibly other issues delegated to Contractor by Commission Staff. Contractor shall provide general assistance on the filing when requested to do so by Commission Staff.

1. Scope of Services: Contractor agrees to provide consulting services to the Staff of the Commission in the following Commission Docket: NG04-001, In the Matter of the Application of MidAmerican Energy Company for Authority to Increase Rates for Natural Gas Service.

This Contract is entered into this 5th day of May, 2004, between the South Dakota Public Utilities Commission (Commission) and Chesapeake Regulatory Consultants, Inc. (Contractor), of 6837 Guilford Road, Clarksville, Maryland 21029-1632. The terms and conditions are as follows:

**CONTRACT BETWEEN
CHESAPEAKE REGULATORY CONSULTANTS, INC.
AND
THE SOUTH DAKOTA PUBLIC UTILITIES COMMISSION**

MAY 05 2004

RECEIVED

NR04-001

Rec'd fully signed 5/13

2. **Maximum Reimbursement:** The Commission agrees to reimburse the Contractor for satisfactory completion of Contractor's services in an amount not to exceed **Forty-nine thousand nine hundred and forty five and no cents (\$49,945.00)**. Services shall be paid for on the basis of time actually spent working on the case and for actual out-of-pocket costs at rates consistent with Contractor's proposal to Commission Staff dated April 27, 2004, which is incorporated by reference into this document.

If the Contractor desires to increase the maximum reimbursement under this paragraph, Contractor must notify the South Dakota Public Utilities Commission Executive Director in writing not less than thirty (30) days before monthly billings reach the maximum reimbursement. The Commission reserves the right to deny any request for an increase and may hold the Contractor to the maximum reimbursement in the original contract or amendment.

3. **Reimbursement:** The Commission agrees to reimburse the Contractor upon satisfactory progress toward completion of the tasks outlined in Paragraph 1 of this Contract. Payment up to the amount specified in the Maximum Reimbursement paragraph herein shall be made in monthly installments and shall be based on the monthly financial report as described herein. A copy of the Contractor's hourly fee schedule is appended to this Contract as Exhibit A, which is hereby incorporated herein and will remain effective throughout the term of this Contract.

A monthly financial report shall be submitted by the Contractor which shall include the nature of the work performed, the hours worked by and charges for Contractor's out-of-pocket expenses. Receipts for such expenses shall be available to the Commission upon request. This information is for the express purpose of internal auditing by the Commission. When requesting payment, the time period or phase of service covered will be indicated on the face of the voucher.

The Contractor may not receive progress payments more frequently than monthly. Progress payments shall be based on services rendered and no payment may be made in advance of services rendered. It is agreed that the Commission may withhold ten percent of each progress payment until the satisfactory completion of the contract. Invoices for services rendered shall be sent to the South Dakota Public Utilities Commission, Deputy Executive Director, State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501, within ten (10) days of the calendar month billed.

4. **Consideration:** The consideration to be paid the Contractor as provided herein shall be in compensation for all Contractor's services incurred in the performance hereof.

5. **Change in Scope of Services:** If the scope of services under this Contract is modified to require additional work not herein contemplated and such modification is approved by the parties herein prior to performance and a written amendment to this Contract is drawn identifying the approved changes, an authorization of additional funds will be made by the Commission and the maximum amount will be appropriately increased.
6. **Indemnity:** The Contractor agrees to indemnify, defend and hold harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, material men, laborers and any other person, firm or corporation furnishing or supplying work, services, materials or supplies in connection with the performance of this Contract and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the Contractor in the performance of this Contract.
7. **Independent Contractor:** The Contractor and the agents of the Contractor in performance of this Contract shall act in an independent capacity and not as officers, employees or agents of the Commission.
8. **Contract Not Assignable:** This Contract is not assignable by the Contractor, either in whole or in part, without the written consent of the Commission.
9. **Alteration and Oral Agreements:** No alteration or variation of the terms of this Contract shall be valid unless made in writing and signed by the parties hereto. No oral understanding or agreement not incorporated herein may be binding on any of the parties hereto.
10. **Interpretation of Inconsistencies:** In the interpretation of this Contract, any inconsistencies between the terms hereof and the attachments shall be resolved in favor of the terms hereof.
11. **Subcontracts:** Contractor shall submit any subcontracts which he proposes to enter into to the Commission for its prior written approval before the Contractor enters into the same. No work may be subcontracted without the prior approval of the Commission. Upon the termination of any subcontract, the Commission shall be notified immediately.
12. **Retention of Contractor's Records:** The Contractor shall retain all records relating to direct expenses reimbursed to the Contractor hereunder and to hours of employment on this Contract by any employee of Contractor for which the Commission is billed. Such records shall be maintained for a period of three years after termination of this Contract and shall be available for inspection at any reasonable time by personnel authorized therefore by the State of South Dakota.

13. Relationship of Commission Staff and Contractor: Commission Staff will be permitted to work side-by-side with Contractor's Staff to the extent and under conditions that may be directed by the Executive Director of the Commission.

14. Contractor Responsible for Performance of Services: Contractor will not be permitted to utilize Commission personnel for the performance of services which are the responsibility of Contractor, unless such utilization is previously agreed to in writing by the Executive Director and any appropriate adjustment in price is made. No charge will be made to Contractor for the services of Commission employees while performing coordinating or monitoring functions.

15. Disclosure and Confidentiality: The Contractor will not disclose data or disseminate the contents of any final or preliminary report or testimony, in any form, in regard to this Contract without express written consent of the Commission. Permission to disclose information on one occasion shall not authorize Contractor to further disclose such information or disseminate the same on any other occasion.

If requested by the Commission, the Contractor shall require each of its employees or officers who will be involved in the performance of this Contract to agree to the above terms in a form to be approved by the Commission and shall supply the Commission with evidence thereof.

Each subcontract shall contain provisions similar to the foregoing, related to the confidentiality of data and non-disclosure of the same.

16. Data is Property of the Commission: Data developed for this Contract shall become the property of the Commission. It shall not be disclosed without the permission of the Executive Director. Each final report submitted shall also become the property of the Commission and shall not be disclosed except in such manner and time as the Executive Director may direct.

17. Amendment: The timing for the performance of the tasks and items contained herein, the total contract price, the date for completion of the Contract, as well as, all other terms not specifically accepted may only be altered by formal written amendment of this Contract.

18. Waiver: No waiver of any breach of this Contract shall be held to be a waiver of any other or subsequent breach. All remedies afforded in this Contract shall be taken and construed as cumulative; that is, in addition to every other remedy provided therein or by law. The failure of the Commission to enforce, at any time, any of the provisions of the Contract shall in no way be construed to be a waiver of such provisions, nor in any way affect the validity of this Contract or any part thereof, or the right of the Commission to hereinafter enforce each and every such provision.

19. Time is Critical: Time is of the essence in this Contract. In the event Contractor shall fail to perform the agreements on its part to be performed at the time fixed for performance of such respective agreements by the terms of this Contract or by any extension, the Commission may, at its election, terminate the Contract. Such termination shall be in addition to and not in lieu of any other legal remedies provided by this Contract or by law.

20. Breach of Contract: In the event of any breach of this Contract, the Commission may, without any prejudice to any of its other legal remedies, terminate this Contract in accordance with the provisions of the Termination paragraph of this Contract.

21. Duration of Contract: Unless otherwise specifically provided by the terms of this Contract or by amendment thereof, the duration of this Contract shall be one year from the contract date.

22. Termination: The Commission may terminate this Contract, should Contractor fail to perform the covenants herein contained at the time and in the manner herein provided, upon five days written notice to the Contractor. In such event, the Commission shall pay the Contractor only the reasonable value of the services theretofore rendered by the Contractor as may be agreed upon by the parties or determined by a court of law. In the event of such termination, the Commission may proceed with the work in any manner deemed proper by the Commission. The Commission's cost of securing substituted performance shall be deducted from any sum due the Contractor under this Contract, with the balance, if any, to be paid the Contractor upon demand.

23. Payments Include All Taxes: Payments to be made to the Contractor, as specified herein, shall include all taxes of any description, federal, state and municipal assessed against the Contractor by reason of this Contract.

24. Workers' Compensation Insurance: The Contractor hereby warrants that it carries workers' compensation insurance for all of its employees who will be engaged in the performance of this Contract and agrees to furnish to the Commission satisfactory evidence thereof at any time the Commission may request.

25. South Dakota Law Controlling: It is expressly understood and agreed that this Contract shall be governed by the laws of the State of South Dakota, both as to interpretation and performance. Otherwise, as specified herein, no document or communications passing between the parties hereto shall be deemed a part of this Contract.

Chesapeake Regulatory Consultants, Inc.

6837 Guilford Road
Clarksville, MD 21029-1632

Phone: 443.535.0300 Fax: 443.535.0301
eMail: rgtsbs@erols.com

Robert G. Towers
Basil L. Copeland, Jr.
David E. Peterson

Exhibit A

FEE SCHEDULE

		<u>Hourly Rate</u>
Robert G. Towers	Senior Consultant	\$ 135.00
Basil L. Copeland, Jr.	Senior Economist	\$ 130.00
David E. Peterson	Senior Consultant	\$ 125.00

April 1, 2004

APPROVED AS TO FORM:

Karen E. Cremer

Karen E. Cremer, Special Assistant Attorney General

5/05/04

DATE

COMMISSION:

Robert K. Sahr

ROBERT K. SAHR
Chairman

Gary Hanson

GARY HANSON
Commissioner

James A. Burg

JAMES A. BURG
Commissioner

CONTRACTOR:

By:

[Signature]

Chesapeake Regulatory Consultants, Inc.

5/4/04

DATE

its

President

(Title)

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF)	ORDER EXTENDING
MIDAMERICAN ENERGY COMPANY FOR)	SUSPENSION OF
AUTHORITY TO INCREASE RATES FOR)	IMPOSITION OF TARIFF
NATURAL GAS SERVICE)	NG04-001

On April 2, 2004, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) for approval to increase rates for natural gas service in its service territory by \$1,559,963 or approximately 1.5% of pro forma test year revenue. MidAmerican states the proposed increase for an average residential customer would be approximately \$2.50 per month. The proposed rates may potentially affect approximately 73,100 customers in MidAmerican Energy Company's service territory in southeastern South Dakota. On April 26, 2004, the Commission suspended the proposed schedule of rates for 90 days beyond May 2, 2004. On July 20, 2004, Commission Staff recommended that the suspension of the tariff be further extended for 60 days.

The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-34A, including 1-26-18, 1-26-19, 49-34A-2, 49-34A-3, 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-8.1, 49-34A-10, 49-34A-11, 49-34A-12, 49-34A-13, 49-34A-13.1, 49-34A-14, 49-34A-16, 49-34A-17, 49-34A-19, 49-34A-19.1, 49-34A-19.2, 49-34A-20, 49-34A-21, 49-34A-22, and 49-34A-23.

At its July 20, 2004, meeting, the Commission considered this matter. MidAmerican concurred with Staff's recommendation. The Commission voted unanimously to grant the extension sought by Commission Staff. It is therefore

ORDERED, that the proposed schedule of rates shall be further suspended for 60 days pursuant to SDCL 49-34A-14.

Dated at Pierre, South Dakota, this 27th day of July, 2004.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By: *Delaine Kelbo*

Date: 7/28/04

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman *dk*

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner



Bob Sahr, Chair
Gary Hanson, Vice-Chair
Jim Burg, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue
Pierre, South Dakota 57501-5070
www.state.sd.us/puc

Capitol Office
(605) 773-3201
(605) 773-3809 fax

Transportation/Warehouse
(605) 773-5280
(605) 773-3225 fax

Consumer Hotline
1-800-332-1782

July 29, 2004

Pam Bonrud
Executive Director
South Dakota Public Utilities Commission
500 E. Capitol Avenue
Pierre, SD 57501

RE: MidAmerican natural gas rate case
NG04-001

Dear Ms. Bonrud:

MidAmerican Energy Company, Northwestern Services Corporation, Northern Natural Gas, and Commission Staff have agreed to a modification of the procedural schedule in the above-referenced matter. Staff and Intervenor prefiled testimony will now be due on August 3, 2004. MidAmerican's rebuttal testimony will be due on August 11, 2004. The hearing dates of August 17 and 18, 2004, have not been changed.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Karen E. Cremer
Staff Attorney

cc: Suzanne Stewart
Marvin Sorensen
James Talcott
Alan Dietrich
Robert Towers
Basil Copeland
David Jacobson
Michele Farris
Martin Bettmann
Keith Senger



Bob Sahr, Chair
Gary Hanson, Vice-Chair
Jim Burg, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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Consumer Hotline
1-800-332-1782

August 3, 2004

Pam Bonrud
Executive Director
South Dakota Public Utilities Commission
500 E. Capitol Avenue
Pierre, SD 57501

RE: MidAmerican natural gas rate case
NG04-001

Dear Ms. Bonrud:

MidAmerican Energy Company and Commission Staff have reached a Settlement Agreement in the above-referenced matter and therefore Staff will not be filing testimony. The Settlement Agreement will be filed when it is completed. It is the parties' intention that the Commission will hear the matter of the Settlement Agreement on August 17, 2004. The Intervenors have been so noticed of the settlement.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Karen E. Cremer
Staff Attorney

cc: Suzanne Stewart
Marvin Sorensen
James Talcott
Alan Dietrich
Robert Towers
Basil Copeland
David Jacobson
Michele Farris
Martin Bettmann
Keith Senger

RECEIVED

AUG 12 2004

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE
STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER)	
OF THE APPLICATION OF)	
MIDAMERICAN ENERGY COMPANY	)	DOCKET NO. NG04-001
FOR AUTHORITY TO INCREASE)	
NATURAL GAS RATES IN)	
SOUTH DAKOTA)	

JOINT MOTION FOR APPROVAL OF SETTLEMENT STIPULATION

COME NOW, MidAmerican Energy Company ("MidAmerican Energy"), the Staff of the South Dakota Public Utilities Commission ("Commission Staff"), NorthWestern Services Corporation ("NorthWestern") and Northern Natural Gas Company ("Northern"), jointly referred to as "Parties," and propose that the South Dakota Public Utilities Commission ("Commission") adopt the attached Settlement Stipulation ("Stipulation") as the settlement and resolution of all of the issues in this proceeding. In support of this motion, the Parties submit as follows:

1. This motion is made pursuant to ARSD 20:10:01:19.
2. The Stipulation resolves all of the issues in Docket No. NG04-001.
3. The Stipulation represents a negotiated settlement of specific issues in this case. The terms of the Settlement Stipulation agreed upon are, to the belief of the Parties, just, fair and reasonable and consistent with South Dakota law. The Parties respectfully request the Commission approve the Stipulation.

WHEREFORE, for the foregoing reasons, the undersigned parties jointly request the South Dakota Public Utilities Commission to adopt the attached Settlement Stipulation without modification for the purposes of resolving the specific issues for use

in determining the revenue requirement of MidAmerican Energy Company in Docket No.
NG04-001.

MIDAMERICAN ENERGY COMPANY

BY: 

Suzanne M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

DATED: _____

STAFF OF THE SOUTH DAKOTA PUBLIC UTILITIES
COMMISSION

BY: 

Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

DATED: 8-12-04

NORTHWESTERN SERVICES CORPORATION

BY: _____

Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

DATED: _____

NORTHERN NATURAL GAS COMPANY

BY: _____

James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: _____

in determining the revenue requirement of MidAmerican Energy Company in Docket No.
NG04-001.

MIDAMERICAN ENERGY COMPANY**BY:** _____

Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

DATED: _____**STAFF OF THE SOUTH DAKOTA PUBLIC UTILITIES
COMMISSION****BY:** _____

Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

DATED: _____**NORTHWESTERN SERVICES CORPORATION****BY:**  _____

Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

DATED: _____**NORTHERN NATURAL GAS COMPANY****BY:** _____

James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: _____

in determining the revenue requirement of MidAmerican Energy Company in Docket No.
NG04-001.

MIDAMERICAN ENERGY COMPANY

BY: _____
Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

DATED: _____

STAFF OF THE SOUTH DAKOTA PUBLIC UTILITIES
COMMISSION

BY: _____
Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

DATED: _____

NORTHWESTERN SERVICES CORPORATION

BY: _____
Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

DATED: _____

NORTHERN NATURAL GAS COMPANY

BY: _____
James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: 8-10-04

RECEIVED

AUG 12 2004

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE
STATE OF SOUTH DAKOTA

IN THE MATTER)	
OF THE APPLICATION OF	)	DOCKET NO. NG04-001
MIDAMERICAN ENERGY COMPANY)	
FOR AUTHORITY TO INCREASE)	
RATES FOR NATURAL GAS SERVICE)	

I. SETTLEMENT STIPULATION

On April 2, 2004, MidAmerican Energy Company ("MidAmerican") filed with the South Dakota Public Utilities Commission ("Commission") an application for approval to increase rates for natural gas service in the State of South Dakota. MidAmerican proposed an overall increase of approximately \$1,560,000. By orders dated May 4, 2004 and July 27, 2004, the Commission suspended MidAmerican's proposed tariff through September 29, 2004. By orders issued June 2 and June 11, 2004, Northern Natural Gas Company and NorthWestern Services Corporation respectively (collectively "Intervenors") were granted intervention in this proceeding.

Negotiating sessions were held on July 27, August 2, and August 3, 2004 involving the Commission Staff and MidAmerican and, on July 27, 2004, Intervenor NorthWestern Services Corporation (jointly the "Parties"), in an effort to arrive at a jointly acceptable resolution of this matter. As a result of the sessions, the Parties have been able to resolve all issues, including the final overall revenue requirement and revenue increase. They have entered into this Settlement Stipulation ("Stipulation"), which, if accepted and ordered by the Commission, will determine final rates to result from this proceeding.

II. PURPOSE

This Stipulation has been prepared and executed by the Parties for the sole purpose of resolving Docket No. NG04-001, and is applicable to final rates in this proceeding only. The Parties understand and agree that the proposals, positions, and adjustments made or obtained in this Stipulation, whether express or implied, are made or obtained only through the spirit of compromise. In consideration of the mutual promises hereinafter set forth, the Parties agree as follows:

1. Upon execution of this Stipulation, the Parties shall immediately file this Stipulation with the Commission together with a joint motion requesting that the Commission issue an order approving this Stipulation in its entirety without condition or modification.
2. This Stipulation includes all terms of settlement and is submitted with the condition that in the event the Commission imposes any changes in or conditions to this Stipulation which are unacceptable to any party, this Stipulation shall be deemed withdrawn and shall not constitute any part of the record in this proceeding or any other proceeding nor be used for any other purpose.
3. This Stipulation shall become binding upon execution by the Parties, provided however, that if this Stipulation does not become effective in accordance with Paragraph 2 above, it shall be null, void and privileged. This Stipulation is intended to relate only to the specific matters referred to herein; no party waives any claim or right which it may otherwise have with respect to any matter not expressly provided for herein; no party shall be deemed to have approved, accepted, agreed or consented to any rate making principle, or any method of cost of service determination, or any method of cost

allocation underlying the provisions of this Stipulation, or be prejudiced or bound thereby in any other current or future proceeding before the Commission. No party or representative thereof shall directly or indirectly refer to this Stipulation or that part of any order of the Commission referring to this Stipulation as precedent in any other current or future rate proceeding before the Commission.

4. The Parties to this proceeding stipulate that all prefiled testimony, exhibits, and workpapers, be made a part of the record in this proceeding. The Parties understand that if this matter had not been settled, Commission Staff would have filed direct testimony and MidAmerican would have filed rebuttal testimony responding to certain of the positions contained in the testimony of Commission Staff.

5. It is understood that Commission Staff enters into this Stipulation for the benefit of MidAmerican's South Dakota customers affected hereby.

III. ELEMENTS OF THE SETTLEMENT STIPULATION

1. Revenue Requirement

The Parties agree that MidAmerican's attached rate schedules are designed to produce annual increases in base rate levels (excluding purchase gas cost adjustment and sales taxes) of \$1,007,201 annually for retail natural gas service in the State of South Dakota based on a settlement revenue requirement of \$102,045,491, including the cost of gas.

2. Rate Design

The agreed to change in rates would affect customer classes as follows:

Designation: Small Volume Firm (SVF) and Small Transport (ST)

Class of Service: Residential, Commercial, and Industrial

Changes: Customer Charge increased from \$7.50 to \$8.00 per month

Non-gas commodity charge for 1st 250 therms increased from \$0.17725 to \$0.18125

Non-gas commodity charge for balance of therms (usage over 250) increased from \$0.11725 to \$0.13191

Designation: Medium Volume Firm (MVF) and Medium Transport (MT), Small Volume Interruptible (SVI)

Class of Service: Commercial, and Industrial

Changes: No change

Designation: Large Volume Firm (LVF), Large Volume Transport (LT), Large Volume Interruptible (LVI)

Class of Service: Commercial and Industrial

Changes: Non-gas commodity charge increased from \$0.03526 to \$0.03755 per therm

3. Other Conditions

The Parties were unable to arrive at an agreement on all issues due to each of the Parties' opinions regarding a litigated outcome of certain issues. Specifically, the Parties were unable to agree on the appropriate ROE to use in developing the overall rate of return ("ROR"). MidAmerican based its original filing on an ROE of 11.7%, for an ROR of 9.269%. Commission Staff's initial settlement proposal reflected an ROE of 9.75% for an overall ROR of 8.239%. For settlement purposes, MidAmerican was unwilling to accept an ROE of less than 10.75% and Commission Staff was not willing to offer an ROE of more than 10%. While the Parties were unable to reach agreement on all issues, they were able to reach agreement on the above overall revenue requirement and revenue increase.

MidAmerican agrees not to file a request with the Commission for a general increase in its natural gas distribution rates that reflects an effective date prior to September 1, 2007.

4. Tariffs

The Tariffs attached hereto are as filed by MidAmerican in its initial submittal, except they retain the current level of reconnection charges and they reflect the overall increase amounts and rate design described above.

5. Implementation of Rates


The revised rate schedules shall be implemented with billings on and after September 30, 2004, with billings prorated so that usage prior to September 30, 2004, is billed at the previous rates and usage on and after September 30, 2004, is billed at the new rates.

6. Conclusion

This Stipulation is entered into this 12th day of August, 2004.

MidAmerican Energy Company

BY:


Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

DATED: _____

NorthWestern Services Corporation

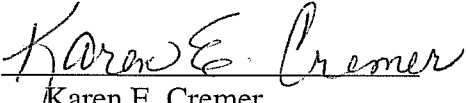
BY: _____

Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

DATED: _____

South Dakota Public Utilities
Commission

BY:


Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Building
Pierre, SD 57501-5070

DATED: 8-12-04

Northern Natural Gas Company

BY: _____

James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: _____

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6. Conclusion

This Stipulation is entered into this _____ day of August, 2004.

MidAmerican Energy Company

South Dakota Public Utilities
Commission

BY: _____
Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

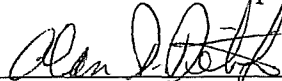
BY: _____
Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Building
Pierre, SD 57501-5070

DATED: _____

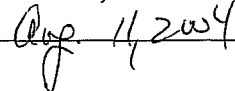
DATED: _____

NorthWestern Services Corporation

Northern Natural Gas Company

BY:  _____
Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

BY: _____
James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED:  _____

DATED: _____

4. Tariffs

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5. Implementation of Rates

The revised rate schedules shall be implemented with billings on and after September 30, 2004, with billings prorated so that usage prior to September 30, 2004, is billed at the previous rates and usage on and after September 30, 2004, is billed at the new rates.

6. Conclusion

This Stipulation is entered into this _____ day of August, 2004.

MidAmerican Energy Company

South Dakota Public Utilities
Commission

BY: _____

Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

BY: _____

Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Building
Pierre, SD 57501-5070

DATED: _____

DATED: _____

NorthWestern Services Corporation

Northern Natural Gas Company

BY: _____

Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

BY: _____

James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: _____

DATED: 8-11-04



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF
SD P.U.C. Section No. I
Sixth Revised Sheet No. 1
Cancels Fifth Revised Sheet No. 1

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Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF
SD P.U.C. Section No. II
Fourth Revised Sheet No. 1
Cancels Third Revised Sheet No. 1

PRELIMINARY STATEMENT

Territory Served

The Company provides natural gas service at retail to the following communities and their immediate environs in South Dakota:

Alcester	Elk Point	Montrose
Baltic	Ellis	North Sioux City
Beresford	Flandreau	Ramona
Brandon	Gayville	Salem
Canton	Harrisburg	Sioux Falls
Centerville	Hartford	Tea
Colton	Jefferson	Valley Springs
Corson	Lennox	Vermillion
Dakota Dunes	McCook Lake	Worthing
Dell Rapids	Meckling	Yankton

Types and Classes of Service

The Company has the following Classes of Service:

<u>Gas Sales Service</u>	<u>Gas Transportation Service</u>
Small Volume Firm (SVF)	Small Volume Transport (ST)
Medium Volume Firm (MVF)	Medium Volume Transport (MT)
Large Volume Firm (LVF)	Large Volume Transport (LT)
Small Volume Interruptible (SVI)	Competitive Pricing Transportation Service (CPS)
Large Volume Interruptible (LVI)	Daily Balancing Service (DBS)
Economic Development Service (EDS)	Group Balancing Service (GBS)
Incremental Expansion (SD1)	Firm Standby Service (FSS)
	Optional Intra-day Hourly Metering Service

N

General Conditions of Service

All service is furnished under the provisions of the Company's Rules and Regulations set forth in Section No. V of the tariff schedules.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 11
Cancels Second Revised Sheet No. 11

DESIGNATION: Small Volume Firm (SVF)
CLASS OF SERVICE: Residential, Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	SVF	
Service Charge per Meter:	\$ 8.00	I
Non-Gas Commodity Charge:		
First 250 therms per therm	\$.18125	I
Balance per therm	\$.13191	I

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

D

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 12
Cancels Second Revised Sheet No. 12

DESIGNATION: Medium Volume Firm (MVF)
CLASS OF SERVICE: Residential, Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 2,000 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	MVF
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge per therm	\$.07201

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

D

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fourth Revised Sheet No. 13
Cancels Third Revised Sheet No. 13

DESIGNATION: Large Volume Firm (LVF)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>LVF</u>
Service Charge per Meter:	\$ 275.00
Commodity Charge (per therm):	\$.03755

I

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No.3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

C

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

6. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

D

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Sixth Revised Sheet No. 14
Cancels Fifth Revised Sheet No. 14

DESIGNATION: Small Volume Interruptible (SVI)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota to customers receiving service on this tariff as of June 27, 2002, until 60 days after the date of the Order issued by the Commission approving rates in Docket No. NG04-001.

Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis, having peak day requirements of less than 2,000 therms. The Company's service rules and regulations shall apply.

2. Monthly Rate

	SVI
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge per therm:	\$.07201

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

D

6. Special Provision

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

T

7. Pipeline Demand Recovery

In the event an existing small or medium firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline.

T

8. Optional Off Peak Firm Service

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

T

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued by: James J. Howard
Vice President



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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Sixth Revised Sheet No. 15
Cancels Fifth Revised Sheet No. 15

DESIGNATION: Large Volume Interruptible (LVI)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota to customers receiving service on this tariff as of June 27, 2002, until 60 days after the date of the Order issued by the Commission approving rates in Docket No. NG04-001.

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company's service rules and regulations shall apply.

2. Monthly Rate

	<u>LVI</u>
Service Charge per Meter:	\$ 275.00
Commodity Charge (per therm):	\$.03755

I

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).
Tax Adjustment Clause (Sheet No. 6).
Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

D

6. Special Provisions

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

T

The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

7. Pipeline Demand Recovery

In the event an existing large firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

T

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued by: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 16
Cancels Second Revised Sheet No. 16

DESIGNATION: Large Volume Interruptible (LVI)
CLASS OF SERVICE: Commercial and Industrial

8. Optional Off Peak Firm Service

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

T

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
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MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Fourth Revised Sheet No. 26
Cancels Third Revised Sheet No. 26

RATE DESIGNATION: Competitive Sales Service
CLASS OF SERVICE: Residential (SVF, MVF),
Commercial & Industrial (SVF, MVF, SVI, LVI, LVF)

1. Availability

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

SVF – less than 500 therms peak day requirements
MVF, SVI – less than 2000 therms peak day requirements
LVF, LVI – greater than 2000 therms peak day requirements

2. Rates

Customer Charge:

SVF: Max \$8.00 per Delivery Point
MVF, SVI: Max \$60.00 per Delivery Point
LVF, LVI: Max \$275.00 per Delivery Point

Delivery Charge:

SVF: First 250 therms Max \$.18125 Min \$.00500
Balance therms Max \$.13191 Min \$.00500

MVF, SVI: All therms Max \$.07201 Min \$.00500

LVF, LVI: All therms Max \$.03755 Min \$.00500

Minimum Monthly Billing: Negotiated rate pursuant to agreement

3. Clauses

Above rates subject to:

SVF, MVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)
LVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)
SVI, LVI: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3)
All Rates: Tax Adjustment Clause (Sheet No. 6)
Btu Adjustment Clause (Sheet No. 7)

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Incremental Cost Provision

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 27
Cancels Second Revised Sheet No. 27

RATE DESIGNATION: Competitive Sales Service
CLASS OF SERVICE: Residential (SVF, MVF),
Commercial & Industrial (SVF, MVF, SVI, LVI)

D

6. Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

7. Special Provision

A customer electing interruptible service (SVI, LVI) must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

8. Pipeline Demand Recovery

In the event an existing small or medium firm sales customer (SVF, MVF) elects an interruptible service the customer shall be charged the Cost of Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline. For large firm sales customer (LVF) the customer shall be charged the Cost of Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard,
Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Revised Sheet No. 4
Cancels Third Revised Sheet No. 4

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Date Filed: August 5, 2004

Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President

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MIDAMERICAN ENERGY COMPANY
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Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fifth Revised Sheet No. 5
Cancels Fourth Revised Sheet No. 5

RATE DESIGNATION: Large Transport (LT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Service Charge:	\$ 275.00 per Billing Period per Delivery Point
Commodity Charge:	\$.03755 per therm transported
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

4. Bill Payment Provision.

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fifth Revised Sheet No. 7
Cancels Fourth Revised Sheet No. 7

RATE DESIGNATION: Small Transport (ST)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Service Charge:	\$ 8.00 per Billing Period per Delivery Point	I
Commodity Charge:		
First 250 therms transported	\$.18125 per therm	I
Balance per therm transported	\$.13191 per therm	I
Transportation Administrative Charge:	\$ 35.00 per Billing Period per Delivery Point	

System Exit Charges:

Pipeline Demand, Rider No. 2
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetering:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

4. Bill Payment Provision.

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Third Revised Sheet No. 8
Cancels Second Revised Sheet No. 8

RATE DESIGNATION: Competitive Transportation Service
CLASS OF SERVICE: Gas Transportation (ST, MT, LT)

1. Application

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

2. Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

3. Availability

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

ST - less than 500 therms peak day requirements

MT - less than 2000 therms peak day requirements

LT - equal to or greater than 2000 therms peak day requirements

4. Rates

Monthly Customer Charge:

ST: Max \$8.00 per Delivery Point

MT: Max \$60.00 per Delivery Point

LT: Max \$275.00 per Delivery Point

Transportation Administrative Charge:

\$35.00 per Billing Period per Delivery Point

Commodity Charge:

ST: First 250 therms Max \$.18125 Min \$.00500

Balance therms Max \$.13191 Min \$.00500

MT: All therms Max \$.07201 Min \$.00500

LT: All therms Max \$.03755 Min \$.00500

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

System Exit Charges:

Pipeline Demand, Rider No. 2

Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge: \$250.00 with each request for service

Telemetry: Actual cost of telemetry, installation and hardware.

5. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

6. Incremental Cost Provision

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Revised Sheet No. 21
Cancels Third Revised Sheet No. 21

RATE DESIGNATION: Customer Balancing (Continued)

CLASS OF SERVICE: Gas Transportation Tariffs

3. Over/Under Delivery Charges for Imbalances:

- (a) Daily - Customers are allowed Positive or Negative Imbalances equal to 10% without imbalance charges. Customers with a Positive or Negative Imbalance, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$.01 per therm (\$.10 per Dth) up to 30% Imbalances. For imbalances greater than 30%, the imbalance charge is \$.10 per therm (\$1.00 per Dth). Daily charges on imbalances will be waived if the customer's Daily Imbalance is in the opposite direction of the Company's Daily net system imbalance, as determined by Gas Control personnel. Daily Net System imbalance will be defined as daily variance between daily target and actual results. These charges apply except for Critical or OFO days.

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- (b) Short Critical Day - Customers with a Negative Imbalance will be charged \$.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$.10 per therm (\$1.00 per Dth) over delivery charge.

- (c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$1.00 per Dth) under delivery charge.

- (d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recoveries from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

- (e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.

- (f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

Date Filed: August 5, 2004

Effective Date: September 30, 2004

Issued By: James J. Howard
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Revised Sheet No. 34
Cancels Third Revised Sheet No. 34

RATE DESIGNATION: General Terms and Conditions (Con't)
CLASS OF SERVICE: Gas Transportation Tariff

reserves the right to request additional information from any applicant, but requesting such information will not reduce the priority rating for service if the applicant has otherwise provided all of the information and paid the fee as required by this section.

- (d) Service under this tariff will begin on the first of the month following a date which is thirty (30) days after the Service Request Form, and all additional information has been received by the Company. The Company may, at its sole discretion, reduce the request for service requirements.

12. Nominations

Nominations shall be the volume of gas the Customer wishes to transport on Company's distribution system for transportation service. Each customer or assigned agent desiring to deliver gas into MidAmerican's system must submit a nomination to flow gas into the Company's distribution system. Nominations should be entered on the MOT bulletin board. The MOT bulletin board will be available on a twenty-four (24) hour basis for use by all shippers and transporters upon request and at no charge. At shipper's request, the Company will accept fax nominations. The nominations must be delivered by fax to:

MidAmerican Gas Control
Phone: (800) 444-3123 or (712) 277-7943
FAX: (712) 277-7894

- (a) **Nomination Time Line:** The nomination will be due by 9:00 a.m. CCT coincident to the start of the gas day beginning at 9:00 a.m. CCT. Nominations delivered via fax are due 2 hours before the start of the gas day.
- (b) **Confirmation:** The Company will begin verification of scheduled flow/confirmation upon receipt of nominations from the Customer. Company will confirm the lesser of 1) the confirmed pipeline volumes, or 2) the nomination into the Company's distribution system.
- (c) **Nomination Process:** All parties should support a seven-days-a-week, twenty-four-hours-a-day nomination process. Party contacts need not be at their ordinary work sites but should be available by telephone or pager.
- (d) **Daily:** Customers or their agent, shall notify the Company's representative by 9:00 a.m., CCT, by a mutually acceptable method, of a Daily Nomination or a desired change, if any, to its requested quantity of transportation gas for the gas Day commencing at 9:00 a.m. CCT, or for following gas Days. Nomination of Delivery and Receipt Point shall be limited to those specified in the Service Request Form.
- (e) **Critical Day and/or OFO:** When curtailment / interruption / OFO is called, the Company shall attempt to notify the Customer by 3:30 p.m. CCT on the MOT bulletin board, prior to the beginning of the gas day, or as necessary to maintain the integrity of the system, of the receipt and delivery conditions applicable to Customer's Gas Transportation Service during the next gas Day commencing at 9:00 a.m. CCT. Such notification shall include all necessary information known at the time, such as Curtailment or Interruption conditions, allowable balancing adjustments, etc. The Company shall also notify the Customer once the curtailment / interruption conditions have changed. Similar to the provisions of the Late Nominations section below, the Company may allow for reduced Critical Day/OFO nomination requirements.
- (f) **Firm Supply Standby Service:** Customer or its agent, shall notify the Company's representative by at least 4:00 p.m. CCT, prior to the end of the gas day of its requested quantity of Firm Supply Standby service gas to be delivered by Company at the Delivery Point.

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Date Filed: August 5, 2004

Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



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P.O. Box 778
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Third Revised Sheet No. 42
Cancels Second Revised Sheet No. 42

RATE DESIGNATION: Rider No. 2 Pipeline Demand Rider
CLASS OF SERVICE: Gas Transportation Tariff

1. Applicable

Applicable to all transportation customers that contract for one of the Company's Gas Transportation services on or after November 15, 1995, and that previously received sales service under one of the Company's sales service rate schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the PDR to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This rider will not allow the ST, MT, or LT Customer the right to broker the use of the stranded capacity. Customer may give notification of switching to transportation in writing at least 12 months prior to commencement of transportation service in order to avoid PDR charges once the customer starts transporting.

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2. Pipeline Demand Rider

The Pipeline Demand Rider (PDR) is the surcharge per therm of natural gas transported. The surcharge shall be equal to the non-commodity cost of gas excluding transition costs, which shall be collected under the Pipeline Transition Rider, reflected in the monthly Purchased Gas Adjustment filings for the appropriate pipeline.

3. Gas Reconciliation

The company shall reflect the recovery of the PDR as a reduction to the sales customer's cost of gas on a dollar-for-dollar basis in the Annual Purchased Gas Adjustment Reconciliation.

4. Billing

For Transport customers, the PDR will be added as a separate line on the bill.

5. Permanent Capacity Release

Customer may elect to contract with the Company for a permanent release of peak day capacity requirements, currently used to serve the customer as determined by the Company, in lieu of being assessed the PDR surcharge. Company, in its discretion, shall have the right to specify which firm transportation entitlement contract is permanently released. Any transition costs related to permanently released capacity which are assessed against Company will be assigned to the customer taking the capacity assignment. This will primarily involve the transition costs collected on the firm transportation entitlements.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Fourth Revised Sheet No. 46
Cancels Third Revised Sheet No. 46

RATE DESIGNATION: Glossary of Terms (Con't.)
CLASS OF SERVICE: Gas Transportation Tariff

14. **Imbalances** - The difference between Receipts and Deliveries.
15. **Long Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to fall below a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its systems, or its customers.
16. **MMBtu, and Dekatherm and Therm** - The term "MMBtu" shall mean 1,000,000 Btu's. One MMBtu is equal to one dekatherm (1 Dth) or 10 therms. One therm is equal to 100,000 Btu's. The standard quantity for nomination, confirmation and scheduling is dekatherms per gas day in the United States.
17. **Month, Monthly, Billing Period** - The period beginning on the first day of a calendar month and ending on the first day of the succeeding calendar month.
18. **Negative Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and a greater quantity of Deliveries.
19. **Nomination** - Quantity of gas the Company is requested to transport daily from the Receipt Point to the Delivery Point.
20. **Operational Flow Order (OFO)** - An order by the Company to transport customer, customers, or group customer, to make deliveries match usage. The stricter provisions of either a critical short or long day will apply to the customer.
21. **Positive Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and the lesser quantity of Deliveries.
22. **Receipts** - Shall mean the quantity of gas received by Company from the transporting pipeline on a daily basis for the account of Customer.
23. **Receipt Point** - The point at which the transporting interstate pipeline's facilities are interconnected with the Company's facilities. The Receipt Point must be at a location applicable to the Customer's historical purchases and the Delivery Point must be the historical purchase site. The Company has sole discretion in assigning a primary receipt point. If, in the sole discretion of the Company, the Company can, operationally and without hardship to its other customers, receive gas for the account of Customer at a point other than the town border station applicable to the Customer's historical purchases, the Receipt Point restriction may be waived by Company.
24. **Reservation Charge** - Amount based upon the quantity of service desired.
25. **Retention** - The percentage by which gas received at the Receipt Point is reduced in order to arrive at the quantity delivered at the Delivery Point. Where fuel reimbursement is in-kind, the standard fuel calculation mechanism, as this is related to the nomination process, should be $(1 - (\text{fuel}\%/100))$ multiplied by receipt quantity = delivery quantity.
26. **Short Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to be greater than a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its system, or its customers.

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Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF
SD P.U.C. Section No. III-A
Original Issue Sheet No. 47

RATE DESIGNATION: Optional Intra-day Hourly Metering Service
CLASS OF SERVICE: Gas Transportation Tariff

1. Applicability and Character of Service

The customer or Agent shall have the option to choose intra-day hourly metering service. The intra-day hourly metering volume information is available to transportation Customers via posting on the Company's electronic bulletin board at times specified by the Company. Company makes no warranty, whether express, implied or otherwise, regarding the timeliness, quality or accuracy of the information provided to customer pursuant to this tariff.

2. Availability

This service is available to any gas transportation customer with facilities served by the Company who has Company installed, AC powered telemetry equipment in place to monitor daily usage. The customer or their Agent must notify the Company three (3) working days prior to receiving the hourly data on-line.

3. Rates

Monthly Charges:

Intra-day hourly metering charge \$10.00 per account

This charge will be applied to the invoice based on who elects the service. If the customer elects the service, the charge will be applied to the customer's monthly invoice. If the Agent elects the service, the charge will be applied to the monthly group invoice.

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President



MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. V
Second Revised Sheet No. 27
Cancels First Revised Sheet No. 27

RULES AND REGULATIONS

13.00 Customer Service

13.01 General - The goal of the Company's customer service is to provide service necessary for the safety and welfare of our customers as it relates to the use of gas and gas appliances.

13.02 "No Charge" Service - the Company will provide at "no charge" service for all customers as follows:

- 1) Emergency service for investigating, locating and stopping gas leaks.
- 2) Maintenance of the Company-owned equipment on customer's premise including meters, regulators, or service lines.

13.03 "Charge" Service - the Company may provide service for adjustment, repair, installation, or maintenance of appliances on a direct customer charge basis where the installation and equipment is approved by appliance codes and regulations, and where the equipment is reasonably accessible to service personnel and provisions have been made so that the health and safety of the service person will not be in jeopardy.

13.04 Turn-On Charge:

During normal working hours	No charge
Outside normal working hours	\$55.00 after hours \$75.00 Sundays/Holidays

When gas service is ordered off and is turned back on by the same party at the same address within a 12-month period, the Company may bill the monthly minimum bill for the months in which gas service was terminated by the customer.

13.05 Turn-Off Charge:

During normal working hours	No charge
Outside normal working hours	\$55.00 after hours \$75.00 Sundays/Holidays

Date Filed: August 5, 2004 Effective Date: September 30, 2004

Issued By: James J. Howard
Vice President

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IN THE MATTER OF THE APPLICATION OF
MIDAMERICAN ENERGY COMPANY FOR AUTHORITY
TO INCREASE RATES FOR NATURAL GAS SERVICE

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

STAFF MEMORANDUM SUPPORTING
SETTLEMENT STIPULATION

DOCKET NG04-001

Staff submits this memorandum in support of the Settlement Stipulation of August 11, 2004, among Staff, MidAmerican Energy Company, NorthWestern Services Corporation and Northern Natural Gas Company (collectively, "the Parties") in the above captioned matter.

BACKGROUND

On April 2, 2004, MidAmerican Energy Company (MidAmerican) filed for approval to increase rates for natural gas service in South Dakota by \$1,559,963 or approximately 1.5%. MidAmerican's proposed increase was based on a test year ending December 31, 2003, and a 11.7% return on common equity. MidAmerican witnesses submitted testimony stating that the increase was necessary because of the continuing need to upgrade and expand its natural gas distribution system in South Dakota and the effects of inflation.

The Commission gave notice of the filing on April 8, 2004, and set an intervention deadline of May 14, 2004. On May 14, 2004, Northern Natural Gas Company (Northern) filed a timely petition to intervene. On June 2, 2004, the Commission issued its Order Granting Intervention concerning that petition. On May 21, 2004, NorthWestern Services Corporation (NorthWestern) filed a late petition to intervene. On June 11, 2004, the Commission issued its Order Granting Intervention concerning that petition. On July 15, 2004, the Commission issued its Order For And Notice Of Procedural Schedule And Hearing ordering that a hearing be held at 1:00 p.m., on Tuesday, August 17, 2004, and Wednesday, August 18, 2004.

On July 15, 2004, MidAmerican provided Staff with updated information regarding health care expense, pension expense and additional information regarding the weather normalization adjustment. In addition, a new issue arose regarding the discovery of billing errors due to a programming error in certain electronic meter reading devices in use by MidAmerican. Staff and MidAmerican proposed to meet on July 27, 2004, to pursue settlement pending notification to intervenors of the meeting.

On July 27, 2004, Staff, MidAmerican and NorthWestern met to discuss a possible settlement of the rate increase request. Northern declined to appear. As a result of those negotiations, the Parties reached tentative settlement of all outstanding issues with the exception of return on equity and rate design. In addition to fundamental differences in the method of assigning an increase in revenue requirements to specific rate classes and to customers within a class, rate design remained unsettled because of the uncertainty of the final revenue requirement dependant on a final return on equity.

On July 29, 2004, Staff submitted a letter to the Executive Director of the Commission requesting that the procedural schedule be modified by changing the due date for Staff and Intervenor prefiled testimony from July 30 to August 3 with all other established dates remaining unchanged. The parties continued settlement discussions and on August 3, 2004, reached settlement on revenue requirement, the amount of revenue increase and rate design. On August 3, 2004, Staff submitted a letter to the Executive Director of the Commission explaining that Staff would not be filing testimony in this case as settlement had been reached among the parties. Staff also requested that the Commission consider the settlement agreement on the prior noticed hearing date of August 17, 2004.

Overview of the Settlement

MidAmerican's filing was based on a test year ending December 31, 2003, adjusted for changes that it believed to be known and measurable, a claimed 9.269% required rate of return reflecting a 11.7% return on common equity capital and a distribution of the rate increase guided by a class cost of service study. Staff's determination of the appropriate revenue requirement for MidAmerican was based on a comprehensive analysis of MidAmerican's filing and substantial additional information gathered in discovery. Although MidAmerican proposed only a limited number of adjustments to test year operations, and filed a relatively conservative case, Staff rejected all or a portion of some of the Company's claims, made corrections to and/or modifications of Company-proposed adjustments using more current, actual data, and rejected Company adjustments based on projected results. Staff determined that a rate of return of 8.239% reflecting a 9.75% return on common equity capital was appropriate for MidAmerican and developed a distribution of the rate increase based on an independent class cost of service study.

Differences between the Company and Staff positions were discussed thoroughly at the July 27, 2004, settlement meeting and thereafter, where further information was supplied by the Company. As a result of these discussions and exchanges, each party modified certain positions it had previously taken and each party accepted certain positions of the other on specific issues with the objective of achieving a

comprehensive resolution of the issues based on sound regulatory principles, thus avoiding unnecessary litigation. Ultimately Staff and MidAmerican were able to reach agreement on a specific revenue requirement without accepting the positions taken by the other on specific issues. The revenue requirement of \$102,045,491 and corresponding revenue deficiency of \$1,007,201 and supporting calculations reflected in this memorandum and attachments depict Staff's position regarding all components of MidAmerican's jurisdictional cost of service, including an appropriate return on equity as determined by Staff. MidAmerican and Staff have agreed to that revenue requirement, and resulting increase in rates, however MidAmerican has reached that revenue requirement by adjusting or not recognizing certain Staff adjustments, including return on equity, in their determination of the agreed to revenue requirement.

Following are the issues which Staff adjusted from MidAmerican's initial filing:

Operating Expense and Rate Base Issues

Union Labor - MidAmerican's filing included the projected effects of renegotiating a Sioux Falls Union contract which is set to expire September 30, 2004. Staff removed this forecasted wage increase from MidAmerican's cost of service resulting in a revenue requirement decrease of approximately \$2,100 including payroll taxes.

Health Care - MidAmerican's initial filing stated that updated health care costs would be provided at a later time and on July 15, proposed an adjustment based on the increase in annualized costs incurred January through June 2004 compared to annualized actual costs incurred January through June 2003. The adjustment increased revenue requirements by approximately \$67,500. Staff amended the adjustment by calculating the increase based on annualized January through June 2004 costs compared to actual test year expenses. This adjustment decreased MidAmerican's adjustment by about \$2,900 resulting in a net increase in health care costs of \$64,600 over test year amounts.

Pension Costs - MidAmerican provided updated information including a recent actuarial study to Staff on July 15, 2004, which supported changes to initially filed pension, SERP and OPEB costs. The resulting adjustment proposed by MidAmerican would have reduced test year expenses by approximately \$203,000 instead of increasing costs by \$29,000 as originally filed. Staff accepted the updated information with the exception of a Medicare Act prescription drug benefit plan which was not known and measurable. MidAmerican's update and Staff's disallowance of the Medicare Act Plan, plus minor changes in allocations changed the decrease in test year revenue requirement to approximately \$135,400.

Organizational Dues - Staff performed an adjustment to organization dues paid during the test year. Staff determined that membership to certain organizations was not required for the delivery of safe reliable gas service and reduced the revenue requirement by approximately \$2,200.

Meter Reading Correction - On July 13, 2004, MidAmerican presented Staff with an additional adjustment not originally filed. This adjustment increased test year revenues for billings not realized due to meter programming errors discovered in April of 2004 that billed customers at 50% of their actual usage. Staff has reviewed the adjustment, and met with MidAmerican on July 15, 2004, to discuss the issue and concurs with MidAmerican. The adjustment reduces MidAmerican's revenue requirement by approximately \$20,900.

Inflation Adjustment - During settlement discussions, MidAmerican requested information about Staff's adjustments in previous rate cases and reviewed testimony and exhibits from the MDU natural gas rate case Docket NG02-011. MidAmerican then performed an inflation adjustment increasing test year expense by \$213,588. This adjustment applies one-half the actual inflation rate experienced during the historic test year to the 12/31/03 Other O&M expenses not otherwise adjusted. It further applies the most recent available post test year inflation rate to this annualized amount. These procedures annualize the historic test year Other O&M not otherwise adjusted to year-end inflation levels and then brings that annualized amount to a current inflation level. Staff reviewed and refined the adjustment resulting in an increase in the revenue deficiency of approximately \$215,000.

Working Capital - Staff generally accepted MidAmerican's cash working capital calculation which was supported by a detailed lead/lag study but made minor adjustments to the calculation of certain expense lead days, including office labor, pension expense, payroll FICA, SD gross receipts tax and Federal Income Tax lead days. Minor adjustments were also made to collection lead days for Employee FICA and Federal Withholding. The result of these adjustments decreased MidAmerican's revenue requirement by \$4,600. Staff also adjusted the account balances of Materials and Supplies, Fuel Stocks and Prepayments and Advances for construction to the most recently available 13 month average. On July 15, 2004, Staff and MidAmerican discussed the updated 13 month average and MidAmerican explained that because of LIFO accounting, the updated 13 month averages, particularly for Fuel Stocks, was not representative of average annual balances. MidAmerican had initially proposed to use the actual test year average balance and Staff agreed to this treatment for Fuel Stocks. The result of updates performed decreased MidAmerican's revenue requirement by \$500.

Reconnect Fees - MidAmerican's initial filing proposed an increase to reconnect and turn-on fees along with an associated adjustment reducing the revenue requirement to

be collected from service rates. Staff rejected the increase to fees which resulted in increasing the revenue required to be collected from service rates by approximately \$29,000.

Weather Normalization - Updates to MidAmerican's weather normalization adjustment accepted by Staff, decreased the revenue requirement by \$4,900.

Interest Synchronization - Interest synchronization matches the long term interest deduction for purposes of the income tax calculation, with long term interest expense included in the revenue requirement. The effects of interest synchronization are included in each of the above adjustments and in Staff's revenue requirement.

Cost of Capital Issues

MidAmerican's filing was based on a required rate of return derived from its actual capital structure during the Year 2003 test year, the test year debt and preferred stock costs and a proposed 11.7% return on common equity capital ("ROE"). Staff proposed to modify the capital structure and senior capital costs by adjusting these components to reflect fully the effects of changes which occurred during the year and changes known to have occurred after the end of the year which increased MidAmerican's revenue requirement by \$96,100. Staff also applied their 9.75% ROE resulting in a revenue requirement decrease of \$902,500. For settlement purposes, Staff agreed to increase their ROE to 10.0% in consideration of the Company's agreement not to make the effective date of any further increase in base rates prior to September 1, 2007. The effect of increasing Staff's ROE to 10.0% was to increase MidAmerican's revenue requirement by approximately \$115,600.

Rate Design Issues

Distribution of Rate Increase - Based in part on a class cost of service study ("CCOSS") which classified a substantial portion of the cost of service as a "customer cost" (to be allocated among the classes on the basis of numbers of customers in each class), the Company's filing proposed a distribution of the rate increase which placed a heavier-than-average burden on Small Volume customers and proposed a rate decrease for Medium Volume customers. The decrease to Medium Volume users was to be implemented by introducing a second, lower-rate step in this rate. Staff disputed the Company's CCOSS, reclassified the Mains-related component which had been treated by the Company as a "customer cost" and, on the basis of its CCOSS, developed a distribution which would have resulted in a rate increase to Medium Volume customers, a larger-than-proposed increase to Large Volume customers and a smaller-than-proposed increase to Small Volume users. To resolve these differences in

positions, for settlement purposes, it was agreed that the Medium Volume service rate would remain at its existing level with no second rate block, resulting in no increase or decrease in present base rate charges, and that base rate "margin" revenues from Small Volume customers would increase by a somewhat lower percentage (4.7%) than the increase to Large Volume users (5.4%).

Service Charges - Based on the costs classified as "customer costs" in its CCOSS, the Company proposed to raise its monthly Service Charge for Small Volume customers from \$7.50 to \$10.00. No change was proposed in the \$60.00 charge for Medium Volume customers while the Service Charge for Large Volume customers would have increased from \$275.00 to \$325.00. Staff disputed the class customer costs claimed by MidAmerican and, based on its determinations recommended no increase in the Medium Volume and Large Volume Service Charges. For the Small Volume class, Staff's analysis identified direct customer costs in excess of \$9.00, but taking into account rate impact considerations, recommended an increase of \$0.50 in the present charge to \$8.00 per month. For settlement purposes, the Company accepted Staff's recommended Service Charges.

Other Tariff / Rate Changes - MidAmerican witness Sorensen also proposed certain tariff changes other than the reconnect fee changes discussed above. Staff had no objection to any of these other changes.

MidAmerican Energy Company
Docket NG04-001
South Dakota Gas Revenue Requirement
Adjusted Test Year Ended December 31, 2003

Description	Staff Proposed South Dakota Gas Adjusted Test Year	MEC Originlly Proposed South Dakota Gas Adjusted Test Year	Difference from Staff's Case
(a)	(b)	(c)	(d)
Average Rate Base	\$ 53,783,784	\$ 53,776,081	\$ 7,703.00
Adjusted Test Year Operating Income	3,854,903	3,976,071	(121,167.74)
Overall Rate of Return Before Rev. Adj.	7.167%	7.394%	
Staff Recommended Rate of Return	8.378%	9.269%	
Required Operating Income	4,506,005	4,984,505	(478,500.00)
Income Deficiency (Excess)	651,102	1,008,434	(357,332.26)
Gross Revenue Conversion Factor	1.53846	1.53846	
Revenue Deficiency (Excess)	1,001,695	1,551,437	(549,742.00)
Bad Debt Expense (0.339% of revenue)	3,997	6,190	(2,193.00)
Revenue Deficiency (Excess) with Bad Debt	1,005,692	1,557,627	(551,935.00)
Gross Receipts Tax (at 0.0015)	1,509	2,336	(827.00)
Total Revenue Deficiency (Excess)	\$ 1,007,201	\$ 1,559,963	(552,762.00)
Adjusted Test Year Revenue	101,038,290	101,041,491	(3,200.74)
Revenue Requirement	\$ 102,045,491	102,601,454	(555,962.74)

MidAmerican Energy Company
Docket NG04-001
South Dakota Gas Operating Income Statement With Known and Measurable Adjustments and Revenue Adjustment
Adjusted Test Year Ended December 31, 2003

Line No.	Description	South Dakota Per Books (b)	Total Staff Adjustments (c)	Adjusted Test Year (d)	Revenue Adjustment (e)	Adjusted Test Year with Revenue Adjustment (f)
1	OPERATING REVENUES:					
2	Tariffed Revenues	\$ 75,796,419	\$ 683,482	\$ 76,479,901	\$ 1,007,201	\$ 77,487,102
3	Other Revenues	24,683,312	(124,923)	24,558,389		24,558,389
4	TOTAL OPERATING REVENUES	100,479,731	558,559	101,038,290	1,007,201	102,045,491
5	OPERATING EXPENSES:					
6	Operation and Maintenance:					
7	Natural Gas (acccts 728, 804, 805, 807, 808)	78,163,610	-	78,163,610		78,163,610
8	Union Labor	2,253,934	113,928	2,367,862		2,367,862
9	Office Labor	3,482,830	82,692	3,565,522		3,565,522
10	Pension Expense	242,756	(106,341)	136,415		136,415
11	Regulatory Commission Expense	39,862	-	39,862		39,862
12	Other Operation and Maintenance	6,294,591	232,841	6,527,432	3,997	6,531,429
13	Total Operation and Maintenance	90,477,583	323,120	90,800,703	3,997	90,804,700
14	Depreciation and Amortization	3,357,215	(153,552)	3,203,663		3,203,663
15	Taxes:					
16	Property Taxes	967,827	-	967,827		967,827
17	Payroll Taxes					
18	FICA	363,437	17,716	381,153		381,153
19	FUTA	5,041	255	5,296		5,296
20	SUTA	6,873	314	7,187		7,187
21	Gross Receipts Tax	127,337	-	127,337	1,509	128,846
22	Other	40	-	40		40
23	Federal Income Taxes	(1,306,651)	193,664	(1,112,987)	350,593	(762,394)
24	Deferred Income Taxes	2,811,169	-	2,811,169		2,811,169
25	Investment Tax Credit	(8,001)	-	(8,001)		(8,001)
26	Total Taxes	2,967,072	211,949	3,179,021	352,102	3,531,123
27	TOTAL OPERATING EXPENSES	96,801,870	381,517	97,183,387	356,099	97,539,486
28	OPERATING INCOME	\$ 3,677,861	\$ 177,042	\$ 3,854,903	\$ 651,102	\$ 4,506,005
29	Rate Base	\$ 55,729,280		\$ 53,783,784		\$ 53,783,784
30	Rate of Return	6.600%		7.167%		8.378%
31	Staff Proposed Rate of Return			8.378%		8.378%

MidAmerican Energy Company
Docket NG04-001
South Dakota Gas Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2003

Line No.	Description	South Dakota Per Books (b)	Interest Synch. (c)	Acquisition Adjustment Reversal (d)	Acquisition Adjustment 50% (e)	Intergraph G-Framme Mapping (f)	2003 Union Payroll Adjustment (g)	2004 Union Payroll Adjustment (h)	2004 Salaried Labor Adjustment (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	OPERATING REVENUES:								
2	Tariffed Revenues	\$ 75,796,419							
3	Other Revenues	24,683,312							
4	TOTAL OPERATING REVENUES	<u>100,479,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Natural Gas (accts 728, 804, 805, 807, 808)	78,163,610							
8	Union Labor	2,253,934					49,003	64,925	
9	Office Labor	3,482,830							82,692
10	Pension Expense	242,756							
11	Regulatory Commission Expense	39,862							
12	Other Operation and Maintenance	<u>6,294,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,003</u>	<u>64,925</u>	<u>82,692</u>
13	Total Operation and Maintenance	90,477,583	-	-	-	-	49,003	64,925	82,692
14	Depreciation and Amortization	3,357,215		(383,256)	191,628	38,076			
15	Taxes:								
16	Property Taxes	967,827							
17	Payroll Taxes								
18	FICA	363,437					4,415	5,850	7,451
19	FUTA	5,041					64	84	107
20	SUTA	6,873					78	104	132
21	Gross Receipts Tax	127,337							
22	Other	40							
23	Federal Income Taxes (35%)	(1,306,651)	32,879	134,140		(13,327)	(18,746)	(24,837)	(31,634)
24	Deferred Income Taxes	2,811,169							
25	Investment Tax Credit	<u>(8,001)</u>							
26	Total Taxes	2,967,072	32,879	134,140	-	(13,327)	(14,189)	(18,799)	(23,944)
27	TOTAL OPERATING EXPENSES	<u>96,801,870</u>	<u>32,879</u>	<u>(249,116)</u>	<u>191,628</u>	<u>24,749</u>	<u>34,814</u>	<u>46,126</u>	<u>58,748</u>
28	OPERATING INCOME	<u>\$ 3,677,861</u>	<u>\$ (32,879)</u>	<u>\$ 249,116</u>	<u>\$ (191,628)</u>	<u>\$ (24,749)</u>	<u>\$ (34,814)</u>	<u>\$ (46,126)</u>	<u>\$ (58,748)</u>
	Staff's position on MEC proposed adj:	Accepted	Adjusted	Accepted	Accepted	Accepted	Accepted	Adjusted	Accepted
	Staff Witness Testimony:	Senger	Senger	Senger	Senger	Senger	Jacobson	Jacobson	Jacobson

MidAmerican Energy Company
Docket NG04-001
South Dakota Gas Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2003

Line No.	Description	Weather Normalization (j)	Late Payment Charges (k)	Pension Costs (l)	Weather Derivative (m)	2002 Book to Tax Adjustment ¹ (n)	Advertising Expense (o)	Economic Development Expenditures (p)	Reconnect Fees (q)
	(a)								
1	OPERATING REVENUES:								
2	Tariffed Revenues	\$ 486,575			\$ 196,907				
3	Other Revenues		(145,670)						-
4	TOTAL OPERATING REVENUES	<u>486,575</u>	<u>(145,670)</u>	<u>-</u>	<u>196,907</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Natural Gas (acc'ts 728, 804, 805, 807, 808)								
8	Union Labor								
9	Office Labor								
10	Pension Expense			(106,341)					
11	Regulatory Commission Expense								
12	Other Operation and Maintenance						(6,170)	(34,308)	
13	Total Operation and Maintenance	<u>-</u>	<u>-</u>	<u>(106,341)</u>	<u>-</u>	<u>-</u>	<u>(6,170)</u>	<u>(34,308)</u>	<u>-</u>
14	Depreciation and Amortization								
15	Taxes:								
16	Property Taxes								
17	Payroll Taxes								
18	FICA								
19	FUTA								
20	SUTA								
21	Gross Receipts Tax								
22	Other								
23	Federal Income Taxes (35%)	170,301	(50,985)	37,219	68,917	(36,032)	2,160	12,008	-
24	Deferred Income Taxes								
25	Investment Tax Credit								
26	Total Taxes	<u>170,301</u>	<u>(50,985)</u>	<u>37,219</u>	<u>68,917</u>	<u>(36,032)</u>	<u>2,160</u>	<u>12,008</u>	<u>-</u>
27	TOTAL OPERATING EXPENSES	<u>170,301</u>	<u>(50,985)</u>	<u>(69,122)</u>	<u>68,917</u>	<u>(36,032)</u>	<u>(4,010)</u>	<u>(22,300)</u>	<u>-</u>
28	OPERATING INCOME	<u>\$ 316,274</u>	<u>\$ (94,685)</u>	<u>\$ 69,122</u>	<u>\$ 127,990</u>	<u>\$ 36,032</u>	<u>\$ 4,010</u>	<u>\$ 22,300</u>	<u>\$ -</u>
	Staff's position on MEC proposed adj:	Adjusted	Accepted	Adjusted	Accepted	Accepted	Accepted	Accepted	Adjusted
	Staff Witness Testimony:	Bettmann	Jacobson	Jacobson	Jacobson	Towers	Farris	Farris	Jacobson

MidAmerican Energy Company
Docket NG04-001
South Dakota Gas Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2003

Line No.	Description	Meter Reading Corrections (ERT)	Health Care Costs	Organization Dues	Inflation			Total Staff Adjustments	Adjusted Test Year
	(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
1	OPERATING REVENUES:								
2	Tariffed Revenues							\$ 683,482	\$ 76,479,901
3	Other Revenues	20,747						(124,923)	24,558,389
4	TOTAL OPERATING REVENUES	<u>20,747</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,559</u>	<u>101,038,290</u>
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Natural Gas (accts 728, 804, 805, 807, 808)							-	78,163,610
8	Union Labor							113,928	2,367,862
9	Office Labor							82,692	3,565,522
10	Pension Expense							(106,341)	136,415
11	Regulatory Commission Expense							-	39,862
12	Other Operation and Maintenance		63,641	(2,148)	211,826			232,841	6,527,432
13	Total Operation and Maintenance	<u>-</u>	<u>63,641</u>	<u>(2,148)</u>	<u>211,826</u>	<u>-</u>	<u>-</u>	<u>323,120</u>	<u>90,800,703</u>
14	Depreciation and Amortization							(153,552)	3,203,663
15	Taxes:								
16	Property Taxes							-	967,827
17	Payroll Taxes								
18	FICA							17,716	381,153
19	FUTA							255	5,296
20	SUTA							314	7,187
21	Gross Receipts Tax							-	127,337
22	Other							-	40
23	Federal Income Taxes (35%)	7,262	(22,274)	752	(74,139)	-	-	193,664	(1,112,987)
24	Deferred Income Taxes							-	2,811,169
25	Investment Tax Credit							-	(8,001)
26	Total Taxes	<u>7,262</u>	<u>(22,274)</u>	<u>752</u>	<u>(74,139)</u>	<u>-</u>	<u>-</u>	<u>211,949</u>	<u>3,179,021</u>
27	TOTAL OPERATING EXPENSES	<u>7,262</u>	<u>41,367</u>	<u>(1,396)</u>	<u>137,687</u>	<u>-</u>	<u>-</u>	<u>381,517</u>	<u>97,183,387</u>
28	OPERATING INCOME	<u>\$ 13,485</u>	<u>\$ (41,367)</u>	<u>\$ 1,396</u>	<u>\$ (137,687)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,042</u>	<u>\$ 3,854,903</u>
	Staff's position on MEC proposed adj:	Accepted	Adjusted	Staff Proposed	Adjusted				
	Staff Witness Testimony:	Senger	Jacobson	Farris	Senger				

MidAmerican Energy Company
Docket NG04-001
Interest Synchronization Adjustment
Adjusted Test Year Ended December 31, 2003

Line	Description	Amount
	(a)	(b)
1	Average Rate Base	\$ 53,783,784
2	CWIP (not included in rate base)	\$ -
3	Investment To Be Financed	\$ 53,783,784
4	Weighted Cost of Debt	<u>2.754%</u>
5	Synchronized Interest Expense	\$ 1,481,205
6	Interest Expense as filed	<u>\$ 1,575,145</u>
7	Difference In Interest Expense	\$ (93,940)
8	Federal Income Tax Adjustment (35%)	<u>\$ 32,879</u>

MidAmerican Energy Company

Docket NG04-001

South Dakota Average Rate Base with Known and Measurable Adjustments

Adjusted Test Year Ending December 31, 2003

Line No.	Description	South Dakota Average Per Books	Staff's Total Pro Forma Adjustments	Staff's South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1	Gas - Plant in Service (101)	\$ 84,532,383	\$ 190,379	\$ 84,722,762
2	Gas - Completed Construction Not Classified (106)	9,145,203	-	9,145,203
3	Total Plant in Service	93,677,586	190,379	93,867,965
4	Accumulated Depreciation	35,530,288	20,624	35,550,912
5	Subtotal	58,147,298	169,755	58,317,053
6	Acquisition Adjustment	8,918,380	(4,459,190)	4,459,190
7	Acquisition Adjustment Accumulated Depreciation	3,784,653	(1,892,327)	1,892,326
8	Subtotal	5,133,727	(2,566,863)	2,566,864
9	TOTAL PLANT IN SERVICE	63,281,025	(2,397,108)	60,883,917
	Additions to Rate Base:			
10	Material and Supplies	479,646	12,758	492,404
11	Fuel Stocks	264,174	-	264,174
12	Prepayments	9,394	-	9,394
13	Advanced Tax Collection	-	(135,725)	(135,725)
14	Working Capital	(1,018,066)	592,033	(426,033)
15	Other	-	-	-
16	TOTAL ADDITIONS TO RATE BASE	(264,852)	469,066	204,214
	Deductions to Rate Base:			
17	Accumulated Deferred Income Taxes	6,279,744	-	6,279,744
18	Accumulated 3% Investment Tax Credit	77	-	77
19	Customer Advances for Construction	294,040	17,454	311,494
20	Customer Deposits	74,700	-	74,700
21	Accumulated Provision for Uncollectibles	394,435	-	394,435
22	Accumulated Provision for Injuries and Damages	218,349	-	218,349
23	Miscellaneous Operating Provisions	25,548	-	25,548
24	Other	-	-	-
25	TOTAL DEDUCTIONS TO RATE BASE	7,286,893	17,454	7,304,347
26	TOTAL SOUTH DAKOTA RATE BASE	\$ 55,729,280	\$ (1,945,496)	\$ 53,783,784

MicAmerican Energy Company
Docket NG04-001
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2003

Line No.	Description	South Dakota Average Per Books	Acquisition Adjustment 50%	Intergraph G-Framme Mapping	(f)	(g)	Updates	Working Capital	Total Staff Adjustment (j)	Total Staff South Dakota Rate Base (k)
	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Gas - Plant in Service (101)	\$84,532,383		\$190,379					190,379	84,722,762
2	Gas - Completed Construction Not Classified (106)	9,145,203							-	9,145,203
3	Total Plant in Service	93,677,586	-	190,379	-	-	-	-	190,379	93,867,965
4	Accumulated Depreciation	35,530,288		20,624					20,624	35,550,912
5	Subtotal	58,147,298	-	169,755	-	-	-	-	169,755	58,317,053
6	Acquisition Adjustment	8,918,380	(4,459,190)						(4,459,190)	4,459,190
7	Acquisition Adjustment Accumulated Depreciation	3,784,653	(1,892,327)						(1,892,327)	1,892,326
8	Subtotal	5,133,727	(2,566,863)	-	-	-	-	-	(2,566,863)	2,566,864
9	TOTAL PLANT IN SERVICE	63,281,025	(2,566,863)	169,755	-	-	-	-	(2,397,108)	60,883,917
10	Additions to Rate Base:									
11	Material and Supplies	479,646					12,758		12,758	492,404
12	Fuel Stocks	264,174					-		-	264,174
13	Prepayments	9,394					-		-	9,394
14	Advanced Tax Collection	-						(135,725)	(135,725)	(135,725)
15	Working Capital	(1,018,066)						592,033	592,033	(426,033)
16	Other	-						-	-	-
16	TOTAL ADDITIONS TO RATE BASE	(264,852)	-	-	-	-	12,758	456,308	469,066	204,214
17	Deductions to Rate Base:									
18	Accumulated Deferred Income Taxes	6,279,744							-	6,279,744
19	Accumulated 3% Investment Tax Credit	77							-	77
20	Customer Advances for Construction	294,040					17,454		17,454	311,494
21	Customer Deposits	74,700							-	74,700
22	Accumulated Provision for Uncollectibles	394,435							-	394,435
23	Accumulated Provision for Injuries and Damages	218,349							-	218,349
24	Miscellaneous Operating Provisions	25,548							-	25,548
25	Other	-							-	-
25	TOTAL DEDUCTIONS TO RATE BASE	7,286,893	-	-	-	-	17,454	-	17,454	7,304,347
26	TOTAL SOUTH DAKOTA RATE BASE	\$ 66,729,280	\$ (2,566,863)	\$ 169,766	\$ -	\$ -	\$ (4,696)	\$ 456,308	\$ (1,945,496)	\$ 63,783,784
	Staff position on MEC proposed adjustment:	Accepted	Accepted	Accepted			Staff Proposed	Staff Proposed		
	Source:									
	Staff Witness Testimony:	Senger	Senger	Senger			Jacobson	Jacobson		

MidAmerican Energy Company
South Dakota - Gas
Cash Working Capital
Test Year Ended 12-31-03

Exhibit __ (DAJ-1)
Schedule 1
Page 1 of 1

Line	Description	South Dakota Per Books	Known and Measurable Adjustments	Adjusted Expense	Expense Per Day	Expense Lead Days	Expense Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Operation & Maintenance</u>						
1	Gas Purchases	\$ 78,163,610	\$ -	\$ 78,163,610	\$ 214,146.88	39.46	\$ 8,450,235.88
2	Union Labor	2,253,934	113,928	2,367,862	6,487.29	12.00	77,847.48
3	Office Labor	3,482,830	82,692	3,565,522	9,768.55	7.60	74,240.98
4	Pension Expense	242,756	(106,341)	136,415	373.74	49.17	18,376.80
5	Other O & M	5,700,297	232,841	5,933,138	16,255.17	4.68	76,074.20
6	Total O & M	89,843,427	323,120	90,166,547	247,031.63		8,696,775.34
7	Depreciation & Amortization	3,357,215	(153,552)	3,203,663	8,777.16	0.00	-
8	Deferred Income Taxes	2,811,169	-	2,811,169	7,701.83	0.00	-
9	Property Taxes	967,827	-	967,827	2,651.58	396.29	1,050,794.64
10	Payroll - FICA	363,437	17,716	381,153	1,044.25	10.33	10,787.10
11	Payroll - FUTA	5,041	255	5,296	14.51	46.88	680.23
12	Payroll - SUTA	6,873	314	7,187	19.69	46.88	923.07
13	S D Gross Receipts Tax	127,337	1,509	128,846	353.00	379.29	133,889.37
14	Federal Income Tax	(1,306,651)	544,257	(762,394)	(2,088.75)	37.00	(77,283.75)
15	Interest on Long Term Debt			1,481,205	4,058.10	91.29	370,463.95
16	Preferred Stock Dividends			28,505	78.10	45.54	3,556.67
17	Total	<u>96,175,675</u>	<u>733,619</u>	<u>98,419,004</u>	<u>\$ 269,641.10</u>	<u>37.79</u>	<u>\$ 10,190,586.62</u>
18	Revenue Lag Days	36.21					
19	Expense Lead Days	<u>37.79</u>					
20	Net Days	-1.58					
21	Expense per Day	\$ 269,641					
22	Cash Working Capital	<u>\$ (426,033)</u>					

MidAmerican Energy Company
 South Dakota - Gas
 Tax Collections Available
 Test Year Ended 12-31-03

Exhibit__(DAJ-1)
 Schedule 2
 Page 1 of 1

Line	Item	South Dakota Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 363,437	\$ 17,716	\$ 381,153	\$ 1,044.25	10.33	\$ 10,787.15
2	Federal Withholding	478,337	16,394	494,731	1,355.43	10.33	14,001.57
3	South Dakota Sales Tax	4,245,004	62,630	4,307,634	11,801.74	9.4	110,936.33
4	Total	<u>\$ 5,086,778</u>	<u>\$ 96,740</u>	<u>\$ 5,183,518</u>			<u>\$ 135,725.04</u>

MidAmerican Energy Company
Composite Cost of Capital
ProForma Test Year Ended December 31, 2003

(a)	(b)	(c)	(d)	(e)
<u>Component</u>	<u>Amount</u>	<u>Weight</u>	<u>Cost</u>	<u>Weighted Average Cost</u>
1 Long Term Debt	\$1,042,566,957	43.151%	6.383%	2.754%
2 Preferred Stock	\$27,446,717	1.136%	4.626%	0.053%
3 Common Equity	<u>\$1,346,086,553</u>	<u>55.713%</u>	10.000%	<u>5.571%</u>
4 Total	\$2,416,100,227	100.000%		8.378%

MidAmerican Energy
South Dakota - Gas
Revenue Increase
Per Staff

Staff Rate Design Exhibit 1
Page 1 of 1

Line No.	REVENUE INCREASE by CUSTOMER CLASS	(A)	(B)	Margin Test Year Revenue (C)	Margin Proposed Revenue (D)	Margin Revenue (Inc./Dec.) (F)	Percent (Inc./Dec.) (G)
1	SMALL VOLUME	85,980,631	85,980,631	\$20,655,014	\$21,632,018	\$977,004	4.7%
2	MEDIUM VOLUME	16,232,889	16,232,889	1,460,094	1,460,094	0	0.0%
3	LARGE VOLUME	13,203,584	13,203,584	561,148	591,385	30,236	5.4%
5	TOTAL	115,417,104	115,417,104	\$22,676,257	\$23,683,497	\$1,007,240	4.4%

Sources:

Line 1: Line 124, Staff Rate Design Exhibit 2
Line 2: Line 99, Staff Rate Design Exhibit 3
Line 3: Line 53, Staff Rate Design Exhibit 4

MidAmerican Energy
South Dakota - Gas
Small Volume Rates
Per Staff

Staff rate Design Exhibit 2
Page 1 of 4

LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE (B)	UNIT	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
	Small Volume									
	SVF Rate Residential									
1						7.50	8.00			
2	ALL THERMS CURRENTLY (FIRST 250) Therms			53,515,022	53,515,022	0.17725	0.18125	9,485,538	9,699,598	214,060
3	EXCESS Therms			1,548,950	1,548,950	0.11725	0.13191	181,614	204,322	22,708
4										
5	CUSTOMER CHARGE BILL			775,388	775,388	7.50	8.00	5,815,410	6,203,104	387,694
6										
7	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000			
8	SUBTOTAL			55,063,972	55,063,972			15,482,562	16,107,024	624,462
9										
10	SVF Rate Unbilled Normalized									
11										
12	ALL THERMS CURRENTLY (FIRST 250) Therms			889,215	889,215	0.17725	0.18125	157,613	161,170	3,557
13	EXCESS Therms			25,738	25,738	0.11725	0.13191	3,018	3,395	377
14										
15										
16	CUSTOMER CHARGE BILL			883	883	7.50	8.00	6,623	7,064	442
17										
18	SUBTOTAL			914,953	914,953			167,396	171,772	4,376
19										
20	SVF Rate Weather Normalization									
21										
22	ALL THERMS CURRENTLY (FIRST 250) Therms			1,930,148	1,930,148	0.17725	0.18125	342,119	349,839	7,721
23	EXCESS Therms			55,867	55,867	0.11725	0.13191	6,550	7,369	819
24										
25	CUSTOMER CHARGE BILL			0	0	7.50	8.00	0	0	0
26										
27	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000			
28	SUBTOTAL			1,986,015	1,986,015			348,669	357,209	8,540
29										
30	SVF - ERT Billing Error Adjustment									
31										
32	ALL THERMS CURRENTLY (FIRST 250) Therms			327	327	0.17725	0.18125	58	59	1
33	EXCESS Therms			0	0	0.11725	0.13191	0	0	0
34										
35	CUSTOMER CHARGE BILL			0	0	7.50	8.00	0	0	0
36										
37	SUBTOTAL - PER BOOKS			327	327			58	59	1
38										
39	TOTAL SVF RESIDENTIAL			57,965,267	57,965,267			\$ 15,998,685	\$ 16,636,063	\$ 637,378

MidAmerican Energy
South Dakota - Gas
Small Volume Rates
Per Staff

Staff rate Design Exhibit 2
Page 2 of 4

LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE (B)	UNIT	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
40										
41										
42	SVF - Commercial									
43										
44	SVF Rate Commercial									
45										
46	ALL THERMS CURRENTLY (FIRST 250) Therms			10,343,614	10,343,614	0.17725	0.18125	1,833,406	1,874,780	41,374
47	EXCESS Therms			15,466,382	15,466,382	0.11725	0.13191	1,813,433	2,040,170	226,737
48										
49	CUSTOMER CHARGE BILL			92,363	92,363	7.50	8.00	692,723	738,904	46,182
50										
51	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000			
52	SUBTOTAL			25,809,996	25,809,996			4,339,561	4,653,854	314,293
53										
54	SVF Rate Unbilled Normalized									
55										
56	ALL THERMS CURRENTLY (FIRST 250) Therms			22,471	22,471	0.17725	0.18125	3,983	4,073	90
57	EXCESS Therms			33,599	33,599	0.11725	0.13191	3,940	4,432	493
58										
59	CUSTOMER CHARGE BILL			(146)	(146)	7.50	8.00	(1,095)	(1,168)	(73)
60										
61	SUBTOTAL - PER BOOKS			56,070	56,070			6,636	7,146	509
62										
63	SVF Rate Weather Normalization									
64										
65	ALL THERMS CURRENTLY (FIRST 250) Therms			374,164	374,164	0.17725	0.18125	66,321	67,817	1,497
66	EXCESS Therms			559,472	559,472	0.11725	0.13191	65,598	73,800	8,202
67										
68	CUSTOMER CHARGE BILL			0	0	7.50	8.00	0	0	0
69										
70	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000			
71	SUBTOTAL			933,636	933,636			131,919	141,617	9,699
72										
73	SVF ERT Billing Error Adjustment									
74										
75	ALL THERMS CURRENTLY (FIRST 250) Therms			103,849	103,849	0.17725	0.18125	18,407	18,823	415
76	EXCESS Therms			19,461	19,461	0.11725	0.13191	2,282	2,567	285
77										
78	CUSTOMER CHARGE BILL			0	0	7.50	8.00	0	0	0
79										
80	SUBTOTAL - PER BOOKS			123,310	123,310			20,689	21,390	701
81										
82	TOTAL SVF COMMERCIAL			26,923,012	26,923,012			4,498,805	4,824,007	\$ 325,202

MidAmerican Energy
South Dakota - Gas
Small Volume Rates
Per Staff

LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE (B)	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
83									
84									
85	Rate SVF - Industrial								
86	ANNUAL								
87									
88	SVF Rate								
89					7.50	8.00			
90	ALL THERMS CURRENTLY (FIRST 250) Therms		102,437	102,437	0.17725	0.18125	18,157	18,567	410
91	EXCESS Therms		153,170	153,170	0.11725	0.13191	17,959	20,205	2,245
92									
93	CUSTOMER CHARGE BILL		209	209	7.50	8.00	1,568	1,672	105
94									
95	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES				0.00000	0.00000			
96	SUBTOTAL		255,607	255,607			37,684	40,443	2,760
97									
98	SVF Rate Unbilled								
99									
100	ALL THERMS CURRENTLY (FIRST 250) Therms		(3,435)	(3,435)	0.17725	0.18125	(609)	(623)	(14)
101	EXCESS Therms		(5,136)	(5,136)	0.11725	0.13191	(602)	(677)	(75)
102									
103	CUSTOMER CHARGE BILL		1	1	7.50	8.00	7.50	8.00	1
104									
105	SUBTOTAL		(8,571)	(8,571)			(772)	(861)	(89)
106									
107	TOTAL SVF INDUSTRIAL		247,036	247,036			36,912	39,582	\$ 2,671

MidAmerican Energy
South Dakota - Gas
Small Volume Rates
Per Staff

LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE (B)	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
108									
109	ST - Small Transport								
110	ANNUAL								
111									
112	ST Rate								
113									
114	ALL THERMS CURRENTLY (FIRST 250) Therms		78,521	78,521	0.17725	0.18125	13,918	14,232	314
115	EXCESS Therms		766,795	766,795	0.11725	0.13191	89,907	101,148	11,241
116									
117	CUSTOMER CHARGE BILL		395	395	42.50	43.00	16,788	16,985	198
118									
119	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES				0.00000	0.00000			
120	SUBTOTAL		845,316	845,316			120,612	132,365	11,753
121									
122	TOTAL ST - SMALL TRANSPORT		<u>845,316</u>	<u>845,316</u>			<u>\$ 120,612</u>	<u>\$ 132,365</u>	<u>\$ 11,753</u>
123									
124	TOTAL SMALL VOLUME		85,980,631	85,980,631			\$ 20,655,014	\$ 21,632,018	<u>\$ 977,004</u>

MidAmerican Energy
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LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE (B)	UNIT	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
	MEDIUM VOLUME									
	MVF - Commercial									
1		MIN BILLS BILL				60.00	60.00			
2	ALL THERMS CURRENTLY (FIRST 5,000)	Therms		4,121,100	4,121,100	0.07201	0.07201	296,760	296,760	0
3		EXCESS		1,127,505	1,127,505	0.07201	0.07201	81,192	81,192	0
4										
5	CUSTOMER CHARGE & MINNUM	BILL		1,869	1,869	60.00	60.00	112,140	112,140	0
6										
7	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
8		SUBTOTAL Therms		5,248,605	5,248,605			490,092	490,092	0
9										
10	MVF - Commercial Unbilled Normalized									
11										
12		MIN BILLS BILL				60.00	60.00			
13	ALL THERMS CURRENTLY (FIRST 5,000)	Therms		168,962	168,962	0.07201	0.07201	12,167	12,167	0
14		EXCESS		46,227	46,227	0.07201	0.07201	3,329	3,329	0
15										
16	CUSTOMER CHARGE & MINNUM	BILL		33	33	60.00	60.00	1,980	1,980	0
17										
18	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
19		SUBTOTAL - PER BOOKS Therms		215,189	215,189			17,231	17,231	0
20										
21	MVF Commercial Weather Normalization									
22										
23		MIN BILLS BILL				60.00	60.00			
24	ALL THERMS CURRENTLY (FIRST 5,000)	Therms		122,628	122,628	0.07201	0.07201	8,830	8,830	0
25		EXCESS		33,550	33,550	0.07201	0.07201	2,416	2,416	0
26										
27	CUSTOMER CHARGE & MINNUM	BILL		0	0	60.00	60.00	0	0	0
28		SURCHARGE								
29	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
30		SUBTOTAL Therms		156,178	156,178			11,246	11,246	0
31										
32	Total MVF - Commercial			5,619,972	5,619,972			518,570	518,570	0

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LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE UNIT (B)	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
33	MVF - Industrial								
34									
35		MIN BILLS BILL			60.00	60.00			
36		ALL THERMS CURRENTLY (FIRST 5,000) THERMS EXCESS	146,566	146,566	0.07201	0.07201	10,554	10,554	0
37			40,100	40,100	0.07201	0.07201	2,888	2,888	0
38									
39		CUSTOMER CHARGE & MINIMUM BILL	71	71	60.00	60.00	4,260	4,260	0
40									
41									
42		PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES	186,666	186,666	0.00000	0.00000	0	0	0
43		SUBTOTAL THERMS					17,702	17,702	0
44									
45	MVF - Industrial Unbilled								
46									
47		MIN BILLS BILL			60.00	60.00			0
48		ALL THERMS CURRENTLY (FIRST 5,000) THERMS EXCESS	(506)	(506)	0.07201	0.07201	(36)	(36)	0
49			(139)	(139)	0.07201	0.07201	(10)	(10)	0
50									
51		CUSTOMER CHARGE & MINIMUM BILL	(1)	(1)	60.00	60.00	(60)	(60)	0
52									
53		PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES	(645)	(645)	0.00000	0.00000	0	0	0
54		SUBTOTAL THERMS					231	231	0
55									
56	Total MVF - Industrial		186,021	186,021			17,933	17,933	0
57									
58	Total MVF		5,805,993	5,805,993			536,503	536,503	0

MidAmerican Energy
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LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE (B)	UNIT	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
59										
60	SVI Commercial									
61										
62		ENERGY								
63		MIN BILLS	BILL			60.00	60.00			
64	ALL THERMS CURRENTLY (FIRST 5,000)	Therms		3,074,181	3,074,181	0.07201	0.07201	221,372	221,372	0
65		EXCESS		1,380,896	1,380,896	0.07201	0.07201	99,438	99,438	0
66										
67	CUSTOMER CHARGE & MINNUM	BILL		1,361	1,361	60.00	60.00	81,660	81,660	0
68										
69	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
70		SUBTOTAL Therms		4,455,077	4,455,077			402,470	402,470	0
71										
72	SVI Commercial Unbilled									
73										
74		ENERGY								
75		MIN BILLS	BILL			60.00	60.00			
76	ALL THERMS CURRENTLY (FIRST 5,000)	Therms		15,226	15,226	0.07201	0.07201	1,096	1,096	0
77		EXCESS		6,840	6,840	0.07201	0.07201	493	493	0
77										
78	CUSTOMER CHARGE & MINNUM	BILL		(17)	(17)	60.00	60.00	(1,020)	(1,020)	0
79										
80	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
81		SUBTOTAL - PER BOOKS Therms		22,066	22,066			2,715	2,715	0
82										
83	Total SVI			4,477,143	4,477,143			405,185	405,185	0

MidAmerican Energy
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LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE (B)	UNIT	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
84										
85	MT - Medium Transport									
86										
87		ENERGY								
88		MIN BILLS	BILL			95.00	95.00			
89	ALL THERMS CURRENTLY (FIRST 5,000)	Therms		3,232,382	3,232,382	0.07201	0.07201	232,764	232,764	0
90		EXCESS	Therms	2,717,371	2,717,371	0.07201	0.07201	195,678	195,678	0
91										
92	CUSTOMER CHARGE & MINNUM	BILL		947	947	95.00	95.00	89,965	89,965	0
93										
94	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
95		SUBTOTAL	Therms	5,949,753	5,949,753			518,407	518,407	0
96										
97	Total MT			5,949,753	5,949,753			518,407	518,407	0
98										
99	TOTAL MEDIUM VOLUME			16,232,889	16,232,889			\$ 1,460,094	\$ 1,460,094	\$ -

MidAmerican Energy
South Dakota - Gas
Large Volume Rates
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Staff Rate Design Exhibit 4
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LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE	UNIT	(B)	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC (I)
	LARGE VOLUME										
	LVI - Commercial										
1		MIN BILLS	BILL				275.00	275.00			
2		ALL	Therms		696,749	696,749	0.03526	0.03755	24,567	26,163	1,596
3											
4		CUSTOMER CHARGE & MINNUM	BILL		12	12	275.00	275.00	3,300	3,300	0
5											
6		PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
7		SUBTOTAL - PER BOOKS	Therms		696,749	696,749			27,867	29,463	1,596
8											
9	LVI - Commercial Unbilled										
10											
11		MIN BILLS	BILL				275.00	275.00			
12		ALL	Therms		43,499	43,499	0.03526	0.03755	1,534	1,633	100
13											
14		CUSTOMER CHARGE & MINNUM	BILL		0	0	275.00	275.00	0	0	0
15											
16		PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
17		SUBTOTAL - PER BOOKS	Therms		43,499	43,499			1,534	1,633	100
18											
19	LVI - Industrial										
20											
21		MIN BILLS	BILL				275.00	275.00			
22		ALL	Therms		229,450	229,450	0.03526	0.03755	8,090	8,616	525
23											
24		CUSTOMER CHARGE & MINNUM	BILL		44	44	275.00	275.00	12,100	12,100	0
25											
26		PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES					0.00000	0.00000	0	0	0
27		SUBTOTAL - PER BOOKS	Therms		229,450	229,450			20,190	20,716	525
28											

MidAmerican Energy
South Dakota - Gas
Large Volume Rates
Per Staff

LINE NO	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE UNIT (B)	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
29	LVI - Industrial Unbilled								
30		MIN BILLS BILL			275.00	275.00			
31		ALL Therms	(140,340)	(140,340)	0.03526	0.03755	(4,948)	(5,270)	(321)
32									
33		CUSTOMER CHARGE & MINNUM BILL	(6)	(6)	275.00	275.00	(1,650)	(1,650)	0
34									
35		PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES			0.00000	0.00000	0	0	0
36		SUBTOTAL - PER BOOKS Therms	(140,340)	(140,340)			(6,598)	(6,920)	(321)
37									
38	Total - LVI		829,358	829,358			42,993	44,892	1,899
39									
40									
41	LT - Large Transport								
42		MIN BILLS BILL			310.00	310.00			
43		ALL Therms	12,374,226	12,374,226	0.03526	0.03755	436,315	464,652	28,337
44									
45		CUSTOMER CHARGE & MINNUM BILL	264	264	310.00	310.00	81,840	81,840	0
46									
47		PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES			0.00000	0.00000	0	0	0
48		SUBTOTAL - PER BOOKS Therms	12,374,226	12,374,226			518,155	546,492	28,337
49									
50			12,374,226	12,374,226					
51	Total - LT		13,203,584	13,203,584			518,155	546,492	28,337
52									
53	TOTAL LARGE VOLUME		13,203,584	13,203,584			\$ 561,148	\$ 591,385	\$ 30,236

MidAmerican Energy
South Dakota - Gas
Large Volume Rates
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LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE	UNIT	(B)	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)
54	CPS - Competitive Sales Service										
55		MIN BILLS	BILL				310.00	310.00			
56		ALL	Therms				0.03526	0.03755	187,074	199,224	12,150
57					5,305,570	5,305,570					
58											
59					24	24	310.00	310.00	7,440	7,440	0
60		CUSTOMER CHARGE & MINIMUM SURCHARGE	BILL								
61							0.00000	0.00000	0	0	0
62		PURCHASED GAS ADJUSTMENT	INCLUDED IN ABOVE REVENUES		5,305,570	5,305,570			90,758	102,908	12,150
63		SUBTOTAL	Therms								
64					5,305,570	5,305,570			90,758	102,908	12,150
#REF!		Total - CPS									

MidAmerican Energy
South Dakota - Gas
Small and Medium Volume Firm
Rate Comparison
Per Staff

LINE NO.		PRESENT	PROPOSED
1	CUSTOMER CHARGE	\$7.50	\$8.00
2	FIRST 250 THERMS	\$0.17725	\$0.18125
3	EXCESS THERMS	\$0.11725	\$0.13191
4	PGA	\$0.61408	\$0.61408

SMALL VOLUME FIRM RESIDENTIAL

	THERMS	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
	(A)	(B)	(C)	(D)	(E)
5	0	\$7.50	\$8.00	\$0.50	6.67%
6	10	15.41	15.95	0.54	3.50%
7	25	27.28	27.88	0.60	2.20%
8	50	47.07	47.77	0.70	1.49%
9	75	66.85	67.65	0.80	1.20%
10	90	78.72	79.58	0.86	1.09%
11	100	86.63	87.53	0.90	1.04%
12	125	106.42	107.42	1.00	0.94%
13	150	126.20	127.30	1.10	0.87%
14	175	145.98	147.18	1.20	0.82%
15	200	165.77	167.07	1.30	0.78%
16	225	185.55	186.95	1.40	0.75%
17	250	205.33	206.83	1.50	0.73%
18	300	241.90	244.13	2.23	0.92%
19	400	315.03	318.73	3.70	1.17%
20	500	388.17	393.33	5.16	1.33%

MONTH	AVERAGE THERMS	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
(F)	(G)	(H)	(I)	(J)	(K)
JAN	162	\$135.95	\$137.10	\$1.15	0.8%
FEB	163	\$136.30	\$137.45	\$1.15	0.8%
MAR	135	\$114.26	\$115.30	\$1.04	0.9%
APR	75	\$66.84	\$67.64	\$0.80	1.2%
MAY	41	\$39.82	\$40.48	\$0.66	1.7%
JUN	23	\$25.94	\$26.53	\$0.59	2.3%
JUL	17	\$21.13	\$21.70	\$0.57	2.7%
AUG	15	\$19.74	\$20.30	\$0.56	2.8%
SEP	17	\$21.33	\$21.90	\$0.57	2.7%
OCT	30	\$31.38	\$32.00	\$0.62	2.0%
NOV	77	\$68.29	\$69.10	\$0.81	1.2%
DEC	128	\$108.49	\$109.50	\$1.01	0.9%
TOTAL	884	\$789.47	\$799.01	\$9.54	1.2%

AVERAGE MONTHLY USE = 74 Therms

Source:

PGA Values used are MidAmerican Gas Average Purchased Gas Adjustments for 12 Months Ending December, 2003

MidAmerican Energy
South Dakota - Gas
Small and Medium Volume Firm
Rate Comparison
Per Staff

LINE NO		PRESENT	PROPOSED
21	CUSTOMER CHARGE	\$7.50	\$8.00
22	FIRST 250 THERMS	\$0.17725	\$0.18125
23	EXCESS THERMS	\$0.11725	\$0.13191
24	PGA	\$0.61408	\$0.61408

SMALL VOLUME FIRM COMMERCIAL

	THERMS	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)		MONTH	AVERAGE THERMS	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)
25	0	7.50	8.00	\$0.50	6.67%		JAN	654	500.66	508.08	7.42	1.5%
26	10	15.41	15.95	0.54	3.50%		FEB	668	511.08	518.70	7.63	1.5%
27	25	27.28	27.88	0.60	2.20%		MAR	549	424.04	429.92	5.88	1.4%
28	50	47.07	47.77	0.70	1.49%		APR	286	231.83	233.86	2.03	0.9%
29	75	66.85	67.65	0.80	1.20%		MAY	144	121.82	122.90	1.08	0.9%
30	100	86.63	87.53	0.90	1.04%		JUN	86	75.71	76.56	0.84	1.1%
31	200	165.77	167.07	1.30	0.78%		JUL	64	57.83	58.58	0.75	1.3%
32	300	241.90	244.13	2.23	0.92%		AUG	58	53.39	54.12	0.73	1.4%
33	400	315.03	318.73	3.70	1.17%		SEP	63	57.38	58.14	0.75	1.3%
34	500	388.17	393.33	5.17	1.33%		OCT	106	91.11	92.03	0.92	1.0%
35	750	571.00	579.83	8.83	1.55%		NOV	306	246.25	248.57	2.32	0.9%
36	1,000	753.83	766.33	12.50	1.66%		DEC	474	369.44	374.23	4.79	1.3%
37							TOTAL	3,458	\$2,741	\$2,776	\$35.16	1.3%
38							AVERAGE MONTHLY USE = 290 Therms					

Source:

PGA Values used are MidAmerican Gas Average Purchased Gas Adjustments for 12 Months Ending December, 2003

MidAmerican Energy
South Dakota - Gas
Small and Medium Volume Firm
Rate Comparison
Per Staff

LINE NO		PRESENT	PROPOSED
39	CUSTOMER CHARGE	\$60.00	\$60.00
40	ALL THERMS	\$0.07201	\$0.07201
41	PGA	\$0.61408	\$0.61408

MEDIUM VOLUME FIRM COMMERCIAL

	THERMS	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)		AVERAGE THERMS	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
	(A)	(B)	(C)	(D)	(E)	MONTH	(G)	(H)	(I)	(J)	(K)
42	0	60.00	60.00	\$0.00	0.00%	JAN	5,837	4,064.41	4,064.41	-	0.0%
43	1,000	746.09	746.09	0.00	0.00%	FEB	5,895	4,104.32	4,104.32	-	0.0%
44	2,000	1,432.18	1,432.18	0.00	0.00%	MAR	4,850	3,387.83	3,387.83	-	0.0%
45	3,000	2,118.27	2,118.27	0.00	0.00%	APR	3,235	2,279.25	2,279.25	-	0.0%
46	4,000	2,804.36	2,804.36	0.00	0.00%	MAY	1,893	1,358.61	1,358.61	-	0.0%
47	5,000	3,490.45	3,490.45	0.00	0.00%	JUN	1,465	1,064.96	1,064.96	-	0.0%
48	6,000	4,176.54	4,176.54	0.00	0.00%	JUL	1,206	887.20	887.20	-	0.0%
49	7,000	4,862.63	4,862.63	0.00	0.00%	AUG	1,178	867.95	867.95	-	0.0%
50	8,000	5,548.72	5,548.72	0.00	0.00%	SEP	1,239	910.05	910.05	-	0.0%
51	9,000	6,234.81	6,234.81	0.00	0.00%	OCT	1,752	1,261.93	1,261.93	-	0.0%
52	10,000	6,920.90	6,920.90	0.00	0.00%	NOV	3,626	2,547.90	2,547.90	-	0.0%
53	12,500	8,636.13	8,636.13	0.00	0.00%	DEC	3,749	2,632.18	2,632.18	-	0.0%
54	15,000	10,351.35	10,351.35	0.00	0.00%	TOTAL	35,923	\$25,367	\$25,367	\$0.00	0.0%

AVERAGE MONTHLY USE = 2,889 Therms

Source:

PGA Values used are MidAmerican Gas Average Purchased Gas Adjustments for 12 Months Ending December, 2003

MidAmerican Energy
South Dakota - Gas
Large Volume rate Comparison
Per Staff

LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE UNIT (B)	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)	PERCENT INC./DEC. (J)
	LARGE VOLUME									
	LVI - Commercial									
1	MIN BILLS	BILL			275.00	275.00				
2	ALL	Therms	740,248	740,248	0.03526	0.03755	26,101	27,796	1,695	
3										
4	CUSTOMER CHARGE & MINNUM	BILL	12	12	275.00	275.00	3,300	3,300	0	
5										
6	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES				0.42623	0.42623	315,516	315,516	0	
7	SUBTOTAL-PER BOOKS	Therms	740,248	740,248			740,533	742,228	1,695	0.2%
8										
9	LVI - Industrial									
10										
11	MIN BILLS	BILL			275.00	275.00				
12	ALL	Therms	89,110	89,110	0.03526	0.03755	3,142	3,346	204	
13										
14	CUSTOMER CHARGE & MINNUM	BILL	38	38	275.00	275.00	10,450	10,450	0	
15										
16	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES				0.42623	0.42623	37,981	37,981	0	
17	SUBTOTAL-PER BOOKS	Therms	89,110	89,110			48,492	48,696	204	0.4%
18										
19	LT - Large Transport									
20										
21	MIN BILLS	BILL			310.00	310.00				
22	ALL	Therms	12,374,226	12,374,226	0.03526	0.03755	436,315	464,652	28,337	
23										
24	CUSTOMER CHARGE & MINNUM	BILL	264	264	310.00	310.00	81,840	81,840	0	
25										
26	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES				0.42623	0.42623	5,274,266	5,274,266	0	
27	SUBTOTAL-PER BOOKS	Therms	12,374,226	12,374,226			5,792,368	5,820,705	28,337	0.5%
28										
29	TOTAL LARGE VOLUME		13,203,584	13,203,584			\$ 6,581,394	\$ 6,611,630	\$ 30,236	0.5%
30										

MidAmerican Energy
South Dakota - Gas
Large Volume rate Comparison
Per Staff

LINE NO.	CLASS OF SERVICE & RATE SCHEDULE CODE (A)	TYPE OF CHARGE UNIT (B)	PRESENT QUANTITIES (C)	PROPOSED QUANTITIES (D)	PRESENT RATES (E)	PROPOSED RATES (F)	PRESENT REVENUES (G)	PROPOSED REVENUES (H)	REVENUE INC./DEC. (I)	PERCENT INC./DEC. (J)
31	CPS - Competitive Sales Service									
32										
33		MIN BILLS BILL			310.00	310.00				
34		ALL Therms	5,305,570	5,305,570	0.03526	0.03755	187,074	199,224	12,150	
35										
36	CUSTOMER CHARGE & MINNUM	BILL	24	24	310.00	310.00	7,440	7,440	0	
37		SURCHARGE								
38	PURCHASED GAS ADJUSTMENT INCLUDED IN ABOVE REVENUES				0.42623	0.42623	2,261,393	2,261,393	0	
39	SUBTOTAL-PER BOOKS	Therms	5,305,570	5,305,570			2,352,151	2,364,301	12,150	0.5%
40										
41	Total - CPS		5,305,570	5,305,570			\$ 2,352,151	\$ 2,364,301	\$ 12,150	0.5%

Designation: Small Volume Firm (SVF)
Class of Service: Residential, Commercial, and Industrial
Percent Increase: 1.3%

Designation: Small Volume Interruptible (SVI)
Class of Service: Commercial and Industrial
Percent Increase: 0.0%

Designation: Small Transport (ST)
Class of Service: Gas Transportation Tariffs
Percent Increase: 2.2%

Designation: Medium Volume Firm (MVF)
Class of Service: Commercial and Industrial
Percent Increase: 0.0%

Designation: Medium Transport (MT)
Class of Service: Gas Transportation Tariffs
Percent Increase: 0.0%

Designation: Large Transport (LT)
Class of Service: Gas Transportation Tariffs
Percent Increase: 0.5%

Designation: Large Volume Firm (LVF)
Class of Service: Commercial and Industrial
Percent Increase: *N/A There are no LVF customers*

Designation: Large Volume Interruptible (LVI)
Class of Service: Commercial and Industrial
Percent Increase: 0.5%

Percent Increase (Total South Dakota): 0.99%

Note: An average PGA of \$0.61408/Therm for the 12 months ending 12/31/03 was used to calculate the percent increase for the SVF, MVF, SVI, MT, and ST rate designations. A PGA of \$0.42623 was used to calculate the percent increase for the LVI and LT rate designations.

The percent increase for Total South Dakota was calculated by dividing the revenue increase of \$1,007,201 by the Adjusted Test Year Revenue amount of \$102,045,491.



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Carol J. Halfhill
Paralegal
605-978-2853
carol.halfhill@northwestern.com

RECEIVED

AUG 13 2004

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

August 11, 2004

Karen E. Cremer, Staff Attorney
S. D. Public Utilities Commission
State Capitol Building
500 East Capitol
Pierre, SD 57501-5070

Re: In the Matter of the Application of MidAmerican Energy Company for Authority to Increase Rates for Natural Gas Service

Dear Ms. Cremer:

Enclosed please find the Settlement Stipulation executed by Alan Dietrich on behalf of NorthWestern Services Corporation.

Sincerely,

A handwritten signature in cursive script that reads "Carol Halfhill".

Carol Halfhill
Paralegal

Enc.

ch

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

**IN THE MATTER OF THE APPLICATION OF) ORDER GRANTING JOINT
MIDAMERICAN ENERGY COMPANY FOR) MOTION FOR APPROVAL
AUTHORITY TO INCREASE RATES FOR) OF SETTLEMENT
NATURAL GAS SERVICE) STIPULATION
) NG04-001**

On April 2, 2004, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) for approval to increase rates for natural gas service in its service territory by \$1,559,963 or approximately 1.5% of pro forma test year revenue. MidAmerican states the proposed increase for an average residential customer would be approximately \$2.50 per month. The proposed rates may potentially affect approximately 73,100 customers in MidAmerican Energy Company's service territory in southeastern South Dakota.

At its regularly scheduled meeting of April 26, 2004, the Commission found that pursuant to SDCL 49-1A-8, MidAmerican shall be assessed a filing fee as requested by the executive director up to the statutory limit of \$100,000. The Commission further established an intervention deadline of May 14, 2004. Pursuant to SDCL 49-34A-14, the Commission suspended the operation of the schedule of rates proposed by MidAmerican for 90 days beyond May 2, 2004. On May 14, 2004, Northern Natural Gas Company (Northern) filed a petition for intervention in this docket. On May 21, 2004, NorthWestern Services Corporation (NorthWestern) filed a petition to intervene in this docket. By order dated June 2, 2004, the Commission granted intervention to Northern. By order dated June 11, 2004, the Commission granted intervention to NorthWestern. By order dated July 27, 2004, the Commission extended the suspension of proposed rate for 60 days.

The Commission set the matter for hearing for August 17 and 18, 2004, starting at 1:00 P.M., on August 17, 2004, in Room 412, State Capitol, 500 East Capitol, Pierre, South Dakota. On August 3, 2004, the Commission received a letter from Commission Staff stating that MidAmerican and Commission Staff had reached a proposed settlement agreement. Staff requested that the Commission consider the settlement agreement on August 17, 2004. Based on Staff's letter, the Commission cancelled the hearing set for August 17 and 18, 2004, which was scheduled to hear the testimony of the parties. On August 12, 2004, the Commission received the Settlement Stipulation signed by all of the parties and a Joint Motion for Approval of Settlement Stipulation.

The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-34A, including 1-26-18, 1-26-19, 49-34A-2, 49-34A-3, 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-8.1, 49-34A-10, 49-34A-11, 49-34A-12, 49-34A-13, 49-34A-13.1, 49-34A-14, 49-34A-16, 49-34A-17, 49-34A-19, 49-34A-19.1, 49-34A-19.2, 49-34A-20, 49-34A-21, 49-34A-22, and 49-34A-23.

On August 17, 2004, the Commission heard from MidAmerican and Commission Staff concerning the proposed Settlement Stipulation. After listening to the presentations, the Commission voted to grant the Joint Motion for Approval of Settlement Stipulation.

The tariff sheets approved by this order and effective for service rendered on and after September 30, 2004, are as follows:

Section No. I

Sixth Revised Sheet No. 1, Cancels Fifth Revised Sheet No. 1

Section No. II

Fourth Revised Sheet No. 1, Cancels Third Revised Sheet No. 1

Section No. III

Third Revised Sheet No. 11, Cancels Second Revised Sheet No. 11

Third Revised Sheet No. 12, Cancels Second Revised Sheet No. 12

Fourth Revised Sheet No. 13, Cancels Third Revised Sheet No. 13

Sixth Revised Sheet No. 14, Cancels Fifth Revised Sheet No. 14

Sixth Revised Sheet No. 15, Cancels Fifth Revised Sheet No. 15

Third Revised Sheet No. 16, Cancels Second Revised Sheet No. 16

Fourth Revised Sheet No. 26, Cancels Third Revised Sheet No. 26

Third Revised Sheet No. 27, Cancels Second Revised Sheet No. 27

Section No. III-A

Fourth Revised Sheet No. 4, Cancels Third Revised Sheet No. 4

Fifth Revised Sheet No. 5, Cancels Fourth Revised Sheet No. 5

Fifth Revised Sheet No. 7, Cancels Fourth Revised Sheet No. 7

Third Revised Sheet No. 8, Cancels Second Revised Sheet No. 8

Fourth Revised Sheet No. 21, Cancels Third Revised Sheet No. 21

Fourth Revised Sheet No. 34, Cancels Third Revised Sheet No. 34

Third Revised Sheet No. 42, Cancels Second Revised Sheet No. 42

Fourth Revised Sheet No. 46, Cancels Third Revised Sheet No. 46

Original Sheet No. 47

It is therefore

ORDERED, that the Joint Motion for Approval of Settlement Stipulation is hereby granted. The Settlement Stipulation is incorporated by reference into this Decision and Order the same as if it had been set forth in its entirety herein.

Dated at Pierre, South Dakota, this 26th day of August, 2004.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>William Kolbe</u>
Date:	<u>8/27/04</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE
STATE OF SOUTH DAKOTA

IN THE MATTER)	
OF THE APPLICATION OF	)	DOCKET NO. NG04-001
MIDAMERICAN ENERGY COMPANY)	
FOR AUTHORITY TO INCREASE)	
RATES FOR NATURAL GAS SERVICE)	

I. SETTLEMENT STIPULATION

On April 2, 2004, MidAmerican Energy Company (“MidAmerican”) filed with the South Dakota Public Utilities Commission (“Commission”) an application for approval to increase rates for natural gas service in the State of South Dakota. MidAmerican proposed an overall increase of approximately \$1,560,000. By orders dated May 4, 2004 and July 27, 2004, the Commission suspended MidAmerican’s proposed tariff through September 29, 2004. By orders issued June 2 and June 11, 2004, Northern Natural Gas Company and NorthWestern Services Corporation respectively (collectively “Intervenors”) were granted intervention in this proceeding.

Negotiating sessions were held on July 27, August 2, and August 3, 2004 involving the Commission Staff and MidAmerican and, on July 27, 2004, Intervenor NorthWestern Services Corporation (jointly the “Parties”), in an effort to arrive at a jointly acceptable resolution of this matter. As a result of the sessions, the Parties have been able to resolve all issues, including the final overall revenue requirement and revenue increase. They have entered into this Settlement Stipulation (“Stipulation”), which, if accepted and ordered by the Commission, will determine final rates to result from this proceeding.

II. PURPOSE

This Stipulation has been prepared and executed by the Parties for the sole purpose of resolving Docket No. NG04-001, and is applicable to final rates in this proceeding only. The Parties understand and agree that the proposals, positions, and adjustments made or obtained in this Stipulation, whether express or implied, are made or obtained only through the spirit of compromise. In consideration of the mutual promises hereinafter set forth, the Parties agree as follows:

1. Upon execution of this Stipulation, the Parties shall immediately file this Stipulation with the Commission together with a joint motion requesting that the Commission issue an order approving this Stipulation in its entirety without condition or modification.
2. This Stipulation includes all terms of settlement and is submitted with the condition that in the event the Commission imposes any changes in or conditions to this Stipulation which are unacceptable to any party, this Stipulation shall be deemed withdrawn and shall not constitute any part of the record in this proceeding or any other proceeding nor be used for any other purpose.
3. This Stipulation shall become binding upon execution by the Parties, provided however, that if this Stipulation does not become effective in accordance with Paragraph 2 above, it shall be null, void and privileged. This Stipulation is intended to relate only to the specific matters referred to herein; no party waives any claim or right which it may otherwise have with respect to any matter not expressly provided for herein; no party shall be deemed to have approved, accepted, agreed or consented to any rate making principle, or any method of cost of service determination, or any method of cost

allocation underlying the provisions of this Stipulation, or be prejudiced or bound thereby in any other current or future proceeding before the Commission. No party or representative thereof shall directly or indirectly refer to this Stipulation or that part of any order of the Commission referring to this Stipulation as precedent in any other current or future rate proceeding before the Commission.

4. The Parties to this proceeding stipulate that all prefiled testimony, exhibits, and workpapers, be made a part of the record in this proceeding. The Parties understand that if this matter had not been settled, Commission Staff would have filed direct testimony and MidAmerican would have filed rebuttal testimony responding to certain of the positions contained in the testimony of Commission Staff.

5. It is understood that Commission Staff enters into this Stipulation for the benefit of MidAmerican's South Dakota customers affected hereby.

III. ELEMENTS OF THE SETTLEMENT STIPULATION

1. Revenue Requirement

The Parties agree that MidAmerican's attached rate schedules are designed to produce annual increases in base rate levels (excluding purchase gas cost adjustment and sales taxes) of \$1,007,201 annually for retail natural gas service in the State of South Dakota based on a settlement revenue requirement of \$102,045,491, including the cost of gas.

2. Rate Design

The agreed to change in rates would affect customer classes as follows:

Designation: Small Volume Firm (SVF) and Small Transport (ST)

Class of Service: Residential, Commercial, and Industrial

Changes: Customer Charge increased from \$7.50 to \$8.00 per month

Non-gas commodity charge for 1st 250 therms increased from \$0.17725 to \$0.18125

Non-gas commodity charge for balance of therms (usage over 250) increased from \$0.11725 to \$0.13191

Designation: Medium Volume Firm (MVF) and Medium Transport (MT), Small Volume Interruptible (SVI)

Class of Service: Commercial, and Industrial

Changes: No change

Designation: Large Volume Firm (LVF), Large Volume Transport (LT), Large Volume Interruptible (LVI)

Class of Service: Commercial and Industrial

Changes: Non-gas commodity charge increased from \$0.03526 to \$0.03755 per therm

3. Other Conditions

The Parties were unable to arrive at an agreement on all issues due to each of the Parties' opinions regarding a litigated outcome of certain issues. Specifically, the Parties were unable to agree on the appropriate ROE to use in developing the overall rate of return ("ROR"). MidAmerican based its original filing on an ROE of 11.7%, for an ROR of 9.269%. Commission Staff's initial settlement proposal reflected an ROE of 9.75% for an overall ROR of 8.239%. For settlement purposes, MidAmerican was unwilling to accept an ROE of less than 10.75% and Commission Staff was not willing to offer an ROE of more than 10%. While the Parties were unable to reach agreement on all issues, they were able to reach agreement on the above overall revenue requirement and revenue increase.

MidAmerican agrees not to file a request with the Commission for a general increase in its natural gas distribution rates that reflects an effective date prior to September 1, 2007.

4. Tariffs

The Tariffs attached hereto are as filed by MidAmerican in its initial submittal, except they retain the current level of reconnection charges and they reflect the overall increase amounts and rate design described above.

5. Implementation of Rates

The revised rate schedules shall be implemented with billings on and after September 30, 2004, with billings prorated so that usage prior to September 30, 2004, is billed at the previous rates and usage on and after September 30, 2004, is billed at the new rates.

6. Conclusion

This Stipulation is entered into this _____ day of August, 2004.

MidAmerican Energy Company

South Dakota Public Utilities
Commission

BY: _____

Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

BY: _____

Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Building
Pierre, SD 57501-5070

DATED: _____

DATED: _____

NorthWestern Services Corporation

Northern Natural Gas Company

BY: _____

Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

BY: _____

James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: _____

DATED: _____

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6. Conclusion

This Stipulation is entered into this 12th day of August, 2004.

MidAmerican Energy Company

BY: 

Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

DATED: _____

NorthWestern Services Corporation

BY: _____

Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

DATED: _____

South Dakota Public Utilities
Commission

BY: 

Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Building
Pierre, SD 57501-5070

DATED: 8-12-04

Northern Natural Gas Company

BY: _____

James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: _____

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6. Conclusion

This Stipulation is entered into this _____ day of August, 2004.

MidAmerican Energy Company

South Dakota Public Utilities
Commission

BY: _____

Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

BY: _____

Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Building
Pierre, SD 57501-5070

DATED: _____

DATED: _____

NorthWestern Services Corporation

Northern Natural Gas Company

BY: _____

Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

BY: _____

James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: _____

DATED: _____

4. Tariffs

The Tariffs attached hereto are as filed by MidAmerican in its initial submittal, except they retain the current level of reconnection charges and they reflect the overall increase amounts and rate design described above.

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6. Conclusion

This Stipulation is entered into this _____ day of August, 2004.

MidAmerican Energy Company

South Dakota Public Utilities
Commission

BY: _____

Suzan M. Stewart
Senior Managing Attorney
P.O. Box 778
Sioux City, IA 51102

BY: _____

Karen E. Cremer
Staff Attorney
State Capitol Building
500 East Capitol Building
Pierre, SD 57501-5070

DATED: _____

DATED: _____

NorthWestern Services Corporation

Northern Natural Gas Company

BY: _____

Alan Dietrich
Vice President & Secretary
125 S. Dakota Ave.
Sioux Falls, SD 57104

BY: _____

James Talcott
Assistant General Counsel
1111 South 103rd Street
Omaha, NE 68124

DATED: _____

DATED: 8-11-04