

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
Pro-Forma Adjustment - 2013 Sales Growth
Test Year Ending December 31, 2013

Line	Description	Amount	Reference
	(a)	(b)	(c)
1	Pro Forma Adjustment: 2013 Sales Growth Normalization		
2			
3	Pro Forma Adjustment - Rate Base:		
4			
5	Plant in Service -		
6	Intangible Plant	\$ -	To Exhibit MJA 1.1, Sch. 5, Ln 2
7	Production Plant	-	To Exhibit MJA 1.1, Sch. 5, Ln 3
8	Storage Plant	-	To Exhibit MJA 1.1, Sch. 5, Ln 4
9	Distribution Plant	1,377,241	To Exhibit MJA 1.1, Sch. 5, Ln 5
10	General Plant	-	To Exhibit MJA 1.1, Sch. 5, Ln 6
11	Pro Forma Adjustment - Plant in Service	\$ 1,377,241	
12			
13	Accumulated Depreciation -		
14	Intangible Plant	\$ -	To Exhibit MJA 1.1, Sch. 5, Ln 9
15	Production Plant	-	To Exhibit MJA 1.1, Sch. 5, Ln 10
16	Storage Plant	-	To Exhibit MJA 1.1, Sch. 5, Ln 11
17	Distribution Plant	33,822	To Exhibit MJA 1.1, Sch. 5, Ln 12
18	General Plant	-	To Exhibit MJA 1.1, Sch. 5, Ln 13
19	Pro Forma Adjustment - Acc Depreciation	\$ 33,822	
20			
21	Deductions to Rate Base		
22	Accumulated Deferred Income Taxes	\$ (11,838)	To Exhibit MJA 1.1, Sch. 5, Ln 16
23			
24	Pro Forma Adjustment - Income Statement:		
25	Depreciation Expense	\$ 48,704	To Exhibit RRT 1.1, WP RRT 8

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Line Investment in Distribution per Customer	Residential	Commercial	Total	Reference
(a)	(b)	(c)	(d)	
			(b) + (c)	
1 End of Period Customers	79,920	9,290		WP RRT/9, Pgs 1, Line 2
2 Average Customers	78,590	9,172		WP RRT/9, Pgs 1, Line 1
3 Change in Customers	1,330	118		Line 1 - Line 2
4				
5 Mains	\$ 854.00	\$ 854.00		WP D, Page 14
6 Total Cost of New Mains	\$ 1,135,820.00	\$ 100,772.00	\$ 1,236,592.00	Line 3 * Line 6
7				
8 Services	\$ 964.00	\$ 1,230.00		WP D, Page 14
9 Total Cost of New Services	\$ 1,282,120.00	\$ 145,140.00	\$ 1,427,260.00	Line 3 * Line 8
10				
11 Meter Sets	\$ 182.64	\$ 831.58		WP D, Page 14
12 Total Cost of New Meter Sets	\$ 242,911.20	\$ 98,126.44	\$ 341,037.64	Line 3 * Line 11
13				
14 Total Investment for New Customers	\$ 2,660,851.20	\$ 344,038.44	\$ 3,004,889.64	Line 6 + Line 9 + Line 12

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Project:		2013 Sales Growth Adjustment					
Electric Utility %		100.00%	Iowa %	100.00%			
Line	Month / Year:	Booked Amount*	Property Account Distribution		Depreciation Rate	Federal Tax Depreciation Rate	Federal Income Tax Rate
			Account	Amount			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Dec-12	-	2.376.00	\$ 1,236,592.00	2.131%		
2	Jan-13	250,407.47	2.380.00	\$ 1,427,260.00	3.600%		
3	Feb-13	500,814.94	2.381.00	\$ 341,037.64	3.571%	3.750%	35.0%
4	Mar-13	751,222.41	0.000.00	\$ -	0.000%		
5	Apr-13	1,001,629.88	0.000.00	\$ -	0.000%		
6	May-13	1,252,037.35					
7	Jun-13	1,502,444.82					
8	Jul-13	1,752,852.29					
9	Aug-13	2,003,259.76					
10	Sep-13	2,253,667.23					
11	Oct-13	2,504,074.70					
12	Nov-13	2,754,482.17					
13	Dec-13	3,004,889.64					

In-Service Date:

Authorized Amt: \$ 3,004,889.64 WP D, Page 2, Line 14

*Booked amount assumes new customers were added to system equally throughout the year.

No change in tax depreciation for this proforma as 2013 amount was computed on Dec 2013 total addition

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PLANT IN SERVICE

LINE NO.	(a) MONTH / YEAR	(b) (c) (d) WORK ORDER TOTAL (c) - (b)		
		PER BOOKS	ANNUALIZED	DIFFERENCE
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	250,407.47	3,004,889.64	2,754,482.17
3	Feb-13	500,814.94	3,004,889.64	2,504,074.70
4	Mar-13	751,222.41	3,004,889.64	2,253,667.23
5	Apr-13	1,001,629.88	3,004,889.64	2,003,259.76
6	May-13	1,252,037.35	3,004,889.64	1,752,852.29
7	Jun-13	1,502,444.82	3,004,889.64	1,502,444.82
8	Jul-13	1,752,852.29	3,004,889.64	1,252,037.35
9	Aug-13	2,003,259.76	3,004,889.64	1,001,629.88
10	Sep-13	2,253,667.23	3,004,889.64	751,222.41
11	Oct-13	2,504,074.70	3,004,889.64	500,814.94
12	Nov-13	2,754,482.17	3,004,889.64	250,407.47
13	Dec-13	3,004,889.64	3,004,889.64	-
14	TOTAL	\$ 19,531,782.66	\$ 36,058,675.68	\$ 16,526,893.02
15				
16	12 MO AVERAGE	\$ 1,627,648.56	\$ 3,004,889.64	\$ 1,377,241.09
17				
18				
19	TOTAL ADJMNT			\$ 1,377,241.09

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PLANT IN SERVICE

LINE NO.	(a) MONTH / YEAR	(b)	(c)	(d) (c) - (b)
		PER BOOKS*	ANNUALIZED	DIFFERENCE
			Acct 2,376.00	
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	103,049.33	1,236,592.00	1,133,542.67
3	Feb-13	206,098.66	1,236,592.00	1,030,493.34
4	Mar-13	309,148.00	1,236,592.00	927,444.00
5	Apr-13	412,197.33	1,236,592.00	824,394.67
6	May-13	515,246.66	1,236,592.00	721,345.34
7	Jun-13	618,296.00	1,236,592.00	618,296.00
8	Jul-13	721,345.33	1,236,592.00	515,246.67
9	Aug-13	824,394.66	1,236,592.00	412,197.34
10	Sep-13	927,444.00	1,236,592.00	309,148.00
11	Oct-13	1,030,493.33	1,236,592.00	206,098.67
12	Nov-13	1,133,542.66	1,236,592.00	103,049.34
13	Dec-13	1,236,592.00	1,236,592.00	-
14	TOTAL	\$ 8,037,847.96	\$ 14,839,104.00	\$ 6,801,256.04
15				
16	12 MO AVERAGE	\$ 669,820.66	\$ 1,236,592.00	\$ 566,771.34
17				
18				
19	TOTAL ADJMNT			\$ 566,771.34
				To pg 1, Line 9

*Per Books amount assumes plant for new customers added equally throughout the year.

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DEPRECIATION EXPENSE

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) ANNUALIZED	(d) (c) - (b) DIFFERENCE	(e) FEDERAL TAX DEPRECIATION	(f) FEDERAL DEFERRED INCOME TAXES
		Acct 2.376.00				
1	Jan-13	\$ -	\$ 2,196.13	\$ 2,196.13		\$ (768.65)
2	Feb-13	183.01	2,196.13	2,013.12		(704.59)
3	Mar-13	366.02	2,196.13	1,830.11		(640.54)
4	Apr-13	549.03	2,196.13	1,647.10		(576.48)
5	May-13	732.04	2,196.13	1,464.09		(512.43)
6	Jun-13	915.06	2,196.13	1,281.07		(448.37)
7	Jul-13	1,098.07	2,196.13	1,098.06		(384.32)
8	Aug-13	1,281.08	2,196.13	915.05		(320.27)
9	Sep-13	1,464.09	2,196.13	732.04		(256.21)
10	Oct-13	1,647.10	2,196.13	549.03		(192.16)
11	Nov-13	1,830.11	2,196.13	366.02		(128.11)
12	Dec-13	2,013.12	2,196.13	183.01		(64.06)
13	TOTAL	\$ 12,078.73	\$ 26,353.56	\$ 14,274.83		\$ (4,996.19)
14						
15	TOTAL ADJMNT			\$ 14,274.83	\$ -	\$ (4,996.19)
16				To pg 1, Line 25		
17						
18						
19		ANNUAL	MONTHLY		YEAR 1	FEDERAL
20		DEPR -%-	DEPR -%-		TAX RATE	TAX RATE ON
21	Acct 2.376.00	2.13%	0.18%		GAS PLANT	TAX VS BOOK
					3.750%	TIMING DIFFERENC
					MACRS 20	

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ACCUMULATED DEPRECIATION

LINE NO.	(a) MONTH / YEAR	Acct 2.376.00			(e)	(f) ACCUMULATED DEFERRED TAXES
		(b) PER BOOKS	(c) ANNUALIZED	(d) (c) - (b) DIFFERENCE		
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	2,196.13	2,196.13		(768.65)
3	Feb-13	183.01	4,392.26	4,209.25		(1,473.24)
4	Mar-13	549.03	6,588.39	6,039.36		(2,113.78)
5	Apr-13	1,098.06	8,784.52	7,686.46		(2,690.26)
6	May-13	1,830.10	10,980.65	9,150.55		(3,202.69)
7	Jun-13	2,745.16	13,176.78	10,431.62		(3,651.06)
8	Jul-13	3,843.23	15,372.91	11,529.68		(4,035.38)
9	Aug-13	5,124.31	17,569.04	12,444.73		(4,355.65)
10	Sep-13	6,588.40	19,765.17	13,176.77		(4,611.86)
11	Oct-13	8,235.50	21,961.30	13,725.80		(4,804.02)
12	Nov-13	10,065.61	24,157.43	14,091.82		(4,932.13)
13	Dec-13	12,078.73	26,353.56	14,274.83		(4,996.19)
14	TOTAL	\$ 52,341.14	\$ 171,298.14	\$ 118,957.00		\$ (41,634.91)
15						
16	12 MO AVG	\$ 4,361.76	\$ 14,274.85	\$ 9,913.08		\$ (3,469.58)
17						
18						
19	TOTAL ADJMNT			\$ 9,913.08		\$ (3,469.58)
20				To pg 1, Line 17		To pg 1, Line 22
21						
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.376.00	2.13%	0.18%			

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PLANT IN SERVICE

LINE NO.	(a) MONTH / YEAR	(b)	(c)	(d) (c) - (b)
		PER BOOKS*	ANNUALIZED	DIFFERENCE
			Acct 2,380.00	
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	118,938.33	1,427,260.00	1,308,321.67
3	Feb-13	237,876.67	1,427,260.00	1,189,383.33
4	Mar-13	356,815.00	1,427,260.00	1,070,445.00
5	Apr-13	475,753.33	1,427,260.00	951,506.67
6	May-13	594,691.67	1,427,260.00	832,568.33
7	Jun-13	713,630.00	1,427,260.00	713,630.00
8	Jul-13	832,568.33	1,427,260.00	594,691.67
9	Aug-13	951,506.67	1,427,260.00	475,753.33
10	Sep-13	1,070,445.00	1,427,260.00	356,815.00
11	Oct-13	1,189,383.33	1,427,260.00	237,876.67
12	Nov-13	1,308,321.67	1,427,260.00	118,938.33
13	Dec-13	1,427,260.00	1,427,260.00	-
14	TOTAL	\$ 9,277,190.00	\$ 17,127,120.00	\$ 7,849,930.00
15				
16	12 MO AVERAGE	\$ 773,099.17	\$ 1,427,260.00	\$ 654,160.83
17				
18				
19	TOTAL ADJMNT			\$ 654,160.83
				To pg 1, Line 9

*Per Books amount assumes plant for new customers added equally throughout the year.

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DEPRECIATION EXPENSE

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) Acct 2.380.00 ANNUALIZED	(d) (c) - (b) DIFFERENCE	(e) FEDERAL TAX DEPRECIATION	(f) FEDERAL DEFERRED INCOME TAXES
1	Jan-13	\$ -	\$ 4,281.78	\$ 4,281.78		\$ (1,498.62)
2	Feb-13	356.81	4,281.78	3,924.97		(1,373.74)
3	Mar-13	713.63	4,281.78	3,568.15		(1,248.85)
4	Apr-13	1,070.45	4,281.78	3,211.33		(1,123.97)
5	May-13	1,427.26	4,281.78	2,854.52		(999.08)
6	Jun-13	1,784.08	4,281.78	2,497.70		(874.20)
7	Jul-13	2,140.89	4,281.78	2,140.89		(749.31)
8	Aug-13	2,497.70	4,281.78	1,784.08		(624.43)
9	Sep-13	2,854.52	4,281.78	1,427.26		(499.54)
10	Oct-13	3,211.34	4,281.78	1,070.44		(374.65)
11	Nov-13	3,568.15	4,281.78	713.63		(249.77)
12	Dec-13	3,924.97	4,281.78	356.81		(124.89)
13	TOTAL	\$ 23,549.80	\$ 51,381.36	\$ 27,831.56		\$ (9,741.05)
14						
15	TOTAL ADJMNT			\$ 27,831.56	\$ -	\$ (9,741.05)
16				To pg 1, Line 25		
17						
18						
19		ANNUAL	MONTHLY		YEAR 1	FEDERAL
20		DEPR -%-	DEPR -%-		TAX RATE	TAX RATE ON
21	Acct 2.380.00	3.60%	0.30%		GAS PLANT	TAX VS BOOK
					3.750%	TIMING DIFFERENC
					MACRS 20	35.0%

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ACCUMULATED DEPRECIATION

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) Acct 2.380.00 ANNUALIZED	(d) (c) - (b) DIFFERENCE	(e)	(f) ACCUMULATED DEFERRED TAXES
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	4,281.78	4,281.78		(1,498.62)
3	Feb-13	356.81	8,563.56	8,206.75		(2,872.36)
4	Mar-13	1,070.44	12,845.34	11,774.90		(4,121.21)
5	Apr-13	2,140.89	17,127.12	14,986.23		(5,245.18)
6	May-13	3,568.15	21,408.90	17,840.75		(6,244.26)
7	Jun-13	5,352.23	25,690.68	20,338.45		(7,118.46)
8	Jul-13	7,493.12	29,972.46	22,479.34		(7,867.77)
9	Aug-13	9,990.82	34,254.24	24,263.42		(8,492.20)
10	Sep-13	12,845.34	38,536.02	25,690.68		(8,991.74)
11	Oct-13	16,056.68	42,817.80	26,761.12		(9,366.39)
12	Nov-13	19,624.83	47,099.58	27,474.75		(9,616.16)
13	Dec-13	23,549.80	51,381.36	27,831.56		(9,741.05)
14	TOTAL	\$ 102,049.11	\$ 333,978.84	\$ 231,929.73		\$ (81,175.40)
15						
16	12 MO AVG	\$ 8,504.09	\$ 27,831.57	\$ 19,327.48		\$ (6,764.62)
17						
18						
19	TOTAL ADJMNT			\$ 19,327.48		\$ (6,764.62)
20				To pg 1, Line 17		To pg 1, Line 22
21						
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.380.00	3.60%	0.30%			

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PLANT IN SERVICE

LINE NO.	(a) MONTH / YEAR	(b)	(c)	(d) (c) - (b)
		PER BOOKS*	ANNUALIZED	DIFFERENCE
		Acct 2.381.00		
1	Dec-12	\$ -	\$ -	\$ -
2	Jan-13	28,419.81	341,037.64	312,617.83
3	Feb-13	56,839.61	341,037.64	284,198.03
4	Mar-13	85,259.41	341,037.64	255,778.23
5	Apr-13	113,679.22	341,037.64	227,358.42
6	May-13	142,099.02	341,037.64	198,938.62
7	Jun-13	170,518.82	341,037.64	170,518.82
8	Jul-13	198,938.63	341,037.64	142,099.01
9	Aug-13	227,358.43	341,037.64	113,679.21
10	Sep-13	255,778.23	341,037.64	85,259.41
11	Oct-13	284,198.04	341,037.64	56,839.60
12	Nov-13	312,617.84	341,037.64	28,419.80
13	Dec-13	341,037.64	341,037.64	-
14	TOTAL	\$ 2,216,744.70	\$ 4,092,451.68	\$ 1,875,706.98
15				
16	12 MO AVERAGE	<u>\$ 184,728.73</u>	<u>\$ 341,037.64</u>	<u>\$ 156,308.92</u>
17				
18				
19	TOTAL ADJMNT			<u>\$ 156,308.92</u>
				To pg 1, Line 9

*Per Books amount assumes plant for new customers added equally throughout the year.

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DEPRECIATION EXPENSE

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) Acct 2.381.00 ANNUALIZED	(d) (c) - (b) DIFFERENCE	(e) FEDERAL TAX DEPRECIATION	(f) FEDERAL DEFERRED INCOME TAXES
1	Jan-13	\$ -	\$ 1,014.99	\$ 1,014.99		\$ (355.25)
2	Feb-13	84.58	1,014.99	930.41		(325.64)
3	Mar-13	169.17	1,014.99	845.82		(296.04)
4	Apr-13	253.75	1,014.99	761.24		(266.43)
5	May-13	338.33	1,014.99	676.66		(236.83)
6	Jun-13	422.91	1,014.99	592.08		(207.23)
7	Jul-13	507.50	1,014.99	507.49		(177.62)
8	Aug-13	592.08	1,014.99	422.91		(148.02)
9	Sep-13	676.66	1,014.99	338.33		(118.42)
10	Oct-13	761.24	1,014.99	253.75		(88.81)
11	Nov-13	845.83	1,014.99	169.16		(59.21)
12	Dec-13	930.41	1,014.99	84.58		(29.60)
13	TOTAL	\$ 5,582.46	\$ 12,179.88	\$ 6,597.42		\$ (2,309.10)
14						
15	TOTAL ADJMNT			\$ 6,597.42	\$ -	\$ (2,309.10)
16				To pg 1, Line 25		
17						
18						
19		ANNUAL	MONTHLY		YEAR 1	FEDERAL
20		DEPR -%-	DEPR -%-		TAX RATE	TAX RATE ON
21	Acct 2.381.00	3.57%	0.30%		GAS PLANT	TAX VS BOOK
					3.750%	TIMING DIFFERENC
					MACRS 20	35.0%

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ACCUMULATED DEPRECIATION

LINE NO.	(a) MONTH / YEAR	(b) PER BOOKS	(c) ANNUALIZED	(d) DIFFERENCE	(e) (c) - (b)	(f) ACCUMULATED DEFERRED TAXES
		Acct 2.381.00				
1	Dec-12	\$ -	\$ -	\$ -		\$ -
2	Jan-13	-	1,014.99	1,014.99		(355.25)
3	Feb-13	84.58	2,029.98	1,945.40		(680.89)
4	Mar-13	253.75	3,044.97	2,791.22		(976.93)
5	Apr-13	507.50	4,059.96	3,552.46		(1,243.36)
6	May-13	845.83	5,074.95	4,229.12		(1,480.19)
7	Jun-13	1,268.74	6,089.94	4,821.20		(1,687.42)
8	Jul-13	1,776.24	7,104.93	5,328.69		(1,865.04)
9	Aug-13	2,368.32	8,119.92	5,751.60		(2,013.06)
10	Sep-13	3,044.98	9,134.91	6,089.93		(2,131.48)
11	Oct-13	3,806.22	10,149.90	6,343.68		(2,220.29)
12	Nov-13	4,652.05	11,164.89	6,512.84		(2,279.50)
13	Dec-13	5,582.46	12,179.88	6,597.42		(2,309.10)
14	TOTAL	\$ 24,190.67	\$ 79,169.22	\$ 54,978.55		\$ (19,242.51)
15						
16	12 MO AVG	\$ 2,015.89	\$ 6,597.44	\$ 4,581.55		\$ (1,603.54)
17						
18						
19	TOTAL ADJMNT			\$ 4,581.55		\$ (1,603.54)
20				To pg 1, Line 17		To pg 1, Line 22
21						
22						
23		ANNUAL	MONTHLY			
24		DEPR -%-	DEPR -%-			
25	Acct 2.381.00	3.57%	0.30%			

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**Cost of Adding a New Gas Customer
 Based on 2008 Test Year**

Line	Description	Residential	Small Commerical
	(a)	(b)	(c)
1	Meter Set ¹	182.64	831.58
2			
3	Service ²	964.00	1,230.00
4			
5	Main ³	854.00	854.00
6			
7	Total	2,000.64	2,915.58

^[1] Meter set costs based on materials and meter bogie designated on Meter Set Configuration. Residential Meter includes \$54.64 for a 20 LT 250 meter set, \$37 ERT and \$91 bogie. Commercial Meter includes \$405.58 for 30 LT 630 meter set, \$37 ert, and \$432 bogie used for commercial customers.

^[2] Service cost is based on approximately 100 feet of plastic pipe. For residential service, ½" plastic was used. For small commercial service, 1" plastic was used.

^[3] Main cost is based on approximately 105 feet of 2" plastic pipe

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2013 Sales Growth Adjustment

Depreciation Group Rate Maintenance

Depreciation Group	MEC-04-237600-South Dakota	Status		ID	21258
Company	MidAmerican Energy Company	ARO			
Business Segment	MEC Gas	Functional Class	Distribution Plant, Gas		
Depr. Summary	MEC-South Dakota (400)	External Code			
Depr. Summary 2	None	JE By Asset	<input type="checkbox"/>		

Depreciation Method	MEC-04-237600-South Dakota	Combined Group	
Depreciable Subledger	None		
Mid-Period Method	Monthly	Est. Net Adds	0.00
Mid-Period Convention	0.00	Late Close	
		Spread	

See Accts

New Rates UoP Details Depreciation Rate Maintenance Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Lif (Years)
FEB/2014	SEC	2.088831%	2.088831%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	No Recalc	No	R3	61
JAN/2014	SEC	2.090118%	2.090118%	0.000000%	Net	Yes/Separate	5.000000%	35.000000%	0000/00	Used	No	R3	61

Depreciation Group Rate Maintenance

Depreciation Group	MEC-04-238000-South Dakota	Status		ID	21288
Company	MidAmerican Energy Company	ARO			
Business Segment	MEC Gas	Functional Class	Distribution Plant, Gas		
Depr. Summary	MEC-South Dakota (400)	External Code			
Depr. Summary 2	None	JE By Asset	<input type="checkbox"/>		

Depreciation Method	MEC-04-238000-South Dakota	Combined Group	
Depreciable Subledger	None		
Mid-Period Method	Monthly	Est. Net Adds	0.00
Mid-Period Convention	0.00	Late Close	
		Spread	

See Accts

New Rates UoP Details Depreciation Rate Maintenance Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Lif (Years)
FEB/2014	SEC	2.660034%	2.660034%	0.000000%	Net	Yes/Separate	0.000000%	80.000000%	0000/00	No Recalc	No	R2.5	50
JAN/2014	SEC	2.652772%	2.652772%	0.000000%	Net	Yes/Separate	0.000000%	80.000000%	0000/00	Used	No	R2.5	50

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2013 Sales Growth Adjustment

Depreciation Group Rate Maintenance

Depreciation Group MEC-04-238100-Common		Status <input type="text"/>	ID 21289
Company MidAmerican Energy Company		ARO <input type="text"/>	
Business Segment MEC Gas		Functional Class Distribution Plant, Gas	
Depr. Summary MEC-Common (All) (100)		External Code <input type="text"/>	
Depr. Summary 2 None		JE By Asset <input type="checkbox"/>	

Depreciation Method MEC-04-238100-Common		Combined Group <input type="text"/>
Depreciable Subledger None		
Mid-Period Method Monthly		Est. Net Adds 0.00
Mid-Period Convention 0.00	Late Close <input type="text"/>	Spread <input type="text"/>

Depreciation Rate Maintenance

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Used Code	Gain Loss Default	Mortality Curve	Expected Avg Lif (Years)
FEB/2014	SEC	4.883530%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	0000/00	No Recalc	No	S0	28
JAN/2014	SEC	4.887348%	0.000000%	0.000000%	Net	Yes/Separate	0.000000%	0.000000%	0000/00	Used	No	S0	28