

Exhibit JJS 1.3  
 Bringforward to December 31, 2021 of the Book Reserve as of December 31, 2020 Based on Study Rates  
 Test Year Ending December 31, 2021  
 Utility: MidAmerican Energy Company  
 Docket No. NG22-\_\_\_

Individual Responsible: John J. Spanos

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2020 (2)	+ DEPRECIATION EXPENSE (3)	- RETIREMENTS (4)	+ GROSS SALVAGE (5)	- COST OF REMOVAL (6)	= BOOK RESERVE AS OF DECEMBER 31, 2021 (7)
<b>DEPRECIABLE GAS PLANT</b>						
<b>LIQUEFIED NATURAL GAS PLANT</b>						
361.00 STRUCTURES AND IMPROVEMENTS	374,672	36,941	2,226	0	650	408,738
362.00 GAS HOLDERS	1,211,350	19,239	0	0	610	1,229,979
363.00 PURIFICATION EQUIPMENT	198,623	18,745	4,475	0	8,806	204,086
363.10 LIQUEFICATION EQUIPMENT	455,841	26,446	2,134	0	4,289	475,864
363.20 VAPORIZING EQUIPMENT	118,672	8,497	514	0	737	125,918
363.30 COMPRESSOR EQUIPMENT	99,431	14,418	15,400	0	1,102	97,348
363.50 OTHER EQUIPMENT	505,246	59,254	0	0	3,741	560,759
<b>TOTAL LIQUEFIED NATURAL GAS PLANT</b>	<b>2,963,835</b>	<b>183,540</b>	<b>24,749</b>	<b>0</b>	<b>19,936</b>	<b>3,102,692</b>
<b>DISTRIBUTION PLANT</b>						
374.10 LAND RIGHTS	117,838	4,734	0	0	0	122,571
375.00 STRUCTURES AND IMPROVEMENTS	17,355	954	0	0	0	18,309
375.01 STRUCTURES AND IMPROVEMENTS - ANR PIPELINE	632	23	0	0	0	655
376.00 MAINS	29,336,314	2,103,310	68,230	0	223,628	31,147,766
376.01 MAINS - ANR PIPELINE	225,541	7,613	0	0	0	233,154
378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	1,138,833	104,686	0	0	1,814	1,241,704
379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	340,869	45,894	0	0	0	386,763
379.01 MEASURING AND REGULATING STATION EQUIPMENT - ANR PIPELINE	56,592	1,635	0	0	0	58,227
380.00 SERVICES	32,549,170	2,769,479	68,227	0	202,952	35,047,470
381.00 METERS	8,224,754	1,050,852	427,063	4,024	18,112	8,834,455
381.01 METERS - ANR PIPELINE	9,394	301	0	0	0	9,696
383.00 HOUSE REGULATORS	1,469,858	87,409	(22,871)	0	0	1,580,138
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	232,414	9,782	0	0	19	242,178
<b>TOTAL DISTRIBUTION PLANT</b>	<b>73,719,564</b>	<b>6,186,670</b>	<b>540,648</b>	<b>4,024</b>	<b>446,525</b>	<b>78,923,085</b>
<b>GENERAL PLANT</b>						
390.00 STRUCTURES AND IMPROVEMENTS	1,344,452	146,426	104,258	0	268,097	1,118,522
391.00 OFFICE FURNITURE AND EQUIPMENT	110,473	43,987	8,318	0	0	146,142
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	115,717	101,646	29,255	0	0	188,107
391.11 COMPUTER EQUIPMENT - SHARED	647,746	181,814	206,669	0	0	622,890
391.13 MOBILE DATA TERMINALS	96,921	25,670	0	0	0	122,591
391.14 CUSTOMER SERVICE COMPUTER EQUIPMENT	5,975	319	5,153	0	0	1,141
392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	22,819	662	0	0	0	23,481
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 8,000 LBS	108,623	31,714	61,883	123,284	1,419	200,319
392.30 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 12,000 LBS	914,528	115,718	3,849	5,209	345	1,031,261
392.34 CUSTOMER SERVICE LIGHT TRUCKS LESS THAN 12,000 LBS	1,070	362	0	0	0	1,432
392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS LESS THAN 18,000 LBS	277,839	32,186	0	0	0	310,025
392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS MORE THAN 18,000 LBS	1,160,033	86,306	53,680	8,892	566	1,200,985
392.80 TRANSPORTATION EQUIPMENT - TRAILERS	163,306	16,957	12,291	1,542	117	169,397
393.00 STORES EQUIPMENT	98,297	10,830	0	0	0	109,128
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	356,254	63,286	47,319	0	0	372,221
395.00 LABORATORY EQUIPMENT	383	90	0	0	0	472
396.90 POWER OPERATED EQUIPMENT	739,211	123,959	215,753	31,425	2,378	676,464
397.00 COMMUNICATION EQUIPMENT	611,053	13,805	2,585	0	0	622,273
397.01 COMMUNICATION EQUIPMENT - SHARED	22,982	1,358	242	0	0	24,098
397.02 COMMUNICATION EQUIPMENT - PHONE	43,852	125	0	0	0	43,977
398.00 MISCELLANEOUS EQUIPMENT	1,703	2,148	0	0	0	3,851
<b>TOTAL GENERAL PLANT</b>	<b>6,843,236</b>	<b>999,369</b>	<b>751,255</b>	<b>170,352</b>	<b>272,923</b>	<b>6,988,779</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>83,526,635</b>	<b>7,369,579</b>	<b>1,316,651</b>	<b>174,377</b>	<b>739,383</b>	<b>89,014,557</b>

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<b>NONDEPRECIABLE GAS PLANT AND ACCOUNTS NOT STUDIED</b>											
302.00 FRANCHISES AND CONSENT	293		0		0		0		0		293
303.00 MISCELLANEOUS INTANGIBLE PLANT	2,915,423		386,160		0		0		0		3,301,583
303.01 SOFTWARE - SHARED	32,957		16,375		0		0		0		49,332
303.04 CUSTOMER SERVICE - SOFTWARE	75,449		10,651		0		0		0		86,100
379.10 MEASURING AND REGULATING STATION EQUIPMENT - GAS DELIVERY	30,925		0		0		0		0		30,925
390.10 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	167,538		0		0		0		0		167,538
390.14 CUSTOMER SERVICE LEASEHOLD IMPROVEMENTS	46,566		0		0		0		0		46,566
<b>TOTAL NONDEPRECIABLE GAS PLANT AND ACCOUNTS NOT STUDIED</b>	<b>3,269,152</b>		<b>413,185</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>3,682,337</b>
<b>TOTAL GAS PLANT IN SERVICE</b>	<b>86,795,787</b>		<b>7,782,765</b>		<b>1,316,651</b>		<b>174,377</b>		<b>739,383</b>		<b>92,696,894</b>