

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab CLS1-1 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

| Line | Function | Total | Small Volume | Medium Volume | Large Volume |
|------|-------------------------------|----------------|-----------------|------------------|-----------------|
| (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | Peaking Facilities | \$ 791,086 | \$ 624,308 | \$ 160,827 | \$ 5,951 |
| 2 | Mains (Average) | \$ 3,470,284 | \$ 1,851,191 | \$ 833,872 | \$ 785,221 |
| 3 | Mains (Peaking) | \$ 9,060,186 | \$ 6,022,105 | \$ 2,123,656 | \$ 914,425 |
| 4 | Services | \$ 7,421,696 | \$ 7,121,904 | \$ 292,739 | \$ 7,053 |
| 5 | Meters | \$ 4,616,123 | \$ 4,036,430 | \$ 548,444 | \$ 31,248 |
| 6 | Regulators | \$ 562,025 | \$ 510,874 | \$ 48,536 | \$ 2,615 |
| 7 | Industrial Meters | \$ 38,003 | \$ 14,119 | \$ 22,399 | \$ 1,486 |
| 8 | Customer Accounts | \$ 3,099,707 | \$ 2,844,255 | \$ 249,573 | \$ 5,878 |
| 9 | Transportation Administration | \$ 79,668 | \$ 21,934 | \$ 51,812 | \$ 5,921 |
| 10 | Gas Supply (Non PGA) | \$ 250,091 | \$ 188,261 | \$ 58,027 | \$ 3,802 |
| 11 | Total | \$ 29,388,868 | \$ 23,235,381 | \$ 4,389,886 | \$ 1,763,601 |
| 12 | Test Year Revenue | \$ 26,540,852 | \$ 21,826,573 | \$ 3,419,675 | \$ 1,294,605 |
| 13 | Net Cost of Service | \$ 29,388,868 | \$ 23,235,381 | \$ 4,389,886 | \$ 1,763,601 |
| 14 | Difference | \$ (2,848,016) | \$ (1,408,808) | \$ (970,212) | \$ (468,996) |
| 15 | Percentage Increase | 10.7% | 6.5% | 28.4% | 36.2% |

Statistics

| | | | | | |
|----|----------------------------------|-------------|------------|------------|------------|
| 16 | Customers - Total | 88,089 | 86,915 | 1,146 | 27 |
| 17 | Customers - Industrial | 60 | 22 | 35 | 2 |
| 18 | Customers - Transport | 269 | 74 | 175 | 20 |
| 19 | Throughput - Total | 141,958,446 | 75,726,429 | 34,111,091 | 32,120,926 |
| 20 | Throughput - Sales Service | 100,126,862 | 75,372,680 | 23,232,011 | 1,522,171 |
| 21 | Throughput - Transport | 41,831,584 | 353,749 | 10,879,080 | 30,598,755 |
| 22 | Fixed Charge (\$/cust/month) | \$ 14.89 | \$ 13.93 | \$ 84.44 | \$ 149.01 |
| 23 | Transport Charge (\$/cust/month) | \$ 24.67 | \$ 24.67 | \$ 24.67 | \$ 24.67 |
| 24 | Volumetric Charge (\$/therm) | \$ 0.09560 | \$ 0.11470 | \$ 0.09312 | \$ 0.05322 |
| 25 | Total Cost of Service (\$/therm) | \$ 0.20702 | \$ 0.30683 | \$ 0.12869 | \$ 0.05491 |

Allocators

| | | | | | |
|----|--------------------------------|---------|---------|---------|---------|
| 26 | Allocator - Peaking Facilities | 1.00000 | 0.78918 | 0.20330 | 0.00752 |
| 27 | Allocator - Mains (Average) | 1.00000 | 0.53344 | 0.24029 | 0.22627 |
| 28 | Allocator - Mains (Peaking) | 1.00000 | 0.66468 | 0.23439 | 0.10093 |
| 29 | Allocator - Services | 1.00000 | 0.95961 | 0.03944 | 0.00095 |
| 30 | Allocator - Meters | 1.00000 | 0.87442 | 0.11881 | 0.00677 |
| 31 | Allocator - Regulators | 1.00000 | 0.90899 | 0.08636 | 0.00465 |
| 32 | Allocator - Industrial Meters | 1.00000 | 0.37151 | 0.58939 | 0.03911 |
| 33 | Allocator - Accounts | 1.00000 | 0.91759 | 0.08052 | 0.00190 |

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab CLS1-1 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

| Line | Function | Source |
|------|-------------------------------|--|
| | (a) | |
| 1 | Peaking Facilities | Tab FUN-1, Line 18, Column (c) multiplied by Line 26 |
| 2 | Mains (Average) | Tab FUN-1, Line 18, Column (d) multiplied by Line 27 |
| 3 | Mains (Peaking) | Tab FUN-1, Line 18, Column (e) multiplied by Line 28 |
| 4 | Services | Tab FUN-1, Line 18, Column (f) multiplied by Line 29 |
| 5 | Meters | Tab FUN-1, Line 18, Column (g) multiplied by Line 30 |
| 6 | Regulators | Tab FUN-1, Line 18, Column (h) multiplied by Line 31 |
| 7 | Industrial Meters | Tab FUN-1, Line 18, Column (i) multiplied by Line 32 |
| 8 | Customer Accounts | Tab FUN-1, Line 18, Column (j) multiplied by Line 33 |
| 9 | Transportation Administration | Tab FUN-1, Line 18, Column (k) multiplied by Line 34 |
| 10 | Gas Supply (Non PGA) | Tab FUN-1, Line 18, Column (l) multiplied by Line 35 |
| 11 | Total | Sum of Lines 1 through 10 |
| 12 | Test Year Revenue | Tab SRC-1, Lines 43-45, Column (t) |
| 13 | Net Cost of Service | Line 11 |
| 14 | Difference | Line 12 less Line 13 |
| 15 | Percentage Increase | (Line 13 / Line 12) - 1 |

Statistics

| | | |
|----|----------------------------------|---|
| 16 | Customers - Total | Tab SRC-5, Line 20, Columns (d)-(f) |
| 17 | Customers - Industrial | Tab SRC-5, Line 21, Columns (d)-(f) |
| 18 | Customers - Transport | Tab SRC-5, Line 22, Columns (d)-(f) |
| 19 | Throughput - Total | Tab SRC-2, Line 24, Columns (g)-(i) |
| 20 | Throughput - Sales Service | Tab SRC-2, Line 25, Columns (g)-(i) |
| 21 | Throughput - Transport | Tab SRC-2, Line 26, Columns (g)-(i) |
| 22 | Fixed Charge (\$/cust/month) | Sum of Lines 4-8 divided by Line 16 divided by 12 |
| 23 | Transport Charge (\$/cust/month) | Line 9 divided by Line 17 divided by 12 |
| 24 | Volumetric Charge (\$/therm) | Sum of Lines 1-3 and Line 10 divided by Line 19 |
| 25 | Total Cost of Service (\$/therm) | Line 13 divided by Line 19 |

Allocators

| | | |
|----|--------------------------------|--|
| 26 | Allocator - Peaking Facilities | Peak Day Demand (Sales Service Only) - Tab ALO-1, Line 21, Columns (f)-(h) |
| 27 | Allocator - Mains (Average) | Total Throughput - Line 19 |
| 28 | Allocator - Mains (Peaking) | Peak Day Demand (All Throughput) - Tab ALO-1, Line 21, Columns (b)-(d) |
| 29 | Allocator - Services | Weighted Customers - Line 42 for each column (c) through (e) divided by Line 42, Column (b). |
| 30 | Allocator - Meters | Weighted Customers - Line 43 for each column (c) through (e) divided by Line 43, Column (b). |
| 31 | Allocator - Regulators | Weighted Customers - Line 44 for each column (c) through (e) divided by Line 44, Column (b). |
| 32 | Allocator - Industrial Meters | Weighted Customers - Line 45 for each column (c) through (e) divided by Line 45, Column (b). |
| 33 | Allocator - Accounts | Weighted Customers - Line 46 for each column (c) through (e) divided by Line 46, Column (b). |

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab CLS1-1 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

| Line | Function | Total | Small Volume | Medium Volume | Large Volume |
|------|-----------------------------------|---------|-----------------|------------------|-----------------|
| (a) | (b) | (c) | (d) | (e) | (f) |
| 34 | Allocator - Transportation Admin. | 1.00000 | 0.27532 | 0.65036 | 0.07433 |
| 35 | Allocator - Cost of Gas | 1.00000 | 0.75277 | 0.23203 | 0.01520 |

Allocators - Backup Data

| | | | | | |
|----|--|--------|---------|----------|----------|
| 36 | Weights - Services | | 1.00000 | 3.11629 | 3.18797 |
| 37 | Weights - Meters | | 1.00000 | 10.30123 | 24.92064 |
| 38 | Weights - Regulators | | 1.00000 | 7.20287 | 16.48053 |
| 39 | Weights - Industrial Meters | | 1.00000 | 1.00000 | 1.00000 |
| 40 | Weights - Accounts | | 1.00000 | 6.65248 | 6.65248 |
| 41 | Weights - Transportation Customers | | 1.00000 | 1.00000 | 1.00000 |
| 42 | Wght. Cust. - Services | 90,574 | 86,915 | 3,573 | 86 |
| 43 | Wght. Cust. - Meters | 99,398 | 86,915 | 11,809 | 673 |
| 44 | Wght. Cust. - Regulators | 95,618 | 86,915 | 8,257 | 445 |
| 45 | Wght. Cust. - Industrial Meters | 60 | 22 | 35 | 2 |
| 46 | Wght. Cust. - Accounts | 94,721 | 86,915 | 7,627 | 180 |
| 47 | Wght. Cust. - Transportation Customers | 269 | 74 | 175 | 20 |

RULE 20:10:13:98
STATEMENT O WORKPAPER - Tab CLS1-1 (Class COS)
Class Cost of Service Results
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. NG14-XXX

Individual Responsible: Charles Rea

Class Cost of Service

| Line | Function | Source |
|------|-----------------------------------|--|
| | (a) | |
| 34 | Allocator - Transportation Admin. | Weighted Customers - Line 47 for each column (c) through (e) divided by Line 47, Column (b). |
| 35 | Allocator - Cost of Gas | Sales Service Throughput - Line 20 |

Allocators - Backup Data

| | | |
|----|--|---|
| 36 | Weights - Services | Company weighted service cost study |
| 37 | Weights - Meters | Company weighted meter cost study |
| 38 | Weights - Regulators | Company weighted regulator study |
| 39 | Weights - Industrial Meters | Company weighted industrial meter study |
| 40 | Weights - Accounts | Company weighted customer accounting study (93% to all customers, 7% to medium and large) |
| 41 | Weights - Transportation Customers | Assumed value of 1.0 |
| 42 | Wght. Cust. - Services | Line 16 multiplied by Line 36 |
| 43 | Wght. Cust. - Meters | Line 16 multiplied by Line 37 |
| 44 | Wght. Cust. - Regulators | Line 16 multiplied by Line 38 |
| 45 | Wght. Cust. - Industrial Meters | Line 17 multiplied by Line 39 |
| 46 | Wght. Cust. - Accounts | Line 16 multiplied by Line 40 |
| 47 | Wght. Cust. - Transportation Customers | Line 18 multiplied by Line 41 |