

RULE 20:10:13:66
SCHEDULE E-2
Depreciation and Amortization Method
Test Year Ending December 31, 2021
Utility: MidAmerican Energy Company
Docket No. NG22-_____

Individual Responsible: Aimee S. Rooney

Line
No.

Description
(a)

- 1 The Company's depreciation expense rates are based on a depreciation study conducted by Gannett
- 2 Fleming in 2016. The study was completed using Company data through December 31, 2015.
- 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 Updated gas depreciation rates were impletmented in 2022 based off a study completed using
- 9 Company data through December 31, 2020. Depreciation rates were calculated using a methodology
- 10 consistent with previous studies.