



## 2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2020

*Prepared by:*



***Gannett Fleming***

*Excellence Delivered **As Promised***

MIDAMERICAN ENERGY COMPANY  
Des Moines, Iowa

2020 DEPRECIATION STUDY

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ACCRUALS RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



**Gannett Fleming**

*Excellence Delivered **As Promised***

October 20, 2021

MidAmerican Energy Company  
PO Box 657  
Des Moines, IA 50306

Attention Mr. Thomas Specketer  
Vice President and CFO

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of MidAmerican Energy Company as of December 31, 2020. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC.

JOHN J. SPANOS  
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JJS:mle

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# MIDAMERICAN ENERGY COMPANY

## DEPRECIATION STUDY

### EXECUTIVE SUMMARY

Pursuant to MidAmerican Energy Company's ("MidAm" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant of MidAm as of December 31, 2020. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

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

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2020 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$55.9 million when applied to depreciable plant balances as of December 31, 2020. The results are summarized at the functional level as follows:

<b><u>SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS</u></b>			
<u>FUNCTION</u>	<u>ORIGINAL COST</u>	<u>PROPOSED RATE</u>	<u>ANNUAL ACCRUAL</u>
LIQUEFIED NATURAL GAS PLANT	\$ 47,778,591.10	3.71	\$ 1,771,560
DISTRIBUTION PLANT	1,681,935,572.26	2.76	46,396,541
GENERAL PLANT	<u>177,795,679.73</u>	4.33	<u>7,706,479</u>
	<b><u>\$1,907,509,843.09</u></b>	<b>2.93</b>	<b><u>\$55,874,580</u></b>

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## PART I. INTRODUCTION



# MIDAMERICAN ENERGY COMPANY

## DEPRECIATION STUDY

### PART I. INTRODUCTION

#### SCOPE

This report sets forth the results of the depreciation study for MidAmerican Energy Company (“Company”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2020. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2020.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2020, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

#### PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis.<sup>1</sup> Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group

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

## **BASIS OF THE STUDY**

### **Depreciation**

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

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

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

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

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

### **Service Life and Net Salvage Estimates**

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

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

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## **PART II. ESTIMATION OF SURVIVOR CURVES**

## PART II. ESTIMATION OF SURVIVOR CURVES

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

### SURVIVOR CURVES

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

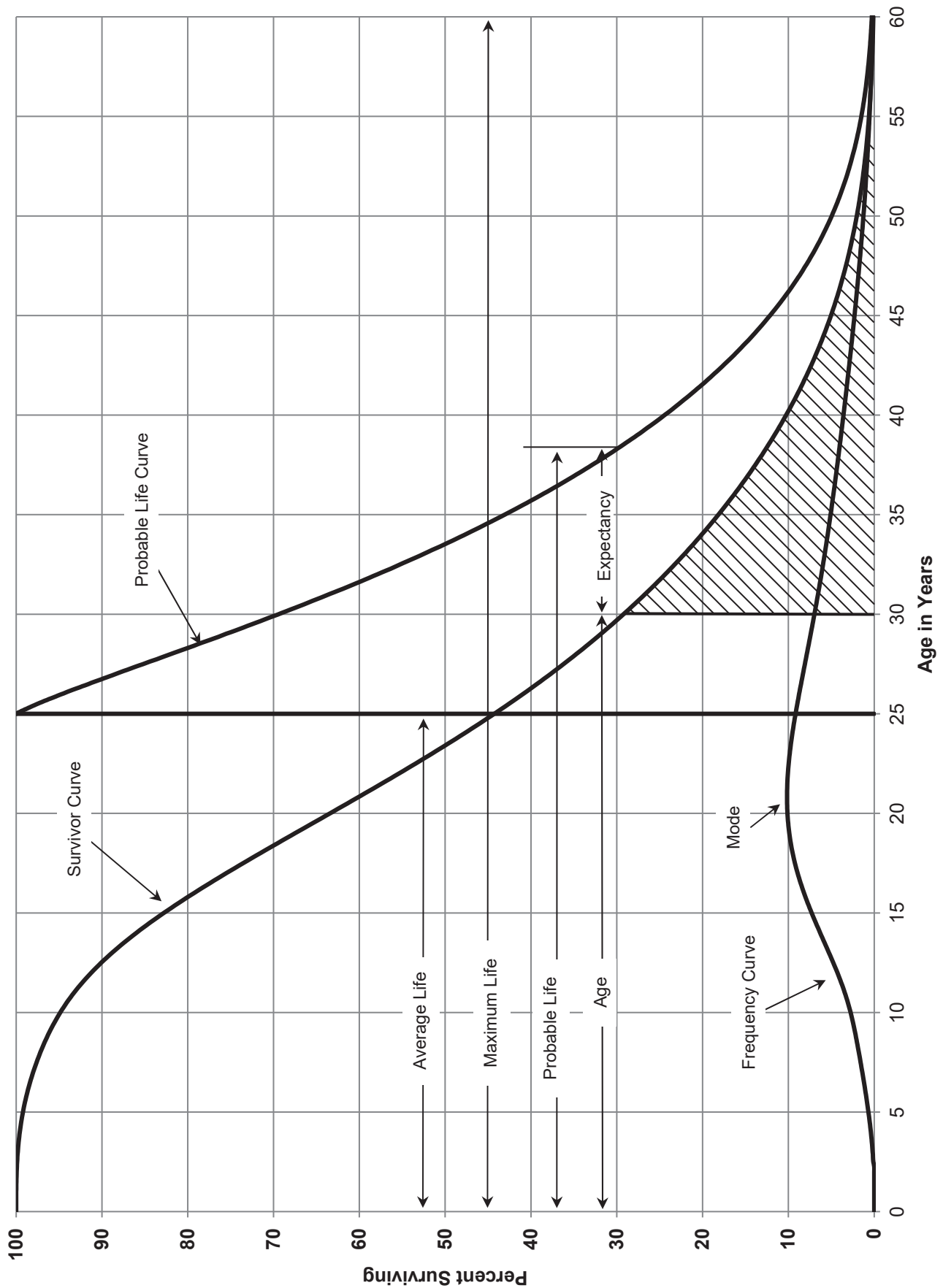
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth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

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

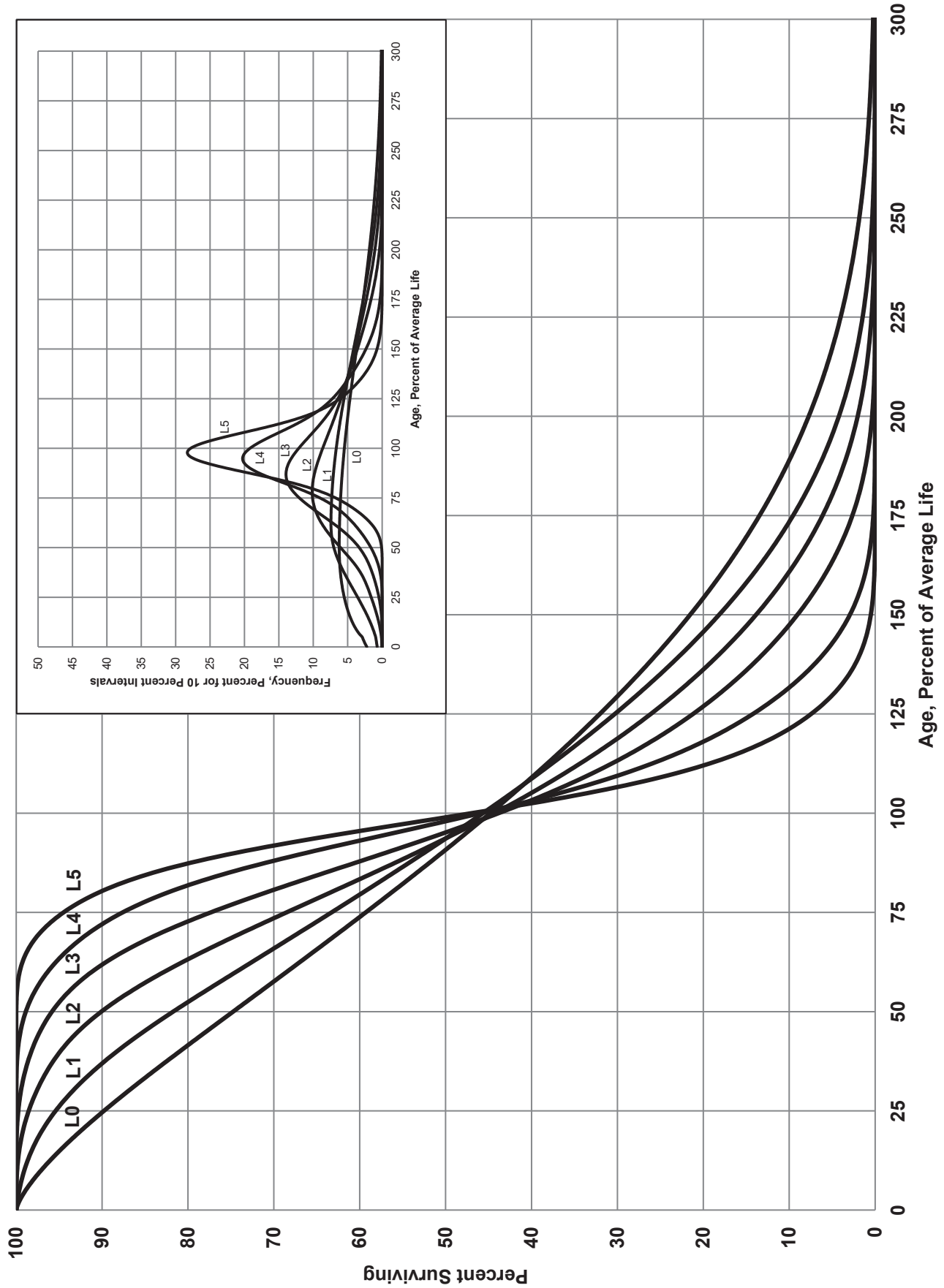
### **Iowa Type Curves**

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

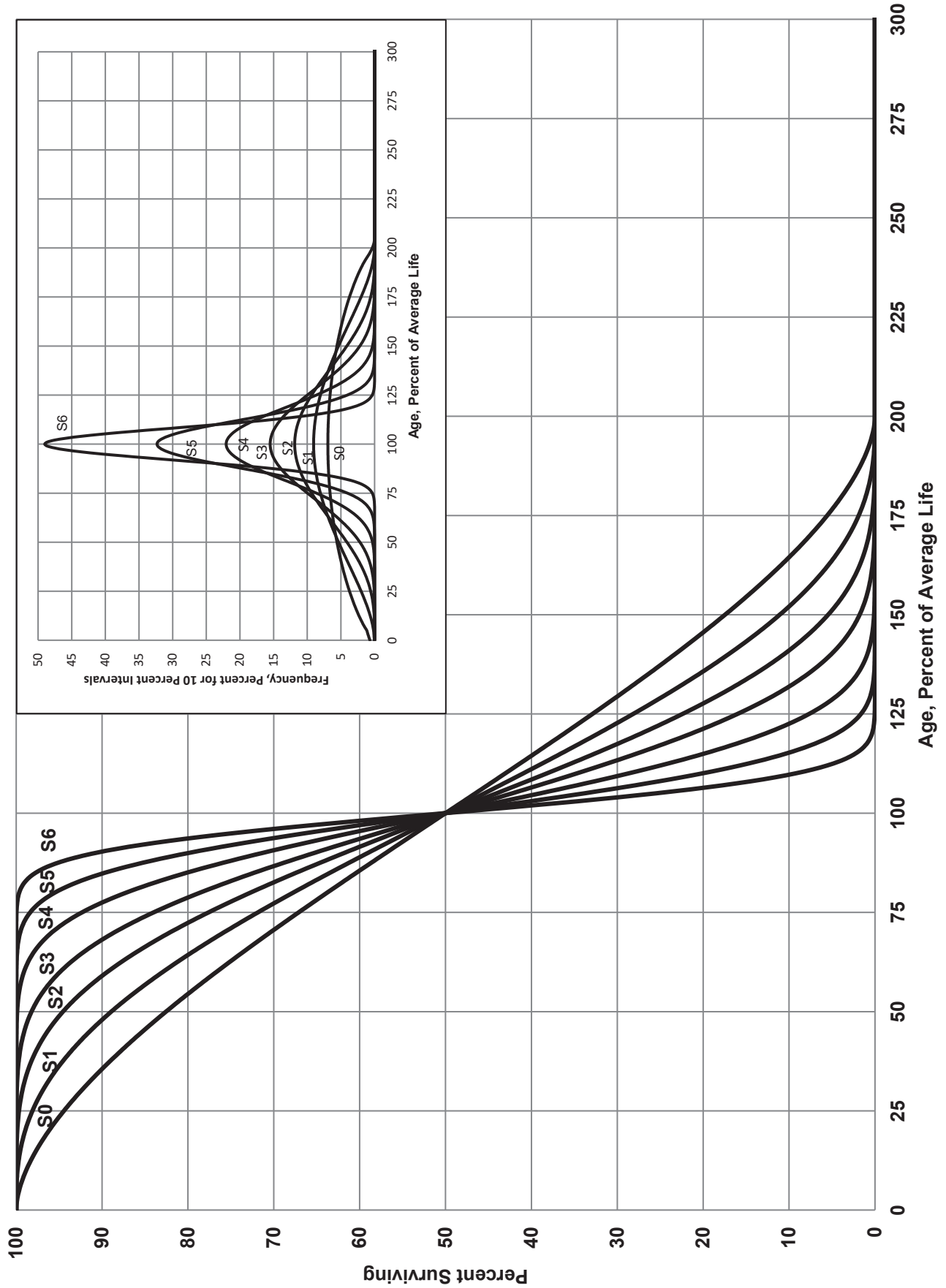


**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**

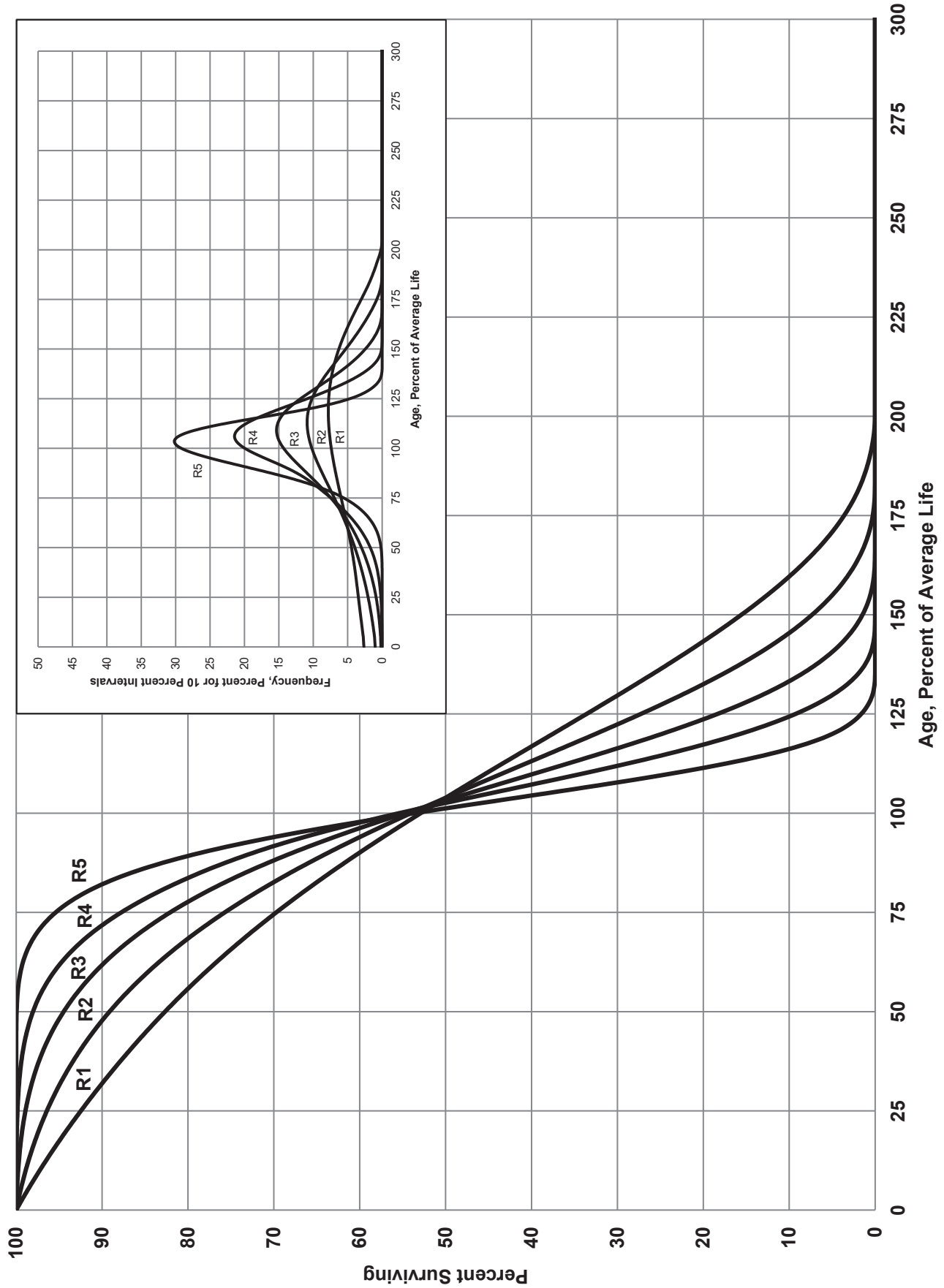


**FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**





**FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES**



**FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES**

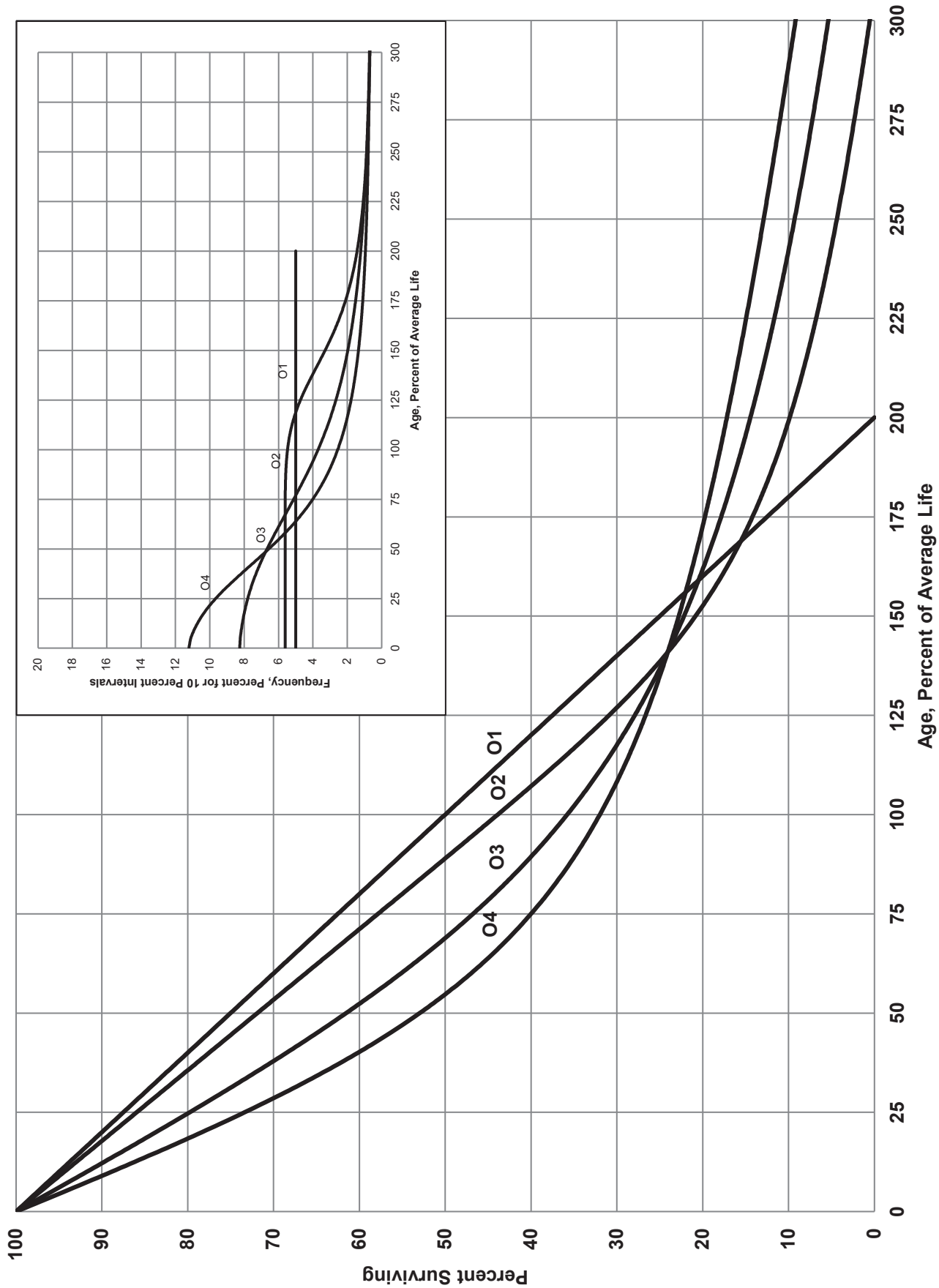


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

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

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

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

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

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

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

## **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	During Year										Age Interval	Age	
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	(12)	(13)	
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2012		5	11	12	13	14	15	16	18	20	113	7½-8½	
2013			6	12	13	15	16	17	19	19	124	6½-7½	
2014				6	13	15	16	17	19	19	131	5½-6½	
2015					7	14	16	17	19	20	143	4½-5½	
2016						8	18	20	22	23	146	3½-4½	
2017							9	20	22	25	150	2½-3½	
2018								11	23	25	151	1½-2½	
2019									11	24	153	½-1½	
2020										13	80	0-½	
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>		

Experience Band 2011-2020

Placement Band 2006-2020

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)			
2006	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2010	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

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

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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



SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2011-2020  
 SUMMARIZED BY AGE INTERVAL

Year	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
Placed (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)		
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2014				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2015					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2016						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2017							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2018								960 <sup>a</sup>	949	926	5,719	1½-2½
2019									1,080 <sup>a</sup>	1,069	6,579	½-1½
2020										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

### **Original Life Table**

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

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

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

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

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

### **Smoothing the Original Survivor Curve**

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

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

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



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

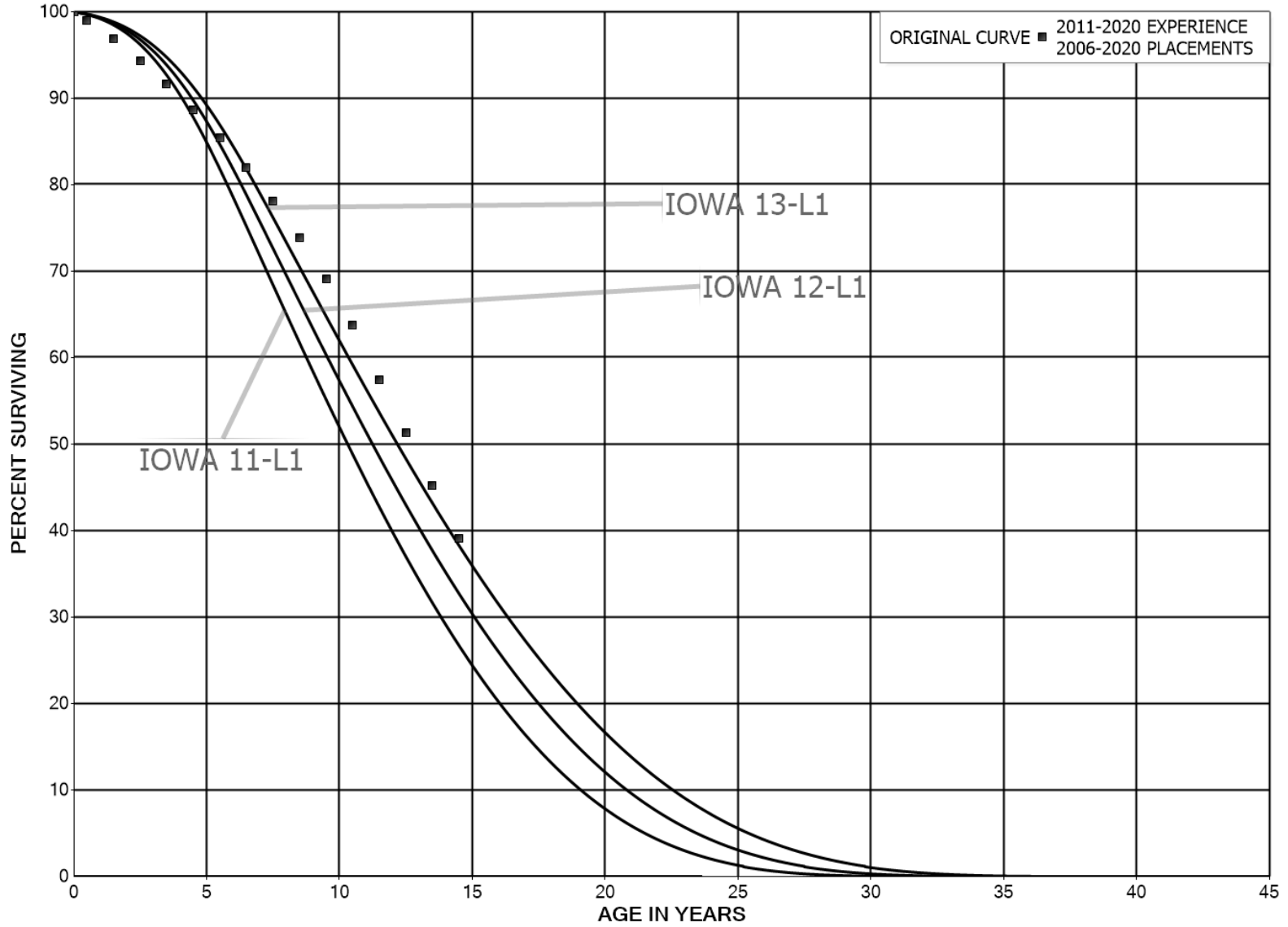




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

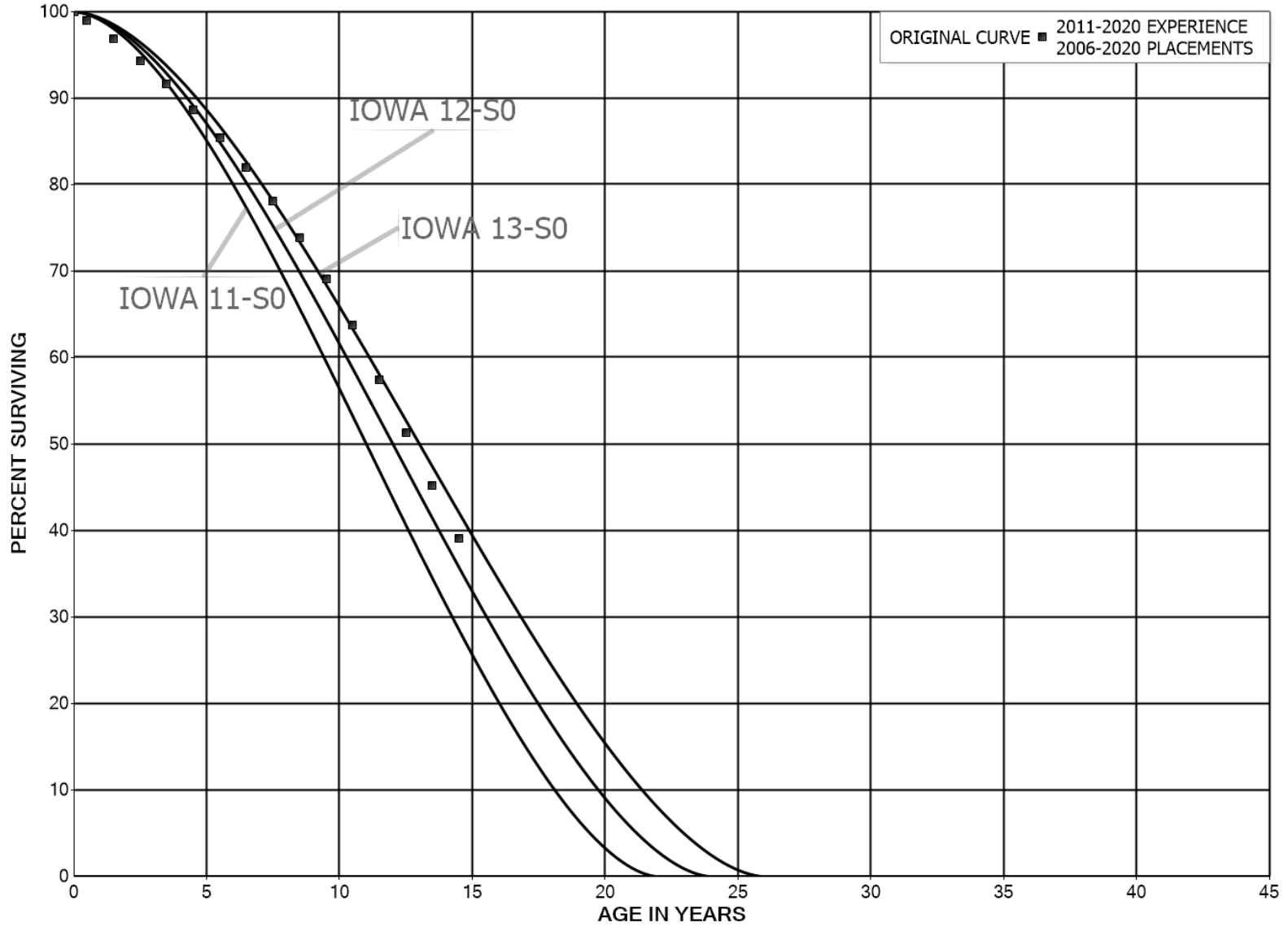




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

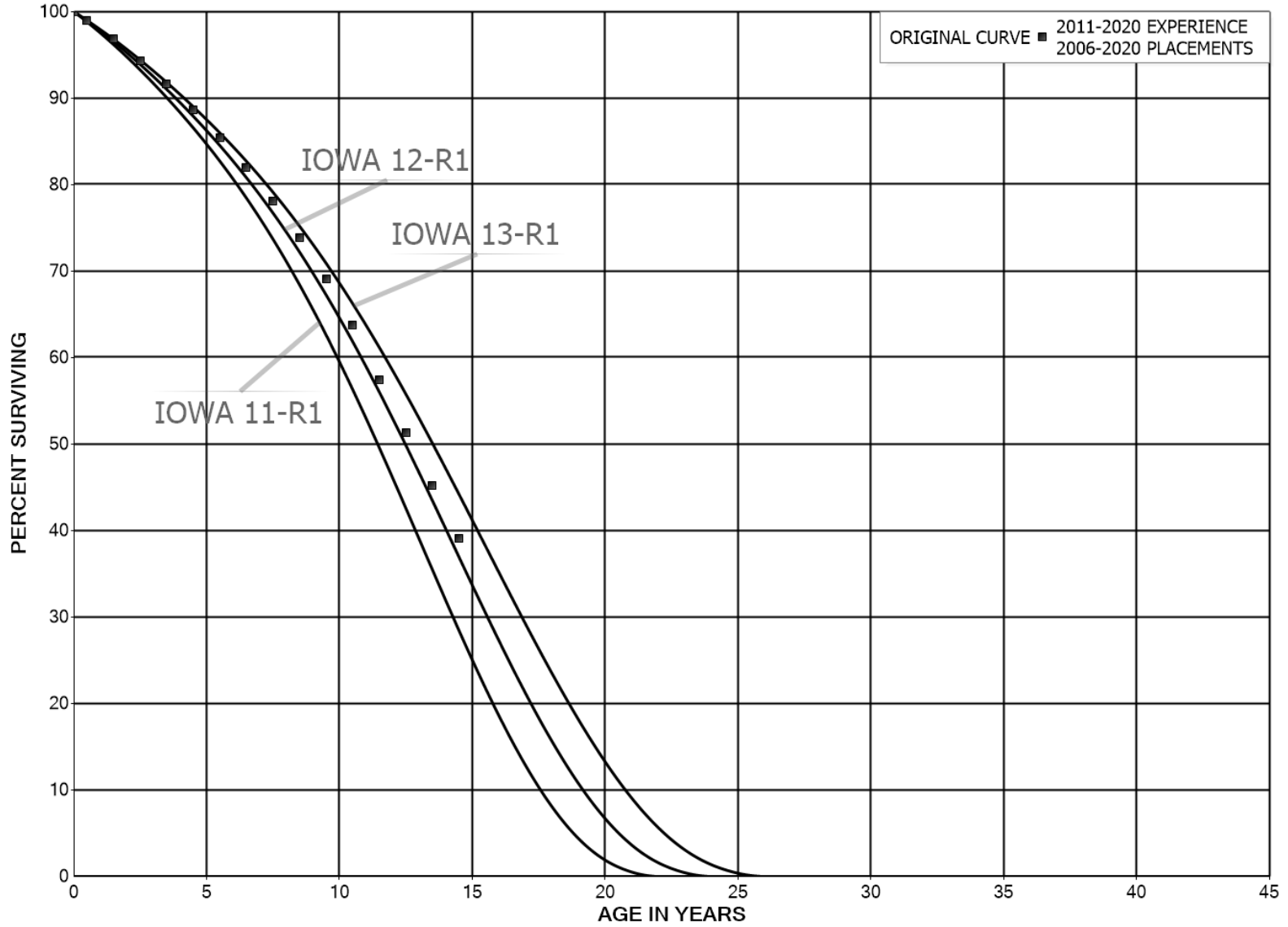
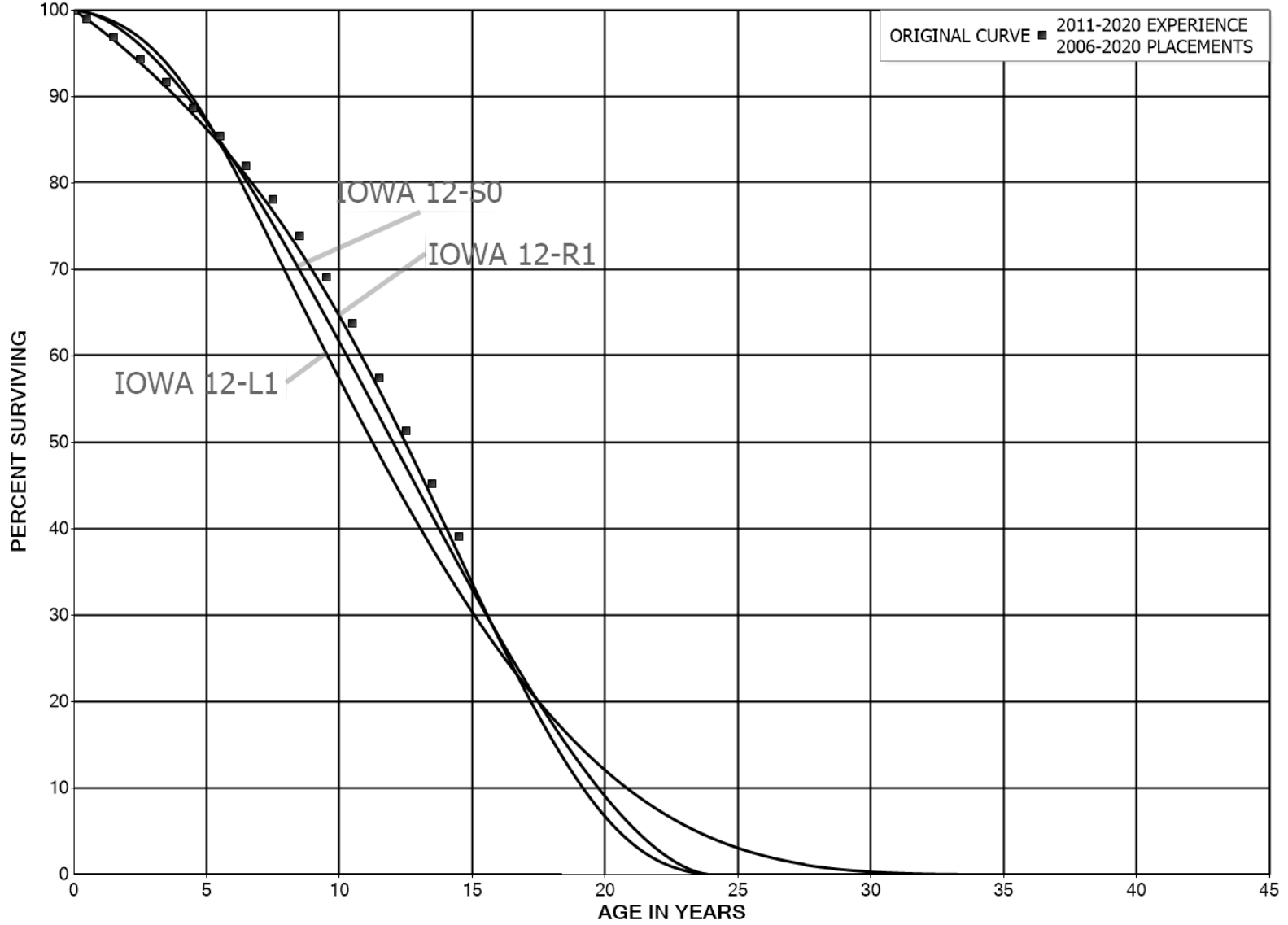




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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## **PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

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

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

#### June 3, 2021

- Des Moines LNG Plant
- Delaware Service Center
- District Regulator Station #0296
- District Regulator Station #1258
- District Regulator Stations #1245 and #1234
- Ankeny Station #1 (Town Border #701)
- District Regulator Station #1249
- 1721 SE Oralafor Meter Set
- Town Border Station #726
- Cedar Rapids Service Center
- Cedar Rapids Town Border Station #7
- District Regulator Station #108
- Cedar Rapids Town Border Station #5
- District Regulator Station E2

#### June 19-21, 2016

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

December 6 & 7, 2010

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

January 26 & 27, 2004

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

**SERVICE LIFE ANALYSIS**

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

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 95 percent of depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

#### LIQUEFIED NATURAL GAS PLANT

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

#### DISTRIBUTION PLANT

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

#### GENERAL PLANT

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

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the gas industry. A combined account 376, Mains, and Account 376.01, Mains – ANR Pipeline, is the largest asset classification and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1988 through 2020. These data were coded in the course of the Company's normal recordkeeping according to plant account or subaccount, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-19 and the life tables for the two experience bands plotted on the chart follow it.

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

The estimate for Account 378, Measuring and Regulating Station Equipment – General, is based on the 1988-2020 experience band. The 52-R1.5 survivor curve is supported by the statistical analyses on pages VII-27 through VII-29. The 52 year average service life is just above the upper end of the range of 35-50 years for other gas companies.

The second largest account is Account 380, Services. The estimate of survivor characteristics is based on the 1988-2020 and 2001-2020 experience bands. As the

survivor curve chart illustrates, the experience bands represent life characteristics supported by the 57-R3 survivor curve. The 57-year average life is toward the upper end of the range of lives used by other gas companies in the industry. The currently approved estimate is the 57-R3 survivor curve.

The estimate for Account 374.1, Land Rights, was based primarily on judgment and an analysis for the overall period 1988-2020. The 75-R4 Iowa curve is similar to many other gas companies and represents a maximum life similar to Account 376, Mains.

The estimates for the structures in Accounts 375 and 375.01 were based on the results of applying the retirement rate method to the aged retirements for the period 1988-2020. The 65-R4 survivor curve was selected to represent the retirement characteristics for these types of structures. The 65-year average service life is at the upper end of the range of typical service lives.

### **Life Span Estimates**

Inasmuch as production plant consists of large units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for liquefied natural gas plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1988 through 2020.

The depreciable life span estimates for liquefied natural gas stations were the result of considering experienced life spans of similar facilities, the age of surviving plants,

general operating characteristics of the station, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the stations.

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

	Probable Retirement <u>Date</u>	Initial Major <u>Installation</u>	<u>Life</u> <u>Span</u>
Liquefied Natural Gas			
Des Moines	2035	1975	60
Waterloo	2036	1976	60
Bettendorf	2042	1997*	45

\*Indicates acquisition date. Initial installation actually 1972.

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

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

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## **PART IV. NET SALVAGE CONSIDERATIONS**



## PART IV. NET SALVAGE CONSIDERATIONS

### NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1988 through 2020. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

### Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1988 through 2020 contributed significantly toward the net salvage estimates for 25 plant accounts, representing 96 percent of the depreciable plant, as follows:

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

- 363.3 Compressor Equipment
- 363.5 Other Equipment

DISTRIBUTION PLANT

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

GENERAL PLANT

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

The net salvage results for Accounts 376, Mains, and 380, Services, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for Account 376, Mains, is negative 50 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages VIII-10 and VIII-11 and the typical range of net salvage estimates used by other gas companies for mains. The historical indication for the period 1988 through 2020 is negative 62 percent, however, the range of estimates for other gas companies is negative 20 to negative 50 percent. In recent years, there has been a trend toward more negative net salvage. The 2016-2020 average was negative 170 percent net salvage. Based on the overall analysis and the

range of estimates used by other gas companies, negative 50 percent net salvage is estimated for Account 376, Mains.

For Account 380, Services, the net salvage estimate of negative 100 percent is based on the historical analysis of net salvage percents as shown on pages VIII-16 and VIII-17. The average net salvage for this account for the period 1988-2020 is negative 112 percent, however, the trend, as indicated by the most recent five-year band, is negative 283 percent. The negative 100 percent net salvage estimate is based on indications above, the current estimate of negative 90 percent, and is within the range for other gas companies of negative 50 to negative 150 percent.

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

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

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

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### GROUP DEPRECIATION PROCEDURES

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

#### Single Unit of Property

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

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

The accrued depreciation is:

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

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2020, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2020, are set forth in the Results of Study section of the report.

### **Average Service Life Procedure**

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

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

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

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service.

The accounts and their amortization periods are as follows:

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

For the purpose of calculating annual amortization amounts as of December 31, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.



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## PART VI. RESULTS OF STUDY

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years.

### **DESCRIPTION OF STATISTICAL SUPPORT**

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

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

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

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

## **DESCRIPTION OF DETAILED TABULATIONS**

A summary of the results of the study, as applied to the original cost of gas plant as of December 31, 2020, is presented on pages VI-5 through VI-7 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to gas plant.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2020 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage

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

MIDAMERICAN ENERGY COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>DEPRECIABLE GAS PLANT</b>								
<b>LIQUEFIED NATURAL GAS PLANT</b>								
361.00	STRUCTURES AND IMPROVEMENTS							
	DES MOINES	(10)	1,936,662.41	931,703	1,198,626	89,228	4.61	13.40
	WATERLOO	(10)	3,521,742.73	1,576,173	2,297,744	161,678	4.59	14.20
	BETTENDORF	(10)	1,888,645.84	548,999	1,528,511	76,847	4.07	19.90
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>7,347,050.98</b>	<b>3,056,875</b>	<b>5,024,881</b>	<b>327,753</b>	<b>4.46</b>	<b>15.33</b>
362.00	GAS HOLDERS							
	DES MOINES	(10)	3,095,434.93	2,849,235	555,743	42,657	1.38	13.00
	WATERLOO	(10)	7,071,030.08	6,881,198	896,935	74,103	1.05	12.10
	BETTENDORF	(10)	365,047.97	166,218	235,335	11,187	3.06	21.00
	<b>TOTAL GAS HOLDERS</b>		<b>10,531,512.98</b>	<b>9,896,651</b>	<b>1,688,013</b>	<b>127,947</b>	<b>1.21</b>	<b>13.19</b>
363.00	PURIFICATION EQUIPMENT							
	DES MOINES	(5)	1,808,466.51	682,635	1,216,254	88,281	4.88	13.80
	WATERLOO	(5)	1,331,526.58	654,527	743,576	51,538	3.87	14.40
	BETTENDORF	(5)	445,855.63	185,241	282,907	14,613	3.28	19.40
	<b>TOTAL PURIFICATION EQUIPMENT 363.10</b>		<b>3,585,848.72</b>	<b>1,522,403</b>	<b>2,242,737</b>	<b>154,432</b>	<b>4.31</b>	<b>14.52</b>
363.10	LIQUEFACTION EQUIPMENT							
	DES MOINES	(5)	1,142,508.17	620,289	579,345	42,209	3.69	13.70
	WATERLOO	(5)	3,273,794.25	2,508,066	929,418	66,533	2.03	14.00
	BETTENDORF	(5)	1,720,229.31	572,920	1,233,321	62,097	3.61	19.90
	<b>TOTAL LIQUEFACTION EQUIPMENT</b>		<b>6,136,531.73</b>	<b>3,701,275</b>	<b>2,742,084</b>	<b>170,839</b>	<b>2.78</b>	<b>16.05</b>
363.20	VAPORIZING EQUIPMENT							
	DES MOINES	(5)	840,626.12	444,535	438,122	33,019	3.93	13.30
	WATERLOO	(5)	188,832.01	121,528	76,746	5,790	3.07	13.30
	BETTENDORF	(5)	1,020,796.23	403,481	668,355	34,898	3.42	19.20
	<b>TOTAL VAPORIZING EQUIPMENT</b>		<b>2,050,254.36</b>	<b>969,544</b>	<b>1,183,223</b>	<b>73,707</b>	<b>3.60</b>	<b>16.05</b>
363.30	COMPRESSOR EQUIPMENT							
	DES MOINES	(5)	1,049,328.29	442,024	659,771	49,093	4.68	13.40
	WATERLOO	(5)	1,514,255.96	365,175	1,224,793	82,813	5.47	14.80
	BETTENDORF	(5)	45,063.50	2,646	44,671	2,190	4.86	20.40
	<b>TOTAL COMPRESSOR EQUIPMENT</b>		<b>2,608,647.75</b>	<b>809,845</b>	<b>1,929,235</b>	<b>134,096</b>	<b>5.14</b>	<b>14.39</b>
363.50	OTHER EQUIPMENT							
	DES MOINES	(5)	4,241,754.66	1,065,270	3,388,572	247,604	5.84	13.70
	WATERLOO	(5)	6,051,196.24	1,880,784	4,472,972	313,303	5.18	14.30
	BETTENDORF	(5)	5,225,793.68	1,165,772	4,321,311	221,879	4.25	19.50
	<b>TOTAL OTHER EQUIPMENT</b>		<b>15,518,744.58</b>	<b>4,111,826</b>	<b>12,182,855</b>	<b>782,786</b>	<b>5.04</b>	<b>15.56</b>
	<b>TOTAL LIQUEFIED NATURAL GAS PLANT</b>		<b>47,778,991.10</b>	<b>24,068,420</b>	<b>26,993,028</b>	<b>1,771,560</b>	<b>3.71</b>	

MIDAMERICAN ENERGY COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>DISTRIBUTION PLANT</b>								
374.10 LAND RIGHTS	75 - R4	0	4,734,909.23	1,543,663	3,191,246	62,346	1.32	51.2
375.00 STRUCTURES AND IMPROVEMENTS	66 - R4	(10)	1,112,818.62	595,534	628,566	17,427	1.57	36.1
375.01 STRUCTURES AND IMPROVEMENTS - ANR PIPELINE	66 - R4	(10)	9,962.00	4,748	6,210	160	1.61	38.8
376.00 MAINS	68 - R3	(60)	851,824,861.28	321,100,890	956,636,402	19,256,120	2.26	49.7
376.01 MAINS - ANR PIPELINE	68 - R3	(60)	2,582,415.00	1,694,522	2,134,101	53,984	2.12	39.5
378.00 MAINS AND REGULATING STATION EQUIPMENT - GENERAL	52 - R1.5	(45)	41,016,625.27	17,069,294	42,404,813	1,053,321	2.57	40.3
379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	55 - R2.5	(50)	30,705,900.03	9,679,280	36,379,570	834,052	2.72	43.6
379.01 MEASURING AND REGULATING STATION EQUIPMENT - ANR PIPELINE	55 - R2.5	(50)	470,313.00	425,185	280,285	9,707	2.06	28.9
380.00 SERVICES	57 - R3	(100)	480,914,019.12	288,580,962	673,247,076	16,693,251	3.47	40.3
381.00 METERS	30 - S0.5	(2)	224,450,933.63	61,793,541	167,146,411	7,752,701	3.45	21.6
381.01 METERS - ANR PIPELINE	30 - S0.5	(2)	88,594.78	70,581	19,786	1,872	2.11	10.6
383.00 HOUSE REGULATORS	60 - R2.5	0	36,522,559.44	11,302,062	25,220,507	557,695	1.53	45.2
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55 - R2.5	(5)	7,531,660.86	3,504,515	4,403,729	103,905	1.38	42.4
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,681,935,572.26</b>	<b>717,364,767</b>	<b>1,911,698,702</b>	<b>46,396,541</b>	<b>2.76</b>	
<b>GENERAL PLANT</b>								
389.10 LAND RIGHTS	65 - R3	0	3,063.00	1,606	1,457	36	1.18	40.5
390.00 STRUCTURES AND IMPROVEMENTS	55 - R1.5	(5)	86,004,829	10,608,689	79,696,401	1,806,964	2.10	44.1
391.00 OFFICE FURNITURE AND EQUIPMENT	10 - SQ	0	1,890,288	386,818	1,503,469	213,665	11.31	7.0
391.04 CUSTOMER SERVICE OFFICE FURNITURE AND EQUIPMENT	10 - SQ	0	75,035	44,341	30,693	8,381	11.17	3.7
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - SQ	0	4,059,007	1,226,102	2,832,905	844,351	20.80	3.4
391.11 COMPUTER EQUIPMENT - SHARED	5 - SQ	0	7,177,287.52	4,866,613	2,310,675	1,222,968	17.04	1.9
391.13 MOBILE DATA TERMINALS	5 - SQ	0	1,008,687.35	728,183	280,504	187,003	18.54	1.5
391.14 CUSTOMER SERVICE COMPUTER EQUIPMENT	5 - SQ	0	50,764.22	44,456	6,308	2,057	4.05	3.1
392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	11 - L3	5	172,051.30	150,238	13,211	3,666	2.13	3.6
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 8,000 LBS	13 - L3	5	2,853,673.66	1,033,286	1,677,704	176,602	6.19	9.5
392.24 TRANSPORTATION EQUIPMENT - CUSTOMER SERVICE LIGHT TRUCKS LESS THAN 8,000 LBS	13 - L3	5	329,210.87	82,529	230,221	24,826	7.54	9.3
392.30 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 12,000 LBS	13 - L3	5	13,096,231.05	6,178,217	6,263,202	768,653	5.87	8.1
392.34 TRANSPORTATION EQUIPMENT - CUSTOMER SERVICE LIGHT TRUCKS LESS THAN 12,000 LBS	13 - L3	5	469,792.56	113,247	333,056	36,362	7.74	9.2
392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS LESS THAN 18,000 LBS	19 - S2	5	8,295,090.25	3,049,687	4,830,648	311,538	3.76	15.5
392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS MORE THAN 18,000 LBS	19 - S2	5	17,003,289.65	9,455,506	6,697,620	415,531	2.44	16.1
392.80 TRANSPORTATION EQUIPMENT - TRAILERS	22 - S0	5	2,911,341.27	1,472,722	1,293,052	80,586	2.77	16.0
393.00 STORES EQUIPMENT	10 - SQ	0	287,086.63	220,755	66,332	19,303	6.72	3.4
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	15 - SQ	0	11,691,135.21	3,360,686	8,330,449	919,374	7.86	9.1
395.00 LABORATORY EQUIPMENT	10 - SQ	0	14,825.93	9,102	5,724	1,195	8.06	4.8
396.90 POWER OPERATED EQUIPMENT	10 - L0	20	12,002,312.77	5,575,525	4,026,325	488,348	4.07	8.2
397.00 COMMUNICATION EQUIPMENT	15 - SQ	0	7,687,326.09	6,257,755	1,429,571	160,690	2.09	8.9
397.01 COMMUNICATION EQUIPMENT - SHARED	15 - SQ	0	198,331.86	172,667	25,665	7,333	3.70	3.5
397.02 COMMUNICATION EQUIPMENT - PHONE	8 - SQ	0	373,110.64	371,556	1,554	1,037	0.28	1.50
398.00 MISCELLANEOUS EQUIPMENT	10 - SQ	0	141,909.78	102,722	39,188	5,810	4.09	6.7
<b>TOTAL GENERAL PLANT</b>			<b>177,795,679.73</b>	<b>55,512,990</b>	<b>121,925,934</b>	<b>7,706,479</b>	<b>4.33</b>	
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>1,907,509,843.09</b>	<b>796,946,176</b>	<b>2,060,617,664</b>	<b>55,874,560</b>	<b>2.93</b>	

MIDAMERICAN ENERGY COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>NONDEPRECIABLE GAS PLANT AND ACCOUNTS NOT STUDIED</b>							
301.00	ORGANIZATION		176.00	176			
302.00	FRANCHISES AND CONSENT		215,349.00	214,272			
303.00	MISCELLANEOUS INTANGIBLE PLANT		36,389,947.04	21,065,119			
303.01	SOFTWARE - SHARED			247,612			
303.04	CUSTOMER SERVICE - SOFTWARE			566,863			
304.00	LAND AND LAND RIGHTS			(46)			
360.00	LAND		211,968.00				
374.00	LAND		883,377.14	185,525			
379.10	MEASURING AND REGULATING STATION EQUIPMENT - GAS DELIVERY		711,241.00	711,241			
389.00	LAND		4,110,235.27	190,839			
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS		1,267,889.36	1,260,069			
390.14	CUSTOMER SERVICE LEASEHOLD IMPROVEMENTS		988,052.11	886,407			
			<b>44,778,234.92</b>	<b>25,328,077</b>			
<b>TOTAL NONDEPRECIABLE GAS PLANT AND ACCOUNTS NOT STUDIED</b>							
			<b>1,952,288,078.01</b>	<b>822,274,254</b>			
<b>TOTAL GAS PLANT IN SERVICE</b>							

\* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

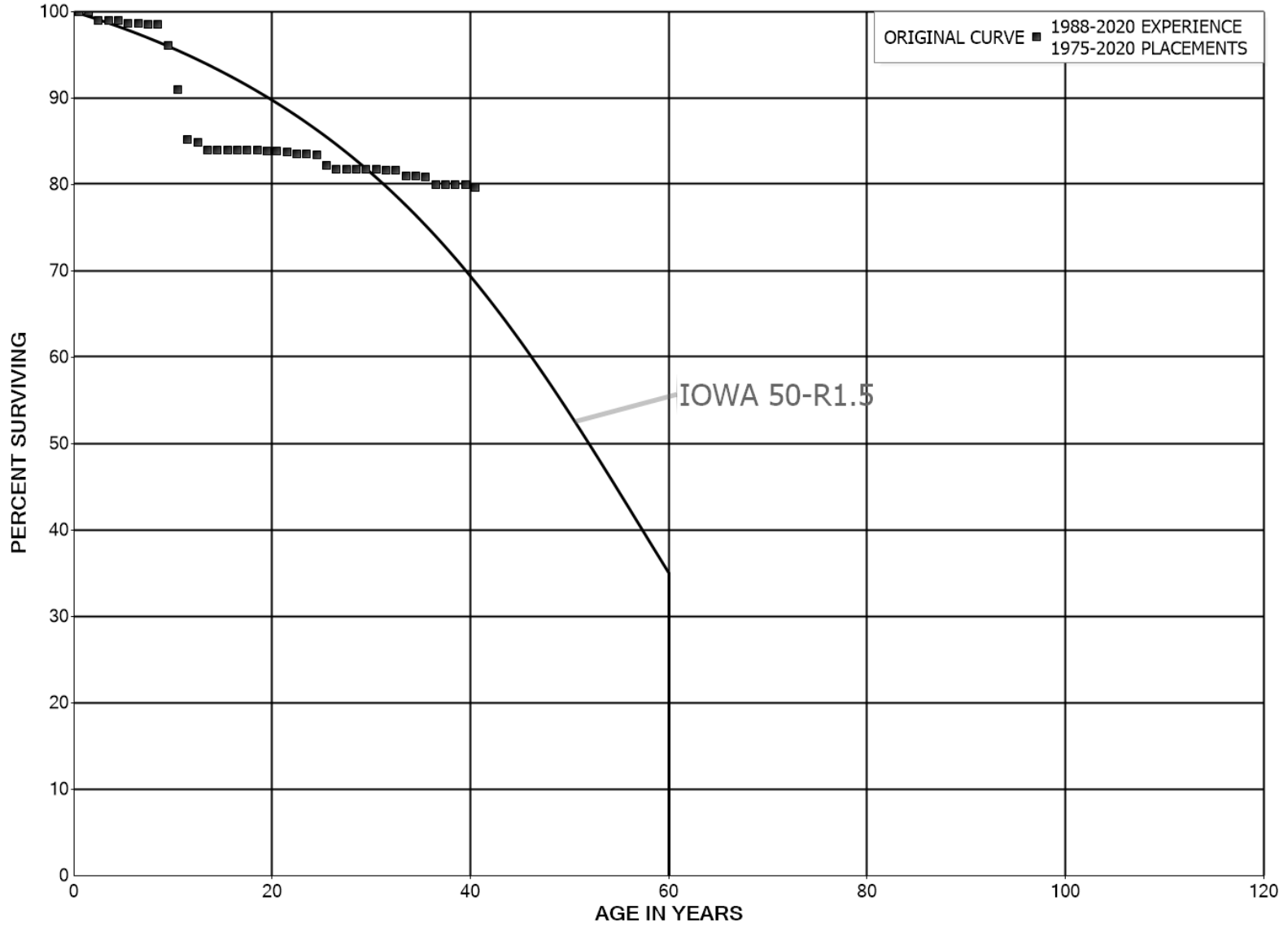
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## PART VII. SERVICE LIFE STATISTICS





MIDAMERICAN ENERGY COMPANY  
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,040,406		0.0000	1.0000	100.00
0.5	6,936,028		0.0000	1.0000	100.00
1.5	6,250,026	64,198	0.0103	0.9897	100.00
2.5	6,132,551	540	0.0001	0.9999	98.97
3.5	6,032,638		0.0000	1.0000	98.96
4.5	5,879,712	20,028	0.0034	0.9966	98.96
5.5	5,528,960		0.0000	1.0000	98.63
6.5	5,071,409	6,746	0.0013	0.9987	98.63
7.5	3,976,323		0.0000	1.0000	98.50
8.5	2,931,314	72,226	0.0246	0.9754	98.50
9.5	2,807,124	148,975	0.0531	0.9469	96.07
10.5	2,524,703	160,927	0.0637	0.9363	90.97
11.5	3,247,566	14,533	0.0045	0.9955	85.17
12.5	3,546,531	34,064	0.0096	0.9904	84.79
13.5	3,512,467		0.0000	1.0000	83.98
14.5	2,997,914	1,649	0.0006	0.9994	83.98
15.5	2,774,300		0.0000	1.0000	83.93
16.5	2,732,698		0.0000	1.0000	83.93
17.5	2,486,508		0.0000	1.0000	83.93
18.5	2,329,165	1,613	0.0007	0.9993	83.93
19.5	2,245,976		0.0000	1.0000	83.87
20.5	2,241,397	4,989	0.0022	0.9978	83.87
21.5	2,164,503	5,590	0.0026	0.9974	83.69
22.5	2,139,224		0.0000	1.0000	83.47
23.5	2,026,967	1,690	0.0008	0.9992	83.47
24.5	1,988,910	29,214	0.0147	0.9853	83.40
25.5	1,938,612	9,678	0.0050	0.9950	82.17
26.5	1,767,855		0.0000	1.0000	81.76
27.5	1,754,374		0.0000	1.0000	81.76
28.5	1,740,837		0.0000	1.0000	81.76
29.5	1,721,171		0.0000	1.0000	81.76
30.5	1,682,158	2,580	0.0015	0.9985	81.76
31.5	1,632,912		0.0000	1.0000	81.64
32.5	1,574,031	14,340	0.0091	0.9909	81.64
33.5	1,445,091		0.0000	1.0000	80.90
34.5	1,437,199	966	0.0007	0.9993	80.90
35.5	1,429,885	16,132	0.0113	0.9887	80.84
36.5	1,393,292		0.0000	1.0000	79.93
37.5	1,380,258		0.0000	1.0000	79.93
38.5	1,356,770		0.0000	1.0000	79.93

MIDAMERICAN ENERGY COMPANY

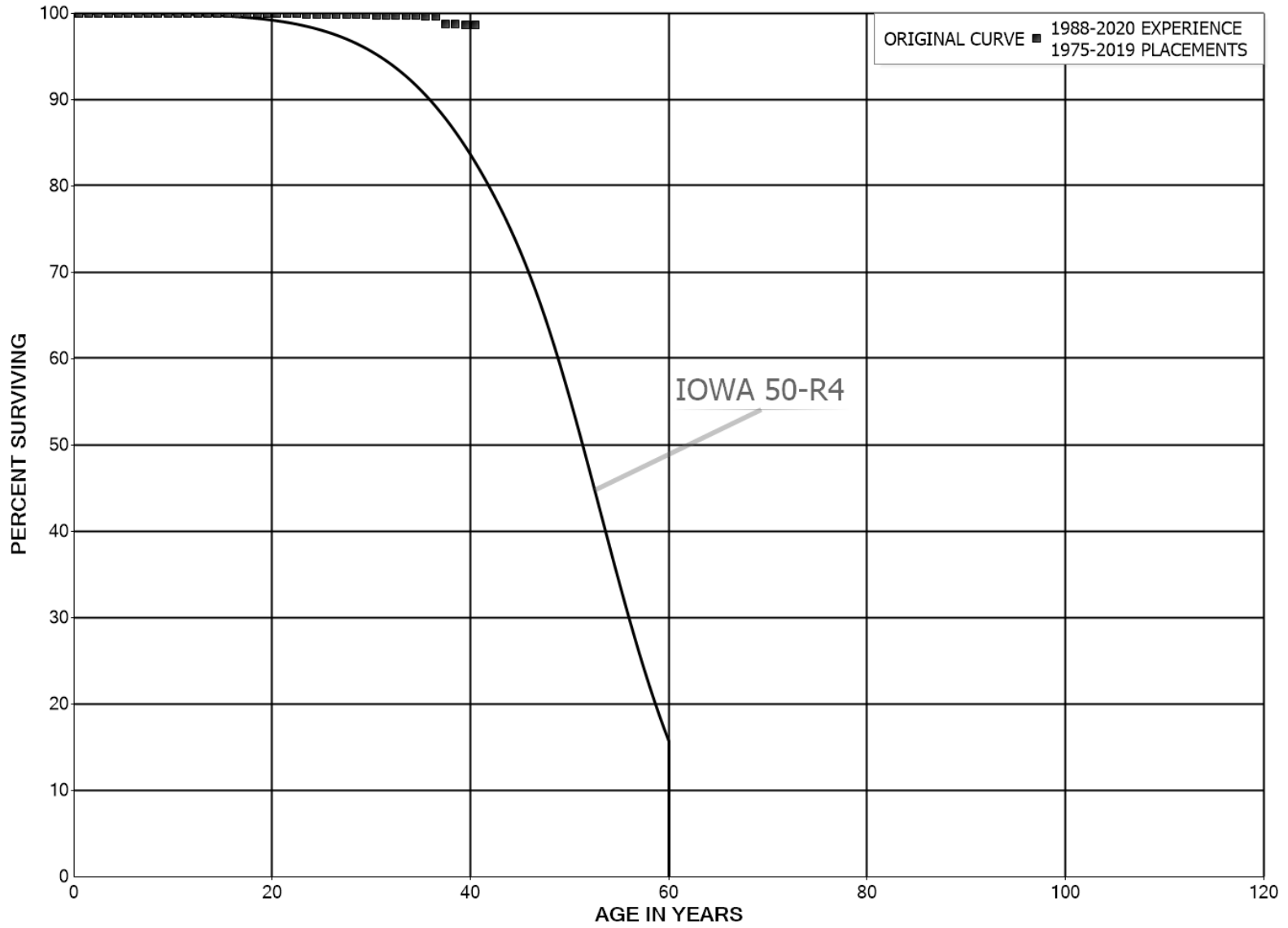
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2020			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,338,782	4,704	0.0035	0.9965	79.93	
40.5	1,328,865		0.0000	1.0000	79.65	
41.5	1,286,200		0.0000	1.0000	79.65	
42.5	1,163,352		0.0000	1.0000	79.65	
43.5	1,163,352	20,552	0.0177	0.9823	79.65	
44.5	307,967		0.0000	1.0000	78.24	
45.5					78.24	



MIDAMERICAN ENERGY COMPANY  
ACCOUNT 362.00 GAS HOLDERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 GAS HOLDERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,368,463		0.0000	1.0000	100.00
0.5	2,368,433		0.0000	1.0000	100.00
1.5	2,328,671		0.0000	1.0000	100.00
2.5	2,328,671		0.0000	1.0000	100.00
3.5	2,328,671		0.0000	1.0000	100.00
4.5	2,261,320		0.0000	1.0000	100.00
5.5	2,221,845		0.0000	1.0000	100.00
6.5	2,133,578		0.0000	1.0000	100.00
7.5	2,099,698		0.0000	1.0000	100.00
8.5	2,099,698	732	0.0003	0.9997	100.00
9.5	5,177,585		0.0000	1.0000	99.97
10.5	5,178,136		0.0000	1.0000	99.97
11.5	8,330,067		0.0000	1.0000	99.97
12.5	10,357,386		0.0000	1.0000	99.97
13.5	10,357,386		0.0000	1.0000	99.97
14.5	10,069,283		0.0000	1.0000	99.97
15.5	8,427,968		0.0000	1.0000	99.97
16.5	8,427,968		0.0000	1.0000	99.97
17.5	8,427,968		0.0000	1.0000	99.97
18.5	8,427,968		0.0000	1.0000	99.97
19.5	8,427,968		0.0000	1.0000	99.97
20.5	8,427,968		0.0000	1.0000	99.97
21.5	8,427,968		0.0000	1.0000	99.97
22.5	8,427,968	6,414	0.0008	0.9992	99.97
23.5	8,400,793		0.0000	1.0000	99.89
24.5	8,400,793		0.0000	1.0000	99.89
25.5	8,400,793		0.0000	1.0000	99.89
26.5	8,400,793		0.0000	1.0000	99.89
27.5	8,400,793		0.0000	1.0000	99.89
28.5	8,400,793		0.0000	1.0000	99.89
29.5	8,387,735	12,776	0.0015	0.9985	99.89
30.5	8,374,959		0.0000	1.0000	99.74
31.5	8,374,959		0.0000	1.0000	99.74
32.5	8,276,144		0.0000	1.0000	99.74
33.5	8,276,144		0.0000	1.0000	99.74
34.5	8,276,144	7,960	0.0010	0.9990	99.74
35.5	8,268,184	3,679	0.0004	0.9996	99.64
36.5	8,264,505	71,200	0.0086	0.9914	99.60
37.5	8,193,305		0.0000	1.0000	98.74
38.5	8,193,305	10,468	0.0013	0.9987	98.74

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 GAS HOLDERS

ORIGINAL LIFE TABLE, CONT.

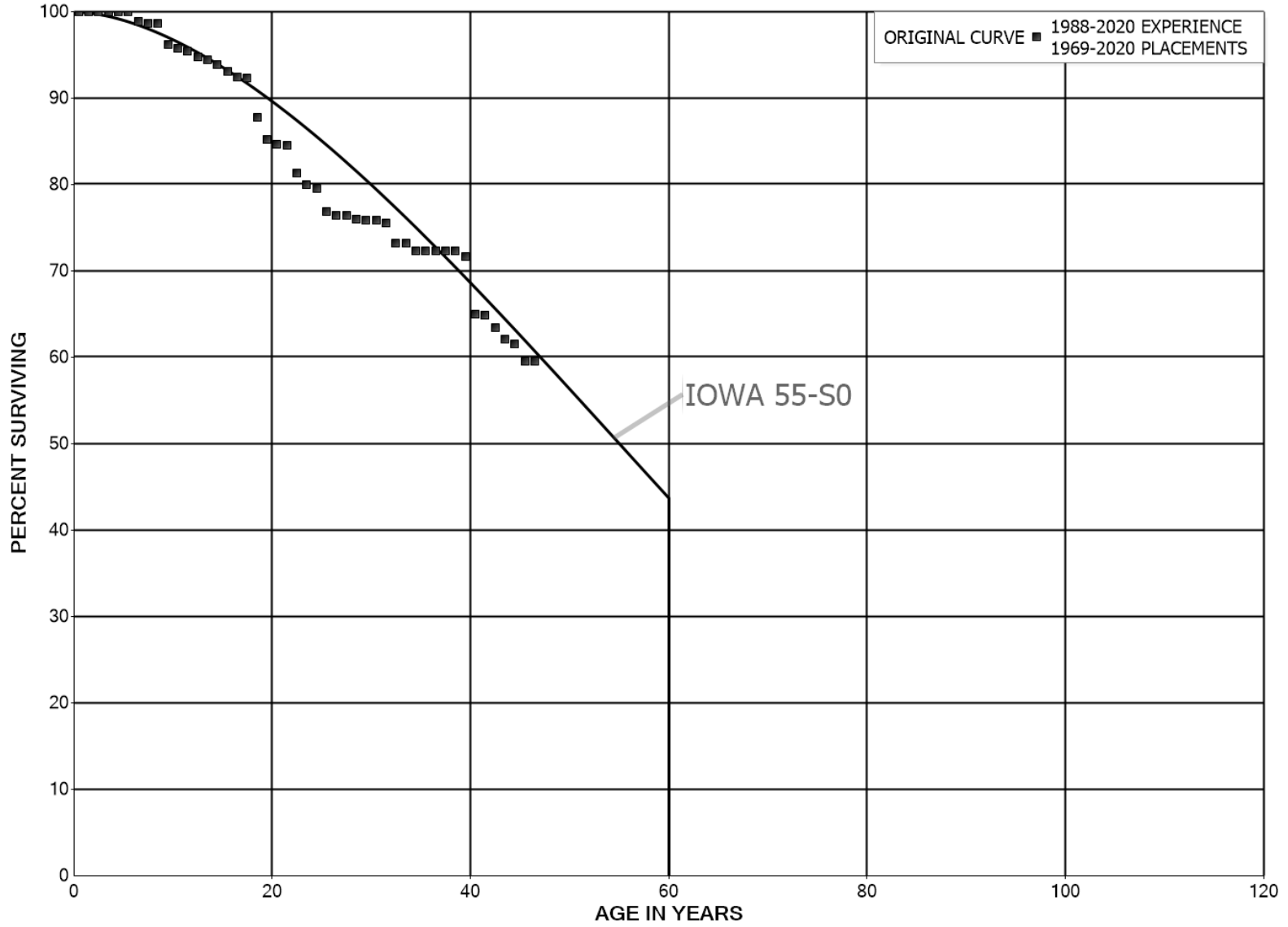
PLACEMENT BAND 1975-2019

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,181,960	1,936	0.0002	0.9998	98.61
40.5	8,180,024	15,146	0.0019	0.9981	98.59
41.5	8,164,878		0.0000	1.0000	98.41
42.5	5,155,711	1,936	0.0004	0.9996	98.41
43.5	5,153,224		0.0000	1.0000	98.37
44.5	2,027,319		0.0000	1.0000	98.37
45.5					98.37



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



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 363.00 THROUGH 363.50 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,144,693		0.0000	1.0000	100.00
0.5	26,390,838		0.0000	1.0000	100.00
1.5	25,687,370		0.0000	1.0000	100.00
2.5	25,172,251	6,059	0.0002	0.9998	100.00
3.5	23,016,418		0.0000	1.0000	99.98
4.5	20,998,239	11,188	0.0005	0.9995	99.98
5.5	18,700,963	206,738	0.0111	0.9889	99.92
6.5	18,268,679	37,271	0.0020	0.9980	98.82
7.5	17,981,973	6,494	0.0004	0.9996	98.62
8.5	17,927,206	429,681	0.0240	0.9760	98.58
9.5	17,656,914	95,892	0.0054	0.9946	96.22
10.5	17,318,327	61,182	0.0035	0.9965	95.70
11.5	21,810,718	152,303	0.0070	0.9930	95.36
12.5	23,564,434	69,624	0.0030	0.9970	94.69
13.5	23,494,811	130,525	0.0056	0.9944	94.41
14.5	19,275,077	176,908	0.0092	0.9908	93.89
15.5	13,326,775	91,843	0.0069	0.9931	93.03
16.5	12,970,760	21,555	0.0017	0.9983	92.38
17.5	12,584,490	610,111	0.0485	0.9515	92.23
18.5	11,330,370	337,228	0.0298	0.9702	87.76
19.5	10,904,941	70,993	0.0065	0.9935	85.15
20.5	10,714,499	16,861	0.0016	0.9984	84.59
21.5	10,558,318	402,374	0.0381	0.9619	84.46
22.5	10,106,126	155,000	0.0153	0.9847	81.24
23.5	8,454,498	53,676	0.0063	0.9937	80.00
24.5	8,283,591	278,526	0.0336	0.9664	79.49
25.5	7,986,476	46,470	0.0058	0.9942	76.81
26.5	7,860,162		0.0000	1.0000	76.37
27.5	7,536,852	44,079	0.0058	0.9942	76.37
28.5	7,258,206	7,754	0.0011	0.9989	75.92
29.5	7,132,301	4,560	0.0006	0.9994	75.84
30.5	6,979,572	24,378	0.0035	0.9965	75.79
31.5	6,942,259	216,027	0.0311	0.9689	75.53
32.5	6,427,417		0.0000	1.0000	73.18
33.5	6,427,232	76,715	0.0119	0.9881	73.18
34.5	6,331,009		0.0000	1.0000	72.30
35.5	6,289,330		0.0000	1.0000	72.30
36.5	6,260,358		0.0000	1.0000	72.30
37.5	6,244,325		0.0000	1.0000	72.30
38.5	6,135,838	54,627	0.0089	0.9911	72.30



MIDAMERICAN ENERGY COMPANY

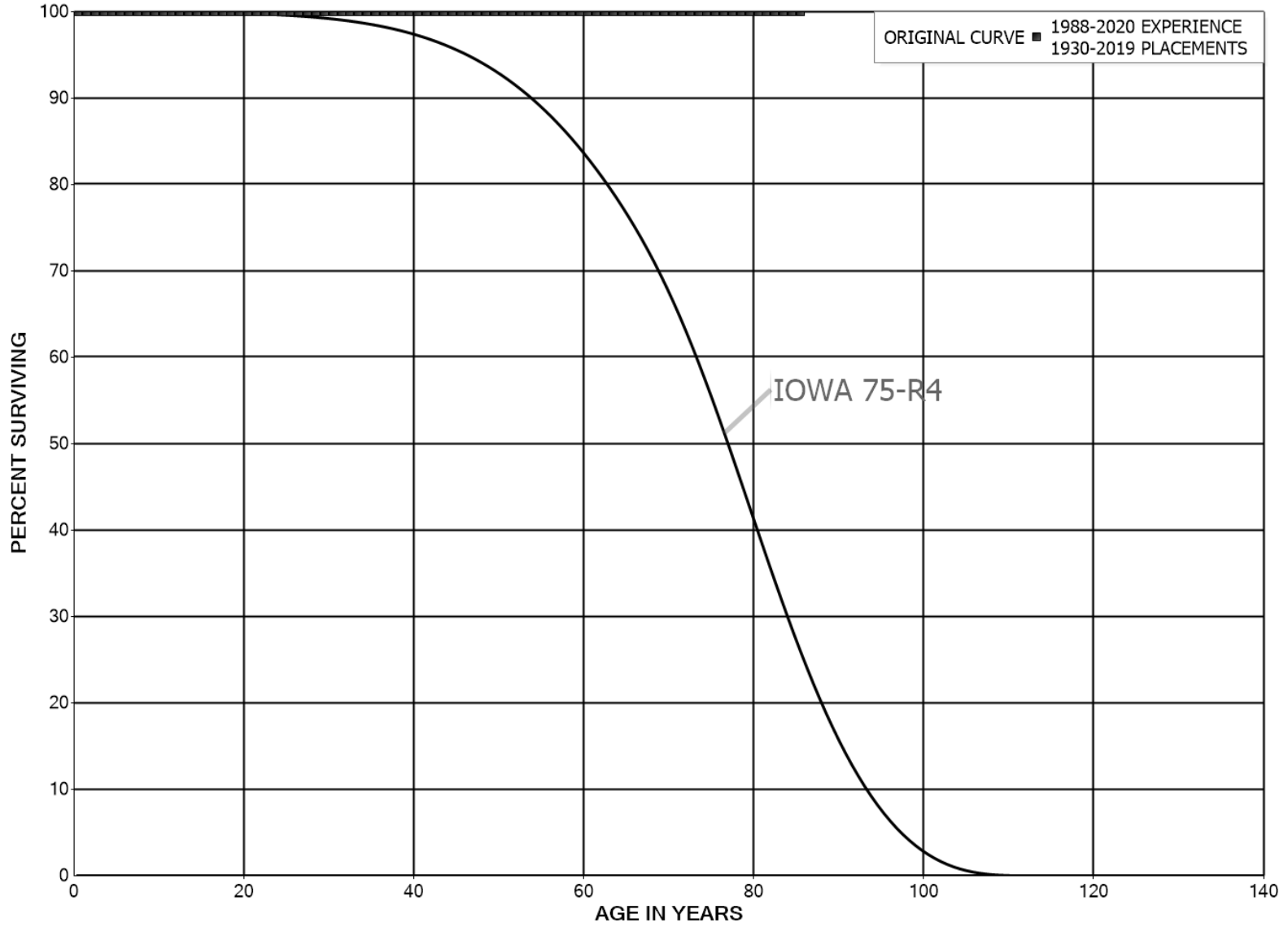
ACCOUNTS 363.00 THROUGH 363.50 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,081,211	569,989	0.0937	0.9063	71.66
40.5	5,511,222	6,637	0.0012	0.9988	64.94
41.5	5,504,585	124,298	0.0226	0.9774	64.86
42.5	5,232,155	106,215	0.0203	0.9797	63.40
43.5	5,125,781	50,711	0.0099	0.9901	62.11
44.5	1,494,290	49,145	0.0329	0.9671	61.50
45.5	831		0.0000	1.0000	59.48
46.5	831		0.0000	1.0000	59.48
47.5	831		0.0000	1.0000	59.48
48.5	831		0.0000	1.0000	59.48
49.5	831		0.0000	1.0000	59.48
50.5	831		0.0000	1.0000	59.48
51.5					59.48



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



MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2019

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,090,385		0.0000	1.0000	100.00
0.5	4,094,529		0.0000	1.0000	100.00
1.5	4,092,967		0.0000	1.0000	100.00
2.5	4,016,485		0.0000	1.0000	100.00
3.5	4,104,937		0.0000	1.0000	100.00
4.5	4,122,017		0.0000	1.0000	100.00
5.5	4,055,838		0.0000	1.0000	100.00
6.5	4,043,027		0.0000	1.0000	100.00
7.5	3,530,456		0.0000	1.0000	100.00
8.5	3,528,141		0.0000	1.0000	100.00
9.5	3,508,411		0.0000	1.0000	100.00
10.5	3,442,204		0.0000	1.0000	100.00
11.5	3,067,903		0.0000	1.0000	100.00
12.5	2,831,175		0.0000	1.0000	100.00
13.5	2,801,580		0.0000	1.0000	100.00
14.5	2,728,299		0.0000	1.0000	100.00
15.5	2,682,432		0.0000	1.0000	100.00
16.5	2,660,367		0.0000	1.0000	100.00
17.5	2,691,068		0.0000	1.0000	100.00
18.5	2,715,341		0.0000	1.0000	100.00
19.5	2,653,977		0.0000	1.0000	100.00
20.5	2,450,989		0.0000	1.0000	100.00
21.5	2,339,895		0.0000	1.0000	100.00
22.5	2,363,351		0.0000	1.0000	100.00
23.5	2,380,144		0.0000	1.0000	100.00
24.5	1,651,812		0.0000	1.0000	100.00
25.5	1,680,023		0.0000	1.0000	100.00
26.5	1,637,831		0.0000	1.0000	100.00
27.5	1,647,032		0.0000	1.0000	100.00
28.5	1,245,958		0.0000	1.0000	100.00
29.5	1,178,719		0.0000	1.0000	100.00
30.5	480,763		0.0000	1.0000	100.00
31.5	480,856		0.0000	1.0000	100.00
32.5	474,555		0.0000	1.0000	100.00
33.5	491,476		0.0000	1.0000	100.00
34.5	494,321		0.0000	1.0000	100.00
35.5	508,094		0.0000	1.0000	100.00
36.5	419,511		0.0000	1.0000	100.00
37.5	423,968		0.0000	1.0000	100.00
38.5	434,549		0.0000	1.0000	100.00

MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	430,438		0.0000	1.0000	100.00
40.5	431,159		0.0000	1.0000	100.00
41.5	433,577		0.0000	1.0000	100.00
42.5	424,407		0.0000	1.0000	100.00
43.5	424,170		0.0000	1.0000	100.00
44.5	424,224		0.0000	1.0000	100.00
45.5	423,828		0.0000	1.0000	100.00
46.5	423,279		0.0000	1.0000	100.00
47.5	421,581		0.0000	1.0000	100.00
48.5	422,787		0.0000	1.0000	100.00
49.5	432,501	50	0.0001	0.9999	100.00
50.5	410,141		0.0000	1.0000	99.99
51.5	367,684		0.0000	1.0000	99.99
52.5	354,270		0.0000	1.0000	99.99
53.5	391,834		0.0000	1.0000	99.99
54.5	391,829		0.0000	1.0000	99.99
55.5	351,883		0.0000	1.0000	99.99
56.5	319,324		0.0000	1.0000	99.99
57.5	273,146		0.0000	1.0000	99.99
58.5	244,935		0.0000	1.0000	99.99
59.5	226,175		0.0000	1.0000	99.99
60.5	198,548		0.0000	1.0000	99.99
61.5	185,427		0.0000	1.0000	99.99
62.5	179,229		0.0000	1.0000	99.99
63.5	171,632		0.0000	1.0000	99.99
64.5	171,449		0.0000	1.0000	99.99
65.5	170,019		0.0000	1.0000	99.99
66.5	148,954		0.0000	1.0000	99.99
67.5	140,459		0.0000	1.0000	99.99
68.5	111,525		0.0000	1.0000	99.99
69.5	110,373		0.0000	1.0000	99.99
70.5	87,336		0.0000	1.0000	99.99
71.5	76,755		0.0000	1.0000	99.99
72.5	74,834		0.0000	1.0000	99.99
73.5	70,218		0.0000	1.0000	99.99
74.5	67,602		0.0000	1.0000	99.99
75.5	67,587		0.0000	1.0000	99.99
76.5	67,587		0.0000	1.0000	99.99
77.5	67,533		0.0000	1.0000	99.99
78.5	67,524		0.0000	1.0000	99.99

MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

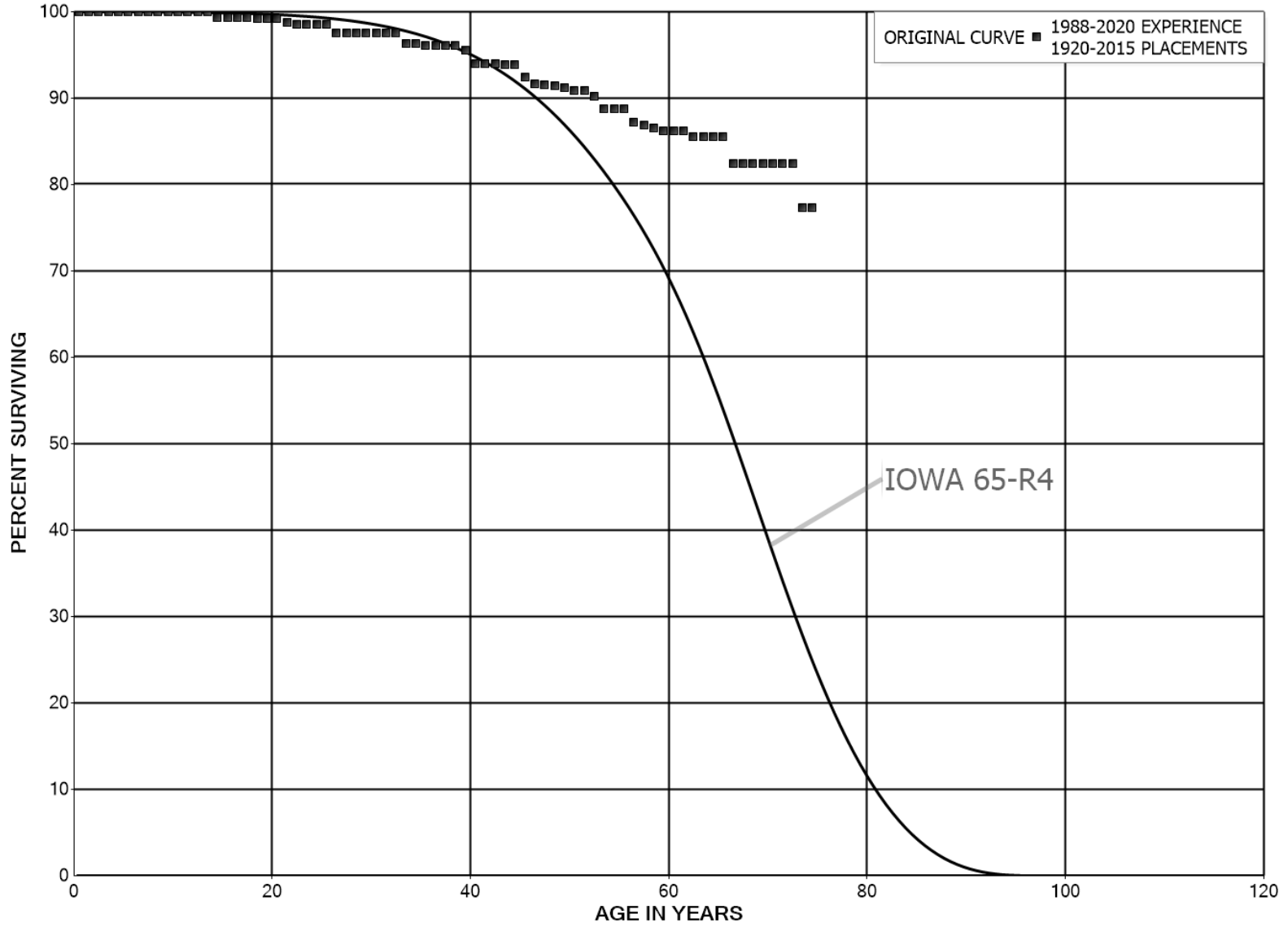
PLACEMENT BAND 1930-2019

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	67,464		0.0000	1.0000	99.99
80.5	67,128		0.0000	1.0000	99.99
81.5	65,922		0.0000	1.0000	99.99
82.5	56,208		0.0000	1.0000	99.99
83.5	43,551		0.0000	1.0000	99.99
84.5	41,358		0.0000	1.0000	99.99
85.5	41,358		0.0000	1.0000	99.99
86.5	1,527		0.0000	1.0000	99.99
87.5	1,527		0.0000	1.0000	99.99
88.5	1,097		0.0000	1.0000	99.99
89.5	150		0.0000	1.0000	99.99
90.5					99.99



MIDAMERICAN ENERGY COMPANY  
ACCOUNTS 375.00 AND 375.01 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 375.00 AND 375.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2015

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	571,131		0.0000	1.0000	100.00
0.5	576,411		0.0000	1.0000	100.00
1.5	608,741		0.0000	1.0000	100.00
2.5	625,555		0.0000	1.0000	100.00
3.5	655,287		0.0000	1.0000	100.00
4.5	686,720		0.0000	1.0000	100.00
5.5	703,127		0.0000	1.0000	100.00
6.5	725,998		0.0000	1.0000	100.00
7.5	665,724		0.0000	1.0000	100.00
8.5	615,916		0.0000	1.0000	100.00
9.5	615,916		0.0000	1.0000	100.00
10.5	623,426		0.0000	1.0000	100.00
11.5	659,252		0.0000	1.0000	100.00
12.5	659,252		0.0000	1.0000	100.00
13.5	658,351	5,060	0.0077	0.9923	100.00
14.5	658,713		0.0000	1.0000	99.23
15.5	659,315		0.0000	1.0000	99.23
16.5	659,315		0.0000	1.0000	99.23
17.5	670,271	135	0.0002	0.9998	99.23
18.5	505,403		0.0000	1.0000	99.21
19.5	529,606		0.0000	1.0000	99.21
20.5	534,854	2,599	0.0049	0.9951	99.21
21.5	553,595	1,299	0.0023	0.9977	98.73
22.5	553,437		0.0000	1.0000	98.50
23.5	552,786		0.0000	1.0000	98.50
24.5	548,610	225	0.0004	0.9996	98.50
25.5	547,833	5,050	0.0092	0.9908	98.46
26.5	517,014		0.0000	1.0000	97.55
27.5	498,641		0.0000	1.0000	97.55
28.5	507,783	146	0.0003	0.9997	97.55
29.5	511,162		0.0000	1.0000	97.52
30.5	517,679	157	0.0003	0.9997	97.52
31.5	511,902		0.0000	1.0000	97.49
32.5	480,916	5,780	0.0120	0.9880	97.49
33.5	498,994		0.0000	1.0000	96.32
34.5	483,897	1,365	0.0028	0.9972	96.32
35.5	468,020		0.0000	1.0000	96.05
36.5	449,679		0.0000	1.0000	96.05
37.5	425,245		0.0000	1.0000	96.05
38.5	371,501	2,032	0.0055	0.9945	96.05

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 375.00 AND 375.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	306,620	4,926	0.0161	0.9839	95.52	
40.5	291,287		0.0000	1.0000	93.99	
41.5	291,680		0.0000	1.0000	93.99	
42.5	291,680	328	0.0011	0.9989	93.99	
43.5	283,842	165	0.0006	0.9994	93.88	
44.5	249,394	3,955	0.0159	0.9841	93.83	
45.5	245,439	1,862	0.0076	0.9924	92.34	
46.5	232,451	393	0.0017	0.9983	91.64	
47.5	227,416	334	0.0015	0.9985	91.48	
48.5	226,688	392	0.0017	0.9983	91.35	
49.5	226,472	788	0.0035	0.9965	91.19	
50.5	218,196		0.0000	1.0000	90.88	
51.5	214,865	1,596	0.0074	0.9926	90.88	
52.5	192,130	3,033	0.0158	0.9842	90.20	
53.5	189,646		0.0000	1.0000	88.78	
54.5	177,479		0.0000	1.0000	88.78	
55.5	176,338	3,185	0.0181	0.9819	88.78	
56.5	182,160	639	0.0035	0.9965	87.17	
57.5	178,153	823	0.0046	0.9954	86.87	
58.5	173,149	516	0.0030	0.9970	86.47	
59.5	167,229		0.0000	1.0000	86.21	
60.5	146,745		0.0000	1.0000	86.21	
61.5	116,657	936	0.0080	0.9920	86.21	
62.5	112,804		0.0000	1.0000	85.52	
63.5	106,709		0.0000	1.0000	85.52	
64.5	101,401		0.0000	1.0000	85.52	
65.5	97,681	3,534	0.0362	0.9638	85.52	
66.5	63,478		0.0000	1.0000	82.42	
67.5	48,007		0.0000	1.0000	82.42	
68.5	45,705		0.0000	1.0000	82.42	
69.5	35,120		0.0000	1.0000	82.42	
70.5	34,667		0.0000	1.0000	82.42	
71.5	31,858		0.0000	1.0000	82.42	
72.5	25,249	1,561	0.0618	0.9382	82.42	
73.5	23,688		0.0000	1.0000	77.33	
74.5	23,688		0.0000	1.0000	77.33	
75.5	23,688		0.0000	1.0000	77.33	
76.5	23,688		0.0000	1.0000	77.33	
77.5	23,688		0.0000	1.0000	77.33	
78.5	23,688		0.0000	1.0000	77.33	



MIDAMERICAN ENERGY COMPANY

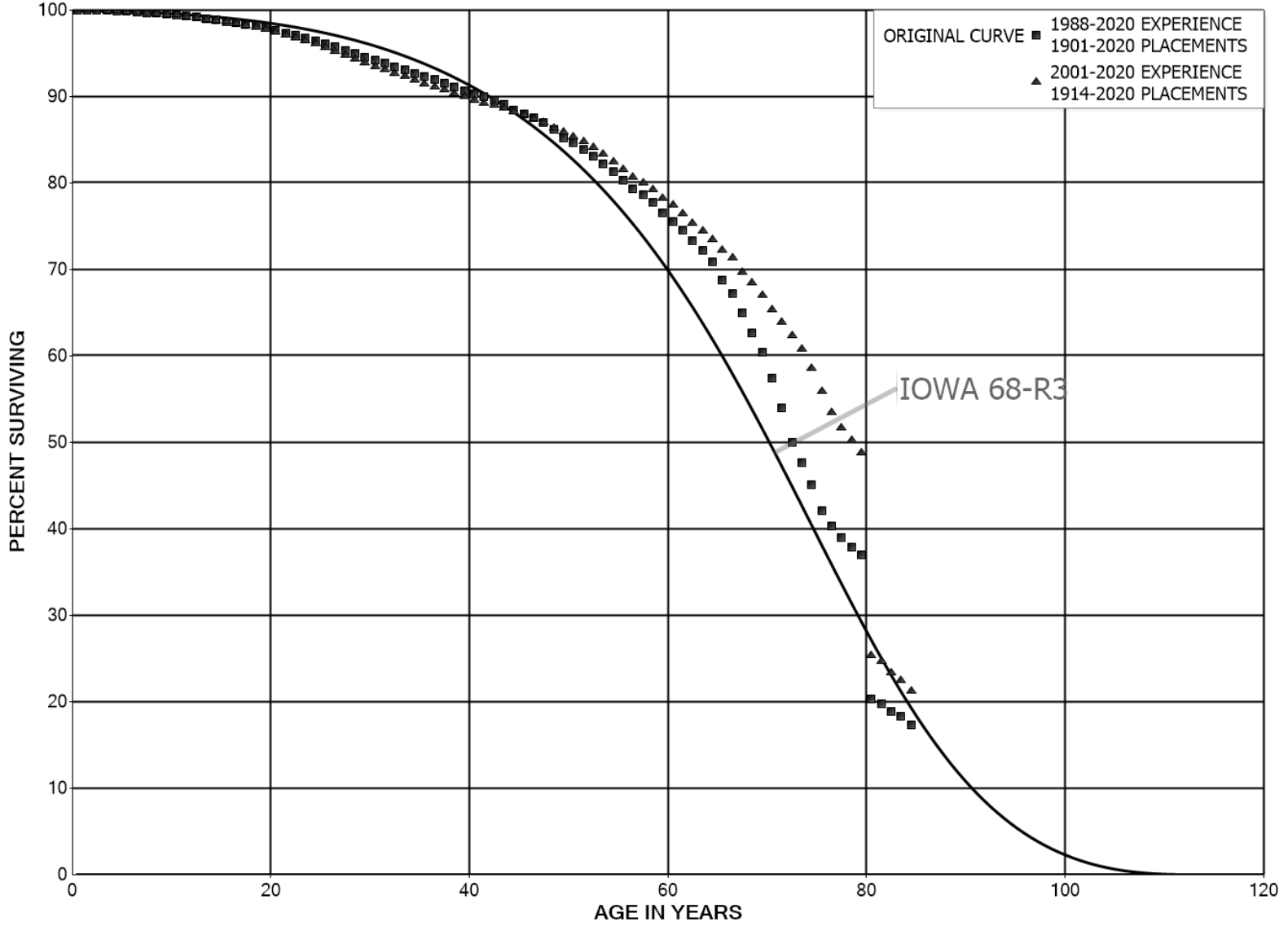
ACCOUNTS 375.00 AND 375.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,579		0.0000	1.0000	77.33
80.5	21,799		0.0000	1.0000	77.33
81.5	21,726		0.0000	1.0000	77.33
82.5	21,550		0.0000	1.0000	77.33
83.5	21,174		0.0000	1.0000	77.33
84.5	17,305	337	0.0195	0.9805	77.33
85.5	16,886		0.0000	1.0000	75.82
86.5	12,604		0.0000	1.0000	75.82
87.5	9,780		0.0000	1.0000	75.82
88.5	9,780		0.0000	1.0000	75.82
89.5	1,378		0.0000	1.0000	75.82
90.5	1,378		0.0000	1.0000	75.82
91.5	1,378		0.0000	1.0000	75.82
92.5	1,378		0.0000	1.0000	75.82
93.5	1,378		0.0000	1.0000	75.82
94.5	1,378		0.0000	1.0000	75.82
95.5	1,378		0.0000	1.0000	75.82
96.5	1,378		0.0000	1.0000	75.82
97.5	1,356		0.0000	1.0000	75.82
98.5	1,356		0.0000	1.0000	75.82
99.5	1,356		0.0000	1.0000	75.82
100.5					75.82



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



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	697,026,686	6,402	0.0000	1.0000	100.00
0.5	664,536,912	228,190	0.0003	0.9997	100.00
1.5	638,519,082	151,339	0.0002	0.9998	99.96
2.5	615,617,602	304,412	0.0005	0.9995	99.94
3.5	589,948,314	269,976	0.0005	0.9995	99.89
4.5	571,567,078	356,781	0.0006	0.9994	99.85
5.5	537,704,489	357,724	0.0007	0.9993	99.78
6.5	501,560,736	339,413	0.0007	0.9993	99.72
7.5	471,517,805	414,668	0.0009	0.9991	99.65
8.5	459,439,548	409,450	0.0009	0.9991	99.56
9.5	443,076,832	442,995	0.0010	0.9990	99.47
10.5	429,003,578	519,245	0.0012	0.9988	99.37
11.5	414,984,200	518,336	0.0012	0.9988	99.25
12.5	392,775,825	750,071	0.0019	0.9981	99.13
13.5	374,957,686	476,015	0.0013	0.9987	98.94
14.5	358,809,730	546,587	0.0015	0.9985	98.81
15.5	342,779,285	556,834	0.0016	0.9984	98.66
16.5	328,786,448	601,834	0.0018	0.9982	98.50
17.5	322,376,400	617,805	0.0019	0.9981	98.32
18.5	313,168,264	702,189	0.0022	0.9978	98.14
19.5	300,901,577	1,015,521	0.0034	0.9966	97.92
20.5	292,898,799	752,856	0.0026	0.9974	97.58
21.5	284,449,023	813,837	0.0029	0.9971	97.33
22.5	278,967,144	913,657	0.0033	0.9967	97.06
23.5	266,207,859	861,283	0.0032	0.9968	96.74
24.5	240,256,957	874,455	0.0036	0.9964	96.42
25.5	232,226,108	959,903	0.0041	0.9959	96.07
26.5	223,388,426	891,180	0.0040	0.9960	95.68
27.5	216,946,415	767,381	0.0035	0.9965	95.29
28.5	206,831,654	869,576	0.0042	0.9958	94.96
29.5	196,111,862	812,397	0.0041	0.9959	94.56
30.5	183,761,971	746,194	0.0041	0.9959	94.17
31.5	176,293,695	725,115	0.0041	0.9959	93.78
32.5	169,484,411	618,629	0.0037	0.9963	93.40
33.5	165,538,441	707,666	0.0043	0.9957	93.06
34.5	159,465,218	612,828	0.0038	0.9962	92.66
35.5	153,060,779	685,947	0.0045	0.9955	92.30
36.5	146,002,155	669,430	0.0046	0.9954	91.89
37.5	142,958,348	590,156	0.0041	0.9959	91.47
38.5	137,620,879	644,219	0.0047	0.9953	91.09

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	132,040,452	553,850	0.0042	0.9958	90.66
40.5	122,603,684	494,717	0.0040	0.9960	90.28
41.5	113,922,889	538,599	0.0047	0.9953	89.92
42.5	107,646,166	580,218	0.0054	0.9946	89.50
43.5	101,884,630	733,717	0.0072	0.9928	89.01
44.5	96,486,148	464,874	0.0048	0.9952	88.37
45.5	92,485,339	427,266	0.0046	0.9954	87.95
46.5	87,084,089	534,755	0.0061	0.9939	87.54
47.5	84,858,801	840,320	0.0099	0.9901	87.00
48.5	79,945,368	877,948	0.0110	0.9890	86.14
49.5	74,868,262	542,858	0.0073	0.9927	85.19
50.5	66,447,112	571,371	0.0086	0.9914	84.58
51.5	60,807,654	548,657	0.0090	0.9910	83.85
52.5	56,752,157	662,544	0.0117	0.9883	83.09
53.5	52,554,151	561,504	0.0107	0.9893	82.12
54.5	48,219,231	550,064	0.0114	0.9886	81.25
55.5	41,479,353	531,726	0.0128	0.9872	80.32
56.5	38,108,841	347,773	0.0091	0.9909	79.29
57.5	35,316,481	402,457	0.0114	0.9886	78.57
58.5	31,944,859	468,651	0.0147	0.9853	77.67
59.5	28,016,295	358,243	0.0128	0.9872	76.53
60.5	23,134,165	316,718	0.0137	0.9863	75.55
61.5	19,614,879	320,204	0.0163	0.9837	74.52
62.5	18,329,722	269,395	0.0147	0.9853	73.30
63.5	16,864,426	334,444	0.0198	0.9802	72.22
64.5	15,174,904	433,585	0.0286	0.9714	70.79
65.5	11,151,716	253,026	0.0227	0.9773	68.77
66.5	8,433,055	279,176	0.0331	0.9669	67.21
67.5	6,283,307	233,689	0.0372	0.9628	64.98
68.5	4,698,387	167,143	0.0356	0.9644	62.57
69.5	3,787,595	185,424	0.0490	0.9510	60.34
70.5	2,371,174	142,749	0.0602	0.9398	57.39
71.5	1,693,825	125,501	0.0741	0.9259	53.93
72.5	1,498,518	68,270	0.0456	0.9544	49.94
73.5	1,357,098	73,738	0.0543	0.9457	47.66
74.5	1,252,627	84,256	0.0673	0.9327	45.07
75.5	1,091,925	46,694	0.0428	0.9572	42.04
76.5	1,045,226	34,355	0.0329	0.9671	40.24
77.5	1,004,128	28,060	0.0279	0.9721	38.92
78.5	960,551	23,779	0.0248	0.9752	37.83

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	910,695	410,046	0.4503	0.5497	36.90
80.5	303,435	7,695	0.0254	0.9746	20.28
81.5	291,346	13,120	0.0450	0.9550	19.77
82.5	275,990	9,119	0.0330	0.9670	18.88
83.5	254,453	12,852	0.0505	0.9495	18.25
84.5	169,176	13,170	0.0778	0.9222	17.33
85.5	152,064	19,555	0.1286	0.8714	15.98
86.5	120,835	16,501	0.1366	0.8634	13.93
87.5	101,907	14,711	0.1444	0.8556	12.03
88.5	85,208	13,617	0.1598	0.8402	10.29
89.5	38,962	13,756	0.3531	0.6469	8.65
90.5	22,913	2,522	0.1101	0.8899	5.59
91.5	20,391	2,821	0.1383	0.8617	4.98
92.5	16,189	3,540	0.2186	0.7814	4.29
93.5	12,650	2,947	0.2329	0.7671	3.35
94.5	8,201	765	0.0933	0.9067	2.57
95.5	7,436	1,958	0.2633	0.7367	2.33
96.5	5,478	612	0.1117	0.8883	1.72
97.5	4,866	273	0.0562	0.9438	1.53
98.5	4,155	651	0.1567	0.8433	1.44
99.5	3,212	529	0.1648	0.8352	1.21
100.5	496	496	1.0000		1.01
101.5					

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	522,233,326	6,072	0.0000	1.0000	100.00
0.5	493,716,483	109,422	0.0002	0.9998	100.00
1.5	471,352,360	139,308	0.0003	0.9997	99.98
2.5	451,537,263	270,890	0.0006	0.9994	99.95
3.5	433,406,005	241,083	0.0006	0.9994	99.89
4.5	438,183,715	306,397	0.0007	0.9993	99.83
5.5	408,736,368	308,232	0.0008	0.9992	99.76
6.5	379,095,464	287,872	0.0008	0.9992	99.69
7.5	349,984,084	308,102	0.0009	0.9991	99.61
8.5	342,128,292	300,093	0.0009	0.9991	99.52
9.5	330,507,264	314,469	0.0010	0.9990	99.44
10.5	324,765,600	422,086	0.0013	0.9987	99.34
11.5	314,616,609	409,286	0.0013	0.9987	99.21
12.5	300,027,971	648,266	0.0022	0.9978	99.08
13.5	284,140,927	395,733	0.0014	0.9986	98.87
14.5	272,824,165	454,484	0.0017	0.9983	98.73
15.5	260,856,608	464,974	0.0018	0.9982	98.57
16.5	249,997,840	522,069	0.0021	0.9979	98.39
17.5	239,571,067	548,897	0.0023	0.9977	98.19
18.5	230,932,864	536,601	0.0023	0.9977	97.96
19.5	220,743,014	884,111	0.0040	0.9960	97.73
20.5	218,711,528	628,168	0.0029	0.9971	97.34
21.5	215,463,756	686,449	0.0032	0.9968	97.06
22.5	209,972,531	729,278	0.0035	0.9965	96.75
23.5	199,563,864	791,342	0.0040	0.9960	96.42
24.5	176,359,143	793,794	0.0045	0.9955	96.03
25.5	169,222,281	850,454	0.0050	0.9950	95.60
26.5	161,948,984	761,942	0.0047	0.9953	95.12
27.5	154,033,506	631,281	0.0041	0.9959	94.67
28.5	145,053,820	683,249	0.0047	0.9953	94.29
29.5	138,100,954	643,114	0.0047	0.9953	93.84
30.5	132,590,359	544,262	0.0041	0.9959	93.41
31.5	129,013,792	583,543	0.0045	0.9955	93.02
32.5	121,126,865	476,211	0.0039	0.9961	92.60
33.5	117,914,099	508,327	0.0043	0.9957	92.24
34.5	113,665,926	493,983	0.0043	0.9957	91.84
35.5	112,170,773	451,791	0.0040	0.9960	91.44
36.5	107,608,260	452,948	0.0042	0.9958	91.07
37.5	105,391,338	419,294	0.0040	0.9960	90.69
38.5	102,630,306	489,752	0.0048	0.9952	90.33

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	100,877,063	409,166	0.0041	0.9959	89.90
40.5	96,518,234	330,777	0.0034	0.9966	89.53
41.5	91,584,349	310,736	0.0034	0.9966	89.23
42.5	86,609,508	343,192	0.0040	0.9960	88.92
43.5	82,747,633	355,869	0.0043	0.9957	88.57
44.5	79,549,976	368,823	0.0046	0.9954	88.19
45.5	80,166,742	381,331	0.0048	0.9952	87.78
46.5	78,203,151	411,710	0.0053	0.9947	87.36
47.5	76,886,730	521,130	0.0068	0.9932	86.90
48.5	74,006,305	424,275	0.0057	0.9943	86.31
49.5	70,389,282	449,389	0.0064	0.9936	85.82
50.5	63,636,990	441,878	0.0069	0.9931	85.27
51.5	58,768,573	452,457	0.0077	0.9923	84.68
52.5	54,907,087	512,031	0.0093	0.9907	84.03
53.5	50,596,293	504,423	0.0100	0.9900	83.24
54.5	46,366,771	513,490	0.0111	0.9889	82.41
55.5	39,741,906	428,891	0.0108	0.9892	81.50
56.5	36,203,424	304,630	0.0084	0.9916	80.62
57.5	33,418,090	321,512	0.0096	0.9904	79.94
58.5	30,063,047	363,591	0.0121	0.9879	79.17
59.5	26,213,202	290,444	0.0111	0.9889	78.22
60.5	21,743,097	274,763	0.0126	0.9874	77.35
61.5	18,166,065	253,616	0.0140	0.9860	76.37
62.5	16,834,262	198,848	0.0118	0.9882	75.31
63.5	15,285,950	199,526	0.0131	0.9869	74.42
64.5	13,687,724	237,597	0.0174	0.9826	73.45
65.5	9,757,638	123,362	0.0126	0.9874	72.17
66.5	7,372,949	172,634	0.0234	0.9766	71.26
67.5	5,284,772	88,033	0.0167	0.9833	69.59
68.5	3,856,845	80,114	0.0208	0.9792	68.43
69.5	3,131,106	80,032	0.0256	0.9744	67.01
70.5	1,827,727	40,891	0.0224	0.9776	65.30
71.5	1,265,082	31,284	0.0247	0.9753	63.84
72.5	1,167,283	28,859	0.0247	0.9753	62.26
73.5	1,072,462	38,942	0.0363	0.9637	60.72
74.5	1,013,685	47,337	0.0467	0.9533	58.51
75.5	905,258	39,583	0.0437	0.9563	55.78
76.5	884,094	28,913	0.0327	0.9673	53.34
77.5	864,924	23,689	0.0274	0.9726	51.60
78.5	828,772	23,779	0.0287	0.9713	50.18

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 376.00 AND 376.01 MAINS

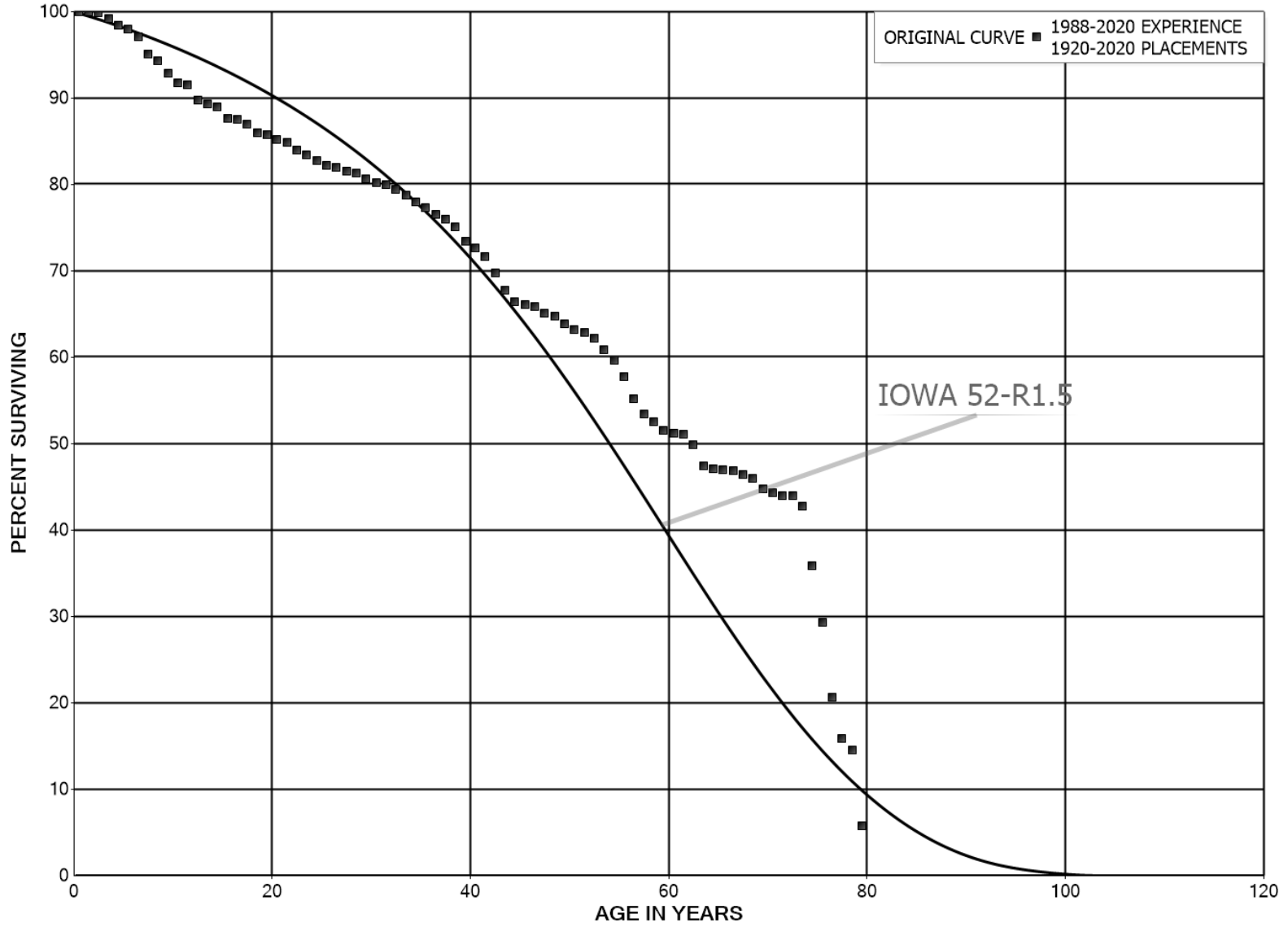
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	853,213	409,980	0.4805	0.5195	48.74
80.5	250,971	7,056	0.0281	0.9719	25.32
81.5	242,879	12,591	0.0518	0.9482	24.61
82.5	230,717	8,762	0.0380	0.9620	23.33
83.5	217,177	12,257	0.0564	0.9436	22.45
84.5	138,183	11,245	0.0814	0.9186	21.18
85.5	137,469	16,340	0.1189	0.8811	19.46
86.5	109,961	12,788	0.1163	0.8837	17.14
87.5	94,746	12,243	0.1292	0.8708	15.15
88.5	80,515	13,313	0.1653	0.8347	13.19
89.5	34,573	12,316	0.3562	0.6438	11.01
90.5	19,964	2,077	0.1040	0.8960	7.09
91.5	17,887	1,765	0.0987	0.9013	6.35
92.5	14,741	2,877	0.1951	0.8049	5.72
93.5	11,865	2,784	0.2346	0.7654	4.61
94.5	7,579	520	0.0687	0.9313	3.53
95.5	7,059	1,948	0.2759	0.7241	3.28
96.5	5,111	245	0.0480	0.9520	2.38
97.5	4,866	273	0.0562	0.9438	2.26
98.5	4,155	651	0.1567	0.8433	2.14
99.5	3,212	529	0.1648	0.8352	1.80
100.5	496	496	1.0000		1.51
101.5					





MIDAMERICAN ENERGY COMPANY  
ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,348,481		0.0000	1.0000	100.00
0.5	35,848,283	625	0.0000	1.0000	100.00
1.5	32,133,070	58,325	0.0018	0.9982	100.00
2.5	30,730,328	210,124	0.0068	0.9932	99.82
3.5	29,039,742	217,111	0.0075	0.9925	99.13
4.5	28,229,928	117,042	0.0041	0.9959	98.39
5.5	27,400,710	266,626	0.0097	0.9903	97.99
6.5	25,188,713	517,543	0.0205	0.9795	97.03
7.5	23,216,447	190,118	0.0082	0.9918	95.04
8.5	22,384,246	341,911	0.0153	0.9847	94.26
9.5	21,931,979	255,683	0.0117	0.9883	92.82
10.5	21,116,839	61,937	0.0029	0.9971	91.74
11.5	20,536,960	394,127	0.0192	0.9808	91.47
12.5	19,355,193	90,062	0.0047	0.9953	89.71
13.5	18,391,473	82,895	0.0045	0.9955	89.30
14.5	16,870,385	234,782	0.0139	0.9861	88.89
15.5	15,673,975	31,638	0.0020	0.9980	87.66
16.5	15,200,031	97,056	0.0064	0.9936	87.48
17.5	14,462,772	156,157	0.0108	0.9892	86.92
18.5	14,239,560	39,724	0.0028	0.9972	85.98
19.5	13,855,478	88,010	0.0064	0.9936	85.74
20.5	13,433,528	52,806	0.0039	0.9961	85.20
21.5	13,100,591	134,951	0.0103	0.9897	84.86
22.5	12,807,842	85,196	0.0067	0.9933	83.99
23.5	12,488,844	110,021	0.0088	0.9912	83.43
24.5	12,200,971	77,688	0.0064	0.9936	82.70
25.5	11,652,000	37,928	0.0033	0.9967	82.17
26.5	10,501,744	46,459	0.0044	0.9956	81.90
27.5	9,753,654	28,008	0.0029	0.9971	81.54
28.5	9,043,572	70,895	0.0078	0.9922	81.30
29.5	8,079,991	46,841	0.0058	0.9942	80.67
30.5	7,751,304	25,750	0.0033	0.9967	80.20
31.5	7,103,408	52,034	0.0073	0.9927	79.93
32.5	6,577,353	51,579	0.0078	0.9922	79.35
33.5	6,339,161	62,276	0.0098	0.9902	78.73
34.5	6,097,222	51,422	0.0084	0.9916	77.95
35.5	5,749,654	56,929	0.0099	0.9901	77.29
36.5	5,619,649	38,243	0.0068	0.9932	76.53
37.5	5,563,185	69,386	0.0125	0.9875	76.01
38.5	5,398,683	121,519	0.0225	0.9775	75.06

MIDAMERICAN ENERGY COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,791,938	50,682	0.0106	0.9894	73.37
40.5	4,609,681	62,321	0.0135	0.9865	72.59
41.5	4,257,499	114,481	0.0269	0.9731	71.61
42.5	3,871,861	112,001	0.0289	0.9711	69.69
43.5	3,611,092	66,795	0.0185	0.9815	67.67
44.5	3,361,869	16,374	0.0049	0.9951	66.42
45.5	2,969,109	13,334	0.0045	0.9955	66.10
46.5	2,653,061	28,314	0.0107	0.9893	65.80
47.5	2,472,169	15,595	0.0063	0.9937	65.10
48.5	2,322,648	31,021	0.0134	0.9866	64.69
49.5	2,116,953	19,780	0.0093	0.9907	63.82
50.5	1,957,096	12,124	0.0062	0.9938	63.23
51.5	1,734,250	17,211	0.0099	0.9901	62.84
52.5	1,548,257	32,903	0.0213	0.9787	62.21
53.5	1,405,950	30,525	0.0217	0.9783	60.89
54.5	1,301,113	39,795	0.0306	0.9694	59.57
55.5	1,216,562	54,159	0.0445	0.9555	57.75
56.5	1,115,686	34,949	0.0313	0.9687	55.17
57.5	1,055,548	19,627	0.0186	0.9814	53.45
58.5	1,001,352	18,513	0.0185	0.9815	52.45
59.5	885,788	5,371	0.0061	0.9939	51.48
60.5	817,559	1,948	0.0024	0.9976	51.17
61.5	738,225	17,109	0.0232	0.9768	51.05
62.5	665,564	32,323	0.0486	0.9514	49.87
63.5	593,064	4,413	0.0074	0.9926	47.44
64.5	522,880	1,490	0.0028	0.9972	47.09
65.5	450,229	822	0.0018	0.9982	46.96
66.5	355,917	3,420	0.0096	0.9904	46.87
67.5	251,163	2,245	0.0089	0.9911	46.42
68.5	56,834	1,575	0.0277	0.9723	46.01
69.5	30,875	306	0.0099	0.9901	44.73
70.5	11,655	89	0.0076	0.9924	44.29
71.5	10,660		0.0000	1.0000	43.95
72.5	6,585	186	0.0282	0.9718	43.95
73.5	5,516	892	0.1617	0.8383	42.71
74.5	4,610	835	0.1812	0.8188	35.80
75.5	3,775	1,126	0.2982	0.7018	29.31
76.5	2,649	612	0.2308	0.7692	20.57
77.5	2,038	175	0.0856	0.9144	15.82
78.5	1,863	1,122	0.6023	0.3977	14.47

MIDAMERICAN ENERGY COMPANY

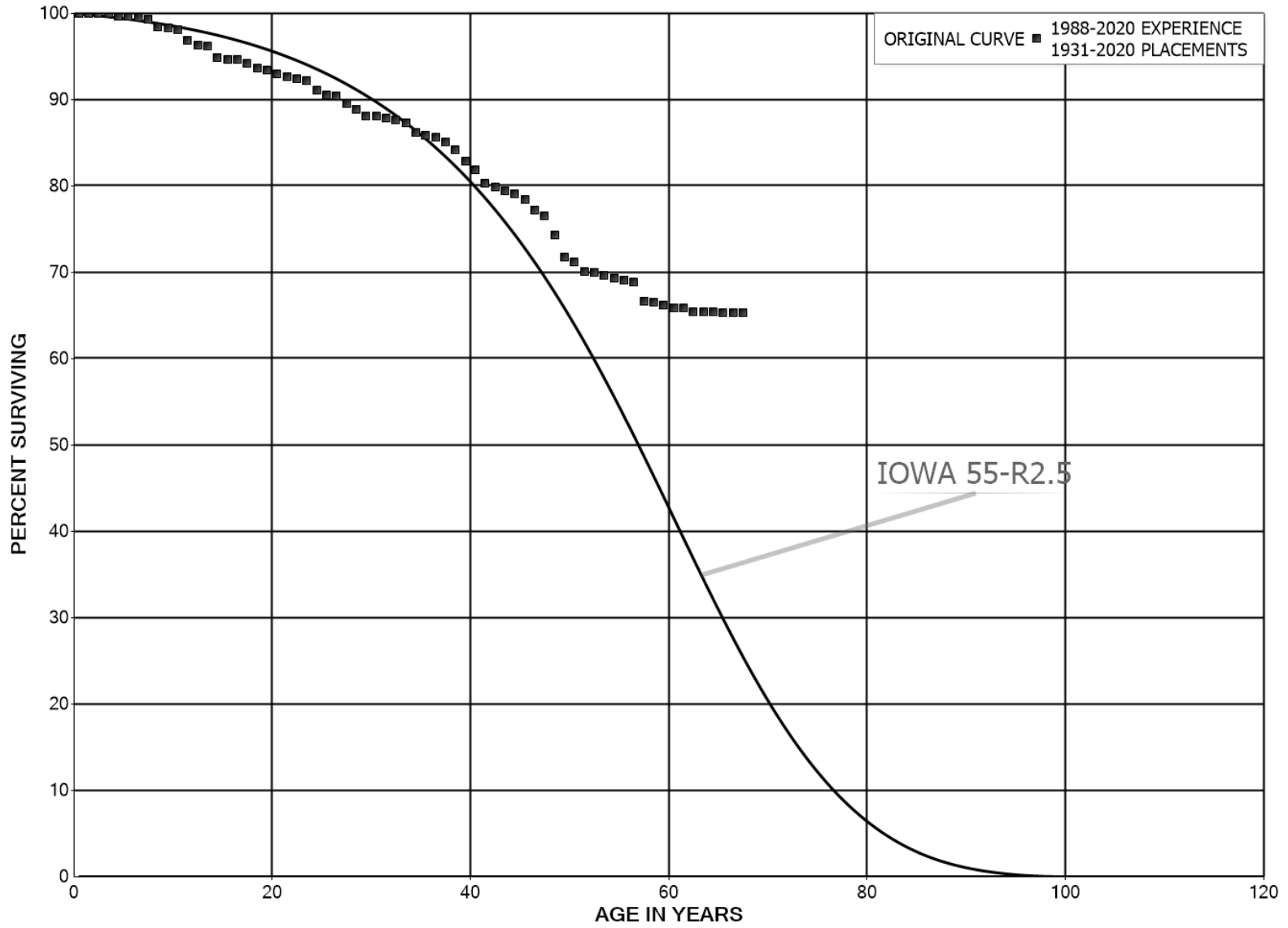
ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	741	647	0.8731	0.1269	5.75	
80.5	94		0.0000	1.0000	0.73	
81.5	94		0.0000	1.0000	0.73	
82.5	94		0.0000	1.0000	0.73	
83.5	94	94	1.0000		0.73	
84.5						



MIDAMERICAN ENERGY COMPANY  
ACCOUNTS 379.00 AND 379.01 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 379.00 AND 379.01 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,701,634		0.0000	1.0000	100.00
0.5	29,693,087		0.0000	1.0000	100.00
1.5	27,768,820		0.0000	1.0000	100.00
2.5	25,732,521	1,348	0.0001	0.9999	100.00
3.5	23,934,721	79,487	0.0033	0.9967	99.99
4.5	18,849,643	5,972	0.0003	0.9997	99.66
5.5	17,181,656	21,434	0.0012	0.9988	99.63
6.5	15,736,684	34,791	0.0022	0.9978	99.51
7.5	14,248,517	135,869	0.0095	0.9905	99.29
8.5	11,205,444	9,850	0.0009	0.9991	98.34
9.5	10,791,250	15,518	0.0014	0.9986	98.25
10.5	10,499,017	131,923	0.0126	0.9874	98.11
11.5	10,140,984	60,586	0.0060	0.9940	96.88
12.5	9,685,271	14,607	0.0015	0.9985	96.30
13.5	9,143,189	126,500	0.0138	0.9862	96.16
14.5	8,694,285	16,466	0.0019	0.9981	94.83
15.5	8,106,608		0.0000	1.0000	94.65
16.5	7,766,930	39,161	0.0050	0.9950	94.65
17.5	7,692,833	44,524	0.0058	0.9942	94.17
18.5	7,689,618	18,581	0.0024	0.9976	93.62
19.5	7,589,861	38,952	0.0051	0.9949	93.40
20.5	7,591,608	27,060	0.0036	0.9964	92.92
21.5	7,413,335	18,491	0.0025	0.9975	92.59
22.5	7,129,884	13,107	0.0018	0.9982	92.36
23.5	6,493,533	76,856	0.0118	0.9882	92.19
24.5	6,239,540	37,816	0.0061	0.9939	91.09
25.5	5,968,697	10,818	0.0018	0.9982	90.54
26.5	6,109,755	59,832	0.0098	0.9902	90.38
27.5	5,954,610	40,772	0.0068	0.9932	89.49
28.5	5,135,544	48,380	0.0094	0.9906	88.88
29.5	4,854,071	1,582	0.0003	0.9997	88.04
30.5	3,534,020	6,492	0.0018	0.9982	88.01
31.5	3,411,576	7,360	0.0022	0.9978	87.85
32.5	3,110,026	12,295	0.0040	0.9960	87.66
33.5	3,073,365	41,923	0.0136	0.9864	87.32
34.5	2,989,023	9,303	0.0031	0.9969	86.13
35.5	2,759,501	7,269	0.0026	0.9974	85.86
36.5	2,526,252	17,926	0.0071	0.9929	85.63
37.5	2,293,481	23,454	0.0102	0.9898	85.02
38.5	2,249,355	34,511	0.0153	0.9847	84.15

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 379.00 AND 379.01 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2020			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,848,170	23,964	0.0130	0.9870	82.86	
40.5	1,699,791	32,351	0.0190	0.9810	81.79	
41.5	1,595,522	8,826	0.0055	0.9945	80.23	
42.5	1,521,902	6,680	0.0044	0.9956	79.79	
43.5	1,461,315	7,615	0.0052	0.9948	79.44	
44.5	1,396,000	10,926	0.0078	0.9922	79.02	
45.5	1,373,105	21,060	0.0153	0.9847	78.41	
46.5	1,313,110	11,533	0.0088	0.9912	77.20	
47.5	1,295,196	38,461	0.0297	0.9703	76.53	
48.5	1,254,673	43,140	0.0344	0.9656	74.25	
49.5	1,163,822	8,815	0.0076	0.9924	71.70	
50.5	1,048,722	16,196	0.0154	0.9846	71.16	
51.5	952,869	2,253	0.0024	0.9976	70.06	
52.5	823,227	3,079	0.0037	0.9963	69.89	
53.5	774,241	3,362	0.0043	0.9957	69.63	
54.5	688,595	2,081	0.0030	0.9970	69.33	
55.5	648,680	2,727	0.0042	0.9958	69.12	
56.5	607,483	19,262	0.0317	0.9683	68.83	
57.5	553,049	981	0.0018	0.9982	66.65	
58.5	505,675	3,062	0.0061	0.9939	66.53	
59.5	330,222	1,576	0.0048	0.9952	66.12	
60.5	276,989	27	0.0001	0.9999	65.81	
61.5	254,425	1,556	0.0061	0.9939	65.80	
62.5	242,771	90	0.0004	0.9996	65.40	
63.5	209,179		0.0000	1.0000	65.38	
64.5	205,948	139	0.0007	0.9993	65.38	
65.5	198,958	268	0.0013	0.9987	65.33	
66.5	131,479		0.0000	1.0000	65.24	
67.5	45,016		0.0000	1.0000	65.24	
68.5	40,508		0.0000	1.0000	65.24	
69.5	17,912	135	0.0075	0.9925	65.24	
70.5	11,897		0.0000	1.0000	64.75	
71.5	11,225		0.0000	1.0000	64.75	
72.5	10,069	378	0.0375	0.9625	64.75	
73.5	9,344		0.0000	1.0000	62.32	
74.5	9,344		0.0000	1.0000	62.32	
75.5	9,155		0.0000	1.0000	62.32	
76.5	9,147		0.0000	1.0000	62.32	
77.5	9,109		0.0000	1.0000	62.32	
78.5	9,109		0.0000	1.0000	62.32	

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 379.00 AND 379.01 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

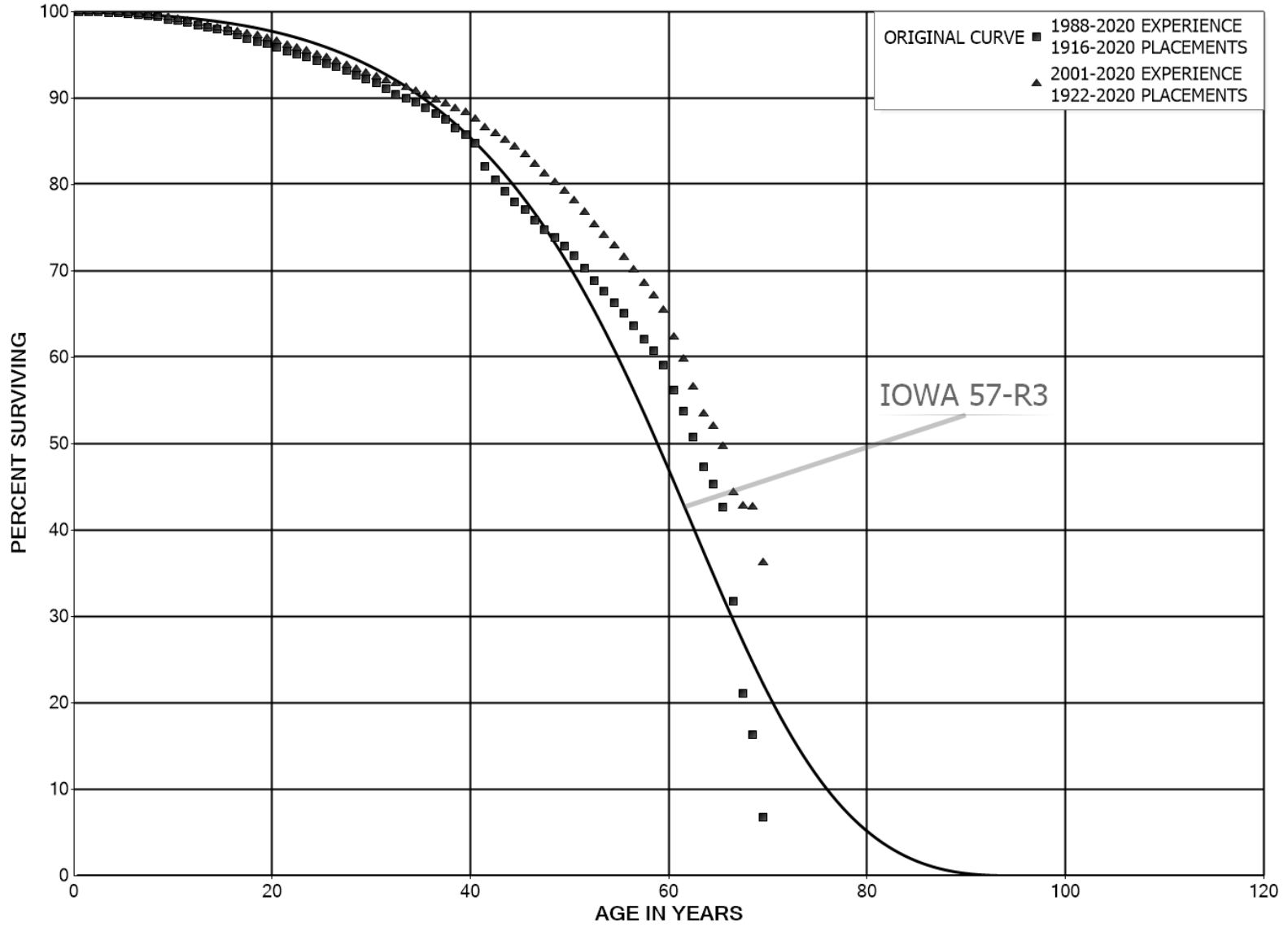
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,109		0.0000	1.0000	62.32
80.5	8,919		0.0000	1.0000	62.32
81.5	7,680	258	0.0336	0.9664	62.32
82.5	7,137		0.0000	1.0000	60.23
83.5	6,452		0.0000	1.0000	60.23
84.5	3,298		0.0000	1.0000	60.23
85.5	3,203		0.0000	1.0000	60.23
86.5	1,059		0.0000	1.0000	60.23
87.5	1,059		0.0000	1.0000	60.23
88.5	831		0.0000	1.0000	60.23
89.5					60.23





MIDAMERICAN ENERGY COMPANY  
ACCOUNT 380.00 SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	396,698,806	13,756	0.0000	1.0000	100.00
0.5	374,327,215	94,090	0.0003	0.9997	100.00
1.5	357,260,842	146,526	0.0004	0.9996	99.97
2.5	341,146,784	156,114	0.0005	0.9995	99.93
3.5	327,530,414	204,462	0.0006	0.9994	99.88
4.5	314,126,332	244,615	0.0008	0.9992	99.82
5.5	303,062,079	322,918	0.0011	0.9989	99.74
6.5	288,762,559	306,646	0.0011	0.9989	99.64
7.5	279,920,198	528,225	0.0019	0.9981	99.53
8.5	270,579,200	648,721	0.0024	0.9976	99.34
9.5	263,063,909	476,095	0.0018	0.9982	99.11
10.5	256,618,743	633,498	0.0025	0.9975	98.93
11.5	249,586,096	618,490	0.0025	0.9975	98.68
12.5	239,626,343	742,753	0.0031	0.9969	98.44
13.5	232,134,702	446,262	0.0019	0.9981	98.13
14.5	222,482,901	562,700	0.0025	0.9975	97.94
15.5	214,888,520	929,397	0.0043	0.9957	97.70
16.5	206,535,905	829,608	0.0040	0.9960	97.27
17.5	200,421,321	688,405	0.0034	0.9966	96.88
18.5	192,627,025	619,795	0.0032	0.9968	96.55
19.5	182,047,666	766,107	0.0042	0.9958	96.24
20.5	177,279,046	763,039	0.0043	0.9957	95.84
21.5	171,157,818	669,036	0.0039	0.9961	95.42
22.5	166,717,562	655,187	0.0039	0.9961	95.05
23.5	152,484,764	625,634	0.0041	0.9959	94.68
24.5	147,847,850	558,151	0.0038	0.9962	94.29
25.5	141,800,242	538,607	0.0038	0.9962	93.93
26.5	135,732,286	645,971	0.0048	0.9952	93.57
27.5	130,534,126	757,811	0.0058	0.9942	93.13
28.5	124,841,676	590,259	0.0047	0.9953	92.59
29.5	118,643,173	585,200	0.0049	0.9951	92.15
30.5	112,589,574	797,339	0.0071	0.9929	91.70
31.5	107,759,478	750,850	0.0070	0.9930	91.05
32.5	103,501,349	509,777	0.0049	0.9951	90.41
33.5	98,119,884	497,703	0.0051	0.9949	89.97
34.5	92,261,987	719,311	0.0078	0.9922	89.51
35.5	86,912,101	664,480	0.0076	0.9924	88.81
36.5	81,420,531	631,154	0.0078	0.9922	88.13
37.5	77,459,170	790,229	0.0102	0.9898	87.45
38.5	72,668,754	686,470	0.0094	0.9906	86.56

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,035,724	836,658	0.0123	0.9877	85.74
40.5	63,038,479	1,989,825	0.0316	0.9684	84.69
41.5	56,661,663	1,064,624	0.0188	0.9812	82.01
42.5	51,390,765	800,561	0.0156	0.9844	80.47
43.5	47,272,511	722,094	0.0153	0.9847	79.22
44.5	43,563,485	546,313	0.0125	0.9875	78.01
45.5	40,525,163	612,489	0.0151	0.9849	77.03
46.5	37,383,342	536,154	0.0143	0.9857	75.87
47.5	34,687,249	415,773	0.0120	0.9880	74.78
48.5	31,831,540	467,237	0.0147	0.9853	73.88
49.5	29,325,740	438,355	0.0149	0.9851	72.80
50.5	26,199,723	509,067	0.0194	0.9806	71.71
51.5	23,695,533	496,385	0.0209	0.9791	70.32
52.5	21,517,941	370,875	0.0172	0.9828	68.84
53.5	19,240,565	377,060	0.0196	0.9804	67.66
54.5	17,344,318	333,769	0.0192	0.9808	66.33
55.5	13,930,049	304,847	0.0219	0.9781	65.05
56.5	12,348,929	296,301	0.0240	0.9760	63.63
57.5	10,606,255	232,874	0.0220	0.9780	62.10
58.5	9,203,533	255,743	0.0278	0.9722	60.74
59.5	7,333,515	356,331	0.0486	0.9514	59.05
60.5	4,957,647	216,119	0.0436	0.9564	56.18
61.5	3,327,373	189,583	0.0570	0.9430	53.73
62.5	2,275,046	153,336	0.0674	0.9326	50.67
63.5	1,466,662	60,052	0.0409	0.9591	47.26
64.5	933,003	56,151	0.0602	0.9398	45.32
65.5	249,392	63,384	0.2542	0.7458	42.59
66.5	128,546	43,173	0.3359	0.6641	31.77
67.5	52,162	11,935	0.2288	0.7712	21.10
68.5	32,365	19,023	0.5878	0.4122	16.27
69.5	13,342	2,078	0.1557	0.8443	6.71
70.5	13,583	3,979	0.2929	0.7071	5.66
71.5	10,174	28	0.0027	0.9973	4.00
72.5	10,146	140	0.0138	0.9862	3.99
73.5	10,006	102	0.0102	0.9898	3.94
74.5	9,904	113	0.0114	0.9886	3.90
75.5	9,791	2,727	0.2785	0.7215	3.85
76.5	7,064	195	0.0276	0.9724	2.78
77.5	6,869	0	0.0000	1.0000	2.70
78.5	6,868	2,496	0.3634	0.6366	2.70

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2020			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,363	613	0.1405	0.8595	1.72	
80.5	3,750	1	0.0003	0.9997	1.48	
81.5	3,749	20	0.0054	0.9946	1.48	
82.5	3,729	9	0.0023	0.9977	1.47	
83.5	3,720	742	0.1993	0.8007	1.47	
84.5	2,979	230	0.0772	0.9228	1.17	
85.5	2,749	176	0.0639	0.9361	1.08	
86.5	2,554	1,360	0.5327	0.4673	1.01	
87.5	1,194	1,172	0.9817	0.0183	0.47	
88.5	22		0.0000	1.0000	0.01	
89.5	22		0.0000	1.0000	0.01	
90.5	22		0.0000	1.0000	0.01	
91.5	20		0.0000	1.0000	0.01	
92.5	20		0.0000	1.0000	0.01	
93.5	5		0.0000	1.0000	0.01	
94.5	5		0.0000	1.0000	0.01	
95.5					0.01	

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	294,645,569	987	0.0000	1.0000	100.00
0.5	272,024,660	45,850	0.0002	0.9998	100.00
1.5	255,640,138	73,671	0.0003	0.9997	99.98
2.5	241,786,155	111,057	0.0005	0.9995	99.95
3.5	238,183,750	145,451	0.0006	0.9994	99.91
4.5	226,504,528	206,694	0.0009	0.9991	99.85
5.5	218,163,466	314,263	0.0014	0.9986	99.76
6.5	207,195,073	212,150	0.0010	0.9990	99.61
7.5	201,443,197	254,120	0.0013	0.9987	99.51
8.5	194,021,456	291,832	0.0015	0.9985	99.38
9.5	188,559,939	304,180	0.0016	0.9984	99.24
10.5	185,328,155	394,388	0.0021	0.9979	99.08
11.5	180,472,702	407,537	0.0023	0.9977	98.86
12.5	174,225,477	619,811	0.0036	0.9964	98.64
13.5	170,446,911	309,320	0.0018	0.9982	98.29
14.5	164,558,966	305,734	0.0019	0.9981	98.11
15.5	159,567,621	453,423	0.0028	0.9972	97.93
16.5	154,582,141	400,812	0.0026	0.9974	97.65
17.5	149,190,700	379,060	0.0025	0.9975	97.40
18.5	143,927,457	429,454	0.0030	0.9970	97.15
19.5	136,014,581	486,247	0.0036	0.9964	96.86
20.5	133,959,661	574,131	0.0043	0.9957	96.51
21.5	131,262,954	490,999	0.0037	0.9963	96.10
22.5	127,878,648	500,141	0.0039	0.9961	95.74
23.5	115,889,026	458,799	0.0040	0.9960	95.37
24.5	112,809,027	459,326	0.0041	0.9959	94.99
25.5	108,041,223	442,966	0.0041	0.9959	94.60
26.5	102,763,813	503,098	0.0049	0.9951	94.21
27.5	97,068,353	488,422	0.0050	0.9950	93.75
28.5	93,013,015	460,154	0.0049	0.9951	93.28
29.5	88,385,217	435,249	0.0049	0.9951	92.82
30.5	84,428,645	385,065	0.0046	0.9954	92.36
31.5	81,075,092	334,312	0.0041	0.9959	91.94
32.5	76,691,107	350,004	0.0046	0.9954	91.56
33.5	72,308,873	364,068	0.0050	0.9950	91.14
34.5	67,685,502	334,850	0.0049	0.9951	90.69
35.5	66,122,579	343,636	0.0052	0.9948	90.24
36.5	62,186,997	350,776	0.0056	0.9944	89.77
37.5	59,699,634	338,018	0.0057	0.9943	89.26
38.5	56,657,864	335,115	0.0059	0.9941	88.76

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,506,924	442,540	0.0081	0.9919	88.23
40.5	52,734,685	613,104	0.0116	0.9884	87.52
41.5	49,550,584	384,102	0.0078	0.9922	86.50
42.5	46,077,911	387,271	0.0084	0.9916	85.83
43.5	43,396,107	410,786	0.0095	0.9905	85.11
44.5	40,866,671	462,669	0.0113	0.9887	84.30
45.5	39,146,818	512,185	0.0131	0.9869	83.35
46.5	36,496,325	502,627	0.0138	0.9862	82.26
47.5	33,817,330	383,425	0.0113	0.9887	81.12
48.5	31,053,348	419,034	0.0135	0.9865	80.20
49.5	28,665,209	381,856	0.0133	0.9867	79.12
50.5	25,846,675	433,135	0.0168	0.9832	78.07
51.5	23,413,243	455,436	0.0195	0.9805	76.76
52.5	21,275,757	324,239	0.0152	0.9848	75.27
53.5	19,046,499	334,889	0.0176	0.9824	74.12
54.5	17,195,462	318,808	0.0185	0.9815	72.82
55.5	13,803,389	276,278	0.0200	0.9800	71.47
56.5	12,230,649	261,090	0.0213	0.9787	70.03
57.5	10,505,385	221,986	0.0211	0.9789	68.54
58.5	9,093,209	236,367	0.0260	0.9740	67.09
59.5	7,223,376	335,498	0.0464	0.9536	65.35
60.5	4,869,203	198,618	0.0408	0.9592	62.31
61.5	3,239,150	177,860	0.0549	0.9451	59.77
62.5	2,173,311	119,720	0.0551	0.9449	56.49
63.5	1,376,029	35,744	0.0260	0.9740	53.38
64.5	842,044	38,801	0.0461	0.9539	51.99
65.5	157,784	17,041	0.1080	0.8920	49.59
66.5	71,544	2,381	0.0333	0.9667	44.24
67.5	14,972	36	0.0024	0.9976	42.77
68.5	7,074	1,075	0.1520	0.8480	42.66
69.5	6,080	1,992	0.3276	0.6724	36.18
70.5	4,124	3,863	0.9367	0.0633	24.33
71.5	266	6	0.0211	0.9789	1.54
72.5	260	95	0.3665	0.6335	1.51
73.5	199	39	0.1960	0.8040	0.95
74.5	160	92	0.5774	0.4226	0.77
75.5	80		0.0000	1.0000	0.32
76.5	323	0	0.0002	0.9998	0.32
77.5	395	0	0.0003	0.9997	0.32
78.5	3,841	78	0.0203	0.9797	0.32

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

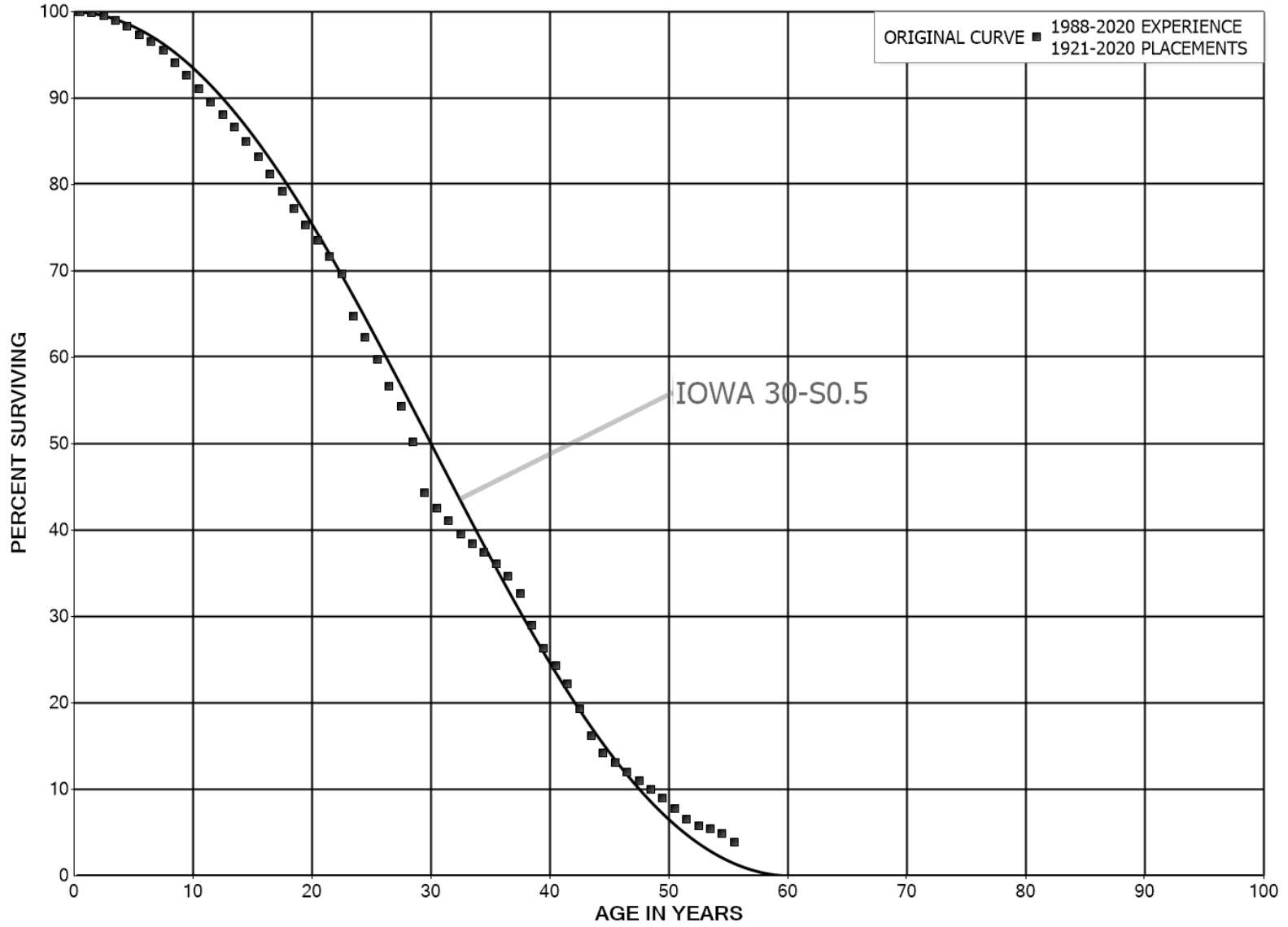
PLACEMENT BAND 1922-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,754	4	0.0010	0.9990	0.32
80.5	3,750	1	0.0003	0.9997	0.32
81.5	3,749	20	0.0054	0.9946	0.32
82.5	3,729	9	0.0023	0.9977	0.32
83.5	3,720	742	0.1993	0.8007	0.31
84.5	2,979	230	0.0772	0.9228	0.25
85.5	2,749	176	0.0639	0.9361	0.23
86.5	2,554	1,360	0.5327	0.4673	0.22
87.5	1,194	1,172	0.9817	0.0183	0.10
88.5	22		0.0000	1.0000	0.00
89.5	22		0.0000	1.0000	0.00
90.5	22		0.0000	1.0000	0.00
91.5	20		0.0000	1.0000	0.00
92.5	20		0.0000	1.0000	0.00
93.5	5		0.0000	1.0000	0.00
94.5	5		0.0000	1.0000	0.00
95.5					0.00



MIDAMERICAN ENERGY COMPANY  
ACCOUNTS 381.00 AND 381.01 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





MIDAMERICAN ENERGY COMPANY

ACCOUNTS 381.00 AND 381.01 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	253,672,303	181,864	0.0007	0.9993	100.00
0.5	238,258,276	323,613	0.0014	0.9986	99.93
1.5	225,099,830	670,796	0.0030	0.9970	99.79
2.5	208,136,921	1,102,264	0.0053	0.9947	99.50
3.5	197,012,860	1,460,339	0.0074	0.9926	98.97
4.5	185,595,820	1,690,897	0.0091	0.9909	98.23
5.5	173,723,391	1,467,297	0.0084	0.9916	97.34
6.5	165,241,117	1,783,499	0.0108	0.9892	96.52
7.5	159,230,005	2,304,953	0.0145	0.9855	95.48
8.5	153,950,251	2,384,274	0.0155	0.9845	94.09
9.5	147,450,349	2,534,991	0.0172	0.9828	92.64
10.5	142,224,282	2,360,575	0.0166	0.9834	91.04
11.5	127,580,767	2,036,879	0.0160	0.9840	89.53
12.5	101,596,407	1,653,929	0.0163	0.9837	88.10
13.5	82,339,697	1,606,957	0.0195	0.9805	86.67
14.5	77,730,738	1,629,396	0.0210	0.9790	84.98
15.5	73,282,333	1,777,358	0.0243	0.9757	83.20
16.5	68,874,909	1,665,611	0.0242	0.9758	81.18
17.5	66,095,428	1,739,589	0.0263	0.9737	79.22
18.5	62,531,663	1,495,767	0.0239	0.9761	77.13
19.5	59,011,080	1,430,186	0.0242	0.9758	75.29
20.5	56,608,269	1,380,383	0.0244	0.9756	73.46
21.5	54,258,578	1,528,174	0.0282	0.9718	71.67
22.5	52,529,963	3,711,906	0.0707	0.9293	69.65
23.5	48,644,353	1,819,747	0.0374	0.9626	64.73
24.5	44,175,980	1,812,223	0.0410	0.9590	62.31
25.5	40,098,532	2,125,436	0.0530	0.9470	59.75
26.5	36,274,159	1,448,752	0.0399	0.9601	56.58
27.5	34,146,723	2,579,012	0.0755	0.9245	54.32
28.5	29,800,588	3,522,160	0.1182	0.8818	50.22
29.5	26,210,014	1,074,334	0.0410	0.9590	44.29
30.5	24,802,247	835,010	0.0337	0.9663	42.47
31.5	23,739,215	868,320	0.0366	0.9634	41.04
32.5	22,862,873	647,094	0.0283	0.9717	39.54
33.5	21,613,469	603,167	0.0279	0.9721	38.42
34.5	19,973,542	713,096	0.0357	0.9643	37.35
35.5	19,250,296	757,422	0.0393	0.9607	36.01
36.5	18,749,167	1,074,074	0.0573	0.9427	34.60
37.5	17,970,133	2,006,954	0.1117	0.8883	32.62
38.5	15,871,661	1,500,786	0.0946	0.9054	28.97

MIDAMERICAN ENERGY COMPANY

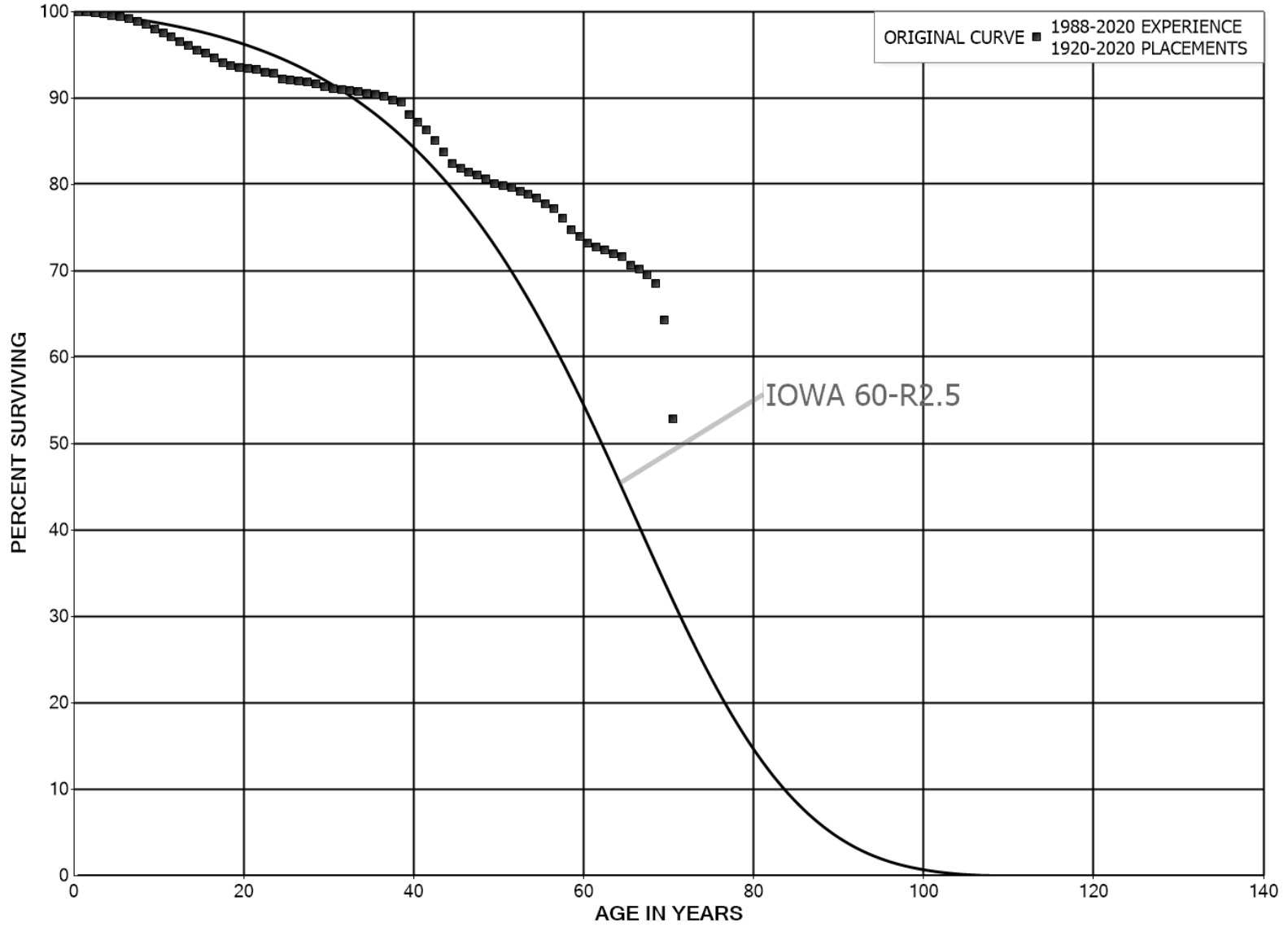
ACCOUNTS 381.00 AND 381.01 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,156,481	1,039,668	0.0734	0.9266	26.23
40.5	12,472,942	1,116,242	0.0895	0.9105	24.31
41.5	10,873,522	1,391,374	0.1280	0.8720	22.13
42.5	9,112,739	1,464,069	0.1607	0.8393	19.30
43.5	7,289,428	917,799	0.1259	0.8741	16.20
44.5	6,134,249	497,642	0.0811	0.9189	14.16
45.5	5,415,368	437,312	0.0808	0.9192	13.01
46.5	4,604,173	366,516	0.0796	0.9204	11.96
47.5	4,024,349	390,014	0.0969	0.9031	11.01
48.5	3,290,771	343,038	0.1042	0.8958	9.94
49.5	2,582,575	329,573	0.1276	0.8724	8.90
50.5	1,605,017	272,356	0.1697	0.8303	7.77
51.5	1,193,182	135,099	0.1132	0.8868	6.45
52.5	981,656	54,768	0.0558	0.9442	5.72
53.5	779,127	79,025	0.1014	0.8986	5.40
54.5	544,524	116,851	0.2146	0.7854	4.85
55.5	170,641	55,666	0.3262	0.6738	3.81
56.5	115,132	10,289	0.0894	0.9106	2.57
57.5	113,805	21,581	0.1896	0.8104	2.34
58.5	103,401	19,650	0.1900	0.8100	1.90
59.5	87,562	10,006	0.1143	0.8857	1.54
60.5	82,266	5,714	0.0695	0.9305	1.36
61.5	90,945	5,010	0.0551	0.9449	1.27
62.5	105,664	8,192	0.0775	0.9225	1.20
63.5	210,899	3,319	0.0157	0.9843	1.10
64.5	231,940	7,816	0.0337	0.9663	1.09
65.5	262,265	6,226	0.0237	0.9763	1.05
66.5	271,308	8,056	0.0297	0.9703	1.02
67.5	263,252	5,920	0.0225	0.9775	0.99
68.5	252,886	12,101	0.0479	0.9521	0.97
69.5	240,785	16,869	0.0701	0.9299	0.92
70.5	223,916	35,529	0.1587	0.8413	0.86
71.5	188,387	50,593	0.2686	0.7314	0.72
72.5	137,794	134,282	0.9745	0.0255	0.53
73.5	3,512	2,434	0.6931	0.3069	0.01
74.5	1,078		0.0000	1.0000	0.00
75.5	1,078		0.0000	1.0000	0.00
76.5	1,078		0.0000	1.0000	0.00
77.5	1,078		0.0000	1.0000	0.00
78.5	1,078	502	0.4657	0.5343	0.00
79.5	576	576	1.0000		0.00
80.5					



MIDAMERICAN ENERGY COMPANY  
ACCOUNT 383.00 HOUSE REGULATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,457,543		0.0000	1.0000	100.00
0.5	29,609,842	14,432	0.0005	0.9995	100.00
1.5	28,324,821	41,619	0.0015	0.9985	99.95
2.5	26,686,254	32,367	0.0012	0.9988	99.80
3.5	25,732,058	36,266	0.0014	0.9986	99.68
4.5	24,973,668	46,205	0.0019	0.9981	99.54
5.5	24,074,905	57,598	0.0024	0.9976	99.36
6.5	23,611,139	77,249	0.0033	0.9967	99.12
7.5	22,909,879	78,134	0.0034	0.9966	98.80
8.5	21,395,756	99,002	0.0046	0.9954	98.46
9.5	20,036,066	91,893	0.0046	0.9954	98.00
10.5	19,393,593	95,502	0.0049	0.9951	97.55
11.5	18,672,280	101,795	0.0055	0.9945	97.07
12.5	17,540,793	85,168	0.0049	0.9951	96.55
13.5	17,039,914	93,874	0.0055	0.9945	96.08
14.5	16,355,148	71,755	0.0044	0.9956	95.55
15.5	15,622,848	84,563	0.0054	0.9946	95.13
16.5	15,126,006	90,586	0.0060	0.9940	94.61
17.5	14,584,489	41,972	0.0029	0.9971	94.05
18.5	14,092,048	35,126	0.0025	0.9975	93.78
19.5	13,571,231	21,652	0.0016	0.9984	93.54
20.5	13,103,892	17,642	0.0013	0.9987	93.39
21.5	12,640,785	36,630	0.0029	0.9971	93.27
22.5	12,283,367	21,358	0.0017	0.9983	93.00
23.5	11,732,327	81,574	0.0070	0.9930	92.83
24.5	11,033,079	10,450	0.0009	0.9991	92.19
25.5	10,277,821	13,967	0.0014	0.9986	92.10
26.5	8,961,176	14,465	0.0016	0.9984	91.98
27.5	8,704,361	18,185	0.0021	0.9979	91.83
28.5	8,351,153	30,332	0.0036	0.9964	91.64
29.5	7,743,603	16,599	0.0021	0.9979	91.30
30.5	7,256,964	12,267	0.0017	0.9983	91.11
31.5	6,716,158	9,416	0.0014	0.9986	90.95
32.5	6,499,762	11,042	0.0017	0.9983	90.83
33.5	6,049,451	12,464	0.0021	0.9979	90.67
34.5	5,626,731	6,506	0.0012	0.9988	90.49
35.5	5,518,047	14,706	0.0027	0.9973	90.38
36.5	5,085,522	22,434	0.0044	0.9956	90.14
37.5	4,860,592	13,383	0.0028	0.9972	89.74
38.5	4,539,511	74,454	0.0164	0.9836	89.50

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,136,731	38,522	0.0093	0.9907	88.03
40.5	3,606,745	37,667	0.0104	0.9896	87.21
41.5	3,280,321	46,909	0.0143	0.9857	86.30
42.5	3,018,193	48,966	0.0162	0.9838	85.06
43.5	2,837,372	42,198	0.0149	0.9851	83.68
44.5	2,676,309	20,660	0.0077	0.9923	82.44
45.5	2,565,906	11,557	0.0045	0.9955	81.80
46.5	2,394,745	12,191	0.0051	0.9949	81.43
47.5	2,295,355	11,718	0.0051	0.9949	81.02
48.5	2,179,660	14,079	0.0065	0.9935	80.61
49.5	2,038,378	7,735	0.0038	0.9962	80.08
50.5	1,807,282	4,718	0.0026	0.9974	79.78
51.5	1,744,410	9,313	0.0053	0.9947	79.57
52.5	1,662,391	5,916	0.0036	0.9964	79.15
53.5	1,583,491	10,526	0.0066	0.9934	78.87
54.5	1,506,428	12,710	0.0084	0.9916	78.34
55.5	1,289,109	8,251	0.0064	0.9936	77.68
56.5	1,231,672	17,908	0.0145	0.9855	77.18
57.5	1,159,129	19,542	0.0169	0.9831	76.06
58.5	1,086,493	11,949	0.0110	0.9890	74.78
59.5	989,361	10,133	0.0102	0.9898	73.96
60.5	751,478	4,975	0.0066	0.9934	73.20
61.5	675,395	3,310	0.0049	0.9951	72.71
62.5	623,415	3,489	0.0056	0.9944	72.36
63.5	554,367	2,379	0.0043	0.9957	71.95
64.5	489,615	6,868	0.0140	0.9860	71.64
65.5	256,283	1,857	0.0072	0.9928	70.64
66.5	191,435	1,749	0.0091	0.9909	70.13
67.5	134,199	1,824	0.0136	0.9864	69.49
68.5	95,609	5,867	0.0614	0.9386	68.54
69.5	52,168	9,296	0.1782	0.8218	64.34
70.5	26,084	153	0.0059	0.9941	52.87
71.5	22,474	617	0.0274	0.9726	52.56
72.5	18,326	266	0.0145	0.9855	51.12
73.5	15,056	52	0.0035	0.9965	50.38
74.5	13,792	47	0.0034	0.9966	50.20
75.5	10,799	525	0.0486	0.9514	50.03
76.5	10,201	170	0.0166	0.9834	47.60
77.5	10,031	79	0.0079	0.9921	46.81
78.5	9,938	253	0.0254	0.9746	46.44

MIDAMERICAN ENERGY COMPANY

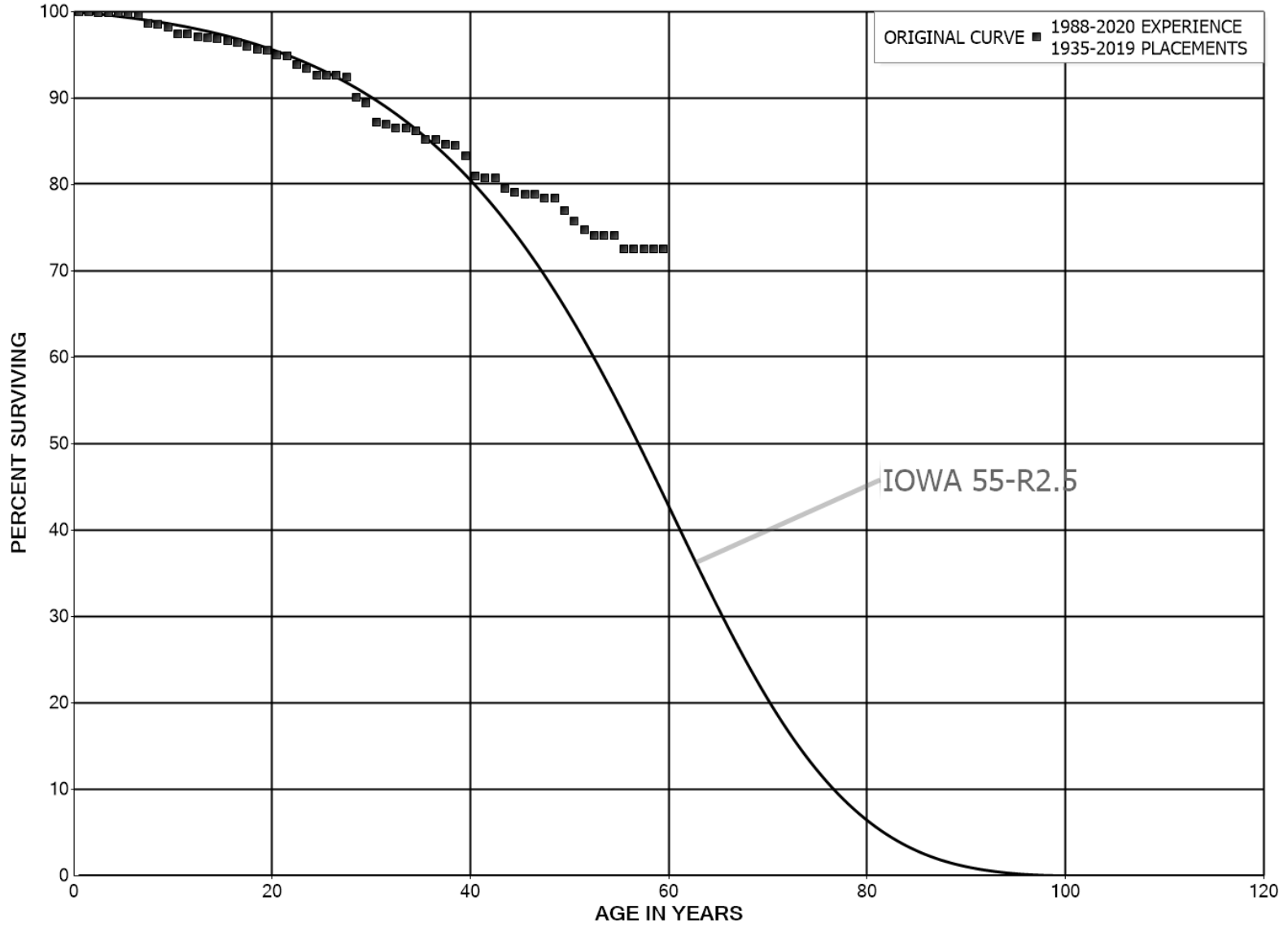
ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	9,671	298	0.0308	0.9692	45.26	
80.5	1,560	175	0.1119	0.8881	43.86	
81.5	1,366	269	0.1970	0.8030	38.96	
82.5	859	61	0.0707	0.9293	31.28	
83.5	766	138	0.1797	0.8203	29.07	
84.5	628	51	0.0812	0.9188	23.85	
85.5	577		0.0000	1.0000	21.91	
86.5	577		0.0000	1.0000	21.91	
87.5	577		0.0000	1.0000	21.91	
88.5	577		0.0000	1.0000	21.91	
89.5	577	43	0.0751	0.9249	21.91	
90.5	440	36	0.0818	0.9182	20.27	
91.5	404		0.0000	1.0000	18.61	
92.5	404		0.0000	1.0000	18.61	
93.5	404		0.0000	1.0000	18.61	
94.5	19		0.0000	1.0000	18.61	
95.5	19	19	1.0000		18.61	
96.5						



MIDAMERICAN ENERGY COMPANY  
ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2019

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,908,930		0.0000	1.0000	100.00
0.5	5,966,739		0.0000	1.0000	100.00
1.5	5,430,739	6,230	0.0011	0.9989	100.00
2.5	4,835,218		0.0000	1.0000	99.89
3.5	4,123,683	3,985	0.0010	0.9990	99.89
4.5	4,074,704	2,468	0.0006	0.9994	99.79
5.5	4,152,851	4,387	0.0011	0.9989	99.73
6.5	4,172,333	40,216	0.0096	0.9904	99.62
7.5	4,204,398	8,650	0.0021	0.9979	98.66
8.5	4,141,768	14,148	0.0034	0.9966	98.46
9.5	4,116,439	30,014	0.0073	0.9927	98.12
10.5	3,986,945	1,986	0.0005	0.9995	97.41
11.5	4,048,371	11,786	0.0029	0.9971	97.36
12.5	3,980,783	3,757	0.0009	0.9991	97.08
13.5	3,980,760	8,076	0.0020	0.9980	96.98
14.5	3,945,364	5,037	0.0013	0.9987	96.79
15.5	3,911,820	11,631	0.0030	0.9970	96.66
16.5	3,943,544	17,012	0.0043	0.9957	96.38
17.5	3,968,397	14,141	0.0036	0.9964	95.96
18.5	4,039,706	3,555	0.0009	0.9991	95.62
19.5	4,047,906	23,308	0.0058	0.9942	95.53
20.5	4,108,086	7,948	0.0019	0.9981	94.98
21.5	4,168,554	40,417	0.0097	0.9903	94.80
22.5	4,143,111	20,710	0.0050	0.9950	93.88
23.5	4,070,900	32,780	0.0081	0.9919	93.41
24.5	3,886,696		0.0000	1.0000	92.66
25.5	3,011,154	2,316	0.0008	0.9992	92.66
26.5	2,979,468	6,084	0.0020	0.9980	92.59
27.5	2,797,004	70,699	0.0253	0.9747	92.40
28.5	1,927,922	13,715	0.0071	0.9929	90.06
29.5	1,619,188	41,375	0.0256	0.9744	89.42
30.5	1,497,304	2,950	0.0020	0.9980	87.14
31.5	1,349,911	6,812	0.0050	0.9950	86.97
32.5	1,202,277	255	0.0002	0.9998	86.53
33.5	1,165,597	3,886	0.0033	0.9967	86.51
34.5	1,104,250	13,410	0.0121	0.9879	86.22
35.5	995,986	628	0.0006	0.9994	85.17
36.5	904,615	5,180	0.0057	0.9943	85.12
37.5	879,713	1,677	0.0019	0.9981	84.63
38.5	660,738	9,599	0.0145	0.9855	84.47



MIDAMERICAN ENERGY COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	594,393	16,364	0.0275	0.9725	83.24
40.5	485,522	1,402	0.0029	0.9971	80.95
41.5	472,618	203	0.0004	0.9996	80.72
42.5	463,568	6,599	0.0142	0.9858	80.68
43.5	448,847	2,597	0.0058	0.9942	79.54
44.5	442,543	1,189	0.0027	0.9973	79.08
45.5	432,410		0.0000	1.0000	78.86
46.5	427,026	2,565	0.0060	0.9940	78.86
47.5	396,585	207	0.0005	0.9995	78.39
48.5	381,286	6,792	0.0178	0.9822	78.35
49.5	355,150	5,919	0.0167	0.9833	76.95
50.5	303,547	3,579	0.0118	0.9882	75.67
51.5	240,567	2,373	0.0099	0.9901	74.78
52.5	221,099		0.0000	1.0000	74.04
53.5	175,313		0.0000	1.0000	74.04
54.5	109,337	2,293	0.0210	0.9790	74.04
55.5	96,057		0.0000	1.0000	72.49
56.5	90,285		0.0000	1.0000	72.49
57.5	86,769		0.0000	1.0000	72.49
58.5	63,738		0.0000	1.0000	72.49
59.5	48,067		0.0000	1.0000	72.49
60.5	44,439		0.0000	1.0000	72.49
61.5	41,751		0.0000	1.0000	72.49
62.5	35,647		0.0000	1.0000	72.49
63.5	26,098		0.0000	1.0000	72.49
64.5	26,098		0.0000	1.0000	72.49
65.5	22,857		0.0000	1.0000	72.49
66.5	11,560		0.0000	1.0000	72.49
67.5	10,544		0.0000	1.0000	72.49
68.5	9,817		0.0000	1.0000	72.49
69.5	4,943		0.0000	1.0000	72.49
70.5	4,943		0.0000	1.0000	72.49
71.5	2,833		0.0000	1.0000	72.49
72.5	2,833		0.0000	1.0000	72.49
73.5	179		0.0000	1.0000	72.49
74.5	179		0.0000	1.0000	72.49
75.5	179		0.0000	1.0000	72.49
76.5	179		0.0000	1.0000	72.49
77.5	179		0.0000	1.0000	72.49
78.5	179		0.0000	1.0000	72.49

MIDAMERICAN ENERGY COMPANY

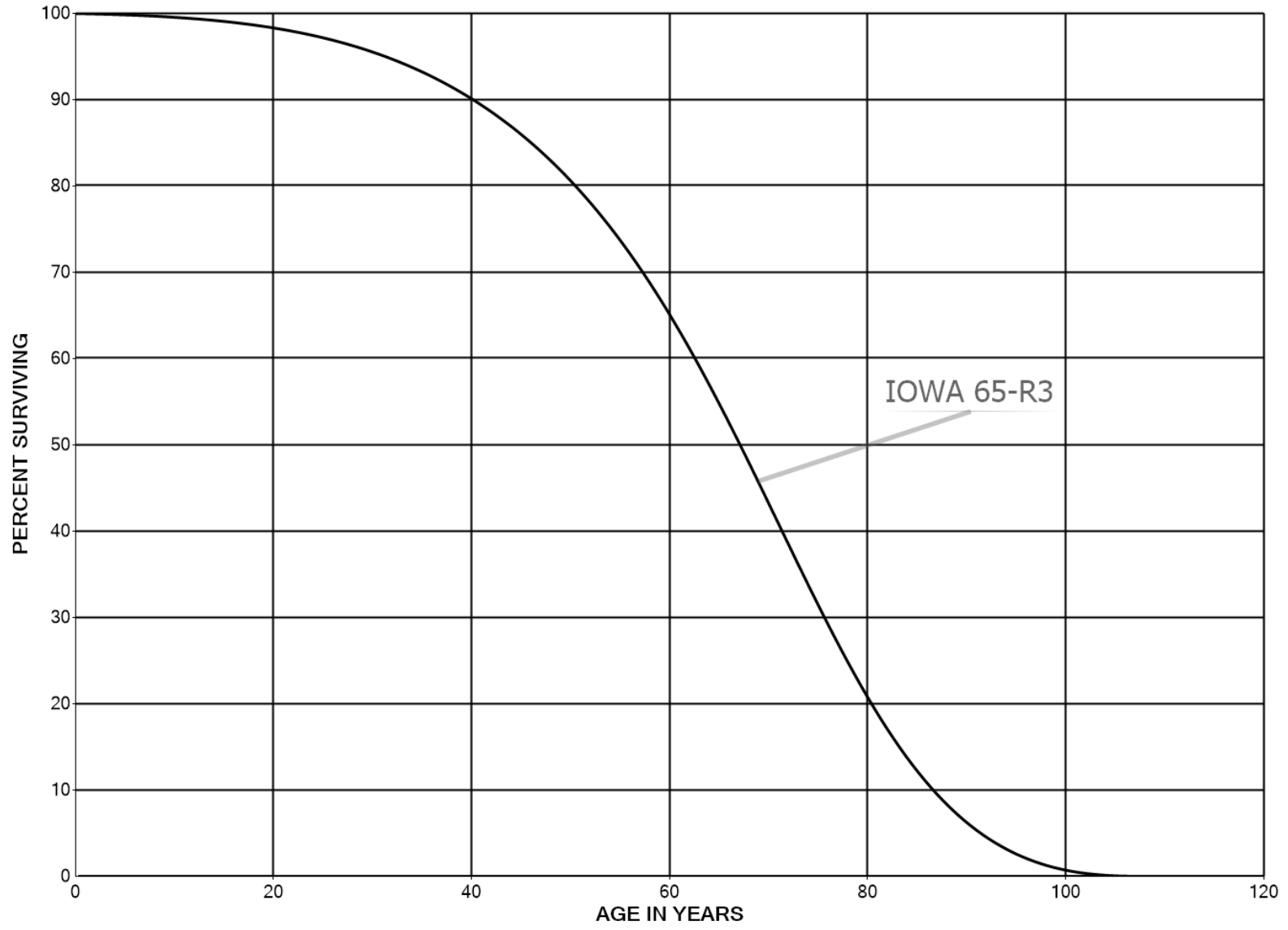
ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2019			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	179		0.0000	1.0000	72.49
80.5	179		0.0000	1.0000	72.49
81.5	179		0.0000	1.0000	72.49
82.5	179		0.0000	1.0000	72.49
83.5	179		0.0000	1.0000	72.49
84.5	179		0.0000	1.0000	72.49
85.5					72.49

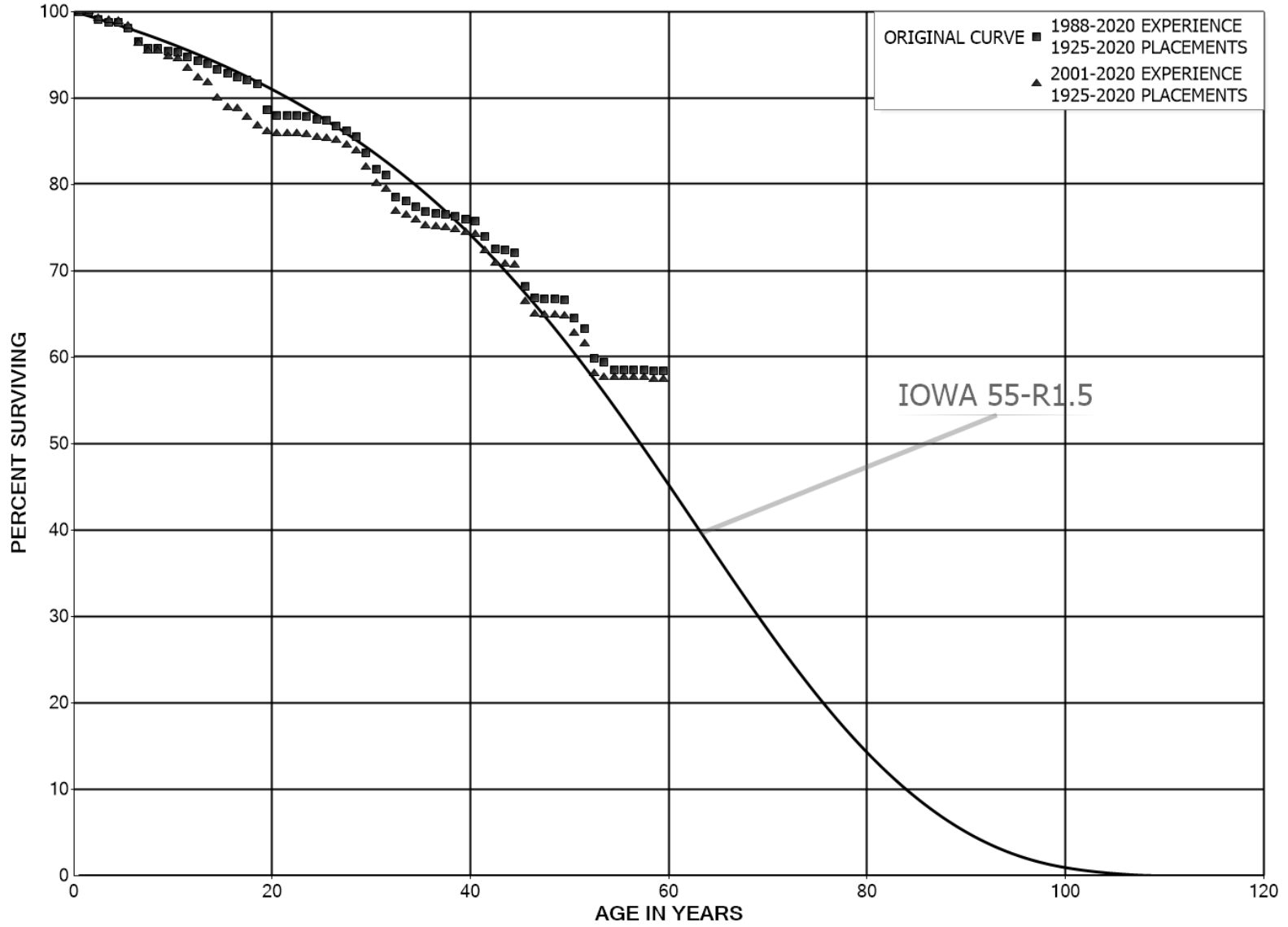


MIDAMERICAN ENERGY COMPANY  
ACCOUNT 389.10 LAND RIGHTS  
SMOOTH SURVIVOR CURVE





MIDAMERICAN ENERGY COMPANY  
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,713,288	142	0.0000	1.0000	100.00
0.5	38,671,627	22,862	0.0006	0.9994	100.00
1.5	30,467,896	275,175	0.0090	0.9910	99.94
2.5	31,084,257	99,492	0.0032	0.9968	99.04
3.5	32,229,740	2,868	0.0001	0.9999	98.72
4.5	31,663,186	210,478	0.0066	0.9934	98.71
5.5	31,441,510	509,737	0.0162	0.9838	98.06
6.5	29,436,194	210,263	0.0071	0.9929	96.47
7.5	46,303,817	8,404	0.0002	0.9998	95.78
8.5	43,636,770	143,088	0.0033	0.9967	95.76
9.5	41,916,447	61,242	0.0015	0.9985	95.45
10.5	40,388,090	242,763	0.0060	0.9940	95.31
11.5	39,537,145	195,587	0.0049	0.9951	94.73
12.5	37,023,118	116,098	0.0031	0.9969	94.26
13.5	35,617,339	247,001	0.0069	0.9931	93.97
14.5	35,214,568	168,046	0.0048	0.9952	93.32
15.5	33,842,958	174,041	0.0051	0.9949	92.87
16.5	31,755,622	131,699	0.0041	0.9959	92.39
17.5	31,342,277	145,311	0.0046	0.9954	92.01
18.5	30,019,416	984,149	0.0328	0.9672	91.59
19.5	28,098,581	190,324	0.0068	0.9932	88.58
20.5	27,467,503	5,246	0.0002	0.9998	87.98
21.5	26,513,522	19,724	0.0007	0.9993	87.97
22.5	25,046,368	15,760	0.0006	0.9994	87.90
23.5	24,984,704	97,959	0.0039	0.9961	87.84
24.5	24,196,865	42,025	0.0017	0.9983	87.50
25.5	23,420,952	173,127	0.0074	0.9926	87.35
26.5	22,887,812	148,730	0.0065	0.9935	86.70
27.5	22,484,605	169,717	0.0075	0.9925	86.14
28.5	22,012,946	473,072	0.0215	0.9785	85.49
29.5	21,272,763	477,325	0.0224	0.9776	83.65
30.5	20,546,468	167,109	0.0081	0.9919	81.78
31.5	20,348,633	650,771	0.0320	0.9680	81.11
32.5	19,631,672	102,775	0.0052	0.9948	78.52
33.5	19,612,716	186,266	0.0095	0.9905	78.10
34.5	19,089,447	142,110	0.0074	0.9926	77.36
35.5	17,698,002	48,682	0.0028	0.9972	76.79
36.5	17,579,053	16,291	0.0009	0.9991	76.58
37.5	17,410,846	43,315	0.0025	0.9975	76.51
38.5	16,625,952	83,396	0.0050	0.9950	76.31

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	16,278,964	37,772	0.0023	0.9977	75.93	
40.5	1,743,863	42,339	0.0243	0.9757	75.76	
41.5	1,292,874	25,374	0.0196	0.9804	73.92	
42.5	1,196,326	1,818	0.0015	0.9985	72.47	
43.5	1,179,410	5,451	0.0046	0.9954	72.36	
44.5	1,137,687	60,801	0.0534	0.9466	72.02	
45.5	964,222	19,435	0.0202	0.9798	68.17	
46.5	924,240	1,657	0.0018	0.9982	66.80	
47.5	912,410		0.0000	1.0000	66.68	
48.5	872,084	809	0.0009	0.9991	66.68	
49.5	865,110	27,495	0.0318	0.9682	66.62	
50.5	447,058	8,173	0.0183	0.9817	64.50	
51.5	259,323	14,147	0.0546	0.9454	63.32	
52.5	196,741	1,375	0.0070	0.9930	59.87	
53.5	199,508	3,103	0.0156	0.9844	59.45	
54.5	194,097		0.0000	1.0000	58.52	
55.5	191,623		0.0000	1.0000	58.52	
56.5	170,588		0.0000	1.0000	58.52	
57.5	168,880	510	0.0030	0.9970	58.52	
58.5	166,794		0.0000	1.0000	58.35	
59.5	53,781		0.0000	1.0000	58.35	
60.5	45,008		0.0000	1.0000	58.35	
61.5	120,942		0.0000	1.0000	58.35	
62.5	120,686		0.0000	1.0000	58.35	
63.5	109,085		0.0000	1.0000	58.35	
64.5	109,085	373	0.0034	0.9966	58.35	
65.5	108,712		0.0000	1.0000	58.15	
66.5	108,712		0.0000	1.0000	58.15	
67.5	108,712		0.0000	1.0000	58.15	
68.5	108,449	5,081	0.0469	0.9531	58.15	
69.5	83,147		0.0000	1.0000	55.42	
70.5	58,130		0.0000	1.0000	55.42	
71.5	58,130	4,142	0.0713	0.9287	55.42	
72.5	53,988		0.0000	1.0000	51.47	
73.5	52,488		0.0000	1.0000	51.47	
74.5	52,488		0.0000	1.0000	51.47	
75.5	52,488		0.0000	1.0000	51.47	
76.5	52,488		0.0000	1.0000	51.47	
77.5	46,717		0.0000	1.0000	51.47	
78.5	46,717		0.0000	1.0000	51.47	

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	46,717	4,207	0.0901	0.9099	51.47	
80.5	1,366	149	0.1091	0.8909	46.84	
81.5	1,217		0.0000	1.0000	41.73	
82.5	1,182		0.0000	1.0000	41.73	
83.5	1,182		0.0000	1.0000	41.73	
84.5	1,182	322	0.2724	0.7276	41.73	
85.5	860		0.0000	1.0000	30.36	
86.5	860		0.0000	1.0000	30.36	
87.5	860		0.0000	1.0000	30.36	
88.5	860		0.0000	1.0000	30.36	
89.5	860		0.0000	1.0000	30.36	
90.5	860		0.0000	1.0000	30.36	
91.5	212		0.0000	1.0000	30.36	
92.5	212		0.0000	1.0000	30.36	
93.5					30.36	

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,244,069		0.0000	1.0000	100.00
0.5	29,804,380		0.0000	1.0000	100.00
1.5	22,493,490	176,866	0.0079	0.9921	100.00
2.5	23,675,500	76,839	0.0032	0.9968	99.21
3.5	24,188,261	2,675	0.0001	0.9999	98.89
4.5	24,461,038	149,814	0.0061	0.9939	98.88
5.5	24,519,738	496,709	0.0203	0.9797	98.28
6.5	22,698,927	198,370	0.0087	0.9913	96.28
7.5	21,538,475		0.0000	1.0000	95.44
8.5	18,739,809	141,633	0.0076	0.9924	95.44
9.5	17,886,733	45,919	0.0026	0.9974	94.72
10.5	16,460,357	185,409	0.0113	0.9887	94.48
11.5	15,503,456	183,950	0.0119	0.9881	93.41
12.5	13,160,032	80,926	0.0061	0.9939	92.31
13.5	11,799,852	228,576	0.0194	0.9806	91.74
14.5	11,935,892	151,023	0.0127	0.9873	89.96
15.5	11,719,776	10,856	0.0009	0.9991	88.82
16.5	10,499,998	116,050	0.0111	0.9889	88.74
17.5	9,759,141	114,284	0.0117	0.9883	87.76
18.5	8,997,299	66,284	0.0074	0.9926	86.73
19.5	8,602,586	25,218	0.0029	0.9971	86.09
20.5	25,098,787		0.0000	1.0000	85.84
21.5	24,583,805	14,741	0.0006	0.9994	85.84
22.5	23,346,806	13,842	0.0006	0.9994	85.79
23.5	23,203,466	89,935	0.0039	0.9961	85.74
24.5	22,235,534	41,261	0.0019	0.9981	85.41
25.5	21,623,984	53,685	0.0025	0.9975	85.25
26.5	21,182,081	144,729	0.0068	0.9932	85.04
27.5	20,777,427	163,460	0.0079	0.9921	84.45
28.5	20,358,077	456,794	0.0224	0.9776	83.79
29.5	19,865,133	436,964	0.0220	0.9780	81.91
30.5	19,646,020	166,398	0.0085	0.9915	80.11
31.5	19,756,272	650,711	0.0329	0.9671	79.43
32.5	19,055,381	98,441	0.0052	0.9948	76.81
33.5	18,970,196	151,794	0.0080	0.9920	76.42
34.5	18,580,133	141,232	0.0076	0.9924	75.81
35.5	17,440,201	48,682	0.0028	0.9972	75.23
36.5	17,313,186	15,907	0.0009	0.9991	75.02
37.5	17,143,274	43,010	0.0025	0.9975	74.95
38.5	16,362,468	83,202	0.0051	0.9949	74.76



MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,137,398	37,772	0.0023	0.9977	74.38
40.5	1,611,316	41,201	0.0256	0.9744	74.21
41.5	1,163,894	23,166	0.0199	0.9801	72.31
42.5	1,079,777	1,607	0.0015	0.9985	70.87
43.5	1,076,052	2,802	0.0026	0.9974	70.77
44.5	1,037,473	60,785	0.0586	0.9414	70.58
45.5	865,236	19,435	0.0225	0.9775	66.45
46.5	900,962	1,657	0.0018	0.9982	64.95
47.5	889,132		0.0000	1.0000	64.83
48.5	849,275	809	0.0010	0.9990	64.83
49.5	862,487	27,495	0.0319	0.9681	64.77
50.5	439,354	8,173	0.0186	0.9814	62.71
51.5	251,619	14,147	0.0562	0.9438	61.54
52.5	186,650	1,375	0.0074	0.9926	58.08
53.5	186,775	206	0.0011	0.9989	57.65
54.5	184,261		0.0000	1.0000	57.59
55.5	181,787		0.0000	1.0000	57.59
56.5	160,752		0.0000	1.0000	57.59
57.5	159,249	510	0.0032	0.9968	57.59
58.5	156,366		0.0000	1.0000	57.41
59.5	43,726		0.0000	1.0000	57.41
60.5	34,741		0.0000	1.0000	57.41
61.5	34,741		0.0000	1.0000	57.41
62.5	34,198		0.0000	1.0000	57.41
63.5	27,678		0.0000	1.0000	57.41
64.5	27,678	373	0.0135	0.9865	57.41
65.5	27,305		0.0000	1.0000	56.63
66.5	31,447		0.0000	1.0000	56.63
67.5	31,447		0.0000	1.0000	56.63
68.5	31,184	5,081	0.1629	0.8371	56.63
69.5	5,882		0.0000	1.0000	47.40
70.5	5,882		0.0000	1.0000	47.40
71.5	6,679	4,142	0.6202	0.3798	47.40
72.5	2,537		0.0000	1.0000	18.01
73.5	1,249		0.0000	1.0000	18.01
74.5	52,166		0.0000	1.0000	18.01
75.5	52,488		0.0000	1.0000	18.01
76.5	52,488		0.0000	1.0000	18.01
77.5	46,717		0.0000	1.0000	18.01
78.5	46,717		0.0000	1.0000	18.01

MIDAMERICAN ENERGY COMPANY

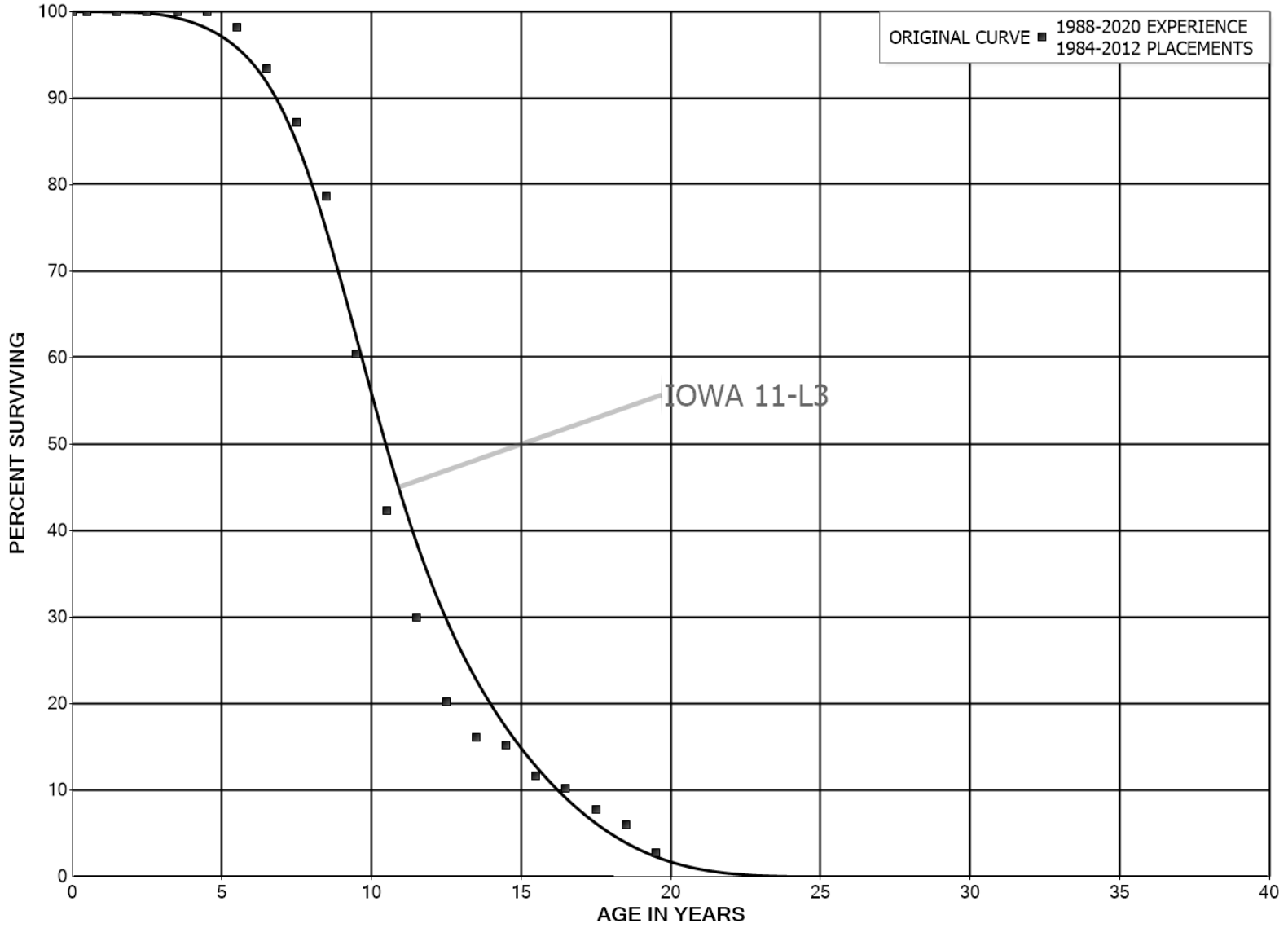
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	46,717	4,207	0.0901	0.9099	18.01
80.5	1,366	149	0.1091	0.8909	16.38
81.5	1,217		0.0000	1.0000	14.60
82.5	1,182		0.0000	1.0000	14.60
83.5	1,182		0.0000	1.0000	14.60
84.5	1,182	322	0.2724	0.7276	14.60
85.5	860		0.0000	1.0000	10.62
86.5	860		0.0000	1.0000	10.62
87.5	860		0.0000	1.0000	10.62
88.5	860		0.0000	1.0000	10.62
89.5	860		0.0000	1.0000	10.62
90.5	860		0.0000	1.0000	10.62
91.5	212		0.0000	1.0000	10.62
92.5	212		0.0000	1.0000	10.62
93.5					10.62



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



MIDAMERICAN ENERGY COMPANY

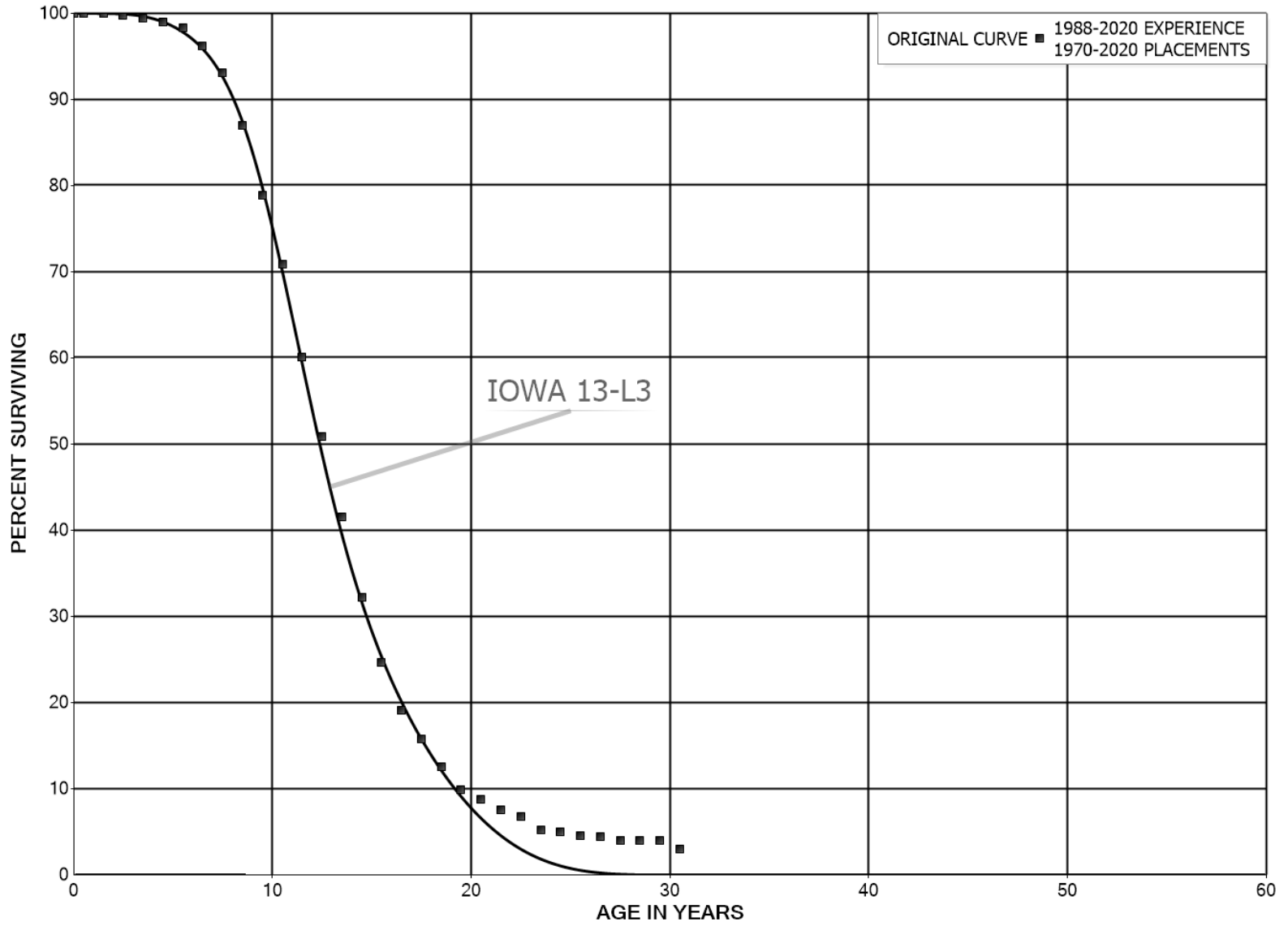
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2012			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,318,593		0.0000	1.0000	100.00
0.5	2,342,728		0.0000	1.0000	100.00
1.5	2,335,691		0.0000	1.0000	100.00
2.5	2,352,572		0.0000	1.0000	100.00
3.5	2,360,512		0.0000	1.0000	100.00
4.5	2,341,653	42,432	0.0181	0.9819	100.00
5.5	2,239,234	108,186	0.0483	0.9517	98.19
6.5	2,148,264	143,515	0.0668	0.9332	93.44
7.5	1,987,566	195,084	0.0982	0.9018	87.20
8.5	1,766,658	409,394	0.2317	0.7683	78.64
9.5	1,396,528	420,087	0.3008	0.6992	60.42
10.5	944,656	273,587	0.2896	0.7104	42.24
11.5	609,660	199,709	0.3276	0.6724	30.01
12.5	409,951	84,284	0.2056	0.7944	20.18
13.5	325,667	17,455	0.0536	0.9464	16.03
14.5	308,212	71,534	0.2321	0.7679	15.17
15.5	218,076	27,351	0.1254	0.8746	11.65
16.5	190,725	45,826	0.2403	0.7597	10.19
17.5	144,899	33,154	0.2288	0.7712	7.74
18.5	77,228	42,589	0.5515	0.4485	5.97
19.5	34,639		0.0000	1.0000	2.68
20.5	34,639		0.0000	1.0000	2.68
21.5	34,639		0.0000	1.0000	2.68
22.5	34,639		0.0000	1.0000	2.68
23.5	34,639	23,851	0.6886	0.3114	2.68
24.5	10,788		0.0000	1.0000	0.83
25.5	10,788		0.0000	1.0000	0.83
26.5	10,788		0.0000	1.0000	0.83
27.5	10,788		0.0000	1.0000	0.83
28.5	10,788		0.0000	1.0000	0.83
29.5					0.83



MIDAMERICAN ENERGY COMPANY  
ACCOUNTS 392.20, 392.24, 392.30 AND 392.34 TRANSPORTATION EQUIPMENT AND CUSTOMER SERVICE LIGHT TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.20, 392.24, 392.30 AND 392.34 TRANSPORTATION EQUIPMENT AND  
CUSTOMER SERVICE LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,650,493		0.0000	1.0000	100.00
0.5	29,230,065	3,494	0.0001	0.9999	100.00
1.5	28,195,865	80,932	0.0029	0.9971	99.99
2.5	26,983,703	90,164	0.0033	0.9967	99.70
3.5	22,705,643	100,019	0.0044	0.9956	99.37
4.5	22,133,586	135,594	0.0061	0.9939	98.93
5.5	20,707,571	446,159	0.0215	0.9785	98.32
6.5	19,313,075	622,336	0.0322	0.9678	96.21
7.5	18,049,993	1,195,504	0.0662	0.9338	93.11
8.5	15,574,335	1,459,307	0.0937	0.9063	86.94
9.5	13,264,538	1,339,056	0.1010	0.8990	78.79
10.5	11,902,008	1,813,625	0.1524	0.8476	70.84
11.5	9,457,324	1,442,706	0.1525	0.8475	60.04
12.5	7,119,105	1,308,331	0.1838	0.8162	50.88
13.5	5,745,922	1,297,067	0.2257	0.7743	41.53
14.5	4,383,045	1,029,383	0.2349	0.7651	32.16
15.5	3,291,382	735,371	0.2234	0.7766	24.61
16.5	2,372,840	422,907	0.1782	0.8218	19.11
17.5	1,531,998	310,409	0.2026	0.7974	15.70
18.5	1,011,528	218,764	0.2163	0.7837	12.52
19.5	554,362	60,315	0.1088	0.8912	9.81
20.5	436,711	61,795	0.1415	0.8585	8.75
21.5	373,882	37,667	0.1007	0.8993	7.51
22.5	285,732	68,827	0.2409	0.7591	6.75
23.5	194,921	5,775	0.0296	0.9704	5.13
24.5	189,146	18,540	0.0980	0.9020	4.97
25.5	170,606	4,620	0.0271	0.9729	4.49
26.5	127,857	11,299	0.0884	0.9116	4.36
27.5	115,756		0.0000	1.0000	3.98
28.5	115,756		0.0000	1.0000	3.98
29.5	109,839	28,264	0.2573	0.7427	3.98
30.5	63,473		0.0000	1.0000	2.95
31.5	35,322		0.0000	1.0000	2.95
32.5	35,322	444	0.0126	0.9874	2.95
33.5	34,878	335	0.0096	0.9904	2.92
34.5	34,543		0.0000	1.0000	2.89
35.5	34,543		0.0000	1.0000	2.89
36.5	24,365		0.0000	1.0000	2.89
37.5	24,365		0.0000	1.0000	2.89
38.5	16,436		0.0000	1.0000	2.89

MIDAMERICAN ENERGY COMPANY

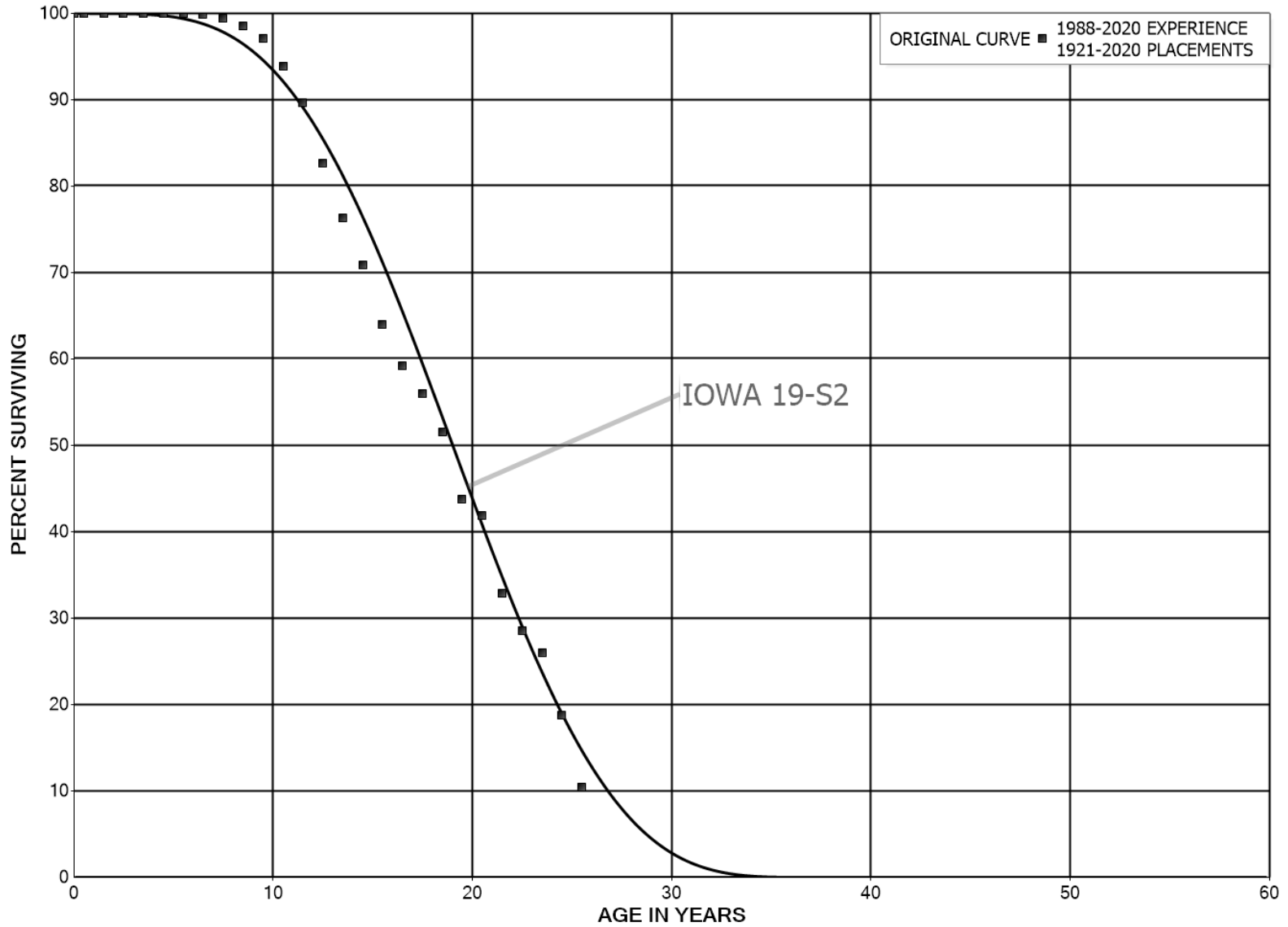
ACCOUNTS 392.20, 392.24, 392.30 AND 392.34 TRANSPORTATION EQUIPMENT AND  
CUSTOMER SERVICE LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,436		0.0000	1.0000	2.89
40.5	16,436		0.0000	1.0000	2.89
41.5	5,190		0.0000	1.0000	2.89
42.5					2.89



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





MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.40 AND 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,773,646		0.0000	1.0000	100.00
0.5	33,629,515		0.0000	1.0000	100.00
1.5	30,967,294		0.0000	1.0000	100.00
2.5	25,785,933		0.0000	1.0000	100.00
3.5	22,909,836		0.0000	1.0000	100.00
4.5	22,162,306	11,911	0.0005	0.9995	100.00
5.5	20,940,720	15,674	0.0007	0.9993	99.95
6.5	19,676,003	104,075	0.0053	0.9947	99.87
7.5	19,383,701	156,724	0.0081	0.9919	99.34
8.5	19,101,315	278,870	0.0146	0.9854	98.54
9.5	18,552,407	624,354	0.0337	0.9663	97.10
10.5	17,926,913	811,415	0.0453	0.9547	93.83
11.5	17,005,393	1,320,992	0.0777	0.9223	89.59
12.5	15,420,025	1,186,554	0.0769	0.9231	82.63
13.5	13,932,072	992,959	0.0713	0.9287	76.27
14.5	12,744,596	1,240,831	0.0974	0.9026	70.83
15.5	11,245,755	829,827	0.0738	0.9262	63.94
16.5	10,062,165	564,934	0.0561	0.9439	59.22
17.5	7,552,217	591,346	0.0783	0.9217	55.89
18.5	5,593,499	840,509	0.1503	0.8497	51.52
19.5	1,865,783	82,294	0.0441	0.9559	43.78
20.5	1,073,180	232,231	0.2164	0.7836	41.85
21.5	252,600	32,724	0.1295	0.8705	32.79
22.5	219,876	20,138	0.0916	0.9084	28.54
23.5	199,738	55,882	0.2798	0.7202	25.93
24.5	143,856	63,398	0.4407	0.5593	18.67
25.5	80,458		0.0000	1.0000	10.44
26.5	14,060		0.0000	1.0000	10.44
27.5	1,272		0.0000	1.0000	10.44
28.5	1,272		0.0000	1.0000	10.44
29.5	1,272		0.0000	1.0000	10.44
30.5	1,272		0.0000	1.0000	10.44
31.5	1,272		0.0000	1.0000	10.44
32.5	1,272		0.0000	1.0000	10.44
33.5	1,272		0.0000	1.0000	10.44
34.5	1,272	1,272	1.0000		10.44
35.5					
36.5					
37.5					
38.5					

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.40 AND 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5	25,307		0.0000		
67.5	25,307		0.0000		
68.5	25,307		0.0000		
69.5	25,307		0.0000		
70.5	25,307		0.0000		
71.5	25,307		0.0000		
72.5	25,307		0.0000		
73.5	25,307		0.0000		
74.5	25,307		0.0000		
75.5	25,307		0.0000		
76.5	25,307		0.0000		
77.5	25,307		0.0000		
78.5	25,307		0.0000		

MIDAMERICAN ENERGY COMPANY

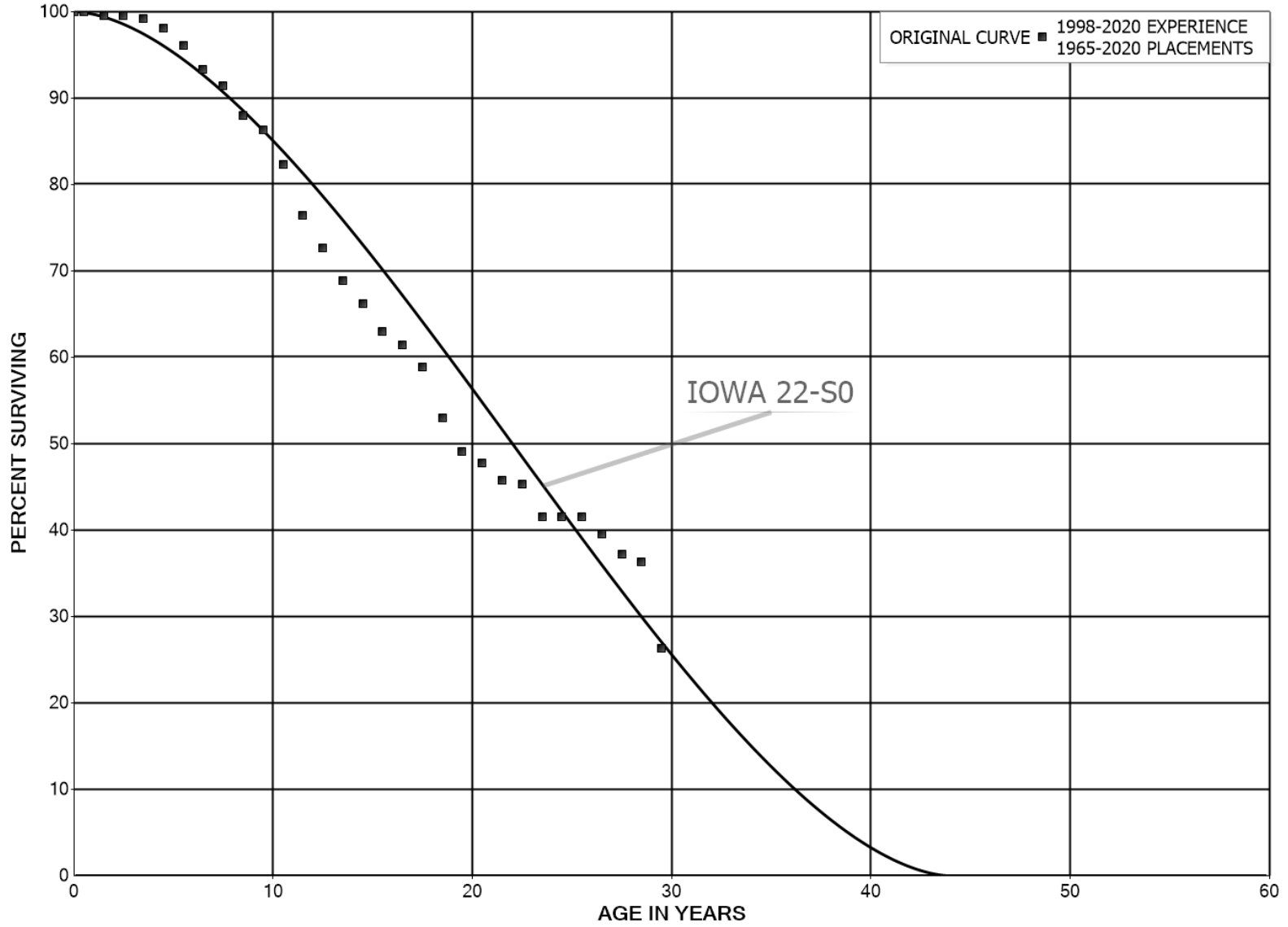
ACCOUNTS 392.40 AND 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,307		0.0000		
80.5	25,307	25,307	1.0000		
81.5					



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



MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2020

EXPERIENCE BAND 1998-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,295,378		0.0000	1.0000	100.00
0.5	3,254,070	14,781	0.0045	0.9955	100.00
1.5	3,024,332		0.0000	1.0000	99.55
2.5	2,989,754	11,249	0.0038	0.9962	99.55
3.5	2,915,680	32,009	0.0110	0.9890	99.17
4.5	2,814,249	58,884	0.0209	0.9791	98.08
5.5	2,599,319	75,321	0.0290	0.9710	96.03
6.5	2,167,685	41,956	0.0194	0.9806	93.25
7.5	2,301,244	88,037	0.0383	0.9617	91.44
8.5	2,027,923	39,201	0.0193	0.9807	87.94
9.5	2,033,949	92,218	0.0453	0.9547	86.24
10.5	1,980,468	142,846	0.0721	0.9279	82.33
11.5	1,709,345	85,449	0.0500	0.9500	76.40
12.5	1,628,173	83,557	0.0513	0.9487	72.58
13.5	1,283,248	49,066	0.0382	0.9618	68.85
14.5	1,174,137	57,962	0.0494	0.9506	66.22
15.5	979,260	23,977	0.0245	0.9755	62.95
16.5	815,210	33,847	0.0415	0.9585	61.41
17.5	594,160	59,807	0.1007	0.8993	58.86
18.5	335,113	24,504	0.0731	0.9269	52.93
19.5	289,231	7,997	0.0276	0.9724	49.06
20.5	248,171	10,203	0.0411	0.9589	47.71
21.5	230,556	2,149	0.0093	0.9907	45.75
22.5	210,461	17,542	0.0834	0.9166	45.32
23.5	166,076		0.0000	1.0000	41.54
24.5	166,676	323	0.0019	0.9981	41.54
25.5	139,532	6,500	0.0466	0.9534	41.46
26.5	100,459	5,888	0.0586	0.9414	39.53
27.5	86,578	2,273	0.0263	0.9737	37.21
28.5	59,677	16,311	0.2733	0.7267	36.24
29.5	28,110	6,802	0.2420	0.7580	26.33
30.5	24,992		0.0000	1.0000	19.96
31.5	14,802		0.0000	1.0000	19.96
32.5	19,273		0.0000	1.0000	19.96
33.5	19,273		0.0000	1.0000	19.96
34.5	13,650		0.0000	1.0000	19.96
35.5	13,650		0.0000	1.0000	19.96
36.5	13,650		0.0000	1.0000	19.96
37.5	13,650	2,216	0.1623	0.8377	19.96
38.5	11,434		0.0000	1.0000	16.72

MIDAMERICAN ENERGY COMPANY

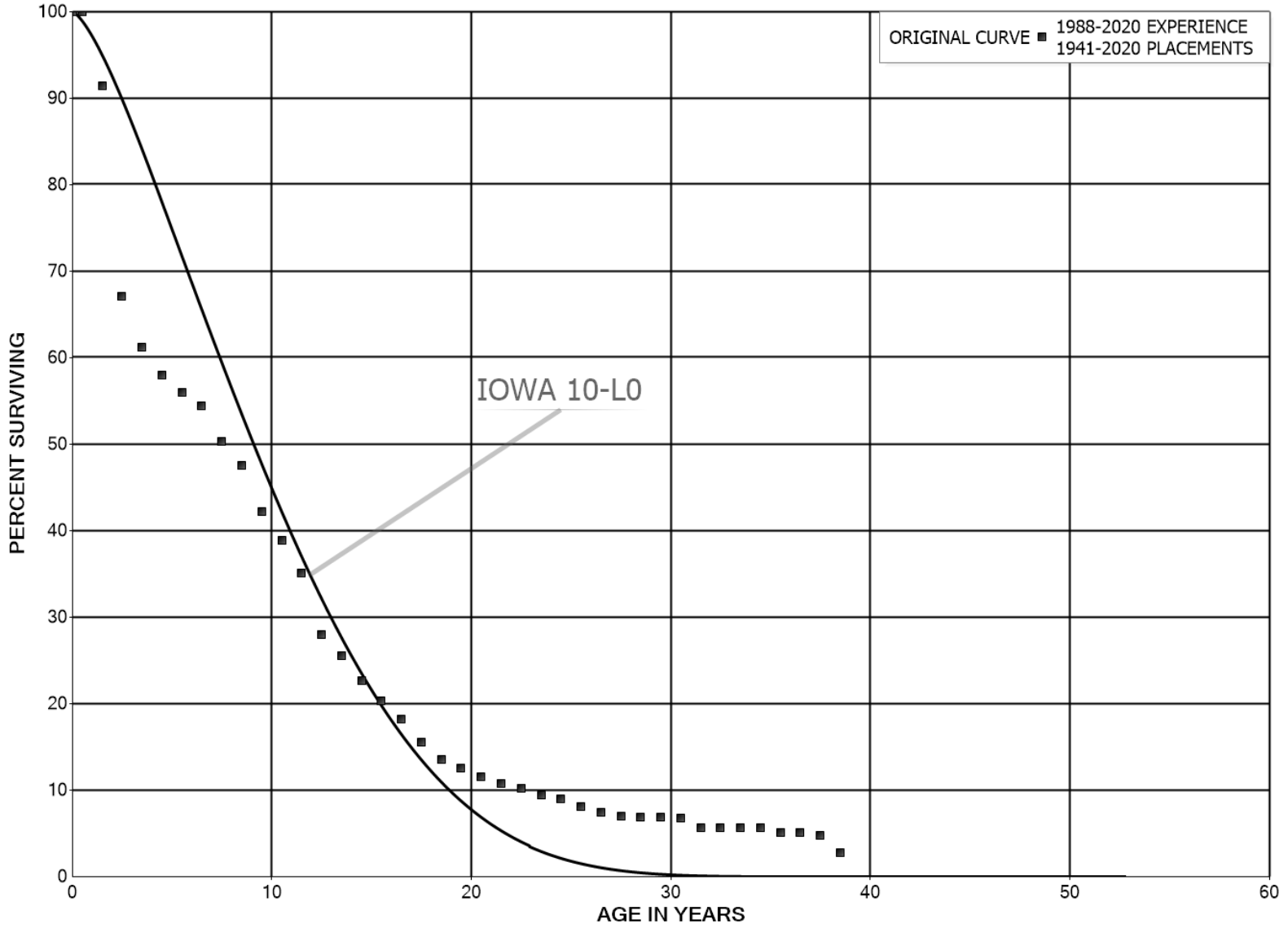
ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2020			EXPERIENCE BAND 1998-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,434		0.0000	1.0000	16.72
40.5	11,434		0.0000	1.0000	16.72
41.5	11,434		0.0000	1.0000	16.72
42.5	11,434		0.0000	1.0000	16.72
43.5	10,510		0.0000	1.0000	16.72
44.5	10,510		0.0000	1.0000	16.72
45.5	10,510		0.0000	1.0000	16.72
46.5	10,510		0.0000	1.0000	16.72
47.5	10,510		0.0000	1.0000	16.72
48.5	10,510		0.0000	1.0000	16.72
49.5	10,510		0.0000	1.0000	16.72
50.5	8,155		0.0000	1.0000	16.72
51.5	8,155		0.0000	1.0000	16.72
52.5	8,155		0.0000	1.0000	16.72
53.5	4,471		0.0000	1.0000	16.72
54.5	4,471		0.0000	1.0000	16.72
55.5					16.72



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



MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,084,032		0.0000	1.0000	100.00
0.5	29,006,638	2,504,352	0.0863	0.9137	100.00
1.5	25,753,676	6,853,808	0.2661	0.7339	91.37
2.5	18,844,261	1,637,194	0.0869	0.9131	67.05
3.5	16,748,273	881,019	0.0526	0.9474	61.23
4.5	15,132,441	550,568	0.0364	0.9636	58.00
5.5	14,713,615	400,006	0.0272	0.9728	55.89
6.5	12,373,525	922,372	0.0745	0.9255	54.37
7.5	12,863,431	717,043	0.0557	0.9443	50.32
8.5	12,345,348	1,392,040	0.1128	0.8872	47.52
9.5	10,837,757	853,487	0.0788	0.9212	42.16
10.5	10,061,925	991,739	0.0986	0.9014	38.84
11.5	9,164,923	1,848,632	0.2017	0.7983	35.01
12.5	7,573,424	672,286	0.0888	0.9112	27.95
13.5	6,929,997	786,081	0.1134	0.8866	25.47
14.5	6,118,073	615,554	0.1006	0.8994	22.58
15.5	5,105,009	527,750	0.1034	0.8966	20.31
16.5	3,723,174	557,927	0.1499	0.8501	18.21
17.5	2,412,932	305,771	0.1267	0.8733	15.48
18.5	1,431,651	104,412	0.0729	0.9271	13.52
19.5	1,345,684	111,489	0.0828	0.9172	12.53
20.5	1,299,953	85,233	0.0656	0.9344	11.49
21.5	1,227,014	65,045	0.0530	0.9470	10.74
22.5	1,129,561	83,876	0.0743	0.9257	10.17
23.5	1,045,685	56,485	0.0540	0.9460	9.42
24.5	1,000,165	98,426	0.0984	0.9016	8.91
25.5	889,549	71,477	0.0804	0.9196	8.03
26.5	753,096	46,783	0.0621	0.9379	7.39
27.5	688,317	4,918	0.0071	0.9929	6.93
28.5	675,143	352	0.0005	0.9995	6.88
29.5	581,806	9,463	0.0163	0.9837	6.87
30.5	539,151	88,048	0.1633	0.8367	6.76
31.5	451,103	1,088	0.0024	0.9976	5.66
32.5	441,274	3,744	0.0085	0.9915	5.64
33.5	430,944	456	0.0011	0.9989	5.60
34.5	404,866	34,416	0.0850	0.9150	5.59
35.5	602,482	4,341	0.0072	0.9928	5.11
36.5	568,586	37,581	0.0661	0.9339	5.08
37.5	473,261	204,820	0.4328	0.5672	4.74
38.5	268,441	12,976	0.0483	0.9517	2.69



MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2020			EXPERIENCE BAND 1988-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	254,771	7,969	0.0313	0.9687	2.56	
40.5	244,766	5,260	0.0215	0.9785	2.48	
41.5	223,482	27,140	0.1214	0.8786	2.43	
42.5	188,975	13,008	0.0688	0.9312	2.13	
43.5	175,967	40,461	0.2299	0.7701	1.99	
44.5	135,506		0.0000	1.0000	1.53	
45.5	131,221	4,103	0.0313	0.9687	1.53	
46.5	129,313		0.0000	1.0000	1.48	
47.5	109,794		0.0000	1.0000	1.48	
48.5	100,524		0.0000	1.0000	1.48	
49.5	100,524	143	0.0014	0.9986	1.48	
50.5	62,584		0.0000	1.0000	1.48	
51.5	62,584		0.0000	1.0000	1.48	
52.5	54,773	25,910	0.4730	0.5270	1.48	
53.5	24,536		0.0000	1.0000	0.78	
54.5	12,546		0.0000	1.0000	0.78	
55.5	12,423		0.0000	1.0000	0.78	
56.5	12,423		0.0000	1.0000	0.78	
57.5	12,423		0.0000	1.0000	0.78	
58.5	12,423		0.0000	1.0000	0.78	
59.5	12,423		0.0000	1.0000	0.78	
60.5	12,423		0.0000	1.0000	0.78	
61.5	9,392		0.0000	1.0000	0.78	
62.5	9,392		0.0000	1.0000	0.78	
63.5	3,749		0.0000	1.0000	0.78	
64.5	3,749		0.0000	1.0000	0.78	
65.5	3,749		0.0000	1.0000	0.78	
66.5	3,749		0.0000	1.0000	0.78	
67.5	3,749		0.0000	1.0000	0.78	
68.5	3,256		0.0000	1.0000	0.78	
69.5	2,752		0.0000	1.0000	0.78	
70.5	2,379		0.0000	1.0000	0.78	
71.5	2,379		0.0000	1.0000	0.78	
72.5	2,379		0.0000	1.0000	0.78	
73.5	2,379		0.0000	1.0000	0.78	
74.5	2,379		0.0000	1.0000	0.78	
75.5	2,195		0.0000	1.0000	0.78	
76.5	2,195		0.0000	1.0000	0.78	
77.5	2,195		0.0000	1.0000	0.78	
78.5	2,195		0.0000	1.0000	0.78	
79.5					0.78	

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## PART VIII. NET SALVAGE STATISTICS

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	8,359		0		0		0
1996							
1997	5,529	249	5		0	249-	5-
1998							
1999	58,394		0		0		0
2000							
2001	3,841		0		0		0
2002	3,783	3,194	84	500	13	2,694-	71-
2003							
2004							
2005							
2006							
2007							
2008	98,325	12,799	13		0	12,799-	13-
2009							
2010	5,590		0		0		0
2011	65,164		0		0		0
2012	100,657	1,825	2		0	1,825-	2-
2013	14,533	600	4		0	600-	4-
2014	114,314	3,650	3		0	3,650-	3-
2015	63,973	6,000	9		0	6,000-	9-
2016	51,820	2,602	5		0	2,602-	5-
2017		14,000				14,000-	
2018	16,245	2,564	16		0	2,564-	16-
2019		15,269				15,269-	
2020	25,407		0		0		0
TOTAL	635,934	62,753	10	500	0	62,253-	10-

THREE-YEAR MOVING AVERAGES

95-97	4,629	83	2		0	83-	2-
96-98	1,843	83	5		0	83-	5-
97-99	21,308	83	0		0	83-	0
98-00	19,465		0		0		0
99-01	20,745		0		0		0
00-02	2,541	1,065	42	167	7	898-	35-
01-03	2,541	1,065	42	167	7	898-	35-
02-04	1,261	1,065	84	167	13	898-	71-
03-05							
04-06							
05-07							
06-08	32,775	4,266	13		0	4,266-	13-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	32,775	4,266	13		0	4,266-	13-
08-10	34,638	4,266	12		0	4,266-	12-
09-11	23,585		0		0		0
10-12	57,137	608	1		0	608-	1-
11-13	60,118	808	1		0	808-	1-
12-14	76,501	2,025	3		0	2,025-	3-
13-15	64,273	3,417	5		0	3,417-	5-
14-16	76,702	4,084	5		0	4,084-	5-
15-17	38,598	7,534	20		0	7,534-	20-
16-18	22,688	6,389	28		0	6,389-	28-
17-19	5,415	10,611	196		0	10,611-	196-
18-20	13,884	5,944	43		0	5,944-	43-
FIVE-YEAR AVERAGE							
16-20	18,694	6,887	37		0	6,887-	37-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 GAS HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	6,414		0		0		0
2000	732		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	12,776	937	7	726	6	211-	2-
2009							
2010							
2011	7,960		0		0		0
2012		1,250				1,250-	
2013							
2014	3,679		0		0		0
2015	71,200		0		0		0
2016	1,936	816	42		0	816-	42-
2017	18,248	10,571	58		0	10,571-	58-
2018							
2019	9,302		0		0		0
2020							
TOTAL	132,247	13,574	10	726	1	12,848-	10-

THREE-YEAR MOVING AVERAGES

99-01	2,382		0		0		0
00-02	244		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	4,259	312	7	242	6	70-	2-
07-09	4,259	312	7	242	6	70-	2-
08-10	4,259	312	7	242	6	70-	2-
09-11	2,653		0		0		0
10-12	2,653	417	16		0	417-	16-
11-13	2,653	417	16		0	417-	16-
12-14	1,226	417	34		0	417-	34-
13-15	24,960		0		0		0
14-16	25,605	272	1		0	272-	1-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 GAS HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	30,461	3,796	12		0	3,796-	12-
16-18	6,728	3,796	56		0	3,796-	56-
17-19	9,183	3,524	38		0	3,524-	38-
18-20	3,101		0		0		0
FIVE-YEAR AVERAGE							
16-20	5,897	2,277	39		0	2,277-	39-

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 363.00 THROUGH 363.50 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	39,605		0		0		0
2000	340,255	5,100	1		0	5,100-	1-
2001	43,340	805	2		0	805-	2-
2002							
2003	16,828	1,000	6		0	1,000-	6-
2004							
2005							
2006							
2007	88,374	5,100	6		0	5,100-	6-
2008	174,429	12,789	7	9,908	6	2,881-	2-
2009	62,630	14,240	23		0	14,240-	23-
2010	396,226	2,572	1		0	2,572-	1-
2011	96,931	5,369	6		0	5,369-	6-
2012	11,304		0		0		0
2013	47,303	300	1		0	300-	1-
2014	150,586	10,500	7		0	10,500-	7-
2015	802,416		0		0		0
2016	1,078,361	29,439	3		0	29,439-	3-
2017	230,647	71,986	31	2,160	1	69,826-	30-
2018	776,440	14,837	2		0	14,837-	2-
2019	322,432	5,475	2		0	5,475-	2-
2020	121,975		0		0		0
TOTAL	4,800,083	179,512	4	12,068	0	167,444-	3-

THREE-YEAR MOVING AVERAGES

99-01	141,067	1,968	1		0	1,968-	1-
00-02	127,865	1,968	2		0	1,968-	2-
01-03	20,056	602	3		0	602-	3-
02-04	5,609	333	6		0	333-	6-
03-05	5,609	333	6		0	333-	6-
04-06							
05-07	29,458	1,700	6		0	1,700-	6-
06-08	87,601	5,963	7	3,303	4	2,660-	3-
07-09	108,478	10,710	10	3,303	3	7,407-	7-
08-10	211,095	9,867	5	3,303	2	6,564-	3-
09-11	185,262	7,394	4		0	7,394-	4-
10-12	168,154	2,647	2		0	2,647-	2-
11-13	51,846	1,890	4		0	1,890-	4-
12-14	69,731	3,600	5		0	3,600-	5-
13-15	333,435	3,600	1		0	3,600-	1-
14-16	677,121	13,313	2		0	13,313-	2-

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 363.00 THROUGH 363.50 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	703,808	33,808	5	720	0	33,088-	5-
16-18	695,149	38,754	6	720	0	38,034-	5-
17-19	443,173	30,766	7	720	0	30,046-	7-
18-20	406,949	6,771	2		0	6,771-	2-
FIVE-YEAR AVERAGE							
16-20	505,971	24,347	5	432	0	23,915-	5-



MIDAMERICAN ENERGY COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	4,523	3,587	79	385	9	3,202-	71-
1989	2,599		0		0		0
1990	135		0		0		0
1991							
1992	10,162		0		0		0
1993	9,606		0		0		0
1994	943	182	19		0	182-	19-
1995							
1996							
1997							
1998							
1999							
2000							
2001	4,885		0		0		0
2002							
2003	9,872		0		0		0
2004							
2005	392	1,414	361		0	1,414-	361-
2006	3,185	26,198	823		0	26,198-	823-
2007							
2008							
2009	1,862		0		0		0
2010	2,142	14,688	686		0	14,688-	686-
2011							
2012							
2013							
2014	1,384	5,191	375		0	5,191-	375-
2015							
2016	1,461	18,480			0	18,480-	
2017							
2018							
2019							
2020							
TOTAL	53,151	69,740	131	385	1	69,355-	130-

THREE-YEAR MOVING AVERAGES

88-90	2,419	1,196	49	128	5	1,067-	44-
89-91	911		0		0		0
90-92	3,432		0		0		0
91-93	6,589		0		0		0
92-94	6,904	61	1		0	61-	1-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	3,516	61	2		0	61-	2-
94-96	314	61	19		0	61-	19-
95-97							
96-98							
97-99							
98-00							
99-01	1,628		0		0		0
00-02	1,628		0		0		0
01-03	4,919		0		0		0
02-04	3,291		0		0		0
03-05	3,421	471	14		0	471-	14-
04-06	1,192	9,204	772		0	9,204-	772-
05-07	1,192	9,204	772		0	9,204-	772-
06-08	1,062	8,733	823		0	8,733-	823-
07-09	621		0		0		0
08-10	1,335	4,896	367		0	4,896-	367-
09-11	1,335	4,896	367		0	4,896-	367-
10-12	714	4,896	686		0	4,896-	686-
11-13							
12-14	461	1,730	375		0	1,730-	375-
13-15	461	1,730	375		0	1,730-	375-
14-16	948	7,890	832		0	7,890-	832-
15-17	487	6,160			0	6,160-	
16-18	487	6,160			0	6,160-	
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20	292	3,696			0	3,696-	

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	472,362	474,231	100	186,855	40	287,376-	61-
1989	858,555	325,367	38		0	325,367-	38-
1990	601,668	392,154	65	61,165	10	330,989-	55-
1991	1,193,302	436,407	37	479,410	40	43,003	4
1992	1,416,585	454,789	32	431,256	30	23,533-	2-
1993	1,107,712	587,105	53	129,203	12	457,902-	41-
1994	1,223,688	465,817	38	75,687	6	390,130-	32-
1995	737,567	288,388	39	100,692	14	187,696-	25-
1996	698,653	436,062	62	791,006	113	354,944	51
1997	374,726	263,687	70	320,462	86	56,775	15
1998	437,747	136,454	31	466	0	135,988-	31-
1999	2,189,446	424,965	19	275,782	13	149,183-	7-
2000	527,666	342,831	65		0	342,831-	65-
2001	855,968	359,102	42		0	359,102-	42-
2002	956,841	266,056	28		0	266,056-	28-
2003	106,349	37,565	35		0	37,565-	35-
2004	13,605	1,415	10		0	1,415-	10-
2005	1,921,251	919,771	48	100	0	919,671-	48-
2006	2,662,846	1,201,008	45		0	1,201,008-	45-
2007	849,920	551,250	65		0	551,250-	65-
2008	844,905	701,587	83		0	701,587-	83-
2009	5,281,095	1,120,461	21	597,270	11	523,191-	10-
2010	1,574,851	701,981	45		0	701,981-	45-
2011	1,422,319	767,154	54	371	0	766,783-	54-
2012	1,216,117	645,518	53		0	645,518-	53-
2013	1,595,908	784,427	49	15,382	1	769,045-	48-
2014	2,511,548	2,805,427	112	401	0	2,805,026-	112-
2015	1,908,584	2,425,510	127	6,987	0	2,418,523-	127-
2016	2,107,582	3,604,013	171	677	0	3,603,336-	171-
2017	874,361	1,721,657	197	6,355	1	1,715,302-	196-
2018	812,316	2,187,326	269	2,659	0	2,184,667-	269-
2019	1,504,909	965,733	64	2,349	0	963,384-	64-
2020	1,452,397	3,057,139	210	18,421	1	3,038,718-	209-
TOTAL	42,313,350	29,852,358	71	3,502,956	8	26,349,402-	62-

THREE-YEAR MOVING AVERAGES

88-90	644,195	397,251	62	82,673	13	314,577-	49-
89-91	884,508	384,643	43	180,192	20	204,451-	23-
90-92	1,070,518	427,783	40	323,944	30	103,840-	10-
91-93	1,239,200	492,767	40	346,623	28	146,144-	12-
92-94	1,249,328	502,570	40	212,049	17	290,522-	23-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,022,989	447,103	44	101,861	10	345,243-	34-
94-96	886,636	396,756	45	322,462	36	74,294-	8-
95-97	603,649	329,379	55	404,053	67	74,674	12
96-98	503,709	278,734	55	370,645	74	91,910	18
97-99	1,000,640	275,035	27	198,903	20	76,132-	8-
98-00	1,051,620	301,417	29	92,083	9	209,334-	20-
99-01	1,191,027	375,633	32	91,927	8	283,705-	24-
00-02	780,158	322,663	41		0	322,663-	41-
01-03	639,719	220,908	35		0	220,908-	35-
02-04	358,932	101,679	28		0	101,679-	28-
03-05	680,402	319,584	47	33	0	319,550-	47-
04-06	1,532,567	707,398	46	33	0	707,365-	46-
05-07	1,811,339	890,677	49	33	0	890,643-	49-
06-08	1,452,557	817,949	56		0	817,949-	56-
07-09	2,325,307	791,099	34	199,090	9	592,009-	25-
08-10	2,566,951	841,343	33	199,090	8	642,253-	25-
09-11	2,759,422	863,198	31	199,214	7	663,985-	24-
10-12	1,404,429	704,884	50	124	0	704,761-	50-
11-13	1,411,448	732,366	52	5,251	0	727,115-	52-
12-14	1,774,524	1,411,791	80	5,261	0	1,406,530-	79-
13-15	2,005,347	2,005,121	100	7,590	0	1,997,531-	100-
14-16	2,175,905	2,944,983	135	2,688	0	2,942,295-	135-
15-17	1,630,176	2,583,727	158	4,673	0	2,579,054-	158-
16-18	1,264,753	2,504,332	198	3,231	0	2,501,102-	198-
17-19	1,063,862	1,624,905	153	3,788	0	1,621,118-	152-
18-20	1,256,541	2,070,066	165	7,809	1	2,062,257-	164-
FIVE-YEAR AVERAGE							
16-20	1,350,313	2,307,174	171	6,092	0	2,301,082-	170-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	49,925	134,547	269	45,745	92	88,802-	178-
1989	90,177	113,246	126	711	1	112,535-	125-
1990	162,190	33,082	20	19,021	12	14,061-	9-
1991	233,094	210,159	90	19,728	8	190,431-	82-
1992	171,041	102,310	60	22,113	13	80,197-	47-
1993	979,707	118,381	12	36,678	4	81,703-	8-
1994	173,643	162,347	93	2,261	1	160,086-	92-
1995	289,631	143,998	50		0	143,998-	50-
1996	130,742	29,409	22	1,896	1	27,513-	21-
1997	10,799	4,234	39		0	4,234-	39-
1998	6,844	1,087	16		0	1,087-	16-
1999	4,518	14,369	318	401	9	13,968-	309-
2000	9,653	7,424	77		0	7,424-	77-
2001	22,938	52,960	231		0	52,960-	231-
2002	43,077	25,728	60		0	25,728-	60-
2003	139,421	13,272	10		0	13,272-	10-
2004	7,989	5,323	67		0	5,323-	67-
2005	84,392	90,568	107		0	90,568-	107-
2006	57,057	62,941	110		0	62,941-	110-
2007	188,409	518,330	275		0	518,330-	275-
2008	94,194	163,866	174		0	163,866-	174-
2009	93,262	33,789	36	67,281	72	33,492	36
2010	68,740	38,257	56		0	38,257-	56-
2011	224,140	48,552	22		0	48,552-	22-
2012	15,675	31,606	202		0	31,606-	202-
2013	214,537	62,393	29		0	62,393-	29-
2014	833,664	140,493	17		0	140,493-	17-
2015	112,581	78,226	69		0	78,226-	69-
2016	793,801	179,035	23		0	179,035-	23-
2017	11,600	76,050	656		0	76,050-	656-
2018	20,494	85,133	415		0	85,133-	415-
2019	88,285	30,721	35		0	30,721-	35-
2020	112,514	45,896	41		0	45,896-	41-
TOTAL	5,538,734	2,857,732	52	215,835	4	2,641,897-	48-

THREE-YEAR MOVING AVERAGES

88-90	100,764	93,625	93	21,826	22	71,799-	71-
89-91	161,820	118,829	73	13,153	8	105,676-	65-
90-92	188,775	115,184	61	20,287	11	94,896-	50-
91-93	461,281	143,617	31	26,173	6	117,444-	25-
92-94	441,464	127,679	29	20,351	5	107,329-	24-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	480,994	141,575	29	12,980	3	128,596-	27-
94-96	198,005	111,918	57	1,386	1	110,532-	56-
95-97	143,724	59,214	41	632	0	58,582-	41-
96-98	49,462	11,577	23	632	1	10,945-	22-
97-99	7,387	6,563	89	134	2	6,430-	87-
98-00	7,005	7,627	109	134	2	7,493-	107-
99-01	12,370	24,918	201	134	1	24,784-	200-
00-02	25,223	28,704	114		0	28,704-	114-
01-03	68,479	30,653	45		0	30,653-	45-
02-04	63,496	14,774	23		0	14,774-	23-
03-05	77,267	36,388	47		0	36,388-	47-
04-06	49,812	52,944	106		0	52,944-	106-
05-07	109,952	223,946	204		0	223,946-	204-
06-08	113,220	248,379	219		0	248,379-	219-
07-09	125,288	238,662	190	22,427	18	216,235-	173-
08-10	85,399	78,637	92	22,427	26	56,210-	66-
09-11	128,714	40,199	31	22,427	17	17,772-	14-
10-12	102,852	39,472	38		0	39,472-	38-
11-13	151,451	47,517	31		0	47,517-	31-
12-14	354,625	78,164	22		0	78,164-	22-
13-15	386,927	93,704	24		0	93,704-	24-
14-16	580,015	132,585	23		0	132,585-	23-
15-17	305,994	111,104	36		0	111,104-	36-
16-18	275,298	113,406	41		0	113,406-	41-
17-19	40,127	63,968	159		0	63,968-	159-
18-20	73,764	53,917	73		0	53,917-	73-
FIVE-YEAR AVERAGE							
16-20	205,339	83,367	41		0	83,367-	41-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	47,748	9,310	19	3,775	8	5,535-	12-
1989	25,812	13,067	51		0	13,067-	51-
1990	14,158	47,240	334		0	47,240-	334-
1991	12,239	15,066	123	262	2	14,804-	121-
1992	16,432	109,818	668	1,359	8	108,459-	660-
1993	29,709	33,335	112	67	0	33,268-	112-
1994	32,850	3,559	11		0	3,559-	11-
1995	4,297		0		0		0
1996	57,700	20,789	36		0	20,789-	36-
1997	1,977		0		0		0
1998	24,625	500	2		0	500-	2-
1999							
2000							
2001	19,042	900	5		0	900-	5-
2002	5,937		0		0		0
2003	5,147		0		0		0
2004							
2005	111,352	166,810	150		0	166,810-	150-
2006	22,295	2,652	12		0	2,652-	12-
2007	166,540	89,502	54		0	89,502-	54-
2008	77,766	42,239	54		0	42,239-	54-
2009	9,273	46,625	503	1,368	15	45,257-	488-
2010	37,056	89,819	242		0	89,819-	242-
2011		56,089				56,089-	
2012							
2013	35,047	11,851	34		0	11,851-	34-
2014	147,617	208,987	142	4,258	3	204,729-	139-
2015	195,104	152,828	78		0	152,828-	78-
2016	331,165	449,050	136		0	449,050-	136-
2017	70,455	90,565	129		0	90,565-	129-
2018							
2019	45,729	60,915	133		0	60,915-	133-
2020	14,544	34,951	240		0	34,951-	240-
TOTAL	1,561,616	1,756,468	112	11,089	1	1,745,379-	112-

THREE-YEAR MOVING AVERAGES

88-90	29,239	23,206	79	1,258	4	21,947-	75-
89-91	17,403	25,124	144	87	1	25,037-	144-
90-92	14,276	57,375	402	540	4	56,834-	398-
91-93	19,460	52,740	271	563	3	52,177-	268-
92-94	26,330	48,904	186	475	2	48,429-	184-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	22,285	12,298	55	22	0	12,276-	55-
94-96	31,616	8,116	26		0	8,116-	26-
95-97	21,325	6,930	32		0	6,930-	32-
96-98	28,101	7,096	25		0	7,096-	25-
97-99	8,867	167	2		0	167-	2-
98-00	8,208	167	2		0	167-	2-
99-01	6,347	300	5		0	300-	5-
00-02	8,326	300	4		0	300-	4-
01-03	10,042	300	3		0	300-	3-
02-04	3,695		0		0		0
03-05	38,833	55,603	143		0	55,603-	143-
04-06	44,549	56,487	127		0	56,487-	127-
05-07	100,062	86,321	86		0	86,321-	86-
06-08	88,867	44,798	50		0	44,798-	50-
07-09	84,526	59,455	70	456	1	58,999-	70-
08-10	41,365	59,561	144	456	1	59,105-	143-
09-11	15,443	64,178	416	456	3	63,722-	413-
10-12	12,352	48,636	394		0	48,636-	394-
11-13	11,682	22,647	194		0	22,647-	194-
12-14	60,888	73,613	121	1,419	2	72,193-	119-
13-15	125,923	124,556	99	1,419	1	123,136-	98-
14-16	224,629	270,288	120	1,419	1	268,869-	120-
15-17	198,908	230,815	116		0	230,815-	116-
16-18	133,873	179,872	134		0	179,872-	134-
17-19	38,728	50,493	130		0	50,493-	130-
18-20	20,091	31,955	159		0	31,955-	159-
FIVE-YEAR AVERAGE							
16-20	92,379	127,096	138		0	127,096-	138-



MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	418,563	773,482	185	251,112-	60-	1,024,594-	245-
1989	834,628	335,002	40		0	335,002-	40-
1990	904,629	736,949	81	92,754-	10-	829,703-	92-
1991	1,322,529	610,350	46	1,726-	0	612,076-	46-
1992	1,932,573	778,741	40	2,436-	0	781,177-	40-
1993	1,363,668	833,949	61	4,385-	0	838,334-	61-
1994	1,799,946	731,534	41	7,194-	0	738,728-	41-
1995	754,850	281,423	37	308-	0	281,731-	37-
1996	960,174	457,880	48	374	0	457,506-	48-
1997	1,011,523	515,112	51	22,541	2	492,571-	49-
1998	356,397	361,346	101	3,168	1	358,178-	100-
1999	2,330,342	1,014,162	44	273,170	12	740,992-	32-
2000	433,190	510,660	118		0	510,660-	118-
2001	1,037,922	704,256	68		0	704,256-	68-
2002	1,125,230	1,951,591	173		0	1,951,591-	173-
2003	110,382	139,803	127		0	139,803-	127-
2004	3,657	1,390	38		0	1,390-	38-
2005	1,030,752	892,765	87		0	892,765-	87-
2006	2,972,272	3,292,150	111		0	3,292,150-	111-
2007	819,432	820,285	100		0	820,285-	100-
2008	934,448	1,193,983	128		0	1,193,983-	128-
2009	3,483,242	1,502,190	43	470,832	14	1,031,358-	30-
2010	1,287,108	1,685,390	131	11,082	1	1,674,308-	130-
2011	565,797	1,031,093	182		0	1,031,093-	182-
2012	1,657,224	1,331,911	80		0	1,331,911-	80-
2013	945,716	580,255	61		0	580,255-	61-
2014	1,136,371	4,378,221	385		0	4,378,221-	385-
2015	1,481,571	2,725,443	184	2,481	0	2,722,962-	184-
2016	860,840	2,770,557	322		0	2,770,557-	322-
2017	1,067,904	2,143,832	201		0	2,143,832-	201-
2018	716,111	2,393,963	334		0	2,393,963-	334-
2019	823,818	2,259,419	274		0	2,259,419-	274-
2020	733,852	2,312,604	315		0	2,312,604-	315-
TOTAL	37,216,660	42,051,690	113	423,732	1	41,627,958-	112-

THREE-YEAR MOVING AVERAGES

88-90	719,273	615,144	86	114,622-	16-	729,766-	101-
89-91	1,020,595	560,767	55	31,493-	3-	592,260-	58-
90-92	1,386,577	708,680	51	32,305-	2-	740,985-	53-
91-93	1,539,590	741,013	48	2,849-	0	743,862-	48-
92-94	1,698,729	781,408	46	4,672-	0	786,080-	46-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,306,155	615,635	47	3,962-	0	619,598-	47-
94-96	1,171,657	490,279	42	2,376-	0	492,655-	42-
95-97	908,849	418,138	46	7,536	1	410,603-	45-
96-98	776,031	444,779	57	8,694	1	436,085-	56-
97-99	1,232,754	630,207	51	99,626	8	530,580-	43-
98-00	1,039,976	628,723	60	92,113	9	536,610-	52-
99-01	1,267,151	743,026	59	91,057	7	651,969-	51-
00-02	865,447	1,055,502	122		0	1,055,502-	122-
01-03	757,845	931,883	123		0	931,883-	123-
02-04	413,090	697,595	169		0	697,595-	169-
03-05	381,597	344,653	90		0	344,653-	90-
04-06	1,335,561	1,395,435	104		0	1,395,435-	104-
05-07	1,607,485	1,668,400	104		0	1,668,400-	104-
06-08	1,575,384	1,768,806	112		0	1,768,806-	112-
07-09	1,745,707	1,172,153	67	156,944	9	1,015,209-	58-
08-10	1,901,599	1,460,521	77	160,638	8	1,299,883-	68-
09-11	1,778,715	1,406,224	79	160,638	9	1,245,587-	70-
10-12	1,170,043	1,349,465	115	3,694	0	1,345,771-	115-
11-13	1,056,245	981,086	93		0	981,086-	93-
12-14	1,246,437	2,096,796	168		0	2,096,796-	168-
13-15	1,187,886	2,561,306	216	827	0	2,560,479-	216-
14-16	1,159,594	3,291,407	284	827	0	3,290,580-	284-
15-17	1,136,772	2,546,611	224	827	0	2,545,784-	224-
16-18	881,618	2,436,117	276		0	2,436,117-	276-
17-19	869,278	2,265,738	261		0	2,265,738-	261-
18-20	757,927	2,321,995	306		0	2,321,995-	306-
FIVE-YEAR AVERAGE							
16-20	840,505	2,376,075	283		0	2,376,075-	283-

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 381.00 AND 381.01 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	249,399	95,558	38	44,411	18	51,147-	21-
1989	908,839	13,697	2	51,364	6	37,667	4
1990	501,074	48,818	10	256,825	51	208,007	42
1991	962,169	384,016	40	39,090	4	344,926-	36-
1992	1,018,375	19,391	2	60,850	6	41,459	4
1993	778,959	8,316	1	24,000	3	15,684	2
1994	1,338,947	5,958	0	158,849	12	152,891	11
1995	2,941,371	3,631	0	14,243	0	10,612	0
1996	1,328,598	16,525	1	34,739	3	18,214	1
1997	1,259,606	18,593	1	63,533	5	44,940	4
1998	833,767	21,419	3	33,380	4	11,961	1
1999	180,974	16,828	9	26,087	14	9,259	5
2000	734,041	10,162	1	21,051	3	10,889	1
2001	542,317	13,960	3	30,125	6	16,165	3
2002	1,024,804	955	0	570	0	385-	0
2003	14,440,792	44,104	0	57,987	0	13,883	0
2004	304,156	2,942	1	6,087	2	3,145	1
2005	966,194	3,264	0	5,692	1	2,428	0
2006	1,434,217	12	0	6,356	0	6,343	0
2007	1,256,102	170	0	7,465	1	7,295	1
2008	2,650,624	2,046	0	14,388	1	12,343	0
2009	7,731,557	83	0	129,720	2	129,637	2
2010	700,705	1,500	0	3,589	1	2,089	0
2011	1,704,413	510	0		0	510-	0
2012	2,040,259	4,688	0	23,184	1	18,496	1
2013	2,898,503	61,549	2	33,908	1	27,641-	1-
2014	3,239,049	77,636	2	10,871	0	66,765-	2-
2015	2,384,789	31,520	1	8,640	0	22,880-	1-
2016	3,604,738	167,121	5	21,684	1	145,437-	4-
2017	2,043,080	82,360	4	19,647	1	62,713-	3-
2018	2,598,382	90,846	3	26,184	1	64,662-	2-
2019	2,857,011	100,768	4	28,830	1	71,938-	3-
2020	5,207,848	214,606	4	58,607	1	156,000-	3-
TOTAL	72,665,659	1,563,553	2	1,321,954	2	241,599-	0

THREE-YEAR MOVING AVERAGES

88-90	553,104	52,691	10	117,533	21	64,842	12
89-91	790,694	148,844	19	115,760	15	33,084-	4-
90-92	827,206	150,742	18	118,922	14	31,820-	4-
91-93	919,834	137,241	15	41,313	4	95,928-	10-
92-94	1,045,427	11,222	1	81,233	8	70,011	7

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 381.00 AND 381.01 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,686,426	5,968	0	65,697	4	59,729	4
94-96	1,869,639	8,705	0	69,277	4	60,572	3
95-97	1,843,192	12,916	1	37,505	2	24,589	1
96-98	1,140,657	18,846	2	43,884	4	25,038	2
97-99	758,116	18,947	2	41,000	5	22,053	3
98-00	582,927	16,136	3	26,839	5	10,703	2
99-01	485,777	13,650	3	25,754	5	12,104	2
00-02	767,054	8,359	1	17,249	2	8,890	1
01-03	5,335,971	19,673	0	29,561	1	9,888	0
02-04	5,256,584	16,000	0	21,548	0	5,548	0
03-05	5,237,047	16,770	0	23,255	0	6,485	0
04-06	901,522	2,073	0	6,045	1	3,972	0
05-07	1,218,838	1,149	0	6,504	1	5,355	0
06-08	1,780,314	743	0	9,403	1	8,660	0
07-09	3,879,427	766	0	50,524	1	49,758	1
08-10	3,694,295	1,209	0	49,232	1	48,023	1
09-11	3,378,891	698	0	44,436	1	43,739	1
10-12	1,481,792	2,233	0	8,924	1	6,692	0
11-13	2,214,392	22,249	1	19,030	1	3,218-	0
12-14	2,725,937	47,958	2	22,654	1	25,304-	1-
13-15	2,840,781	56,902	2	17,806	1	39,096-	1-
14-16	3,076,192	92,092	3	13,732	0	78,361-	3-
15-17	2,677,536	93,667	3	16,657	1	77,010-	3-
16-18	2,748,734	113,442	4	22,505	1	90,937-	3-
17-19	2,499,491	91,325	4	24,887	1	66,438-	3-
18-20	3,554,414	135,407	4	37,873	1	97,533-	3-
FIVE-YEAR AVERAGE							
16-20	3,262,212	131,140	4	30,990	1	100,150-	3-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	5,054	24,265	480	5,953	118	18,312-	362-
1989	20,939	13,697	65	22,293	106	8,596	41
1990	21,499	48,284	225	73,041	340	24,757	115
1991	17,707	1,650	9	13,868	78	12,218	69
1992	11,136	14,026	126	29,717	267	15,691	141
1993	13,936		0	2,340	17	2,340	17
1994	85,569	158	0	1,250	1	1,092	1
1995	358,245		0		0		0
1996	6,582		0		0		0
1997							
1998	2,021	90	4	141	7	51	3
1999	1,622	4,276	264		0	4,276-	264-
2000							
2001	654		0	5,322	814	5,322	814
2002	49,987		0		0		0
2003							
2004							
2005							
2006							
2007							
2008	63,001	121,485	193	44	0	121,441-	193-
2009	209,657	11	0		0	11-	0
2010	23,559		0		0		0
2011	190,282		0		0		0
2012	145,516		0		0		0
2013	197,131		0		0		0
2014	355,887		0		0		0
2015	107,626		0		0		0
2016	103,359		0		0		0
2017	105,907		0		0		0
2018	166,191		0		0		0
2019	92,252		0		0		0
2020	86,133		0		0		0
TOTAL	2,441,452	227,941	9	153,969	6	73,972-	3-

THREE-YEAR MOVING AVERAGES

88-90	15,831	28,749	182	33,762	213	5,014	32
89-91	20,048	21,210	106	36,401	182	15,190	76
90-92	16,781	21,320	127	38,875	232	17,555	105
91-93	14,260	5,225	37	15,308	107	10,083	71
92-94	36,880	4,728	13	11,102	30	6,374	17

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
93-95	152,583	53	0	1,197	1	1,144	1	
94-96	150,132	53	0	417	0	364	0	
95-97	121,609		0		0		0	
96-98	2,868	30	1	47	2	17	1	
97-99	1,214	1,455	120	47	4	1,408-	116-	
98-00	1,214	1,455	120	47	4	1,408-	116-	
99-01	759	1,425	188	1,774	234	349	46	
00-02	16,880		0	1,774	11	1,774	11	
01-03	16,880		0	1,774	11	1,774	11	
02-04	16,662		0		0		0	
03-05								
04-06								
05-07								
06-08	21,000	40,495	193	15	0	40,480-	193-	
07-09	90,886	40,498	45	15	0	40,484-	45-	
08-10	98,739	40,498	41	15	0	40,484-	41-	
09-11	141,166	4	0		0	4-	0	
10-12	119,786		0		0		0	
11-13	177,643		0		0		0	
12-14	232,845		0		0		0	
13-15	220,215		0		0		0	
14-16	188,957		0		0		0	
15-17	105,631		0		0		0	
16-18	125,152		0		0		0	
17-19	121,450		0		0		0	
18-20	114,859		0		0		0	
FIVE-YEAR AVERAGE								
16-20	110,768		0		0		0	

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	2,684	22,601	842	10,575	394	12,026-	448-
1989							
1990							
1991	204,544	3,081	2	18,107	9	15,026	7
1992	1,705		0	1,805	106	1,805	106
1993	24,014	8,803	37	2,528	11	6,275-	26-
1994		457				457-	
1995	6,975	167-	2-		0	167	2
1996	93,044	3,857	4		0	3,857-	4-
1997	5,351		0		0		0
1998							
1999	1,908	5,917	310		0	5,917-	310-
2000							
2001	8,027		0		0		0
2002							
2003							
2004							
2005							
2006	16,886	271	2		0	271-	2-
2007							
2008	892-		0	2,003-	225	2,003-	225
2009							
2010	20,132		0		0		0
2011	1,233		0	13,735		13,735	
2012							
2013							
2014	6,230		0		0		0
2015	39,998		0	8	0	8	0
2016		1,799				1,799-	
2017		2,021				2,021-	
2018							
2019	11,572	5,034	43	941	8	4,092-	35-
2020	98,608	10,805	11	540	1	10,265-	10-
TOTAL	542,019	64,479	12	46,236	9	18,242-	3-

THREE-YEAR MOVING AVERAGES

88-90	895	7,534	842	3,525	394	4,009-	448-
89-91	68,181	1,027	2	6,036	9	5,009	7
90-92	68,750	1,027	1	6,637	10	5,610	8
91-93	76,754	3,961	5	7,480	10	3,519	5
92-94	8,573	3,087	36	1,444	17	1,642-	19-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	10,330	3,031	29	843	8	2,188-	21-
94-96	33,340	1,382	4		0	1,382-	4-
95-97	35,123	1,230	4		0	1,230-	4-
96-98	32,798	1,286	4		0	1,286-	4-
97-99	2,420	1,972	82		0	1,972-	82-
98-00	636	1,972	310		0	1,972-	310-
99-01	3,312	1,972	60		0	1,972-	60-
00-02	2,676		0		0		0
01-03	2,676		0		0		0
02-04							
03-05							
04-06	5,629	90	2		0	90-	2-
05-07	5,629	90	2		0	90-	2-
06-08	5,331	90	2	668-	13-	758-	14-
07-09	297-		0	668-	225	668-	225
08-10	6,413		0	668-	10-	668-	10-
09-11	7,122		0	4,578	64	4,578	64
10-12	7,122		0	4,578	64	4,578	64
11-13	411		0	4,578		4,578	
12-14	2,077		0		0		0
13-15	15,409		0	3	0	3	0
14-16	15,409	600	4	3	0	597-	4-
15-17	13,333	1,273	10	3	0	1,271-	10-
16-18		1,273				1,273-	
17-19	3,857	2,352	61	314	8	2,038-	53-
18-20	36,727	5,280	14	494	1	4,786-	13-
FIVE-YEAR AVERAGE							
16-20	22,036	3,932	18	296	1	3,635-	16-



MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	20,696	27,262	132		0	27,262-	132-
1989	134,478	6,655	5	32,456	24	25,801	19
1990	17,501	3,457	20	1,491	9	1,966-	11-
1991	50,092	26,035	52	11,221	22	14,814-	30-
1992	94,382	125,543	133		0	125,543-	133-
1993	92,856	44,668	48		0	44,668-	48-
1994	139,925	36,242	26	912	1	35,330-	25-
1995	108,776		0		0		0
1996	798,978	60,775	8		0	60,775-	8-
1997	931,726	16,295	2	361,570	39	345,275	37
1998	556,222	21,802	4	81,229	15	59,427	11
1999	1,783,244	23,932	1	288,358	16	264,426	15
2000	228,216	1,187	1		0	1,187-	1-
2001	444,335	1,250	0		0	1,250-	0
2002	6,681		0		0		0
2003	1,937,747		0		0		0
2004	150,030	6,549	4		0	6,549-	4-
2005	37,383	12,674	34		0	12,674-	34-
2006	280,796	16,371	6		0	16,371-	6-
2007	158,916	2,720	2		0	2,720-	2-
2008	483,382		0		0		0
2009	432,875		0		0		0
2010	1,164,189	397,977	34		0	397,977-	34-
2011	318,718		0		0		0
2012	1,092,244		0		0		0
2013	524,514	51,432	10	2,700	1	48,732-	9-
2014	256,210		0		0		0
2015	316,141		0		0		0
2016	81,124		0		0		0
2017	154,919		0		0		0
2018	91,478		0		0		0
2019	279,623	44,837	16		0	44,837-	16-
2020	40,192	7,067	18		0	7,067-	18-
TOTAL	13,208,588	934,730	7	779,937	6	154,793-	1-

THREE-YEAR MOVING AVERAGES

88-90	57,558	12,458	22	11,316	20	1,142-	2-
89-91	67,357	12,049	18	15,056	22	3,007	4
90-92	53,992	51,678	96	4,237	8	47,441-	88-
91-93	79,110	65,415	83	3,740	5	61,675-	78-
92-94	109,054	68,818	63	304	0	68,514-	63-

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	113,852	26,970	24	304	0	26,666-	23-
94-96	349,226	32,339	9	304	0	32,035-	9-
95-97	613,160	25,690	4	120,523	20	94,833	15
96-98	762,309	32,957	4	147,600	19	114,642	15
97-99	1,090,397	20,676	2	243,719	22	223,043	20
98-00	855,894	15,640	2	123,196	14	107,555	13
99-01	818,598	8,790	1	96,119	12	87,330	11
00-02	226,411	812	0		0	812-	0
01-03	796,254	417	0		0	417-	0
02-04	698,153	2,183	0		0	2,183-	0
03-05	708,387	6,408	1		0	6,408-	1-
04-06	156,070	11,865	8		0	11,865-	8-
05-07	159,032	10,589	7		0	10,589-	7-
06-08	307,698	6,364	2		0	6,364-	2-
07-09	358,391	907	0		0	907-	0
08-10	693,482	132,659	19		0	132,659-	19-
09-11	638,594	132,659	21		0	132,659-	21-
10-12	858,384	132,659	15		0	132,659-	15-
11-13	645,159	17,144	3	900	0	16,244-	3-
12-14	624,323	17,144	3	900	0	16,244-	3-
13-15	365,622	17,144	5	900	0	16,244-	4-
14-16	217,825		0		0		0
15-17	184,061		0		0		0
16-18	109,173		0		0		0
17-19	175,340	14,946	9		0	14,946-	9-
18-20	137,097	17,301	13		0	17,301-	13-
FIVE-YEAR AVERAGE							
16-20	129,467	10,381	8		0	10,381-	8-

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.10 THROUGH 392.80 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	704,097		0	16,353	2	16,353	2
1989	692,008		0	11,030	2	11,030	2
1990	1,446,351		0	119,852	8	119,852	8
1991	1,529,095	8,587	1	187,796	12	179,209	12
1992	647,362	48	0	12,288	2	12,240	2
1993	1,321,534		0	83,493	6	83,493	6
1994	1,418,050	262	0	408,939	29	408,677	29
1995	642,653	5,325	1	126,388	20	121,063	19
1996	382,451	1,196	0	42,440	11	41,244	11
1997	757,064	2,963	0	93,854	12	90,891	12
1998	758,104	2,826	0	105,769	14	102,943	14
1999	1,888,436	3,787	0	165,574	9	161,787	9
2000	1,305,078	4,915	0	137,726	11	132,811	10
2001	1,632,048	21,873	1	204,477	13	182,604	11
2002	3,684,967	24,412	1	400,181	11	375,769	10
2003	407,475	453	0	6,698	2	6,245	2
2004	5,318,204	50,160	1	389,000	7	338,840	6
2005	15,880	26,786	169	163,717		136,932	862
2006	648,233	7,444	1	39,205	6	31,761	5
2007	257,412	8,503	3	75,860	29	67,357	26
2008	413,127	6,682	2	40,916	10	34,234	8
2009	2,107,749	2,627	0	12,625	1	9,998	0
2010	810,087	24,929	3	148,200	18	123,271	15
2011	157,758	10,053	6	61,510	39	51,457	33
2012	1,530,497	2,700	0	8,950	1	6,250	0
2013	551,065	27,613	5	98,354	18	70,741	13
2014	1,337,408	5,176	0	15,945	1	10,769	1
2015	1,242,081	21,743	2	70,301	6	48,558	4
2016	1,529,503	10,735	1	97,550	6	86,815	6
2017	1,972,980	10,513	1	114,455	6	103,942	5
2018	899,662	6,197	1	229,450	26	223,253	25
2019	36,849		0		0		0
2020	1,811,118		0		0		0
TOTAL	39,856,385	298,511	1	3,688,897	9	3,390,387	9

THREE-YEAR MOVING AVERAGES

88-90	947,485		0	49,078	5	49,078	5
89-91	1,222,485	2,862	0	106,226	9	103,364	8
90-92	1,207,603	2,878	0	106,645	9	103,767	9
91-93	1,165,997	2,878	0	94,526	8	91,647	8
92-94	1,128,982	103	0	168,240	15	168,137	15

MIDAMERICAN ENERGY COMPANY

ACCOUNTS 392.10 THROUGH 392.80 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,127,412	1,862	0	206,273	18	204,411	18
94-96	814,385	2,261	0	192,589	24	190,328	23
95-97	594,056	3,161	1	87,561	15	84,399	14
96-98	632,540	2,328	0	80,688	13	78,359	12
97-99	1,134,535	3,192	0	121,732	11	118,540	10
98-00	1,317,206	3,843	0	136,356	10	132,514	10
99-01	1,608,521	10,192	1	169,259	11	159,067	10
00-02	2,207,364	17,067	1	247,461	11	230,395	10
01-03	1,908,163	15,579	1	203,785	11	188,206	10
02-04	3,136,882	25,008	1	265,293	8	240,285	8
03-05	1,913,853	25,800	1	186,472	10	160,672	8
04-06	1,994,106	28,130	1	197,308	10	169,178	8
05-07	307,175	14,244	5	92,928	30	78,683	26
06-08	439,591	7,543	2	51,994	12	44,451	10
07-09	926,096	5,937	1	43,134	5	37,196	4
08-10	1,110,321	11,413	1	67,247	6	55,834	5
09-11	1,025,198	12,536	1	74,112	7	61,575	6
10-12	832,780	12,561	2	72,887	9	60,326	7
11-13	746,440	13,456	2	56,271	8	42,816	6
12-14	1,139,657	11,830	1	41,083	4	29,253	3
13-15	1,043,518	18,178	2	61,533	6	43,356	4
14-16	1,369,664	12,552	1	61,265	4	48,714	4
15-17	1,581,521	14,331	1	94,102	6	79,772	5
16-18	1,467,382	9,149	1	147,152	10	138,003	9
17-19	969,830	5,570	1	114,635	12	109,065	11
18-20	915,876	2,066	0	76,483	8	74,418	8
FIVE-YEAR AVERAGE							
16-20	1,250,022	5,489	0	88,291	7	82,802	7

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	141,490		0		0		0
1989	797,767		0	6,220	1	6,220	1
1990	705,702		0	256,639	36	256,639	36
1991	1,415,634		0	38,804	3	38,804	3
1992	1,433,611		0	9,000	1	9,000	1
1993	1,989,900		0	51,593	3	51,593	3
1994	1,090,484	211	0	569,227	52	569,016	52
1995	574,633	224	0	542,457	94	542,233	94
1996	330,552	74	0	252,967	77	252,893	77
1997	63,463	1,160	2	659,302		658,142	
1998	1,537,684	4,208	0	964,445	63	960,237	62
1999	1,255,070	455	0	307,833	25	307,378	24
2000	2,755,790	883	0	1,421,103	52	1,420,220	52
2001	1,369,836	201	0	606,375	44	606,174	44
2002	1,383,880	2,243	0	649,632	47	647,389	47
2003	994,390	36	0	481,282	48	481,246	48
2004	1,730,488	4,773	0	745,026	43	740,254	43
2005	63,128	86	0	32,350	51	32,264	51
2006	372,519	3,022	1	96,999	26	93,977	25
2007	193,608	1,079	1	34,100	18	33,021	17
2008	63,626	26	0	12,050	19	12,024	19
2009	98,207	218	0	2,160	2	1,942	2
2010	145,708	96	0	28,500	20	28,404	19
2011	71,907	1,244	2	30,750	43	29,506	41
2012	243,250	667	0	24,450	10	23,783	10
2013	28,664	2,675	9	55,200	193	52,525	183
2014	817,077		0	18,368	2	18,368	2
2015	517,140	9,008	2	132,001	26	122,994	24
2016	144,220	504	0	190,750	132	190,246	132
2017	828,998	699	0	20,488	2	19,789	2
2018	211,727	2,577	1	95,879	45	93,302	44
2019							
2020	909,792		0		0		0
TOTAL	24,279,945	36,368	0	8,335,951	34	8,299,583	34

THREE-YEAR MOVING AVERAGES

88-90	548,320		0	87,620	16	87,620	16
89-91	973,034		0	100,554	10	100,554	10
90-92	1,184,982		0	101,481	9	101,481	9
91-93	1,613,048		0	33,132	2	33,132	2
92-94	1,504,665	70	0	209,940	14	209,870	14

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,218,339	145	0	387,759	32	387,614	32
94-96	665,223	170	0	454,884	68	454,714	68
95-97	322,883	486	0	484,909	150	484,423	150
96-98	643,900	1,814	0	625,571	97	623,757	97
97-99	952,072	1,941	0	643,860	68	641,919	67
98-00	1,849,515	1,849	0	897,794	49	895,945	48
99-01	1,793,565	513	0	778,437	43	777,924	43
00-02	1,836,502	1,109	0	892,370	49	891,261	49
01-03	1,249,369	827	0	579,096	46	578,270	46
02-04	1,369,586	2,351	0	625,314	46	622,963	45
03-05	929,335	1,632	0	419,553	45	417,921	45
04-06	722,045	2,627	0	291,458	40	288,832	40
05-07	209,752	1,396	1	54,483	26	53,087	25
06-08	209,918	1,376	1	47,716	23	46,341	22
07-09	118,480	441	0	16,103	14	15,662	13
08-10	102,514	113	0	14,237	14	14,124	14
09-11	105,274	519	0	20,470	19	19,951	19
10-12	153,622	669	0	27,900	18	27,231	18
11-13	114,607	1,529	1	36,800	32	35,271	31
12-14	362,997	1,114	0	32,673	9	31,558	9
13-15	454,294	3,894	1	68,523	15	64,629	14
14-16	492,812	3,171	1	113,706	23	110,536	22
15-17	496,786	3,403	1	114,413	23	111,010	22
16-18	394,982	1,260	0	102,372	26	101,112	26
17-19	346,908	1,092	0	38,789	11	37,697	11
18-20	373,840	859	0	31,960	9	31,101	8
FIVE-YEAR AVERAGE							
16-20	418,947	756	0	61,423	15	60,667	14

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
1975	307,967.00	253,924	222,991	115,773	11.48	10,085
1984	12,975.00	10,035	8,813	5,460	12.45	439
1987	104,888.00	79,017	69,391	45,986	12.70	3,621
1988	55,008.00	41,045	36,045	24,464	12.78	1,914
1989	27,593.00	20,377	17,895	12,458	12.86	969
1990	39,013.00	28,509	25,036	17,878	12.93	1,383
1992	13,537.00	9,670	8,492	6,399	13.06	490
1993	9,347.00	6,592	5,789	4,493	13.13	342
1994	27,984.00	19,479	17,106	13,676	13.19	1,037
1995	21,084.00	14,479	12,715	10,477	13.24	791
1996	1,299.00	879	772	657	13.30	49
1997	55,414.00	36,894	32,400	28,556	13.35	2,139
1998	10,269.00	6,722	5,903	5,393	13.40	402
2002	72,346.24	43,656	38,338	41,243	13.57	3,039
2003	193,153.43	113,709	99,857	112,612	13.61	8,274
2004	25,445.62	14,575	12,799	15,191	13.65	1,113
2005	122,683.98	68,232	59,920	75,032	13.68	5,485
2010	80,322.88	36,335	31,909	56,446	13.83	4,081
2011	86,993.55	37,059	32,544	63,148	13.86	4,556
2012	86,526.49	34,440	30,245	64,935	13.88	4,678
2013	460,456.79	169,157	148,550	357,952	13.90	25,752
2015	9,178.03	2,718	2,387	7,709	13.95	553
2016	28,475.06	7,267	6,382	24,941	13.97	1,785
2017	18,183.46	3,808	3,344	16,658	13.99	1,191
2020	66,518.88	2,369	2,080	71,090	14.05	5,060
	1,936,662.41	1,060,947	931,703	1,198,626		89,228

WATERLOO

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5

PROBABLE RETIREMENT YEAR.. 6-2036

NET SALVAGE PERCENT.. -10

1976	834,833.00	674,513	592,345	325,972	12.17	26,785
1978	122,848.00	97,859	85,938	49,195	12.44	3,955
1979	42,665.00	33,745	29,634	17,297	12.56	1,377
1980	5,213.00	4,093	3,594	2,140	12.68	169
1981	17,988.00	14,011	12,304	7,483	12.80	585
1982	23,488.00	18,145	15,935	9,902	12.92	766
1983	13,034.00	9,986	8,770	5,568	13.03	427



MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATERLOO						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1984	7,486.00	5,687	4,994	3,240	13.13	247
1985	6,348.00	4,780	4,198	2,785	13.23	211
1986	7,892.00	5,887	5,170	3,511	13.33	263
1987	9,712.00	7,172	6,298	4,385	13.43	327
1988	3,873.00	2,831	2,486	1,774	13.52	131
1989	19,073.00	13,799	12,118	8,862	13.60	652
1991	19,666.00	13,905	12,211	9,421	13.76	685
1993	4,134.00	2,849	2,502	2,045	13.91	147
1994	133,095.00	90,468	79,447	66,957	13.98	4,789
1996	35,068.00	23,129	20,311	18,263	14.11	1,294
1999	64,016.00	40,029	35,153	35,265	14.28	2,470
2000	4,579.00	2,806	2,464	2,573	14.33	180
2002	48,139.40	28,176	24,744	28,210	14.43	1,955
2003	53,035.97	30,257	26,571	31,768	14.47	2,195
2011	87,818.53	35,942	31,564	65,037	14.75	4,409
2012	995,405.74	379,508	333,277	761,669	14.78	51,534
2013	494,754.46	173,653	152,499	391,731	14.81	26,450
2014	36,720.00	11,670	10,248	30,144	14.84	2,031
2015	188,406.22	53,186	46,707	160,540	14.86	10,803
2018	50,305.57	7,526	6,609	48,727	14.93	3,264
2019	44,775.40	4,272	3,752	45,501	14.95	3,044
2020	147,370.44	4,931	4,330	157,777	14.98	10,533
	3,521,742.73	1,794,815	1,576,173	2,297,744		161,678

BETTENDORF  
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1997	56,843.00	32,108	28,197	34,331	18.74	1,832
1998	9,420.00	5,204	4,570	5,792	18.86	307
1999	7,889.00	4,259	3,740	4,938	18.97	260
2001	81,576.00	41,844	36,747	52,987	19.17	2,764
2002	36,857.77	18,374	16,136	24,408	19.27	1,267
2004	16,156.84	7,552	6,632	11,141	19.45	573
2005	99,280.26	44,752	39,300	69,908	19.53	3,580
2006	514,553.02	222,905	195,751	370,257	19.61	18,881
2010	53,122.28	18,740	16,457	41,977	19.89	2,110
2012	5,742.27	1,749	1,536	4,781	20.01	239

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2013	138,341.87	38,426	33,745	118,431	20.07	5,901
2014	438,818.37	109,597	96,246	386,454	20.12	19,207
2015	156,627.80	34,267	30,093	142,198	20.18	7,046
2016	151,825.06	28,201	24,766	142,242	20.23	7,031
2017	104,602.75	15,723	13,808	101,255	20.28	4,993
2018	11,900.16	1,331	1,169	11,921	20.32	587
2020	5,089.39	123	108	5,490	20.41	269
	1,888,645.84	625,155	548,999	1,528,511		76,847
	7,347,050.98	3,480,917	3,056,875	5,024,881		327,753
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.3 4.46

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 GAS HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
1975	2,027,319.00	1,828,731	2,141,613	88,438	8.89	9,948
1988	34,662.00	27,058	31,687	6,441	12.81	503
1991	11,640.00	8,761	10,260	2,544	13.26	192
2005	953,599.09	544,756	637,960	410,999	14.30	28,741
2011	3,974.33	1,734	2,031	2,341	14.43	162
2013	33,880.00	12,734	14,913	22,355	14.45	1,547
2015	30,360.51	9,198	10,772	22,625	14.47	1,564
	3,095,434.93	2,432,972	2,849,235	555,743		42,657

WATERLOO  
INTERIM SURVIVOR CURVE.. IOWA 50-R4  
PROBABLE RETIREMENT YEAR.. 6-2036  
NET SALVAGE PERCENT.. -10

1976	3,125,905.00	2,773,766	3,248,335	190,160	9.55	19,912
1977	551.00	483	566	40	9.99	4
1978	3,009,167.00	2,606,459	3,052,404	257,680	10.42	24,729
1981	877.00	732	857	107	11.60	9
1988	64,153.00	49,284	57,716	12,852	13.50	952
1991	1,418.00	1,048	1,227	332	14.03	24
1997	20,761.00	13,957	16,345	6,492	14.76	440
2005	687,715.98	380,460	445,554	310,934	15.26	20,376
2011	32,062.63	13,442	15,742	19,527	15.41	1,267
2014	51,954.78	16,924	19,820	37,331	15.45	2,416
2015	9,113.79	2,631	3,081	6,944	15.46	449
2016	67,350.90	16,695	19,551	54,535	15.47	3,525
	7,071,030.08	5,875,881	6,881,198	896,935		74,103

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 GAS HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2006	288,102.98	129,529	151,691	165,223	20.89	7,909
2014	37,189.56	9,544	11,177	29,732	21.33	1,394
2019	39,755.43	2,861	3,350	40,380	21.43	1,884
	365,047.97	141,934	166,218	235,335		11,187
	10,531,512.98	8,450,787	9,896,651	1,688,013		127,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 1.21

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1975	664,801.00	511,985	517,667	180,374	12.37	14,582
2000	15,150.00	9,183	9,285	6,623	13.35	496
2014	43,310.05	14,127	14,284	31,192	13.87	2,249
2015	11,572.94	3,357	3,394	8,757	13.91	630
2016	36,982.76	9,263	9,366	29,466	13.95	2,112
2017	118,528.31	24,434	24,705	99,750	14.00	7,125
2018	414,986.05	64,964	65,685	370,050	14.04	26,357
2019	309,464.27	30,885	31,228	293,710	14.09	20,845
2020	193,671.13	6,945	7,022	196,333	14.14	13,885
	1,808,466.51	675,143	682,635	1,216,254		88,281

WATERLOO  
INTERIM SURVIVOR CURVE.. IOWA 55-S0  
PROBABLE RETIREMENT YEAR.. 6-2036  
NET SALVAGE PERCENT.. -5

1976	264,299.00	199,061	201,270	76,244	13.12	5,811
1978	39,570.00	29,479	29,806	11,742	13.22	888
1986	4,875.00	3,438	3,476	1,643	13.60	121
1988	1,312.00	909	919	459	13.69	34
1991	1,418.00	954	965	524	13.82	38
1993	15,070.00	9,905	10,015	5,809	13.90	418
2002	7,463.21	4,212	4,259	3,578	14.26	251
2003	180,529.07	99,410	100,513	89,042	14.30	6,227
2004	1,570.01	842	851	797	14.34	56
2005	437,919.25	227,894	230,423	229,392	14.38	15,952
2017	351,852.70	68,769	69,532	299,913	14.91	20,115
2018	14,085.48	2,089	2,112	12,678	14.96	847
2020	11,562.86	382	386	11,755	15.08	780
	1,331,526.58	647,344	654,527	743,576		51,538

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -5						
1997	319,203.00	172,552	174,467	160,696	18.65	8,616
1998	7,723.00	4,092	4,137	3,972	18.73	212
2016	22,358.65	4,150	4,196	19,281	20.12	958
2020	96,570.98	2,414	2,441	98,959	20.50	4,827
	445,855.63	183,208	185,241	282,907		14,613
	3,585,848.72	1,505,695	1,522,403	2,242,737		154,432
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.5	4.31

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1975	193,693.03	149,169	174,074	29,304	12.37	2,369
1988	30,715.00	21,744	25,374	6,876	12.92	532
1991	8,803.00	6,058	7,069	2,174	13.03	167
1993	1,264.00	851	993	334	13.10	25
2000	6,363.00	3,857	4,501	2,180	13.35	163
2003	142,208.61	80,723	94,200	55,119	13.46	4,095
2004	58,840.06	32,549	37,983	23,799	13.49	1,764
2005	342,306.00	183,988	214,706	144,715	13.53	10,696
2013	39,834.11	14,281	16,665	25,161	13.83	1,819
2016	68,669.33	17,199	20,070	52,032	13.95	3,730
2017	40,677.99	8,386	9,786	32,926	14.00	2,352
2019	81,946.11	8,178	9,543	76,500	14.09	5,429
2020	127,187.93	4,561	5,322	128,225	14.14	9,068
	1,142,508.17	531,544	620,289	579,345		42,209

WATERLOO  
INTERIM SURVIVOR CURVE.. IOWA 55-S0  
PROBABLE RETIREMENT YEAR.. 6-2036  
NET SALVAGE PERCENT.. -5

1976	2,624,083.75	1,976,368	2,306,339	448,949	13.12	34,219
1978	7,757.00	5,779	6,744	1,401	13.22	106
1985	9,178.00	6,523	7,612	2,025	13.56	149
1986	9,491.00	6,693	7,810	2,155	13.60	158
1988	964.00	668	780	233	13.69	17
1989	2,216.00	1,521	1,775	552	13.73	40
1990	52,091.00	35,414	41,327	13,369	13.77	971
1991	1,418.00	954	1,113	376	13.82	27
1992	3,129.00	2,081	2,428	857	13.86	62
1993	28,629.00	18,816	21,957	8,103	13.90	583
1994	13,116.00	8,514	9,935	3,836	13.94	275
2014	183,694.00	57,221	66,775	126,104	14.77	8,538
2018	110,981.84	16,456	19,203	97,327	14.96	6,506
2019	77,249.58	7,276	8,491	72,621	15.02	4,835
2020	149,796.08	4,950	5,776	151,509	15.08	10,047
	3,273,794.25	2,149,234	2,508,066	929,418		66,533

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -5						
1994	5,091.00	2,899	3,383	1,963	18.43	107
1997	419,321.45	226,673	264,518	175,770	18.65	9,425
2000	1,700.00	862	1,006	779	18.88	41
2001	691.00	342	399	326	18.95	17
2010	78,109.28	27,096	31,620	50,395	19.62	2,569
2012	61,207.52	18,409	21,483	42,785	19.78	2,163
2014	48,110.47	11,903	13,890	36,626	19.95	1,836
2015	597,718.95	130,140	151,868	475,737	20.03	23,751
2016	319,544.41	59,307	69,209	266,313	20.12	13,236
2019	188,735.23	13,321	15,545	182,627	20.40	8,952
	1,720,229.31	490,952	572,920	1,233,321		62,097
	6,136,531.73	3,171,730	3,701,275	2,742,084		170,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.1 2.78



MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.20 VAPORIZING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1975	143,422.00	110,454	96,178	54,415	12.37	4,399
1988	169,151.00	119,749	104,272	73,337	12.92	5,676
1992	52,593.00	35,800	31,173	24,050	13.07	1,840
1997	3,920.00	2,501	2,178	1,938	13.25	146
2002	310,355.94	180,440	157,119	168,755	13.42	12,575
2005	86,787.68	46,648	40,619	50,508	13.53	3,733
2017	66,102.37	13,627	11,866	57,542	14.00	4,110
2018	8,294.13	1,298	1,130	7,579	14.04	540
	840,626.12	510,517	444,535	438,122		33,019

WATERLOO

INTERIM SURVIVOR CURVE.. IOWA 55-S0  
PROBABLE RETIREMENT YEAR.. 6-2036  
NET SALVAGE PERCENT.. -5

1976	116,855.00	88,011	76,636	46,062	13.12	3,511
1978	41,441.00	30,873	26,883	16,630	13.22	1,258
1983	7,367.00	5,314	4,627	3,108	13.47	231
1986	5,142.00	3,626	3,157	2,242	13.60	165
1993	17,147.00	11,270	9,813	8,191	13.90	589
2004	880.01	472	411	513	14.34	36
	188,832.01	139,566	121,528	76,746		5,790

BETTENDORF

INTERIM SURVIVOR CURVE.. IOWA 55-S0  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -5

1997	333,520.98	180,292	156,990	193,207	18.65	10,360
2006	648,273.19	273,793	238,406	442,281	19.32	22,892
2012	28,383.69	8,537	7,434	22,369	19.78	1,131
2019	10,618.37	749	652	10,497	20.40	515
	1,020,796.23	463,371	403,481	668,355		34,898
	2,050,254.36	1,113,454	969,544	1,183,223		73,707

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 3.60

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.30 COMPRESSOR EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1975	367,714.87	283,189	235,575	150,526	12.37	12,169
1988	96,673.00	68,439	56,932	44,575	12.92	3,450
1994	52,586.00	34,972	29,092	26,123	13.14	1,988
2013	105,783.24	37,923	31,547	79,526	13.83	5,750
2016	426,571.18	106,842	88,878	359,022	13.95	25,736
	1,049,328.29	531,365	442,024	659,771		49,093
WATERLOO						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -5						
1987	185.00	129	107	87	13.65	6
1991	11,689.00	7,861	6,539	5,734	13.82	415
1992	30,203.00	20,088	16,710	15,003	13.86	1,082
2001	13,431.00	7,752	6,449	7,654	14.22	538
2015	1,450,297.41	401,901	334,327	1,188,485	14.81	80,249
2018	8,450.55	1,253	1,042	7,831	14.96	523
	1,514,255.96	438,984	365,175	1,224,793		82,813
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -5						
2019	45,063.50	3,181	2,646	44,671	20.40	2,190
	45,063.50	3,181	2,646	44,671		2,190
	2,608,647.75	973,530	809,845	1,929,235		134,096
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 5.14

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DES MOINES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1975	74,683.14	57,516	34,047	44,370	12.37	3,587
1990	92,496.00	64,301	38,064	59,057	12.99	4,546
1992	101,713.00	69,235	40,984	65,814	13.07	5,036
1993	66,928.00	45,059	26,673	43,601	13.10	3,328
1994	9,051.00	6,019	3,563	5,941	13.14	452
1995	18,589.00	12,202	7,223	12,295	13.18	933
1996	117,231.00	75,920	44,942	78,151	13.21	5,916
1997	21,075.00	13,444	7,958	14,170	13.25	1,069
1999	108,112.00	66,734	39,504	74,014	13.32	5,557
2000	92,079.59	55,812	33,038	63,645	13.35	4,767
2002	13,654.94	7,939	4,700	9,638	13.42	718
2003	35,467.16	20,133	11,918	25,323	13.46	1,881
2004	80,111.88	44,316	26,233	57,884	13.49	4,291
2005	1,586,953.15	852,979	504,929	1,161,372	13.53	85,837
2010	95,270.24	41,896	24,801	75,233	13.71	5,487
2011	25,671.63	10,656	6,308	20,647	13.75	1,502
2014	46,814.22	15,269	9,039	40,116	13.87	2,892
2015	56,617.31	16,424	9,722	49,726	13.91	3,575
2017	1,564,212.13	322,457	190,881	1,451,541	14.00	103,682
2020	35,024.27	1,256	744	36,032	14.14	2,548
	4,241,754.66	1,799,567	1,065,270	3,388,572		247,604

WATERLOO

INTERIM SURVIVOR CURVE.. IOWA 55-S0

PROBABLE RETIREMENT YEAR.. 6-2036

NET SALVAGE PERCENT.. -5

1969	831.00	647	383	490	12.72	39
1976	575,543.00	433,479	256,602	347,718	13.12	26,503
1977	159.00	119	70	97	13.17	7
1978	59,364.00	44,225	26,179	36,153	13.22	2,735
1982	108,487.00	78,818	46,657	67,254	13.42	5,011
1983	8,666.00	6,252	3,701	5,398	13.47	401
1984	23,889.00	17,112	10,130	14,954	13.51	1,107
1985	32,501.00	23,100	13,674	20,452	13.56	1,508
1989	10,719.00	7,359	4,356	6,899	13.73	502
1990	3,582.00	2,435	1,441	2,320	13.77	168
1991	94,823.00	63,769	37,749	61,816	13.82	4,473
1992	46,929.00	31,213	18,477	30,799	13.86	2,222

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATERLOO						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -5						
1993	194,272.00	127,683	75,583	128,402	13.90	9,238
1997	16,611.00	10,327	6,113	11,328	14.06	806
1998	28,870.00	17,653	10,450	19,864	14.10	1,409
1999	31,208.00	18,749	11,099	21,670	14.14	1,533
2001	39,883.21	23,021	13,627	28,250	14.22	1,987
2002	318,449.11	179,711	106,382	227,990	14.26	15,988
2003	92,298.97	50,826	30,087	66,827	14.30	4,673
2004	150,062.28	80,450	47,623	109,942	14.34	7,667
2005	3,317,428.29	1,726,393	1,021,954	2,461,346	14.38	171,165
2010	196,104.18	82,988	49,126	156,784	14.59	10,746
2011	66,540.80	26,537	15,709	54,159	14.63	3,702
2012	2,760.69	1,027	608	2,291	14.68	156
2014	18,973.14	5,910	3,498	16,423	14.77	1,112
2015	212,506.06	58,889	34,860	188,271	14.81	12,712
2016	97,677.86	23,266	13,773	88,789	14.86	5,975
2017	151,932.61	29,695	17,578	141,951	14.91	9,521
2019	9,899.10	932	552	9,842	15.02	655
2020	140,225.94	4,634	2,743	144,494	15.08	9,582
	6,051,196.24	3,177,219	1,880,784	4,472,972		313,303

BETTENDORF  
INTERIM SURVIVOR CURVE.. IOWA 55-S0  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -5

1997	382,977.11	207,027	122,552	279,574	18.65	14,991
1998	13,225.00	7,007	4,148	9,738	18.73	520
2000	4,156.00	2,107	1,247	3,117	18.88	165
2001	34,196.00	16,921	10,017	25,889	18.95	1,366
2003	8,519.76	3,989	2,361	6,584	19.10	345
2006	3,440,935.22	1,453,250	860,265	2,752,717	19.32	142,480
2008	86,782.07	33,575	19,875	71,246	19.47	3,659

MIDAMERICAN ENERGY COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETTENDORF						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -5						
2013	110,784.83	30,475	18,040	98,284	19.86	4,949
2015	81,810.18	17,812	10,544	75,357	20.03	3,762
2016	1,062,407.51	197,181	116,723	998,805	20.12	49,642
	5,225,793.68	1,969,344	1,165,772	4,321,311		221,879
	15,518,744.58	6,946,130	4,111,826	12,182,855		782,786
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.6 5.04

MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1930	150.00	139	141	9	5.61	2
1931	947.00	873	887	60	5.89	10
1932	430.00	395	401	29	6.17	5
1934	39,831.00	36,246	36,842	2,989	6.75	443
1936	2,193.00	1,978	2,011	182	7.36	25
1937	12,657.00	11,361	11,548	1,109	7.68	144
1938	9,714.00	8,677	8,820	894	8.01	112
1939	1,206.00	1,072	1,090	116	8.35	14
1940	336.00	297	302	34	8.71	4
1941	60.00	53	54	6	9.08	1
1942	9.00	8	8	1	9.47	
1943	54.00	47	48	6	9.88	1
1945	15.00	13	13	2	10.75	
1946	2,616.00	2,225	2,262	354	11.21	32
1947	4,616.00	3,896	3,960	656	11.70	56
1948	1,921.00	1,608	1,634	287	12.21	24
1949	10,581.00	8,784	8,929	1,652	12.74	130
1950	23,037.00	18,955	19,267	3,770	13.29	284
1951	1,152.00	939	954	198	13.86	14
1952	28,934.00	23,356	23,740	5,194	14.46	359
1953	8,495.00	6,788	6,900	1,595	15.07	106
1954	21,065.00	16,655	16,929	4,136	15.70	263
1955	1,430.00	1,118	1,136	294	16.34	18
1956	183.00	142	144	39	17.00	2
1957	7,597.00	5,807	5,903	1,694	17.67	96
1958	6,198.00	4,682	4,759	1,439	18.35	78
1959	13,121.00	9,792	9,953	3,168	19.03	166
1960	27,627.00	20,359	20,694	6,933	19.73	351
1961	18,760.00	13,647	13,872	4,888	20.44	239
1962	28,211.00	20,255	20,588	7,623	21.15	360
1963	46,328.00	32,813	33,353	12,975	21.88	593
1964	33,506.00	23,405	23,790	9,716	22.61	430
1965	40,376.00	27,800	28,257	12,119	23.36	519
1966	5.00	3	3	2	24.11	
1967	2,267.00	1,515	1,540	727	24.88	29
1968	13,414.00	8,826	8,971	4,443	25.65	173
1969	44,650.00	28,910	29,386	15,264	26.44	577
1970	34,868.00	22,208	22,573	12,295	27.23	452
1973	2,034.00	1,229	1,249	785	29.68	26
1974	609.00	361	367	242	30.51	8
1975	405.00	236	240	165	31.35	5
1977	237.00	132	134	103	33.07	3
1978	9,185.00	5,029	5,112	4,073	33.94	120

MIDAMERICAN ENERGY COMPANY

ACCOUNT 374.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1979	198.00	106	108	90	34.81	3
1980	3,895.00	2,041	2,075	1,820	35.70	51
1981	6,032.00	3,089	3,140	2,892	36.59	79
1983	18,580.00	9,067	9,216	9,364	38.40	244
1984	89,735.00	42,690	43,392	46,343	39.32	1,179
1985	15,161.00	7,027	7,143	8,018	40.24	199
1986	5,749.00	2,594	2,637	3,112	41.16	76
1987	4,144.00	1,818	1,848	2,296	42.10	55
1988	7,731.00	3,294	3,348	4,383	43.04	102
1989	90.00	37	38	52	43.98	1
1990	705,553.00	282,877	287,530	418,023	44.93	9,304
1991	73,437.00	28,513	28,982	44,455	45.88	969
1992	414,195.00	155,518	158,076	256,119	46.84	5,468
1993	18,426.00	6,683	6,793	11,633	47.80	243
1994	60,952.00	21,317	21,668	39,284	48.77	805
1996	774,710.00	250,905	255,032	519,678	50.71	10,248
1997	16,713.00	5,197	5,282	11,431	51.68	221
1998	16,920.00	5,040	5,123	11,797	52.66	224
1999	111,099.00	31,641	32,162	78,937	53.64	1,472
2000	205,255.00	55,774	56,691	148,564	54.62	2,720
2001	74,778.06	19,343	19,661	55,117	55.60	991
2002	20,376.93	5,002	5,084	15,293	56.59	270
2003	4,167.45	968	984	3,183	57.58	55
2004	22,064.60	4,834	4,914	17,151	58.57	293
2005	45,866.72	9,443	9,598	36,269	59.56	609
2006	75,315.48	14,511	14,750	60,565	60.55	1,000
2007	30,203.61	5,421	5,510	24,694	61.54	401
2008	237,132.80	39,428	40,077	197,056	62.53	3,151
2009	374,301.56	57,242	58,184	316,118	63.53	4,976
2010	66,443.78	9,284	9,437	57,007	64.52	884
2011	28,915.50	3,655	3,715	25,200	65.52	385
2012	2,512.39	284	289	2,223	66.52	33
2013	516,466.06	51,579	52,427	464,039	67.51	6,874
2014	18,842.77	1,630	1,657	17,186	68.51	251
2015	66,179.38	4,844	4,923	61,256	69.51	881
2016	1,500.00	90	91	1,409	70.51	20
2017	1,282.99	60	61	1,222	71.50	17
2018	91,642.89	3,054	3,105	88,538	72.50	1,221
2019	7,311.26	146	148	7,163	73.50	97
	4,734,909.23	1,518,680	1,543,663	3,191,246		62,346

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.2 1.32

MIDAMERICAN ENERGY COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -10						
1920	1,356.00	1,492	1,492			
1923	22.00	24	24			
1931	8,401.69	8,952	9,242			
1933	2,824.00	2,986	3,095	11	2.51	4
1934	4,282.00	4,510	4,675	35	2.76	13
1935	82.00	86	89	1	3.01	
1936	3,869.00	4,042	4,190	66	3.26	20
1937	376.00	391	405	9	3.52	3
1938	176.00	182	189	5	3.78	1
1939	73.00	75	78	2	4.04	
1940	780.00	801	830	28	4.30	7
1941	1,109.00	1,134	1,176	44	4.57	10
1948	6,609.00	6,531	6,770	500	6.61	76
1949	2,809.00	2,760	2,861	229	6.94	33
1950	453.00	442	458	40	7.29	5
1951	10,585.00	10,273	10,649	994	7.65	130
1952	2,302.00	2,219	2,300	232	8.03	29
1953	16,827.00	16,112	16,702	1,808	8.42	215
1954	30,669.00	29,148	30,216	3,520	8.84	398
1955	3,720.00	3,508	3,637	455	9.28	49
1956	5,330.00	4,984	5,167	696	9.75	71
1957	6,095.00	5,648	5,855	850	10.24	83
1958	2,917.00	2,678	2,776	433	10.75	40
1959	33,622.00	30,554	31,673	5,311	11.30	470
1960	20,484.00	18,421	19,096	3,436	11.86	290
1961	5,404.00	4,806	4,982	962	12.45	77
1962	4,181.00	3,675	3,810	789	13.06	60
1963	3,368.00	2,924	3,031	674	13.69	49
1964	510.00	437	453	108	14.34	8
1965	1,141.00	965	1,000	255	15.00	17
1966	14,991.00	12,515	12,973	3,517	15.67	224
1967	5,023.00	4,135	4,286	1,239	16.36	76
1968	21,270.00	17,260	17,892	5,505	17.05	323
1969	7,839.00	6,267	6,497	2,126	17.76	120
1970	9,425.00	7,420	7,692	2,676	18.48	145
1972	467.00	356	369	145	19.94	7
1973	5,422.00	4,066	4,215	1,749	20.69	85
1974	12,235.00	9,015	9,345	4,114	21.46	192
1976	34,283.00	24,356	25,248	12,463	23.02	541
1977	7,510.00	5,235	5,427	2,834	23.81	119
1980	10,407.00	6,821	7,071	4,377	26.27	167
1981	71,579.00	45,886	47,567	31,170	27.12	1,149
1982	58,750.00	36,816	38,165	26,460	27.97	946



MIDAMERICAN ENERGY COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -10						
1983	31,433.00	19,240	19,945	14,631	28.83	507
1984	29,732.00	17,762	18,413	14,292	29.70	481
1985	16,814.00	9,794	10,153	8,342	30.58	273
1986	32,330.00	18,345	19,017	16,546	31.47	526
1987	5,280.00	2,916	3,023	2,785	32.37	86
1988	35,818.00	19,227	19,931	19,469	33.28	585
1989	11,342.00	5,912	6,129	6,347	34.20	186
1992	25,503.00	12,089	12,532	15,521	36.99	420
1993	43,948.00	20,133	20,870	27,473	37.93	724
1994	26,253.00	11,605	12,030	16,848	38.88	433
1995	4,733.00	2,016	2,090	3,116	39.83	78
1997	2,017.00	794	823	1,396	41.75	33
2002	173,956.21	54,109	56,091	135,261	46.62	2,901
2007	13,135.61	2,990	3,099	11,350	51.55	220
2012	59,214.00	8,498	8,809	56,326	56.52	997
2013	70,681.32	8,959	9,287	68,462	57.51	1,190
2014	48,707.95	5,350	5,546	48,033	58.51	821
2015	42,342.84	3,934	4,078	42,499	59.51	714
	1,112,818.62	574,581	595,534	628,566		17,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 1.57

MIDAMERICAN ENERGY COMPANY

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - ANR PIPELINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -10						
1994	9,962.00	4,404	4,748	6,210	38.88	160
	9,962.00	4,404	4,748	6,210		160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.8 1.61

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. -50						
1920	2,186.97	3,112	2,973	307	3.50	88
1921	292.00	414	395	43	3.75	11
1922	437.60	618	590	66	4.01	16
1926	1,502.00	2,086	1,993	260	5.04	52
1928	1,380.96	1,902	1,817	254	5.56	46
1930	2,292.36	3,131	2,991	448	6.08	74
1931	32,629.60	44,388	42,401	6,543	6.33	1,034
1932	1,988.03	2,693	2,572	410	6.60	62
1933	2,427.31	3,274	3,127	514	6.86	75
1934	12,254.61	16,455	15,718	2,664	7.13	374
1935	4,146.26	5,542	5,294	925	7.41	125
1936	72,844.29	96,909	92,570	16,696	7.69	2,171
1937	13,214.34	17,498	16,715	3,107	7.97	390
1938	2,739.01	3,609	3,447	662	8.27	80
1939	4,698.42	6,159	5,883	1,165	8.57	136
1940	198,519.27	258,892	247,300	50,479	8.88	5,685
1941	26,754.92	34,703	33,149	6,983	9.20	759
1942	15,751.44	20,316	19,406	4,221	9.53	443
1943	7,715.82	9,894	9,451	2,123	9.87	215
1944	724.98	924	883	204	10.22	20
1945	77,670.44	98,379	93,974	22,532	10.58	2,130
1946	33,989.81	42,767	40,852	10,133	10.96	925
1947	77,866.05	97,322	92,964	23,835	11.34	2,102
1948	88,925.87	110,341	105,400	27,989	11.75	2,382
1949	542,340.98	668,039	638,127	175,384	12.16	14,423
1950	1,244,795.24	1,521,482	1,453,357	413,836	12.59	32,870
1951	752,648.72	912,639	871,775	257,198	13.03	19,739
1952	1,361,034.72	1,636,549	1,563,272	478,280	13.49	35,454
1953	1,930,054.00	2,300,750	2,197,733	697,348	13.96	49,953
1954	2,647,016.37	3,127,384	2,987,355	983,170	14.44	68,087
1955	3,735,949.42	4,372,686	4,176,898	1,427,026	14.94	95,517
1956	1,535,681.10	1,780,138	1,700,432	603,090	15.45	39,035
1957	1,414,790.18	1,623,472	1,550,781	571,404	15.98	35,757
1958	1,092,509.84	1,240,889	1,185,328	453,437	16.51	27,464
1959	3,323,943.85	3,734,301	3,567,097	1,418,819	17.07	83,118
1960	4,671,312.95	5,190,343	4,957,944	2,049,025	17.63	116,224
1961	3,568,667.72	3,919,521	3,744,024	1,608,978	18.21	88,357
1962	3,076,987.49	3,338,747	3,189,254	1,426,227	18.81	75,823
1963	2,508,755.29	2,688,984	2,568,584	1,194,549	19.41	61,543
1964	3,123,408.62	3,305,066	3,157,081	1,528,032	20.03	76,287
1965	6,247,406.67	6,523,979	6,231,866	3,139,244	20.66	151,948
1966	3,815,806.22	3,930,815	3,754,812	1,968,897	21.30	92,436
1967	3,970,859.37	4,033,659	3,853,051	2,103,238	21.95	95,819

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. -50						
1968	3,575,372.44	3,579,037	3,418,785	1,944,274	22.62	85,954
1969	5,229,044.25	5,157,145	4,926,233	2,917,333	23.29	125,261
1970	8,007,591.37	7,777,373	7,429,139	4,582,248	23.97	191,166
1971	4,280,656.31	4,091,516	3,908,317	2,512,667	24.67	101,851
1972	4,107,531.45	3,861,655	3,688,749	2,472,548	25.38	97,421
1973	3,269,080.28	3,022,199	2,886,879	2,016,741	26.09	77,299
1974	5,112,692.19	4,645,443	4,437,442	3,231,596	26.81	120,537
1975	3,585,523.13	3,199,273	3,056,025	2,322,260	27.55	84,293
1976	4,683,374.38	4,102,425	3,918,738	3,106,324	28.29	109,803
1977	5,167,354.70	4,440,876	4,242,035	3,508,997	29.04	120,833
1978	5,906,959.17	4,977,440	4,754,574	4,105,865	29.80	137,781
1979	8,293,640.59	6,847,727	6,541,118	5,899,343	30.57	192,978
1980	9,208,239.84	7,446,519	7,113,099	6,699,261	31.34	213,761
1981	5,306,977.10	4,199,146	4,011,128	3,949,338	32.13	122,917
1982	5,661,047.73	4,380,632	4,184,488	4,307,084	32.92	130,835
1983	4,541,300.78	3,434,041	3,280,281	3,531,670	33.72	104,735
1984	7,508,850.83	5,543,897	5,295,668	5,967,608	34.53	172,824
1985	7,864,034.51	5,665,526	5,411,851	6,384,201	35.34	180,651
1986	7,903,175.10	5,549,096	5,300,634	6,554,129	36.17	181,203
1987	7,036,971.11	4,813,605	4,598,075	5,957,382	36.99	161,054
1988	11,166,072.36	7,431,244	7,098,508	9,650,601	37.83	255,104
1989	8,666,342.32	5,605,130	5,354,159	7,645,354	38.68	197,657
1990	10,760,518.19	6,757,821	6,455,238	9,685,539	39.53	245,017
1991	10,890,313.63	6,635,141	6,338,051	9,997,419	40.38	247,583
1992	12,732,193.63	7,512,885	7,176,494	11,921,796	41.25	289,013
1993	10,702,056.51	6,109,644	5,836,083	10,217,002	42.12	242,569
1994	11,864,132.37	6,542,772	6,249,818	11,546,381	43.00	268,520
1995	10,299,801.51	5,480,164	5,234,788	10,214,914	43.88	232,792
1996	27,632,696.71	14,159,823	13,525,814	27,923,231	44.77	623,704
1997	15,319,457.40	7,545,905	7,208,035	15,771,151	45.67	345,328
1998	11,449,357.95	5,412,398	5,170,057	12,003,980	46.57	257,762
1999	11,879,699.10	5,377,227	5,136,460	12,683,089	47.48	267,125
2000	11,349,980.00	4,909,661	4,689,830	12,335,140	48.39	254,911
2001	15,505,002.44	6,392,325	6,106,107	17,151,397	49.31	347,828
2002	14,369,375.02	5,632,508	5,380,311	16,173,752	50.23	321,994
2003	14,906,594.55	5,537,427	5,289,487	17,070,405	51.16	333,667
2004	18,665,768.28	6,550,845	6,257,530	21,741,122	52.09	417,376
2005	20,231,031.28	6,680,792	6,381,658	23,964,889	53.03	451,912
2006	19,571,185.99	6,056,891	5,785,692	23,571,087	53.97	436,744
2007	22,873,607.81	6,599,608	6,304,109	28,006,303	54.92	509,947
2008	26,143,712.78	6,995,273	6,682,058	32,533,511	55.87	582,307
2009	18,999,168.66	4,685,480	4,475,687	24,023,066	56.82	422,792
2010	19,347,362.92	4,361,573	4,166,283	24,854,761	57.78	430,162

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. -50						
2011	22,894,666.15	4,676,693	4,467,293	29,874,706	58.74	508,592
2012	21,126,362.29	3,868,026	3,694,834	27,994,709	59.70	468,923
2013	40,045,864.30	6,474,816	6,184,905	53,883,891	60.67	888,147
2014	41,742,512.06	5,856,266	5,594,050	57,019,718	61.64	925,044
2015	39,868,685.93	4,739,988	4,527,754	55,275,275	62.61	882,851
2016	23,235,460.73	2,260,229	2,159,027	32,694,164	63.59	514,140
2017	33,784,127.00	2,563,708	2,448,917	48,227,274	64.56	747,015
2018	31,363,110.58	1,702,076	1,625,865	45,418,801	65.54	692,994
2019	34,914,185.71	1,139,599	1,088,574	51,282,705	66.52	770,937
2020	40,028,116.75	432,904	413,520	59,628,655	67.51	883,257
	851,824,861.28	336,152,184	321,100,890	956,636,402		19,256,120
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.7 2.26

MIDAMERICAN ENERGY COMPANY

ACCOUNT 376.01 MAINS - ANR PIPELINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. -50						
1990	2,544,319.00	1,597,883	1,689,306	2,127,172	39.53	53,812
1991	8,096.00	4,933	5,216	6,928	40.38	172
	2,552,415.00	1,602,816	1,694,522	2,134,101		53,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.5 2.12

MIDAMERICAN ENERGY COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -45						
1946	14.13	17	20			
1947	883.00	1,066	1,236	44	8.69	5
1948	4,075.00	4,887	5,666	243	8.99	27
1949	906.00	1,079	1,251	63	9.30	7
1950	18,914.35	22,357	25,919	1,507	9.61	157
1951	24,383.16	28,611	33,170	2,186	9.92	220
1952	192,084.55	223,620	259,249	19,274	10.25	1,880
1953	102,612.83	118,516	137,399	11,390	10.58	1,077
1954	94,001.92	107,705	124,866	11,437	10.91	1,048
1955	71,337.24	81,060	93,975	9,464	11.25	841
1956	65,770.69	74,093	85,898	9,470	11.60	816
1957	40,249.14	44,938	52,098	6,263	11.96	524
1958	56,034.19	61,984	71,860	9,390	12.33	762
1959	78,547.69	86,078	99,793	14,101	12.70	1,110
1960	64,746.26	70,267	81,463	12,419	13.08	949
1961	97,258.10	104,493	121,142	19,882	13.47	1,476
1962	35,401.33	37,640	43,637	7,695	13.87	555
1963	26,258.33	27,619	32,020	6,055	14.28	424
1964	50,815.90	52,854	61,275	12,408	14.70	844
1965	44,774.80	46,033	53,367	11,556	15.13	764
1966	78,768.53	80,016	92,765	21,449	15.57	1,378
1967	109,960.56	110,322	127,900	31,543	16.02	1,969
1968	170,462.27	168,837	195,738	51,432	16.48	3,121
1969	216,213.14	211,318	244,987	68,522	16.95	4,043
1970	145,202.23	139,971	162,273	48,270	17.43	2,769
1971	176,747.04	167,963	194,725	61,558	17.92	3,435
1972	140,222.59	131,300	152,220	51,103	18.42	2,774
1973	154,210.05	142,204	164,861	58,744	18.93	3,103
1974	304,290.92	276,187	320,192	121,030	19.45	6,223
1975	379,286.36	338,652	392,609	157,356	19.98	7,876
1976	183,160.33	160,778	186,395	79,187	20.52	3,859
1977	150,008.00	129,378	149,992	67,520	21.07	3,205
1978	275,398.98	233,224	270,384	128,945	21.63	5,961
1979	292,592.58	243,134	281,873	142,386	22.20	6,414
1980	135,091.35	110,070	127,607	68,275	22.78	2,997
1981	503,606.92	402,189	466,270	263,960	23.36	11,300
1982	119,248.00	93,238	108,094	64,816	23.96	2,705
1983	97,729.81	74,778	86,692	55,016	24.56	2,240
1984	220,044.12	164,564	190,784	128,280	25.18	5,095
1985	761,238.95	556,148	644,759	459,037	25.80	17,792
1986	420,598.77	299,890	347,671	262,197	26.43	9,920
1987	368,612.00	256,244	297,071	237,416	27.07	8,770
1988	612,150.00	414,624	480,686	406,932	27.71	14,685

MIDAMERICAN ENERGY COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -45						
1989	757,070.35	498,840	578,320	519,432	28.37	18,309
1990	358,924.63	229,894	266,523	253,918	29.03	8,747
1991	1,001,412.95	622,711	721,928	730,121	29.70	24,583
1992	802,294.85	483,677	560,741	602,587	30.38	19,835
1993	816,542.04	476,779	552,744	631,242	31.06	20,323
1994	1,249,083.54	705,306	817,682	993,489	31.75	31,291
1995	537,391.50	292,955	339,632	439,586	32.45	13,547
1996	221,962.50	116,669	135,258	186,588	33.15	5,629
1997	303,175.63	153,356	177,790	261,815	33.86	7,732
1998	231,142.97	112,278	130,167	204,990	34.58	5,928
1999	399,153.33	185,873	215,488	363,284	35.30	10,291
2000	460,316.94	204,990	237,651	429,809	36.03	11,929
2001	562,311.43	238,963	277,037	538,315	36.76	14,644
2002	355,738.74	143,837	166,755	349,066	37.50	9,308
2003	839,308.03	322,042	373,353	843,644	38.24	22,062
2004	664,771.04	241,163	279,588	684,330	38.99	17,551
2005	1,129,757.98	385,915	447,403	1,190,746	39.75	29,956
2006	1,607,579.86	515,499	597,633	1,733,358	40.50	42,799
2007	1,246,446.15	372,946	432,367	1,374,980	41.27	33,317
2008	1,346,560.89	374,355	434,001	1,518,512	42.03	36,129
2009	740,344.38	189,924	220,185	853,314	42.80	19,937
2010	760,043.17	178,446	206,878	895,185	43.58	20,541
2011	445,047.02	94,810	109,916	535,402	44.36	12,069
2012	1,017,721.34	194,393	225,366	1,250,330	45.15	27,693
2013	1,707,910.32	288,608	334,592	2,141,878	45.94	46,623
2014	2,547,132.66	374,320	433,960	3,259,382	46.73	69,749
2015	824,034.48	102,709	119,074	1,075,776	47.53	22,634
2016	835,426.78	85,498	99,120	1,112,249	48.33	23,014
2017	1,874,633.73	149,502	173,322	2,544,897	49.14	51,789
2018	2,280,751.97	130,366	151,137	3,155,953	49.95	63,182
2019	3,856,537.90	132,250	153,321	5,438,659	50.77	107,123
2020	2,152,184.06	24,591	28,510	3,092,157	51.59	59,937
	41,016,625.27	14,723,411	17,069,294	42,404,813		1,053,321

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 2.57



MIDAMERICAN ENERGY COMPANY

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -50						
1931	831.00	1,171	1,182	64	3.34	19
1932	228.00	320	323	19	3.59	5
1934	2,144.00	2,979	3,007	209	4.05	52
1935	95.00	131	132	10	4.27	2
1936	3,154.00	4,345	4,385	346	4.49	77
1937	685.00	940	949	78	4.71	17
1938	285.00	389	393	34	4.93	7
1939	1,239.00	1,684	1,700	158	5.15	31
1940	190.00	257	259	26	5.37	5
1943	38.00	51	51	6	6.05	1
1944	8.00	11	11	1	6.28	
1945	189.00	250	252	32	6.51	5
1947	347.00	454	458	62	6.99	9
1948	1,156.00	1,506	1,520	214	7.24	30
1949	672.00	871	879	129	7.49	17
1950	5,880.00	7,577	7,648	1,172	7.75	151
1951	22,596.00	28,952	29,222	4,672	8.02	583
1952	4,508.00	5,743	5,796	966	8.29	117
1953	86,463.00	109,486	110,505	19,190	8.57	2,239
1954	67,211.00	84,576	85,363	15,454	8.86	1,744
1955	6,851.00	8,565	8,645	1,632	9.16	178
1956	3,231.00	4,012	4,049	798	9.47	84
1957	33,502.00	41,299	41,683	8,570	9.80	874
1958	10,098.00	12,354	12,469	2,678	10.14	264
1959	22,537.00	27,358	27,613	6,192	10.49	590
1960	51,657.00	62,186	62,765	14,720	10.86	1,355
1961	172,391.00	205,742	207,657	50,930	11.24	4,531
1962	46,393.00	54,875	55,386	14,204	11.63	1,221
1963	35,172.00	41,209	41,593	11,165	12.04	927
1964	39,301.00	45,585	46,009	12,942	12.47	1,038
1965	38,062.00	43,692	44,099	12,994	12.91	1,007
1966	82,284.00	93,422	94,292	29,134	13.37	2,179
1967	49,135.00	55,143	55,656	18,046	13.85	1,303
1968	127,484.00	141,368	142,684	48,542	14.34	3,385
1969	82,811.00	90,678	91,522	32,694	14.85	2,202
1970	107,348.00	116,024	117,104	43,918	15.37	2,857
1971	48,222.00	51,422	51,901	20,432	15.90	1,285
1972	3,569.00	3,751	3,786	1,568	16.46	95
1973	6,706.00	6,946	7,011	3,048	17.02	179
1974	38,935.00	39,714	40,084	18,318	17.60	1,041
1975	11,969.00	12,013	12,125	5,828	18.20	320
1976	57,738.00	57,003	57,534	29,073	18.80	1,546
1977	53,915.00	52,317	52,804	28,068	19.42	1,445

MIDAMERICAN ENERGY COMPANY

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -50						
1978	63,538.00	60,546	61,110	34,197	20.06	1,705
1979	72,168.00	67,510	68,138	40,114	20.70	1,938
1980	125,224.00	114,888	115,957	71,879	21.36	3,365
1981	368,009.93	330,905	333,985	218,030	22.03	9,897
1982	21,510.00	18,942	19,118	13,147	22.71	579
1983	225,472.00	194,317	196,126	142,082	23.40	6,072
1984	257,291.00	216,827	218,845	167,092	24.10	6,933
1985	231,467.00	190,582	192,356	154,844	24.81	6,241
1986	132,832.00	106,761	107,755	91,493	25.53	3,584
1987	106,502.00	83,479	84,256	75,497	26.26	2,875
1988	310,632.00	237,209	239,417	226,531	27.00	8,390
1989	121,283.00	90,134	90,973	90,952	27.75	3,278
1990	932,606.00	674,022	680,296	718,613	28.50	25,214
1991	257,462.00	180,669	182,351	203,842	29.27	6,964
1992	843,225.00	573,781	579,122	685,716	30.05	22,819
1993	192,313.82	126,768	127,948	160,523	30.83	5,207
1994	38,440.00	24,511	24,739	32,921	31.62	1,041
1995	264,233.00	162,721	164,236	232,114	32.42	7,160
1996	217,759.98	129,291	130,495	196,145	33.23	5,903
1997	675,929.04	386,202	389,797	624,097	34.05	18,329
1998	314,553.00	172,690	174,298	297,532	34.87	8,533
1999	256,337.16	134,927	136,183	248,323	35.70	6,956
2000	26,867.00	13,526	13,652	26,648	36.54	729
2001	220,681.55	106,046	107,033	223,989	37.38	5,992
2002	83,629.79	38,249	38,605	86,840	38.23	2,272
2003	166,632.35	72,303	72,976	176,973	39.09	4,527
2004	397,202.55	162,923	164,440	431,364	39.96	10,795
2005	575,588.22	222,442	224,513	638,869	40.83	15,647
2006	343,343.52	124,448	125,606	389,409	41.71	9,336
2007	597,349.63	202,179	204,061	691,963	42.59	16,247
2008	331,788.97	104,240	105,210	392,473	43.48	9,027
2009	234,364.59	67,880	68,512	283,035	44.38	6,378
2010	264,846.23	70,209	70,863	326,406	45.28	7,209
2011	472,750.14	113,715	114,774	594,351	46.18	12,870
2012	3,007,443.14	648,796	654,836	3,856,329	47.09	81,893
2013	1,578,413.44	300,901	303,702	2,063,918	48.01	42,989
2014	1,821,805.80	301,582	304,389	2,428,320	48.93	49,628
2015	1,744,721.75	245,064	247,345	2,369,738	49.85	47,537
2016	5,247,143.87	603,920	609,542	7,261,174	50.78	142,993
2017	1,992,509.07	178,788	180,452	2,808,312	51.71	54,309

MIDAMERICAN ENERGY COMPANY

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -50						
2018	2,236,068.89	143,321	144,655	3,209,448	52.65	60,958
2019	1,840,857.42	71,296	71,960	2,689,326	53.58	50,193
2020	165,874.18	2,127	2,147	246,664	54.53	4,523
	30,705,900.03	9,590,008	9,679,280	36,379,570		834,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.6 2.72

MIDAMERICAN ENERGY COMPANY

ACCOUNT 379.01 MEASURING AND REGULATING STATION EQUIPMENT - ANR PIPELINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -50						
1990	424,395.00	306,723	388,799	247,794	28.50	8,695
1994	19,626.00	12,514	15,862	13,577	31.62	429
1995	26,292.00	16,191	20,524	18,914	32.42	583
	470,313.00	335,428	425,185	280,285		9,707
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.9 2.06

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R3						
NET SALVAGE PERCENT.. -100						
1925	5.01	10	10			
1927	14.64	29	29			
1929	2.16	4	4			
1934	19.28	37	38	1	2.36	
1941	9.32	17	17	2	4.15	
1952	7,862.56	13,758	13,971	1,754	7.13	246
1953	54,190.00	94,253	95,710	12,670	7.43	1,705
1954	69,229.12	119,633	121,483	16,975	7.75	2,190
1955	645,562.11	1,107,875	1,125,003	166,121	8.09	20,534
1956	498,283.81	849,185	862,314	134,254	8.43	15,926
1957	677,645.92	1,146,292	1,164,014	191,278	8.79	21,761
1958	887,979.56	1,490,562	1,513,607	262,352	9.16	28,641
1959	1,431,434.34	2,383,224	2,420,070	442,799	9.55	46,366
1960	2,044,576.98	3,374,615	3,426,788	662,366	9.96	66,503
1961	1,633,477.33	2,672,010	2,713,321	553,634	10.38	53,337
1962	1,190,190.29	1,928,941	1,958,763	421,618	10.81	39,003
1963	1,464,173.30	2,349,354	2,385,676	542,671	11.27	48,152
1964	1,296,631.44	2,059,154	2,090,989	502,274	11.74	42,783
1965	3,096,596.69	4,865,435	4,940,657	1,252,536	12.22	102,499
1966	1,527,511.52	2,372,745	2,409,429	645,594	12.73	50,714
1967	1,913,224.35	2,936,952	2,982,359	844,090	13.25	63,705
1968	1,689,708.75	2,562,443	2,602,060	777,358	13.78	56,412
1969	2,005,610.90	3,002,079	3,048,493	962,729	14.34	67,136
1970	2,701,789.67	3,991,084	4,052,788	1,350,791	14.90	90,657
1971	2,055,619.41	2,994,010	3,040,299	1,070,940	15.49	69,138
1972	2,463,902.05	3,536,784	3,591,464	1,336,340	16.09	83,054
1973	2,321,243.65	3,282,331	3,333,077	1,309,410	16.70	78,408
1974	2,589,240.69	3,604,016	3,659,736	1,518,745	17.33	87,637
1975	2,523,919.25	3,456,457	3,509,895	1,537,944	17.97	85,584
1976	2,982,402.31	4,015,268	4,077,346	1,887,459	18.63	101,313
1977	3,331,832.00	4,407,347	4,475,487	2,188,177	19.30	113,377
1978	4,299,336.10	5,584,580	5,670,920	2,927,752	19.98	146,534
1979	4,470,752.97	5,699,048	5,787,158	3,154,348	20.67	152,605
1980	4,278,850.00	5,347,792	5,430,471	3,127,229	21.38	146,269
1981	4,038,664.49	4,945,587	5,022,048	3,055,281	22.10	138,248
1982	4,251,129.94	5,096,850	5,175,650	3,326,610	22.83	145,712
1983	4,003,271.30	4,695,757	4,768,356	3,238,187	23.57	137,386
1984	5,224,978.42	5,993,155	6,085,812	4,364,145	24.31	179,521
1985	5,024,495.39	5,629,244	5,716,275	4,332,716	25.07	172,825
1986	6,102,173.69	6,671,751	6,774,899	5,429,448	25.84	210,118
1987	6,303,120.12	6,718,874	6,822,751	5,783,489	26.62	217,261
1988	6,031,828.15	6,262,485	6,359,306	5,704,350	27.41	208,112
1989	5,309,059.78	5,363,106	5,446,022	5,172,098	28.21	183,343

MIDAMERICAN ENERGY COMPANY

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R3						
NET SALVAGE PERCENT.. -100						
1990	6,646,623.77	6,525,389	6,626,274	6,666,974	29.02	229,737
1991	6,496,343.06	6,190,885	6,286,599	6,706,087	29.84	224,735
1992	6,549,597.43	6,053,269	6,146,855	6,952,340	30.66	226,756
1993	7,834,159.09	7,009,536	7,117,907	8,550,411	31.50	271,442
1994	7,782,056.68	6,733,502	6,837,605	8,726,508	32.34	269,836
1995	7,167,786.21	5,988,255	6,080,836	8,254,736	33.19	248,712
1996	5,942,811.82	4,785,509	4,859,495	7,026,129	34.05	206,347
1997	15,174,729.42	11,756,470	11,938,230	18,411,229	34.92	527,240
1998	7,774,815.34	5,786,173	5,875,630	9,674,001	35.79	270,299
1999	7,150,786.19	5,100,942	5,179,805	9,121,767	36.67	248,753
2000	6,419,657.83	4,378,849	4,446,548	8,392,768	37.56	223,450
2001	12,034,189.00	7,828,481	7,949,513	16,118,865	38.46	419,107
2002	9,637,533.14	5,965,055	6,057,278	13,217,788	39.36	335,818
2003	9,353,459.23	5,490,668	5,575,556	13,131,362	40.27	326,083
2004	10,271,619.02	5,698,078	5,786,173	14,757,065	41.19	358,268
2005	10,302,937.92	5,382,873	5,466,095	15,139,781	42.11	359,529
2006	12,274,543.00	6,012,317	6,105,270	18,443,816	43.04	428,527
2007	9,980,579.50	4,563,121	4,633,669	15,327,490	43.97	348,590
2008	12,336,710.57	5,233,479	5,314,391	19,359,030	44.91	431,063
2009	10,180,674.85	3,979,422	4,040,946	16,320,404	45.86	355,874
2010	10,050,879.49	3,593,591	3,649,149	16,452,610	46.81	351,476
2011	12,086,533.93	3,918,696	3,979,281	20,193,787	47.76	422,818
2012	14,122,303.40	4,102,812	4,166,243	24,078,364	48.72	494,219
2013	13,776,284.84	3,538,301	3,593,005	23,959,565	49.68	482,278
2014	18,939,264.87	4,219,668	4,284,906	33,593,624	50.65	663,250
2015	15,773,998.46	2,977,815	3,023,853	28,524,144	51.62	552,579
2016	18,112,827.94	2,802,779	2,846,111	33,379,545	52.59	634,713
2017	19,320,022.96	2,325,358	2,361,309	36,278,737	53.57	677,221
2018	21,971,948.40	1,896,619	1,925,942	42,017,955	54.54	770,406
2019	23,431,231.30	1,216,550	1,235,359	45,627,104	55.52	821,814
2020	29,575,561.70	508,700	516,564	58,634,559	56.51	1,037,596
	480,914,019.12	284,187,295	288,580,962	673,247,076		16,693,251

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 3.47

MIDAMERICAN ENERGY COMPANY

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. -2						
1952	4,446.00	4,535	4,535			
1954	1,416.00	1,444	1,444			
1955	5,293.00	5,399	5,399			
1956	5,437.00	5,546	5,546			
1957	2,707.00	2,761	2,761			
1958	5,648.00	5,761	5,761			
1959	6,072.00	6,193	6,193			
1960	7,204.00	7,348	7,348			
1961	7,852.00	7,956	7,747	262	0.20	262
1962	2,971.92	2,976	2,898	133	0.55	133
1963	1,144.19	1,132	1,102	65	0.89	65
1964	3,330.85	3,257	3,171	226	1.24	182
1965	257,180.93	248,508	241,979	20,346	1.58	12,877
1966	156,977.59	149,870	145,933	14,184	1.92	7,388
1967	151,185.39	142,643	138,896	15,313	2.25	6,806
1968	80,278.51	74,815	72,850	9,034	2.59	3,488
1969	148,646.70	136,862	133,266	18,354	2.92	6,286
1970	661,559.48	601,461	585,660	89,131	3.26	27,341
1971	374,645.79	336,408	327,570	54,569	3.59	15,200
1972	369,833.67	327,813	319,201	58,029	3.93	14,766
1973	250,514.79	219,156	213,399	42,126	4.27	9,866
1974	396,349.15	342,151	333,162	71,114	4.61	15,426
1975	233,439.35	198,820	193,597	44,511	4.95	8,992
1976	241,365.11	202,781	197,454	48,738	5.29	9,213
1977	367,037.69	303,995	296,009	78,369	5.64	13,895
1978	435,261.43	355,320	345,985	97,982	5.99	16,358
1979	519,120.45	417,603	406,632	122,871	6.34	19,380
1980	694,628.08	550,287	535,830	172,691	6.70	25,775
1981	369,424.91	288,138	280,568	96,245	7.06	13,632
1982	207,909.85	159,545	155,354	56,714	7.43	7,633
1983	189,042.75	142,689	138,940	53,884	7.80	6,908
1984	76,951.89	57,089	55,589	22,902	8.18	2,800
1985	348,949.89	254,372	247,689	108,240	8.56	12,645
1986	1,220,539.89	873,545	850,596	394,355	8.95	44,062
1987	1,056,462.15	742,105	722,609	354,982	9.34	38,007
1988	1,351,468.40	930,941	906,484	472,014	9.74	48,461
1989	682,535.51	460,646	448,544	247,642	10.15	24,398
1990	518,459.14	342,506	333,508	195,320	10.57	18,479
1991	346,485.74	223,949	218,066	135,349	10.99	12,316
1992	2,412,416.04	1,523,963	1,483,927	976,737	11.42	85,529
1993	2,185,718.10	1,347,313	1,311,917	917,515	11.87	77,297
1994	2,315,173.50	1,391,689	1,355,128	1,006,349	12.32	81,684
1995	2,837,222.10	1,661,137	1,617,497	1,276,470	12.78	99,880

MIDAMERICAN ENERGY COMPANY

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. -2						
1996	3,354,298.50	1,910,262	1,860,077	1,561,307	13.25	117,834
1997	916,011.39	506,716	493,404	440,928	13.73	32,114
1998	2,230,681.78	1,196,805	1,165,364	1,109,931	14.22	78,054
1999	1,751,704.51	909,450	885,558	901,181	14.73	61,180
2000	2,116,402.40	1,062,095	1,034,192	1,124,538	15.24	73,789
2001	2,859,719.36	1,383,580	1,347,232	1,569,682	15.77	99,536
2002	2,768,302.77	1,287,593	1,253,766	1,569,903	16.32	96,195
2003	3,263,267.23	1,455,667	1,417,425	1,911,108	16.88	113,217
2004	3,963,448.66	1,691,190	1,646,760	2,395,958	17.45	137,304
2005	3,882,187.12	1,577,319	1,535,881	2,423,950	18.05	134,291
2006	4,109,667.25	1,585,907	1,544,243	2,647,618	18.65	141,963
2007	18,520,129.34	6,750,154	6,572,819	12,317,713	19.28	638,886
2008	24,846,401.01	8,506,995	8,283,506	17,059,823	19.93	855,987
2009	13,328,736.59	4,264,441	4,152,409	9,442,902	20.59	458,616
2010	3,644,391.97	1,080,502	1,052,116	2,665,164	21.28	125,243
2011	5,140,224.13	1,399,889	1,363,112	3,879,917	21.99	176,440
2012	5,125,625.48	1,268,712	1,235,382	3,992,756	22.72	175,738
2013	7,194,705.00	1,597,393	1,555,428	5,783,171	23.47	246,407
2014	8,929,307.55	1,745,710	1,699,848	7,408,046	24.25	305,486
2015	11,173,043.42	1,876,662	1,827,360	9,569,144	25.06	381,849
2016	11,397,030.00	1,592,621	1,550,781	10,074,190	25.89	389,115
2017	11,309,650.52	1,249,678	1,216,847	10,318,997	26.75	385,757
2018	18,129,148.04	1,454,744	1,416,526	17,075,205	27.64	617,772
2019	15,126,290.02	745,675	726,086	14,702,730	28.55	514,982
2020	17,860,253.66	297,491	289,675	17,927,783	29.51	607,516
	224,450,933.63	63,459,679	61,793,541	167,146,411		7,752,701
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.6 3.45



MIDAMERICAN ENERGY COMPANY

ACCOUNT 381.01 METERS - ANR PIPELINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. -2						
1990	88,594.78	58,528	70,581	19,786	10.57	1,872
	88,594.78	58,528	70,581	19,786		1,872
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 2.11

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
1926	385.00	357	385			
1930	94.00	86	94			
1937	32.00	28	32			
1938	238.00	210	238			
1939	20.00	18	20			
1940	7,813.00	6,830	7,813			
1941	14.00	12	14			
1942	14.00	12	14			
1944	73.50	63	72	2	8.56	
1945	2,946.57	2,513	2,888	59	8.83	7
1946	1,211.23	1,027	1,180	31	9.11	3
1947	3,004.38	2,534	2,913	91	9.39	10
1948	3,530.85	2,961	3,403	128	9.68	13
1949	3,456.72	2,882	3,313	144	9.98	14
1950	16,787.99	13,909	15,987	801	10.29	78
1951	37,573.85	30,923	35,542	2,032	10.62	191
1952	36,765.22	30,056	34,546	2,219	10.95	203
1953	55,987.91	45,444	52,233	3,755	11.30	332
1954	62,990.83	50,750	58,331	4,660	11.66	400
1955	226,463.85	181,058	208,105	18,359	12.03	1,526
1956	62,373.16	49,462	56,851	5,522	12.42	445
1957	73,548.90	57,834	66,474	7,075	12.82	552
1958	49,845.96	38,855	44,659	5,187	13.23	392
1959	72,787.08	56,216	64,614	8,173	13.66	598
1960	228,536.71	174,792	200,903	27,634	14.11	1,958
1961	85,780.03	64,950	74,653	11,127	14.57	764
1962	53,816.49	40,326	46,350	7,466	15.04	496
1963	55,347.29	41,022	47,150	8,197	15.53	528
1964	49,543.33	36,307	41,731	7,812	16.03	487
1965	204,609.56	148,172	170,307	34,303	16.55	2,073
1966	66,650.15	47,677	54,799	11,851	17.08	694
1967	73,486.18	51,905	59,659	13,827	17.62	785
1968	73,514.37	51,240	58,894	14,620	18.18	804
1969	61,786.40	42,478	48,824	12,962	18.75	691
1970	224,639.93	152,232	174,973	49,667	19.34	2,568
1971	128,785.41	86,007	98,855	29,930	19.93	1,502
1972	105,470.91	69,365	79,727	25,744	20.54	1,253
1973	98,645.28	63,856	73,395	25,250	21.16	1,193
1974	164,598.33	104,821	120,480	44,118	21.79	2,025
1975	91,549.93	57,310	65,871	25,679	22.44	1,144
1976	119,701.80	73,637	84,637	35,065	23.09	1,519
1977	132,895.12	80,269	92,260	40,635	23.76	1,710
1978	225,715.45	133,811	153,800	71,915	24.43	2,944

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
1979	300,883.12	174,964	201,101	99,782	25.11	3,974
1980	503,518.89	286,920	329,781	173,738	25.81	6,731
1981	347,872.48	194,172	223,178	124,694	26.51	4,704
1982	327,853.00	179,063	205,812	122,041	27.23	4,482
1983	292,876.23	156,446	179,817	113,059	27.95	4,045
1984	500,914.17	261,477	300,538	200,376	28.68	6,987
1985	178,672.89	91,064	104,668	74,005	29.42	2,515
1986	506,288.19	251,711	289,313	216,975	30.17	7,192
1987	543,945.11	263,634	303,017	240,928	30.92	7,792
1988	513,257.42	242,170	278,346	234,911	31.69	7,413
1989	623,129.17	286,016	328,742	294,387	32.46	9,069
1990	556,105.68	248,023	285,074	271,032	33.24	8,154
1991	638,812.09	276,497	317,801	321,011	34.03	9,433
1992	420,929.13	176,651	203,040	217,889	34.82	6,258
1993	489,421.06	198,788	228,484	260,937	35.63	7,324
1994	1,401,839.62	550,460	632,690	769,150	36.44	21,107
1995	810,560.09	307,340	353,252	457,308	37.25	12,277
1996	679,326.77	248,178	285,252	394,075	38.08	10,349
1997	589,826.15	207,324	238,295	351,531	38.91	9,034
1998	566,445.11	191,272	219,845	346,600	39.74	8,722
1999	519,326.29	168,002	193,099	326,227	40.59	8,037
2000	530,415.17	164,073	188,583	341,832	41.44	8,249
2001	572,937.64	169,017	194,266	378,672	42.30	8,952
2002	519,379.67	145,774	167,550	351,830	43.16	8,152
2003	693,363.08	184,552	212,121	481,242	44.03	10,930
2004	564,378.80	142,037	163,255	401,124	44.90	8,934
2005	784,407.09	185,904	213,675	570,732	45.78	12,467
2006	720,256.44	160,019	183,924	536,332	46.67	11,492
2007	590,254.57	122,377	140,658	449,597	47.56	9,453
2008	1,127,678.13	217,078	249,506	878,172	48.45	18,125
2009	750,166.92	133,155	153,046	597,121	49.35	12,100
2010	687,508.31	111,603	128,275	559,233	50.26	11,127
2011	1,494,077.47	219,883	252,730	1,241,347	51.17	24,259
2012	1,749,737.51	230,965	265,468	1,484,270	52.08	28,500
2013	1,141,085.33	133,130	153,018	988,067	53.00	18,643
2014	763,525.94	77,368	88,926	674,600	53.92	12,511
2015	1,183,976.85	101,621	116,802	1,067,175	54.85	19,456
2016	1,017,642.72	71,744	82,461	935,182	55.77	16,769
2017	1,426,094.29	78,193	89,874	1,336,220	56.71	23,562

MIDAMERICAN ENERGY COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
2018	1,781,158.76	70,053	80,518	1,700,641	57.64	29,505
2019	1,753,033.38	41,494	47,693	1,705,340	58.58	29,111
2020	2,396,648.04	18,766	21,569	2,375,079	59.53	39,897
	36,522,559.44	9,833,195	11,302,052	25,220,507		557,695
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.2 1.53

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1935	179.00	173	188			
1947	2,654.00	2,433	2,787			
1949	2,110.00	1,914	2,216			
1951	4,874.00	4,371	5,118			
1952	727.00	648	763			
1953	1,016.00	901	1,067			
1954	11,297.00	9,951	11,862			
1955	3,241.00	2,836	3,403			
1957	9,549.00	8,240	10,026			
1958	6,104.00	5,228	6,409			
1959	2,688.00	2,284	2,822			
1960	3,628.00	3,057	3,809			
1961	15,671.00	13,092	16,455			
1962	23,031.00	19,069	24,183			
1963	3,516.00	2,884	3,692			
1964	5,772.00	4,686	6,061			
1965	10,987.00	8,828	11,536			
1966	65,976.00	52,435	69,275			
1967	45,786.00	35,969	48,075			
1968	17,274.00	13,409	18,138			
1969	59,401.00	45,531	62,371			
1970	45,684.00	34,563	47,968			
1971	19,344.00	14,439	20,311			
1972	15,092.00	11,104	15,847			
1973	28,111.00	20,383	29,517			
1974	5,502.00	3,928	5,716	61	17.60	3
1975	8,944.00	6,284	9,144	247	18.20	14
1976	3,707.00	2,562	3,728	164	18.80	9
1977	8,122.00	5,517	8,028	500	19.42	26
1978	8,847.00	5,901	8,587	702	20.06	35
1979	11,689.00	7,654	11,137	1,136	20.70	55
1980	97,478.00	62,603	91,093	11,259	21.36	527
1981	59,421.00	37,401	54,422	7,970	22.03	362
1982	219,611.00	135,378	196,988	33,604	22.71	1,480
1983	19,722.00	11,898	17,313	3,395	23.40	145
1984	102,973.00	60,745	88,390	19,732	24.10	819
1985	96,097.00	55,386	80,592	20,310	24.81	819
1986	58,477.00	32,900	47,873	13,528	25.53	530
1987	54,412.00	29,855	43,442	13,691	26.26	521
1988	145,713.00	77,890	113,337	39,662	27.00	1,469
1989	144,443.00	75,142	109,339	42,326	27.75	1,525
1990	95,183.00	48,154	70,069	29,873	28.50	1,048
1991	302,642.00	148,661	216,316	101,458	29.27	3,466

MIDAMERICAN ENERGY COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1992	802,381.00	382,192	556,126	286,374	30.05	9,530
1993	189,517.11	87,447	127,244	71,749	30.83	2,327
1994	84,832.62	37,865	55,097	33,977	31.62	1,075
1995	913,062.34	393,601	572,727	385,988	32.42	11,906
1996	156,451.57	65,023	94,615	69,659	33.23	2,096
1997	66,532.78	26,610	38,720	31,139	34.05	915
2001	10,440.00	3,512	5,110	5,852	37.38	157
2002	22,174.93	7,099	10,330	12,954	38.23	339
2003	12,513.76	3,801	5,531	7,608	39.09	195
2004	6,185.60	1,776	2,584	3,911	39.96	98
2005	56,311.28	15,233	22,165	36,962	40.83	905
2006	68,264.72	17,320	25,202	46,476	41.71	1,114
2007	50,408.22	11,943	17,378	35,551	42.59	835
2008	162,791.82	35,802	52,096	118,835	43.48	2,733
2009	63,315.66	12,837	18,679	47,802	44.38	1,077
2010	198,666.29	36,866	53,644	154,956	45.28	3,422
2011	81,627.38	13,744	19,999	65,710	46.18	1,423
2012	70,759.06	10,685	15,548	58,749	47.09	1,248
2013	82,986.21	11,074	16,114	71,022	48.01	1,479
2014	80,701.38	9,352	13,608	71,128	48.93	1,454
2015	144,261.57	14,184	20,639	130,836	49.85	2,625
2016	85,411.24	6,881	10,012	79,670	50.78	1,569
2017	833,605.83	52,360	76,189	799,097	51.71	15,453
2018	730,376.77	32,769	47,682	719,214	52.65	13,660
2019	711,386.72	19,286	28,063	718,893	53.58	13,417
	7,531,660.86	2,435,549	3,504,515	4,403,729		103,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.4 1.38

MIDAMERICAN ENERGY COMPANY

ACCOUNT 389.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1987	1,056.00	501	677	379	34.14	11
1997	2,007.00	688	929	1,078	42.72	25
	3,063.00	1,189	1,606	1,457		36
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.5 1.18

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1927	212.00	202	139	84	5.00	17
1929	648.00	613	423	257	5.46	47
1938	35.00	32	22	15	7.81	2
1943	205.00	179	124	91	9.26	10
1947	1,500.00	1,274	879	696	10.50	66
1951	20,221.00	16,665	11,501	9,731	11.83	823
1952	263.00	215	148	128	12.17	11
1957	11,601.00	9,074	6,262	5,919	14.03	422
1958	578.00	448	309	298	14.42	21
1960	8,985.28	6,820	4,707	4,728	15.24	310
1961	113,012.41	84,876	58,577	60,086	15.66	3,837
1962	2,373.00	1,762	1,216	1,276	16.10	79
1963	1,708.00	1,254	865	928	16.54	56
1964	8,038.00	5,833	4,026	4,414	16.99	260
1965	2,474.00	1,774	1,224	1,374	17.45	79
1966	2,308.00	1,634	1,128	1,295	17.92	72
1968	1,728.00	1,192	823	991	18.88	52
1969	179,561.88	122,106	84,272	104,268	19.38	5,380
1970	395,638.13	265,188	183,020	232,400	19.89	11,684
1971	6,200.00	4,094	2,825	3,685	20.41	181
1972	40,326.00	26,229	18,102	24,240	20.93	1,158
1973	10,173.00	6,512	4,494	6,188	21.47	288
1974	19,113.00	12,034	8,305	11,764	22.02	534
1975	112,121.90	69,417	47,908	69,820	22.57	3,093
1976	36,477.00	22,193	15,317	22,984	23.13	994
1977	14,368.00	8,586	5,926	9,160	23.70	386
1978	58,818.50	34,484	23,799	37,960	24.29	1,563
1979	404,430.37	232,556	160,499	264,153	24.88	10,617
1980	14,498,240.46	8,173,463	5,640,940	9,582,212	25.47	376,216
1981	187,438.00	103,487	71,422	125,388	26.08	4,808
1982	738,702.31	399,244	275,539	500,098	26.69	18,737
1983	157,090.00	83,012	57,291	107,654	27.32	3,940
1984	78,309.05	40,440	27,910	54,315	27.95	1,943
1985	1,001,643.24	505,018	348,540	703,185	28.59	24,595
1986	241,666.62	118,895	82,056	171,694	29.23	5,874
1987	14,744.00	7,068	4,878	10,603	29.89	355
1988	53,091.00	24,782	17,103	38,643	30.55	1,265
1989	23,209.91	10,541	7,275	17,095	31.21	548
1990	186,856.00	82,439	56,896	139,303	31.89	4,368
1991	127,182.00	54,461	37,586	95,955	32.57	2,946
1992	283,514.00	117,668	81,209	216,481	33.26	6,509
1993	266,804.92	107,220	73,998	206,147	33.95	6,072
1994	168,242.00	65,362	45,110	131,544	34.65	3,796



MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1995	710,564.20	266,422	183,872	562,220	35.36	15,900
1996	979,358.87	353,930	244,266	784,061	36.07	21,737
1997	91,430.24	31,785	21,937	74,065	36.79	2,013
1998	1,301,691.19	434,635	299,965	1,066,811	37.51	28,441
1999	953,095.31	304,959	210,468	790,282	38.24	20,666
2000	351,624.00	107,538	74,218	294,987	38.98	7,568
2001	502,918.82	146,802	101,316	426,749	39.71	10,747
2002	751,543.48	208,612	143,974	645,147	40.46	15,945
2003	566,674.93	149,187	102,962	492,047	41.21	11,940
2004	577,203.23	143,692	99,169	506,894	41.96	12,080
2005	1,191,915.05	279,425	192,846	1,058,665	42.72	24,781
2006	60,999.99	13,415	9,258	54,792	43.48	1,260
2007	1,280,633.45	263,070	181,559	1,163,106	44.24	26,291
2008	270,704.02	51,629	35,632	248,607	45.01	5,523
2009	804,723.38	141,488	97,648	747,312	45.79	16,320
2010	1,139,366.05	183,362	126,548	1,069,786	46.57	22,972
2011	949,828.33	138,717	95,736	901,584	47.35	19,041
2012	2,805,396.51	367,413	253,571	2,692,095	48.14	55,922
2013	1,070,607.21	124,060	85,620	1,038,518	48.93	21,225
2014	1,507,456.51	151,952	104,870	1,477,959	49.72	29,726
2015	838,594.55	71,719	49,497	831,027	50.52	16,449
2016	937,558.69	65,691	45,337	939,100	51.33	18,295
2017	298,367.49	16,291	11,243	302,043	52.14	5,793
2018	546,831.33	21,399	14,769	559,404	52.95	10,565
2019	9,186,781.45	215,687	148,857	9,497,264	53.77	176,628
2020	36,849,109.35	288,252	198,938	38,492,627	54.59	705,122
	86,004,828.61	15,371,478	10,608,669	79,696,401		1,806,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.1 2.10

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	97,767.05	92,879	75,444	22,323	0.50	22,323
2012	10,248.06	8,711	7,076	3,172	1.50	2,115
2013	32,945.48	24,709	20,071	12,874	2.50	5,150
2014	19,901.68	12,936	10,508	9,394	3.50	2,684
2015	33,254.19	18,290	14,857	18,397	4.50	4,088
2016	96,201.52	43,291	35,165	61,037	5.50	11,098
2017	61,107.67	21,388	17,373	43,735	6.50	6,728
2018	253,058.04	63,265	51,389	201,669	7.50	26,889
2019	1,264,503.23	189,675	154,070	1,110,433	8.50	130,639
2020	21,300.84	1,065	865	20,436	9.50	2,151
	1,890,287.76	476,209	386,818	1,503,469		213,865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						11.31

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.04 CUSTOMER SERVICE OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	69,867.86	45,414	42,434	27,434	3.50	7,838
2015	2,499.63	1,375	1,284	1,216	4.50	270
2018	2,667.39	667	623	2,044	7.50	273
	75,034.88	47,456	44,341	30,693		8,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 11.17

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	250,203.99	225,184	204,822	45,382	0.50	45,382
2017	128,495.75	89,947	81,814	46,682	1.50	31,121
2018	1,155,382.47	577,691	525,454	629,928	2.50	251,971
2019	1,013,393.23	304,018	276,527	736,866	3.50	210,533
2020	1,511,531.43	151,153	137,485	1,374,046	4.50	305,344
	4,059,006.87	1,347,993	1,226,102	2,832,905		844,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 20.80

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.11 COMPUTER EQUIPMENT - SHARED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	1,552,737.76	1,397,464	1,420,183	132,555	0.50	132,555
2017	4,255,650.97	2,978,956	3,027,385	1,228,266	1.50	818,844
2018	357,081.15	178,541	181,444	175,637	2.50	70,255
2019	663,094.68	198,928	202,162	460,933	3.50	131,695
2020	348,722.96	34,872	35,439	313,284	4.50	69,619
	7,177,287.52	4,788,761	4,866,613	2,310,675		1,222,968
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 17.04

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.13 MOBILE DATA TERMINALS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	1,008,687.35	706,081	728,183	280,504	1.50	187,003
	1,008,687.35	706,081	728,183	280,504		187,003
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 18.54

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.14 CUSTOMER SERVICE COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	38,712.01	34,841	38,712			
2018	5,636.76	2,818	3,413	2,224	2.50	890
2019	6,415.45	1,925	2,331	4,084	3.50	1,167
	50,764.22	39,584	44,456	6,308		2,057
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.1	4.05

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. +5						
1991	10,788.00	10,249	10,249			
2002	34,517.00	28,081	32,791			
2005	18,602.44	13,945	17,672			
2009	60,611.06	40,725	52,242	5,339	3.22	1,658
2012	47,532.80	29,064	37,284	7,872	3.92	2,008
	172,051.30	122,064	150,238	13,211		3,666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.6	2.13



MIDAMERICAN ENERGY COMPANY

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
1978	5,190.00	4,930	4,930			
1982	7,929.00	7,533	7,533			
1984	10,178.00	9,669	9,669			
1989	14,210.00	13,500	13,500			
1990	18,102.00	16,998	17,197			
1991	2,121.00	1,965	2,015			
1993	802.00	721	762			
1994	10,740.00	9,512	10,203			
1997	21,984.00	18,475	20,885			
2001	53,162.00	41,025	48,586	1,918	2.44	786
2002	43,262.00	32,563	38,565	2,534	2.70	939
2004	41,119.37	29,418	34,840	4,223	3.21	1,316
2006	23,050.92	15,750	18,653	3,245	3.65	889
2007	41,341.34	27,734	32,846	6,428	3.82	1,683
2008	37,923.42	24,970	29,572	6,455	3.99	1,618
2009	57,422.82	36,969	43,783	10,769	4.19	2,570
2010	25,377.90	15,819	18,735	5,374	4.47	1,202
2012	29,143.46	16,186	19,169	8,517	5.40	1,577
2013	137,679.05	69,825	82,694	48,101	6.06	7,937
2014	124,083.28	55,857	66,152	51,727	6.84	7,562
2015	273,149.82	105,992	125,528	133,964	7.69	17,421
2017	866,501.35	219,722	260,219	562,957	9.53	59,072
2019	965,782.46	105,860	125,371	792,122	11.50	68,880
2020	43,418.47	1,586	1,879	39,369	12.50	3,150
	2,853,673.66	882,579	1,033,286	1,677,704		176,602

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 6.19

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.24 CUSTOMER SERVICE LIGHT TRUCKS LESS THAN 8,000 LBS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
2014	66,686.39	30,019	27,941	35,411	6.84	5,177
2016	171,689.32	55,330	51,499	111,606	8.59	12,993
2020	90,835.16	3,319	3,089	83,204	12.50	6,656
	329,210.87	88,668	82,529	230,221		24,826

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 7.54

MIDAMERICAN ENERGY COMPANY

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
1979	11,246.00	10,684	10,684			
1989	13,941.00	13,244	13,244			
1991	3,796.00	3,517	3,606			
1994	27,389.00	24,258	26,020			
1998	50,483.00	41,613	47,959			
1999	1,034.00	835	982			
2000	57,336.00	45,293	53,258	1,211	2.19	553
2001	185,240.00	142,949	168,086	7,892	2.44	3,234
2002	166,799.00	125,549	147,626	10,833	2.70	4,012
2003	418,713.39	307,208	361,230	36,548	2.96	12,347
2004	142,052.57	101,628	119,499	15,451	3.21	4,813
2005	62,279.39	43,509	51,160	8,005	3.44	2,327
2006	42,759.69	29,216	34,354	6,268	3.65	1,717
2007	29,061.26	19,496	22,924	4,684	3.82	1,226
2008	882,913.54	581,333	683,559	155,209	3.99	38,899
2009	591,970.91	381,114	448,132	114,240	4.19	27,265
2010	3,286.63	2,049	2,409	713	4.47	160
2011	815,248.79	484,348	569,519	204,967	4.87	42,088
2012	1,352,877.12	751,373	883,500	401,733	5.40	74,395
2013	509,077.03	258,182	303,583	180,040	6.06	29,710
2014	783,454.38	352,678	414,696	329,586	6.84	48,185
2015	1,132,634.13	439,504	516,790	559,212	7.69	72,719
2016	55,241.21	17,803	20,934	31,545	8.59	3,672
2017	3,221,585.04	816,910	960,561	2,099,945	9.53	220,351
2018	1,164,411.43	211,880	249,139	857,052	10.51	81,546
2019	68,018.24	7,456	8,767	55,850	11.50	4,857
2020	1,303,382.30	47,622	55,996	1,182,217	12.50	94,577
	13,096,231.05	5,261,251	6,178,217	6,263,202		768,653

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 5.87

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.34 CUSTOMER SERVICE LIGHT TRUCKS LESS THAN 12,000 LBS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +5						
2016	314,543.18	101,367	87,536	211,280	8.59	24,596
2017	111,045.09	28,158	24,316	81,177	9.53	8,518
2020	44,204.29	1,615	1,395	40,599	12.50	3,248
	469,792.56	131,140	113,247	333,056		36,362

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 7.74

MIDAMERICAN ENERGY COMPANY

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S2						
NET SALVAGE PERCENT.. +5						
1993	12,788.00	10,761	12,149			
1994	66,398.00	55,044	63,078			
1999	41,797.00	31,557	39,707			
2001	620,189.00	445,915	589,180			
2002	54,958.00	38,416	52,210			
2003	402,448.00	272,858	377,603	4,723	5.44	868
2004	89,780.16	58,851	81,443	3,848	5.89	653
2005	95,152.13	60,041	83,090	7,305	6.38	1,145
2007	90,641.60	52,255	72,315	13,795	7.47	1,847
2009	918.07	472	653	219	8.72	25
2011	275,383.40	121,719	168,445	93,169	10.16	9,170
2012	157,661.98	63,458	87,818	61,961	10.95	5,659
2013	67,875.39	24,469	33,862	30,620	11.79	2,597
2014	574,428.92	181,808	251,601	294,106	12.67	23,213
2015	989,817.42	267,749	370,533	569,794	13.59	41,927
2017	2,171,403.82	378,901	524,354	1,538,480	15.51	99,193
2018	815,452.39	101,932	141,062	633,618	16.50	38,401
2019	569,527.56	42,716	59,114	481,937	17.50	27,539
2020	1,198,469.41	29,967	41,470	1,097,076	18.50	59,301
	8,295,090.25	2,238,889	3,049,687	4,830,648		311,538
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 3.76

MIDAMERICAN ENERGY COMPANY

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S2						
NET SALVAGE PERCENT.. +5						
1999	547,824.00	413,609	520,433			
2000	710,309.00	523,856	674,794			
2001	2,224,607.00	1,599,488	2,113,377			
2002	1,312,414.00	917,378	1,246,793			
2003	1,542,566.20	1,045,854	1,465,438			
2004	263,983.13	173,041	250,784			
2005	198,259.31	125,102	188,346			
2006	194,516.97	117,682	184,791			
2007	225,097.01	129,768	210,781	3,061	7.47	410
2008	264,376.51	144,481	234,679	16,479	8.07	2,042
2009	141,120.85	72,536	117,819	16,246	8.72	1,863
2010	11,856.85	5,679	9,224	2,040	9.42	217
2011	4,335.90	1,916	3,112	1,007	10.16	99
2013	160,975.38	58,031	94,259	58,668	11.79	4,976
2014	798,699.24	252,790	410,604	348,160	12.67	27,479
2015	349,387.97	94,510	153,512	178,407	13.59	13,128
2016	710,339.96	158,408	257,300	417,523	14.54	28,715
2017	440,545.95	76,874	124,866	293,653	15.51	18,933
2018	4,443,367.16	555,425	902,171	3,319,028	16.50	201,153
2019	2,371,138.54	177,841	288,865	1,963,717	17.50	112,212
2020	87,568.72	2,190	3,558	79,633	18.50	4,304
	17,003,289.65	6,646,459	9,455,506	6,697,620		415,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 2.44

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S0						
NET SALVAGE PERCENT.. +5						
1965	4,471.00	4,247	4,247			
1967	3,684.00	3,500	3,500			
1970	2,355.00	2,237	2,237			
1977	924.00	870	878			
1986	5,623.00	4,475	5,342			
1989	12,406.00	9,241	11,786			
1991	15,256.00	10,837	14,493			
1992	26,216.00	18,158	24,905			
1993	10,348.00	6,980	9,831			
1994	32,573.00	21,380	30,944			
1995	26,821.00	17,118	25,480			
1997	33,645.00	20,224	31,758	205	8.08	25
1998	29,039.00	16,903	26,543	1,044	8.52	123
1999	7,411.73	4,170	6,548	493	8.97	55
2000	42,000.48	22,798	35,801	4,099	9.43	435
2001	24,346.00	12,731	19,992	3,137	9.89	317
2002	202,762.00	101,915	160,041	32,583	10.36	3,145
2003	187,202.67	90,296	141,795	36,048	10.83	3,329
2004	147,297.61	67,930	106,673	33,260	11.32	2,938
2005	146,078.76	64,215	100,839	37,936	11.82	3,209
2006	73,422.42	30,659	48,145	21,606	12.33	1,752
2007	272,350.73	107,610	168,984	89,749	12.85	6,984
2008	19,385.04	7,216	11,332	7,084	13.38	529
2009	175,416.85	61,129	95,993	70,653	13.93	5,072
2010	6,742.00	2,186	3,433	2,972	14.49	205
2011	10,209.88	3,055	4,797	4,902	15.07	325
2012	241,455.91	66,104	103,805	125,578	15.66	8,019
2013	12,536.98	3,097	4,863	7,047	16.28	433
2014	410,454.24	90,039	141,391	248,541	16.92	14,689
2015	175,795.09	33,476	52,569	114,436	17.59	6,506
2016	98,325.95	15,753	24,737	68,673	18.29	3,755
2017	107,834.42	13,876	21,790	80,653	19.02	4,240
2018	44,052.68	4,185	6,572	35,278	19.80	1,782
2019	179,286.08	10,606	16,655	153,667	20.63	7,449
2020	123,612.75	2,562	4,023	113,409	21.52	5,270
	2,911,341.27	951,778	1,472,722	1,293,052		80,586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 2.77

MIDAMERICAN ENERGY COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	2,678.00	2,678	2,678			
1987	1,762.00	1,762	1,762			
1990	21,531.00	21,531	21,531			
1992	39,250.00	39,250	39,250			
1994	386.00	386	386			
1995	3,857.00	3,857	3,857			
2012	34,683.09	29,481	30,892	3,791	1.50	2,527
2014	153,911.49	100,042	104,831	49,080	3.50	14,023
2015	19,937.62	10,966	11,491	8,447	4.50	1,877
2016	7,089.48	3,190	3,343	3,746	5.50	681
2017	2,000.95	700	734	1,267	6.50	195
	287,086.63	213,843	220,755	66,332		19,303

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 6.72



MIDAMERICAN ENERGY COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	1,905.00	1,905	1,905			
1980	2,249.00	2,249	2,249			
1982	24,888.00	24,888	24,888			
1984	20,307.00	20,307	20,307			
1985	482.00	482	482			
1986	30,841.00	30,841	30,841			
1987	13,786.00	13,786	13,786			
1989	1,557.00	1,557	1,557			
1990	595.00	595	595			
1991	6,675.00	6,675	6,675			
1992	7,317.00	7,317	7,317			
1993	9,854.00	9,854	9,854			
1994	12,610.00	12,610	12,610			
1995	3,686.00	3,686	3,686			
1996	2,574.00	2,574	2,574			
1998	7,914.00	7,914	7,914			
2006	518,009.84	500,745	438,819	79,191	0.50	79,191
2007	700,281.38	630,253	552,311	147,970	1.50	98,647
2008	331,033.45	275,860	241,745	89,288	2.50	35,715
2009	370,652.20	284,168	249,026	121,626	3.50	34,750
2010	239,847.18	167,893	147,130	92,717	4.50	20,604
2011	267,606.25	169,483	148,523	119,083	5.50	21,651
2012	317,911.72	180,151	157,872	160,040	6.50	24,622
2013	473,629.50	236,815	207,529	266,100	7.50	35,480
2014	515,201.07	223,252	195,643	319,558	8.50	37,595
2015	500,291.22	183,442	160,756	339,535	9.50	35,741
2016	446,187.94	133,856	117,302	328,886	10.50	31,322
2017	523,786.24	122,215	107,101	416,685	11.50	36,233
2018	957,990.57	159,668	139,922	818,069	12.50	65,446
2019	3,296,260.90	329,626	288,862	3,007,399	13.50	222,770
2020	2,085,205.75	69,500	60,905	2,024,300	14.50	139,607
	11,691,135.21	3,814,167	3,360,686	8,330,449		919,374

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 7.86

MIDAMERICAN ENERGY COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	1,076.00	1,076	1,076			
2012	5,676.29	4,825	5,062	614	1.50	409
2017	8,073.64	2,826	2,964	5,109	6.50	786
	14,825.93	8,727	9,102	5,724		1,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.8 8.06

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L0						
NET SALVAGE PERCENT.. +20						
1941	2,195.00	1,756	1,756			
1945	184.00	147	147			
1950	373.00	298	298			
1951	504.00	403	403			
1952	493.00	394	394			
1957	5,643.00	4,514	4,514			
1959	3,031.00	2,425	2,425			
1965	123.00	98	98			
1966	11,990.00	9,592	9,592			
1967	4,327.00	3,462	3,462			
1968	7,811.00	6,249	6,249			
1970	37,797.00	30,238	30,238			
1972	9,270.00	7,416	7,416			
1973	19,519.00	15,615	15,615			
1975	4,285.00	3,428	3,428			
1978	7,551.00	6,041	6,041			
1979	16,024.00	12,819	12,819			
1980	2,036.00	1,588	1,629			
1981	694.00	529	555			
1983	58,117.00	42,914	46,494			
1984	30,059.00	21,907	24,047			
1985	6,788.00	4,882	5,430			
1986	25,622.00	18,181	20,498			
1987	6,586.00	4,605	5,269			
1988	8,741.00	6,021	6,993			
1990	38,835.00	25,911	31,068			
1991	92,985.00	60,998	74,388			
1992	9,699.00	6,254	7,759			
1993	20,472.00	12,955	16,378			
1994	69,870.00	43,375	55,896			
1995	16,677.00	10,140	13,342			
1998	27,688.00	15,727	22,150			
2002	687,530.26	348,715	550,024			
2003	791,062.52	388,570	632,850			
2004	866,602.98	410,423	693,282			
2005	448,174.64	204,009	358,540			
2006	204,740.51	89,431	163,792			
2009	140,731.82	52,690	102,123	10,462	5.32	1,967
2010	49,005.64	17,250	33,434	5,771	5.60	1,031
2011	384,542.68	126,438	245,061	62,573	5.89	10,624
2012	204,612.70	62,202	120,559	43,131	6.20	6,957
2013	51,953.36	14,422	27,953	13,610	6.53	2,084
2014	2,512,313.48	629,083	1,219,284	790,567	6.87	115,075

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.90 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L0						
NET SALVAGE PERCENT.. +20						
2015	36,068.11	7,993	15,492	13,362	7.23	1,848
2016	1,112,526.46	211,825	410,557	479,464	7.62	62,922
2017	587,018.32	92,984	180,221	289,394	8.02	36,084
2018	252,922.07	30,958	60,003	142,335	8.47	16,805
2019	1,419,828.34	114,722	222,353	913,510	8.99	101,614
2020	1,706,689.88	53,249	103,206	1,262,146	9.61	131,337
	12,002,312.77	3,235,846	5,575,525	4,026,325		488,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 4.07

MIDAMERICAN ENERGY COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1974	55,380.00	55,380	55,380			
1983	20,017.00	20,017	20,017			
1987	22,627.00	22,627	22,627			
1989	376,088.00	376,088	376,088			
1990	133,555.00	133,555	133,555			
1991	254,901.00	254,901	254,901			
1992	219,586.00	219,586	219,586			
1993	136,302.00	136,302	136,302			
1994	391,706.00	391,706	391,706			
1995	530,231.00	530,231	530,231			
1996	415,880.00	415,880	415,880			
1997	256,548.00	256,548	256,548			
1998	169,689.00	169,689	169,689			
1999	203,247.00	203,247	203,247			
2000	340,658.00	340,658	340,658			
2001	151,043.00	151,043	151,043			
2002	255,545.00	255,545	255,545			
2003	317,652.38	317,652	317,652			
2004	1,417.62	1,418	1,418			
2006	347,335.08	335,758	347,335			
2007	141,055.26	126,950	141,055			
2008	62,289.66	51,908	59,359	2,931	2.50	1,172
2009	53,663.46	41,142	47,048	6,615	3.50	1,890
2010	114,979.60	80,486	92,040	22,940	4.50	5,098
2011	1,605,284.38	1,016,675	1,162,615	442,669	5.50	80,485
2012	5,506.70	3,120	3,568	1,939	6.50	298
2013	10,866.84	5,433	6,213	4,654	7.50	621
2014	125,926.26	54,568	62,401	63,525	8.50	7,474
2015	74,299.81	27,244	31,155	43,145	9.50	4,542
2016	9,214.19	2,764	3,161	6,053	10.50	576
2017	15,787.25	3,684	4,213	11,574	11.50	1,006
2018	19,412.87	3,236	3,700	15,713	12.50	1,257
2019	123,774.43	12,377	14,154	109,620	13.50	8,120
2020	725,857.30	24,193	27,665	698,192	14.50	48,151
	7,687,326.09	6,041,611	6,257,755	1,429,571		160,690

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 2.09

MIDAMERICAN ENERGY COMPANY

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - SHARED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,814.85	1,754	1,815			
2009	196,517.01	150,664	170,852	25,665	3.50	7,333
	198,331.86	152,418	172,667	25,665		7,333
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 3.70

MIDAMERICAN ENERGY COMPANY

ACCOUNT 397.02 COMMUNICATION EQUIPMENT - PHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	79,646.75	79,647	79,647			
2011	251,758.02	251,758	251,758			
2013	11,282.93	10,578	11,283			
2014	30,422.94	24,719	28,868	1,555	1.50	1,037
	373,110.64	366,702	371,556	1,554		1,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 0.28

MIDAMERICAN ENERGY COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	34,780.00	34,780	34,780			
1996	1,631.00	1,631	1,631			
2012	12,690.95	10,787	12,691			
2013	12,926.62	9,695	12,927			
2014	14,036.42	9,124	12,383	1,653	3.50	472
2015	13,961.17	7,679	10,422	3,539	4.50	786
2017	4,453.59	1,559	2,116	2,338	6.50	360
2018	45,062.64	11,266	15,290	29,773	7.50	3,970
2019	2,367.39	355	482	1,886	8.50	222
	141,909.78	86,876	102,722	39,188		5,810

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 4.09