

RULE 20:10:13:66  
SCHEDULE E-2  
Depreciation and Amortization Method  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. NG14-XXX

Individual Responsible: Mary Jo Anderson

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Line  
No

Description  
(a)

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- 1 The Company's depreciation expense rates are based on a depreciation study conducted by Gannett
- 2 Fleming in 2011. The study was completed using Company data through December 31, 2010.
- 3 All gas assets except intangible plant is group depreciated using a remaining life calculation based
- 4 on the lives, curves and net salvage factors contained in the study by FERC account using the previous
- 5 month end balance. Intangible assets are individually depreciated over the expected life of the asset.
- 6 Abandonments are retired when abandoned.
- 7
- 8 There have been no changes in methods or procedures since FERC Form 2 was filed for the year 2013.