

Rule 20:10:13:41  
South Dakota Gas - Comparison of Sales, Service, and Revenues  
Test Year Ending December 31, 2021  
Utility: MidAmerican Energy Company  
Docket No. NG22-005

| Line No. | Code<br>(a)                                                           | Actual, with<br>Pro Forma Adj.<br>(b) | Interim<br>(c) | Increase<br>(d) |
|----------|-----------------------------------------------------------------------|---------------------------------------|----------------|-----------------|
| 1        | Current Base Rate Revenue                                             | \$ 23,471,812                         | \$ 28,964,457  | \$ 5,492,645    |
| 2        | Rate NFS                                                              | 73,410                                | 96,962         | 23,552          |
| 3        | Rate MVS                                                              | 2,713,323                             | 3,348,717      | 635,394         |
| 4        | Rate LVS                                                              | -                                     | -              | -               |
| 5        | Rate SVI                                                              | 27,259                                | 33,646         | 6,387           |
| 6        | Rate LVI                                                              | 31,037                                | 38,308         | 7,271           |
| 7        | Rate SSS                                                              | 2,193                                 | 2,707          | 514             |
| 8        | Rate LSS                                                              | -                                     | -              | -               |
| 9        | Rate SVT                                                              | 2,809                                 | 3,468          | 659             |
| 10       | Rate MVT                                                              | 820,301                               | 1,012,400      | 192,099         |
| 11       | Rate LVT                                                              | 1,352,373                             | 1,700,440      | 348,067         |
| 12       | Rate STM                                                              | 110,139                               | 135,927        | 25,788          |
| 13       | Rate MTM                                                              | 929,908                               | 1,147,663      | 217,755         |
| 14       | Rate CPT                                                              | -                                     | -              | -               |
| 15       | Farm Tap Revenue Deficit, PGA Recovery (2021)                         | 47,760                                | -              | -               |
| 16       | Farm Tap Revenue Deficit, PGA Recovery                                | -                                     | 60,508         | -               |
| 17       | Transportation MDR - Daily Excess Use Penalty                         | 15,204                                | -              | -               |
| 18       | Net Estimated Transportation Revenue                                  | 53,002                                | -              | -               |
| 19       | Sales Growth - pro forma                                              | 390,713                               | 390,713        | -               |
| 20       | EECR, incl Over and Under - per books                                 | -                                     | -              | -               |
| 21       | EECR, incl Over and Under - pro forma                                 | -                                     | -              | -               |
| 22       | PGA, incl Over and Under - per books                                  | 80,455,035                            | -              | -               |
| 23       | PGA, incl Over and Under - pro forma                                  | (80,455,035)                          | -              | -               |
| 24       |                                                                       |                                       |                |                 |
| 25       | Tariffed Rates and Riders Subtotal                                    | \$ 30,041,244                         | \$ 36,935,916  | \$ 6,950,131    |
| 26       |                                                                       |                                       |                |                 |
| 27       | Variance, Under/(Over)                                                | 1,758                                 | 143,956        |                 |
| 28       |                                                                       |                                       |                |                 |
| 29       | Tariffed Rates and Riders Total                                       | \$ 30,043,002                         | \$ 37,079,872  | \$ 7,036,869    |
| 30       |                                                                       |                                       |                |                 |
| 31       | Other Operating Revenue - per books:                                  |                                       |                |                 |
| 32       | Account 483 - Sales for Resale                                        | \$ 19,206,045                         | \$ 19,206,045  |                 |
| 33       | Account 484 - Interdepartment Non-Regulated                           | -                                     | -              |                 |
| 34       | Account 487 - Forfeited Discounts                                     | 122,196                               | 122,196        |                 |
| 35       | Account 487 - Forfeited Discounts - pro forma                         | (122,196)                             | (122,196)      |                 |
| 36       | Account 488 - Miscellaneous Service Revenues                          | 74,127                                | 74,127         |                 |
| 37       | Account 489.3 - Rev. from Trans. Of Gas of others through distributor | 49,211                                | 49,211         |                 |
| 38       | Account 493 - Rent from Gas Property                                  | -                                     | -              |                 |
| 39       | Other Gas Revenues                                                    | 840                                   | 840            |                 |
| 40       |                                                                       |                                       |                |                 |
| 41       | Other Operating Revenue Subtotal                                      | \$ 19,330,222                         | \$ 19,330,222  |                 |
| 42       |                                                                       |                                       |                |                 |
| 43       | Total                                                                 | \$ 49,373,225                         | \$ 56,410,094  | \$ 7,036,869    |

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| Line<br>No. | Description                |               |
|-------------|----------------------------|---------------|
|             | (a)                        | (b)           |
| 1           | Current Base Rate Revenue  | \$ 30,043,002 |
| 2           | Proposed Base Rate Revenue | 37,079,872    |
| 3           | Increase Needed            | 7,036,869     |
| 4           | % Increase Needed          | 23.42%        |

Source:

- Line 1 - From Rule 20:10:13:41 - Comparison of Sales, Service, and Revenues submitted with initial filing,  
Page 1, column (b), line 42  
Line 2 - From Rule 20:10:13:41 - Comparison of Sales, Service, and Revenues submitted with initial filing,  
Page 1, column (c), line 42  
Line 3 - Line 2 less Line 1  
Line 4 - Line 3 divided by Line 1

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| Line<br>No. | Description<br>(a)        | Rates<br>(b) | Therms<br>(c) | No. of Bills<br>(d) | Revenues<br>(e)      |
|-------------|---------------------------|--------------|---------------|---------------------|----------------------|
| 1           | Rate SVS                  |              |               |                     |                      |
| 2           | Current Base Rate Revenue |              |               |                     |                      |
| 3           | Service Charge            | \$ 5.00      |               | 1,224,834           | \$ 6,124,170         |
| 4           |                           |              |               |                     |                      |
| 5           | Meter Charge Class 1      | 3.00         |               | 1,214,699           | 3,644,096            |
| 6           | Meter Charge Class 2      | 10.00        |               | 7,584               | 75,840               |
| 7           | Meter Charge Class 3      | 40.00        |               | 438                 | 17,529               |
| 8           | Meter Charge Class 4      | 75.00        |               | 12                  | 900                  |
| 9           |                           |              |               |                     |                      |
| 10          | Energy                    |              |               |                     |                      |
| 11          | First 250                 | 0.18203      | 68,651,805    |                     | 12,496,688           |
| 12          | Over 250                  | 0.13448      | 8,273,269     |                     | 1,112,589            |
| 13          |                           |              |               |                     |                      |
| 14          | Total                     |              |               |                     | <u>\$ 23,471,812</u> |

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|-------------|---------------------------|--------------|---------------|---------------------|------------------|
| 1           | Rate NFS                  |              |               |                     |                  |
| 2           | Current Base Rate Revenue |              |               |                     |                  |
| 3           | Service Charge            | \$ 7.20      |               | 1,923               | \$ 13,846        |
| 4           |                           |              |               |                     |                  |
| 5           | Energy                    |              |               |                     |                  |
| 6           | All                       | 0.25991      | 229,171       |                     | 59,564           |
| 7           |                           |              |               |                     |                  |
| 8           | Total                     |              |               |                     | <u>\$ 73,410</u> |

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|-------------|---------------------------|--------------|---------------|---------------------|---------------------|
| 1           | Rate MVS                  |              |               |                     |                     |
| 2           | Current Base Rate Revenue |              |               |                     |                     |
| 3           | Service Charge            | \$ 40.00     |               | 17,597              | \$ 703,880          |
| 4           |                           |              |               |                     |                     |
| 5           | Meter Charge Class 1      | 3.00         |               | 5,724               | 17,173              |
| 6           | Meter Charge Class 2      | 10.00        |               | 9,410               | 94,096              |
| 7           | Meter Charge Class 3      | 40.00        |               | 2,405               | 96,214              |
| 8           | Meter Charge Class 4      | 75.00        |               | 95                  | 7,105               |
| 9           |                           |              |               |                     |                     |
| 10          | Energy                    |              |               |                     |                     |
| 11          | All                       | 0.07465      | 24,043,604    |                     | 1,794,855           |
| 12          |                           |              |               |                     |                     |
| 13          | Total                     |              |               |                     | <u>\$ 2,713,323</u> |

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|-------------|---------------------------|--------------|---------------|---------------------|-----------------|
| 1           | Rate LVS                  |              |               |                     |                 |
| 2           | Current Base Rate Revenue |              |               |                     |                 |
| 3           | Service Charge            | \$ 80.00     |               | -                   | \$ -            |
| 4           |                           |              |               |                     |                 |
| 5           | Interval Meter Charge     | 42.00        |               | -                   | -               |
| 6           |                           |              |               |                     |                 |
| 7           | Meter Charge Class 1      | 3.00         |               | -                   | -               |
| 8           | Meter Charge Class 2      | 10.00        |               | -                   | -               |
| 9           | Meter Charge Class 3      | 40.00        |               | -                   | -               |
| 10          | Meter Charge Class 4      | 75.00        |               | -                   | -               |
| 11          |                           |              |               |                     |                 |
| 12          | Energy                    |              |               |                     |                 |
| 13          | All                       | 0.03761      | -             |                     | -               |
| 14          |                           |              |               |                     |                 |
| 15          | MDR                       | 0.04300      | -             |                     | -               |
| 16          |                           |              |               |                     |                 |
| 17          | MHQ                       | 0.04300      | -             |                     | -               |
| 18          |                           |              |               |                     |                 |
| 19          | Total                     |              |               |                     | <u>\$ -</u>     |

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|-------------|---------------------------|--------------|---------------|---------------------|-------------------------|
| 1           | Rate SVI                  |              |               |                     |                         |
| 2           | Current Base Rate Revenue |              |               |                     |                         |
| 3           | Service Charge            | \$ 40.00     |               | 75                  | \$ 3,000                |
| 4           |                           |              |               |                     |                         |
| 5           | Interval Meter Charge     | 42.00        |               | 57                  | 2,394                   |
| 6           |                           |              |               |                     |                         |
| 7           | Meter Charge Class 1      | 3.00         |               | -                   | -                       |
| 8           | Meter Charge Class 2      | 10.00        |               | 12                  | 120                     |
| 9           | Meter Charge Class 3      | 40.00        |               | 24                  | 960                     |
| 10          | Meter Charge Class 4      | 75.00        |               | 38                  | 2,862                   |
| 11          |                           |              |               |                     |                         |
| 12          | Energy                    |              |               |                     |                         |
| 13          | All                       | 0.06980      | 256,780       |                     | <u>17,923</u>           |
| 14          |                           |              |               |                     |                         |
| 15          | Total                     |              |               |                     | <u><u>\$ 27,259</u></u> |

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|-------------|---------------------------|--------------|---------------|---------------------|---------------------|
| 1           | Rate LVI                  |              |               |                     |                     |
| 2           | Current Base Rate Revenue |              |               |                     |                     |
| 3           | Service Charge            | \$ 80.00     |               | 12                  | \$ 960              |
| 4           |                           |              |               |                     |                     |
| 5           | Interval Meter Charge     | 42.00        |               | -                   | -                   |
| 6           |                           |              |               |                     |                     |
| 7           | Meter Charge Class 1      | 3.00         |               | -                   | -                   |
| 8           | Meter Charge Class 2      | 10.00        |               | -                   | -                   |
| 9           | Meter Charge Class 3      | 40.00        |               | -                   | -                   |
| 10          | Meter Charge Class 4      | 75.00        |               | 12                  | 900                 |
| 11          |                           |              |               |                     |                     |
| 12          | Energy                    |              |               |                     |                     |
| 13          | All                       | 0.03761      | 775,777       |                     | 29,177              |
| 14          |                           |              |               |                     |                     |
| 15          | Total                     |              |               |                     | <u>\$ 31,037.00</u> |



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|-------------|---------------------------|--------------|---------------|---------------------|-----------------|
| 1           | Rate SSS                  |              |               |                     |                 |
| 2           | Current Base Rate Revenue |              |               |                     |                 |
| 3           | Service Charge            | \$ 40.00     |               | 24                  | \$ 960          |
| 4           |                           |              |               |                     |                 |
| 5           | Meter Charge Class 1      | 3.00         |               | -                   | -               |
| 6           | Meter Charge Class 2      | 10.00        |               | 24                  | 240             |
| 7           | Meter Charge Class 3      | 40.00        |               | -                   | -               |
| 8           | Meter Charge Class 4      | 75.00        |               | -                   | -               |
| 9           |                           |              |               |                     |                 |
| 10          | Energy                    |              |               |                     |                 |
| 11          | Summer                    | 0.05491      | 18,085        |                     | 993             |
| 12          | Winter                    | 0.10237      | -             |                     | -               |
| 13          |                           |              |               |                     |                 |
| 14          | Total                     |              |               |                     | <u>\$ 2,193</u> |

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|-------------|---------------------------|--------------|---------------|---------------------|-----------------|
| 1           | Rate LSS                  |              |               |                     |                 |
| 2           | Current Base Rate Revenue |              |               |                     |                 |
| 3           | Service Charge            | \$ 80.00     |               | -                   | \$ -            |
| 4           |                           |              |               |                     |                 |
| 5           | Meter Charge Class 1      | 3.00         |               | -                   | -               |
| 6           | Meter Charge Class 2      | 10.00        |               | -                   | -               |
| 7           | Meter Charge Class 3      | 40.00        |               | -                   | -               |
| 8           | Meter Charge Class 4      | 75.00        |               | -                   | -               |
| 9           |                           |              |               |                     |                 |
| 10          | Energy                    |              |               |                     |                 |
| 11          | Summer                    | 0.03618      | -             |                     | -               |
| 12          | Winter                    | 0.06856      | -             |                     | -               |
| 13          |                           |              |               |                     |                 |
| 14          | Total                     |              |               |                     | <u>\$ -</u>     |

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|-------------|--------------------------------------|--------------|---------------|---------------------|-----------------|
| 1           | Rate SVT                             |              |               |                     |                 |
| 2           | Current Base Rate Revenue            |              |               |                     |                 |
| 3           | Service Charge                       | \$ 5.00      |               | 10                  | \$ 50           |
| 4           |                                      |              |               |                     |                 |
| 5           | Transportation Administration Charge | 25.00        |               | 11                  | 275             |
| 6           |                                      |              |               |                     |                 |
| 7           | Transportation Meter Charge          | 42.00        |               | 11                  | 462             |
| 8           |                                      |              |               |                     |                 |
| 9           | Meter Charge Class 1                 | 3.00         |               | -                   | -               |
| 10          | Meter Charge Class 2                 | 10.00        |               | 11                  | 110             |
| 11          | Meter Charge Class 3                 | 40.00        |               | -                   | -               |
| 12          | Meter Charge Class 4                 | 75.00        |               | -                   | -               |
| 13          |                                      |              |               |                     |                 |
| 14          | Energy                               |              |               |                     |                 |
| 15          | First 250                            | 0.18203      | 2,941         |                     | 535             |
| 16          | Over 250                             | 0.13448      | 10,241        |                     | 1,377           |
| 17          |                                      |              |               |                     |                 |
| 18          | Total                                |              |               |                     | <u>\$ 2,809</u> |

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|-------------|--------------------------------------|--------------|---------------|---------------------|-------------------|
| 1           | Rate MVT                             |              |               |                     |                   |
| 2           | Current Base Rate Revenue            |              |               |                     |                   |
| 3           | Service Charge                       | \$ 40.00     |               | 1,241               | \$ 49,640         |
| 4           |                                      |              |               |                     |                   |
| 5           | Transportation Administration Charge | 25.00        |               | 1,253               | 31,325            |
| 6           |                                      |              |               |                     |                   |
| 7           | Transportation Meter Charge          | 42.00        |               | 636                 | 26,712            |
| 8           |                                      |              |               |                     |                   |
| 9           | Meter Charge Class 1                 | 3.00         |               | -                   | -                 |
| 10          | Meter Charge Class 2                 | 10.00        |               | 456                 | 4,560             |
| 11          | Meter Charge Class 3                 | 40.00        |               | 709                 | 28,360            |
| 12          | Meter Charge Class 4                 | 75.00        |               | 84                  | 6,300             |
| 13          |                                      |              |               |                     |                   |
| 14          | Energy                               |              |               |                     |                   |
| 15          | All                                  | 0.07465      | 9,020,817     |                     | 673,404           |
| 16          |                                      |              |               |                     |                   |
| 17          | Total                                |              |               |                     | <u>\$ 820,301</u> |

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|-------------|--------------------------------------|--------------|---------------|---------------------|---------------------|
| 1           | Rate LVT                             |              |               |                     |                     |
| 2           | Current Base Rate Revenue            |              |               |                     |                     |
| 3           | Service Charge                       | \$ 80.00     |               | 306                 | \$ 24,480           |
| 4           |                                      |              |               |                     |                     |
| 5           | Transportation Administration Charge | 25.00        |               | 309                 | 7,725               |
| 6           |                                      |              |               |                     |                     |
| 7           | Transportation Meter Charge          | 42.00        |               | 193                 | 8,106               |
| 8           |                                      |              |               |                     |                     |
| 9           | Meter Charge Class 1                 | 3.00         |               | -                   | -                   |
| 10          | Meter Charge Class 2                 | 10.00        |               | 5                   | 50                  |
| 11          | Meter Charge Class 3                 | 40.00        |               | 132                 | 5,280               |
| 12          | Meter Charge Class 4                 | 75.00        |               | 163                 | 12,225              |
| 13          |                                      |              |               |                     |                     |
| 14          | Energy                               |              |               |                     |                     |
| 15          | All                                  | 0.03761      | 31,544,297    |                     | 1,186,381           |
| 16          |                                      |              |               |                     |                     |
| 17          | MDR                                  | 0.04300      | 2,361,108     |                     | 101,528             |
| 18          |                                      |              |               |                     |                     |
| 19          | MHQ                                  | 0.04300      | 153,432       |                     | 6,598               |
| 20          |                                      |              |               |                     |                     |
| 21          | Total                                |              |               |                     | <u>\$ 1,352,373</u> |

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|-------------|---------------------------|--------------|---------------|---------------------|-------------------|
| 1           | Rate STM                  |              |               |                     |                   |
| 2           | Current Base Rate Revenue |              |               |                     |                   |
| 3           | Service Charge            | \$ 5.00      |               | 1,333               | \$ 6,665          |
| 4           |                           |              |               |                     |                   |
| 5           | Administrative Fee        | 13.50        |               | 1,386               | 18,711            |
| 6           |                           |              |               |                     |                   |
| 7           | Meter Charge Class 1      | 3.00         |               | 1,052               | 3,157             |
| 8           | Meter Charge Class 2      | 10.00        |               | 254                 | 2,536             |
| 9           | Meter Charge Class 3      | 40.00        |               | 28                  | 1,116             |
| 10          | Meter Charge Class 4      | 75.00        |               | -                   | -                 |
| 11          |                           |              |               |                     |                   |
| 12          | Energy                    |              |               |                     |                   |
| 13          | First 250                 | 0.18203      | 176,012       |                     | 32,039            |
| 14          | Over 250                  | 0.13448      | 341,423       |                     | 45,915            |
| 15          |                           |              |               |                     |                   |
| 16          | Total                     |              |               |                     | <u>\$ 110,139</u> |

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|-------------|---------------------------|--------------|---------------|---------------------|-------------------|
| 1           | Rate MTM                  |              |               |                     |                   |
| 2           | Current Base Rate Revenue |              |               |                     |                   |
| 3           | Service Charge            | \$ 40.00     |               | 3,453               | \$ 138,120        |
| 4           |                           |              |               |                     |                   |
| 5           | Administrative Fee        | 13.50        |               | 3,523               | 47,561            |
| 6           |                           |              |               |                     |                   |
| 7           | Meter Charge Class 1      | 3.00         |               | 515                 | 1,544             |
| 8           | Meter Charge Class 2      | 10.00        |               | 1,587               | 15,873            |
| 9           | Meter Charge Class 3      | 40.00        |               | 1,255               | 50,187            |
| 10          | Meter Charge Class 4      | 75.00        |               | 38                  | 2,830             |
| 11          |                           |              |               |                     |                   |
| 12          | Energy                    |              |               |                     |                   |
| 13          | All                       | 0.07465      | 9,026,030     |                     | 673,793           |
| 14          |                           |              |               |                     |                   |
| 15          | Total                     |              |               |                     | <u>\$ 929,908</u> |

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|-------------|-----------------------------------------------------------------------------------------------------------|--------------|---------------|---------------------|-----------------|
| 1           | Rate CPT                                                                                                  |              |               |                     |                 |
| 2           | Current Base Rate Revenue                                                                                 |              |               |                     |                 |
| 3           | Service Charge                                                                                            |              |               |                     | \$ -            |
| 4           |                                                                                                           |              |               |                     |                 |
| 5           | Energy                                                                                                    |              | 673,927       |                     |                 |
| 6           |                                                                                                           |              |               |                     |                 |
| 7           | Total                                                                                                     |              |               |                     | \$ -            |
| 8           |                                                                                                           |              |               |                     |                 |
| 9           | Note:                                                                                                     |              |               |                     |                 |
| 10          | As approved in Docket No. NG20-006, the Rate CPT contract expired June 30, 2021, after a one-year         |              |               |                     |                 |
| 11          | renewal. The revenues for the last year of the contract were collected as one lump sum in 2020.           |              |               |                     |                 |
| 12          | Accordingly, there are no revenues associated with Rate CPT service in the 2021 test year. After June 30, |              |               |                     |                 |
| 13          | 2021, the customer previously served pursuant to the Rate CPT contract began taking service under Rate    |              |               |                     |                 |
| 14          | LVT.                                                                                                      |              |               |                     |                 |



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South Dakota Gas - Comparison of Sales, Service, and Revenues  
Test Year Ending December 31, 2021  
Utility: MidAmerican Energy Company  
Docket No. NG22-005

| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g)      |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|----------------------|
| 1           | Rate SVS                  |                      |                   |                      |               |                     |                      |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                      |
| 3           | Service Charge            | \$ 5.00              | 23.42%            | \$ 6.17              |               | 1,224,834           | \$ 7,557,226         |
| 4           |                           |                      |                   |                      |               |                     |                      |
| 5           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | 1,214,699           | 4,494,385            |
| 6           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | 7,584               | 93,587               |
| 7           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | 438                 | 21,636               |
| 8           | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | 12                  | 1,111                |
| 9           |                           |                      |                   |                      |               |                     |                      |
| 10          | Energy                    |                      |                   |                      |               |                     |                      |
| 11          | First 250                 | 0.18203              | 23.42%            | 0.22466              | 68,651,805    |                     | 15,423,315           |
| 12          | Over 250                  | 0.13448              | 23.42%            | 0.16598              | 8,273,269     |                     | 1,373,197            |
| 13          |                           |                      |                   |                      |               |                     |                      |
| 14          | Total                     |                      |                   |                      |               |                     | <u>\$ 28,964,457</u> |

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Test Year Ending December 31, 2021  
Utility: MidAmerican Energy Company  
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| Line<br>No. | Description<br>(a)            | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g)  |
|-------------|-------------------------------|----------------------|-------------------|----------------------|---------------|---------------------|------------------|
| 1           | <u>Rate NFS (2022 Rates)</u>  |                      |                   |                      |               |                     |                  |
| 2           | Current Base Rate Revenue     |                      |                   |                      |               |                     |                  |
| 3           | Service Charge                | \$ 7.60              | 23.42%            | \$ 9.38              |               | 1,923               | \$ 18,038        |
| 4           |                               |                      |                   |                      |               |                     |                  |
| 5           | Energy                        |                      |                   |                      |               |                     |                  |
| 6           | All                           | 0.27904              | 23.42%            | 0.34439              | 229,171       |                     | <u>78,924</u>    |
| 7           |                               |                      |                   |                      |               |                     |                  |
| 8           | Total                         |                      |                   |                      |               |                     | <u>\$ 96,962</u> |
| 9           |                               |                      |                   |                      |               |                     |                  |
| 10          | Total Cost to Serve           |                      |                   |                      |               |                     | \$157,470        |
| 11          |                               |                      |                   |                      |               |                     |                  |
| 12          | Revenue Deficit, PGA Recovery |                      |                   |                      |               |                     | \$60,508         |

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| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g)     |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|---------------------|
| 1           | Rate MVS                  |                      |                   |                      |               |                     |                     |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                     |
| 3           | Service Charge            | \$ 40.00             | 23.42%            | \$ 49.37             |               | 17,597              | \$ 868,764          |
| 4           |                           |                      |                   |                      |               |                     |                     |
| 5           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | 5,724               | 21,180              |
| 6           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | 9,410               | 116,114             |
| 7           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | 2,405               | 118,753             |
| 8           | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | 95                  | 8,769               |
| 9           |                           |                      |                   |                      |               |                     |                     |
| 10          | Energy                    |                      |                   |                      |               |                     |                     |
| 11          | All                       | 0.07465              | 23.42%            | 0.09213              | 24,043,604    |                     | 2,215,137           |
| 12          |                           |                      |                   |                      |               |                     |                     |
| 13          | Total                     |                      |                   |                      |               |                     | <u>\$ 3,348,717</u> |

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| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g) |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------|
| 1           | Rate LVS                  |                      |                   |                      |               |                     |                 |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                 |
| 3           | Service Charge            | \$ 80.00             | 23.42%            | \$ 98.74             |               | -                   | \$ -            |
| 4           |                           |                      |                   |                      |               |                     |                 |
| 5           | Interval Meter Charge     | 42.00                | 23.42%            | 51.84                |               | -                   | -               |
| 6           |                           |                      |                   |                      |               |                     |                 |
| 7           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | -                   | -               |
| 8           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | -                   | -               |
| 9           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | -                   | -               |
| 10          | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | -                   | -               |
| 11          |                           |                      |                   |                      |               |                     |                 |
| 12          | Energy                    |                      |                   |                      |               |                     |                 |
| 13          | All                       | 0.03761              | 23.42%            | 0.04642              | -             |                     | -               |
| 14          |                           |                      |                   |                      |               |                     |                 |
| 15          | MDR                       | 0.04300              | 23.42%            | 0.05307              | -             |                     | -               |
| 16          |                           |                      |                   |                      |               |                     |                 |
| 17          | MHQ                       | 0.04300              | 23.42%            | 0.05307              | -             |                     | -               |
| 18          |                           |                      |                   |                      |               |                     |                 |
| 19          | Total                     |                      |                   |                      |               |                     | <u>\$ -</u>     |

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Test Year Ending December 31, 2021  
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| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g) |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------|
| 1           | Rate SVI                  |                      |                   |                      |               |                     |                 |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                 |
| 3           | Service Charge            | \$ 40.00             | 23.42%            | \$ 49.37             |               | 75                  | \$ 3,703        |
| 4           |                           |                      |                   |                      |               |                     |                 |
| 5           | Interval Meter Charge     | 42.00                | 23.42%            | 51.84                |               | 57                  | 2,955           |
| 6           |                           |                      |                   |                      |               |                     |                 |
| 7           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | -                   | -               |
| 8           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | 12                  | 148             |
| 9           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | 24                  | 1,185           |
| 10          | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | 38                  | 3,533           |
| 11          |                           |                      |                   |                      |               |                     |                 |
| 12          | Energy                    |                      |                   |                      |               |                     |                 |
| 13          | All                       | 0.06980              | 23.42%            | 0.08615              | 256,780       |                     | 22,122          |
| 14          |                           |                      |                   |                      |               |                     |                 |
| 15          | Total                     |                      |                   |                      |               |                     | \$ 33,646       |

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| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g)  |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|------------------|
| 1           | Rate LVI                  |                      |                   |                      |               |                     |                  |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                  |
| 3           | Service Charge            | \$ 80.00             | 23.42%            | \$ 98.74             |               | 12                  | \$ 1,185         |
| 4           |                           |                      |                   |                      |               |                     |                  |
| 5           | Interval Meter Charge     | 42.00                | 23.42%            | 51.84                |               | -                   | -                |
| 6           |                           |                      |                   |                      |               |                     |                  |
| 7           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | -                   | -                |
| 8           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | -                   | -                |
| 9           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | -                   | -                |
| 10          | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | 12                  | 1,111            |
| 11          |                           |                      |                   |                      |               |                     |                  |
| 12          | Energy                    |                      |                   |                      |               |                     |                  |
| 13          | All                       | 0.03761              | 23.42%            | 0.04642              | 775,777       |                     | 36,012           |
| 14          |                           |                      |                   |                      |               |                     |                  |
| 15          | Total                     |                      |                   |                      |               |                     | <u>\$ 38,308</u> |

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Test Year Ending December 31, 2021  
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| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g) |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------|
| 1           | Rate SSS                  |                      |                   |                      |               |                     |                 |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                 |
| 3           | Service Charge            | \$ 40.00             | 23.42%            | \$ 49.37             |               | 24                  | \$ 1,185        |
| 4           |                           |                      |                   |                      |               |                     |                 |
| 5           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | -                   | -               |
| 6           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | 24                  | 296             |
| 7           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | -                   | -               |
| 8           | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | -                   | -               |
| 9           |                           |                      |                   |                      |               |                     |                 |
| 10          | Energy                    |                      |                   |                      |               |                     |                 |
| 11          | Summer                    | 0.05491              | 23.42%            | 0.06777              | 18,085        |                     | 1,226           |
| 12          | Winter                    | 0.10237              | 23.42%            | 0.12635              | -             |                     | -               |
| 13          |                           |                      |                   |                      |               |                     |                 |
| 14          | Total                     |                      |                   |                      |               |                     | <u>\$ 2,707</u> |

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Test Year Ending December 31, 2021  
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Docket No. NG22-005

| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g) |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------|
| 1           | Rate LSS                  |                      |                   |                      |               |                     |                 |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                 |
| 3           | Service Charge            | \$ 80.00             | 23.42%            | \$ 98.74             |               | -                   | \$ -            |
| 4           |                           |                      |                   |                      |               |                     |                 |
| 5           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | -                   | -               |
| 6           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | -                   | -               |
| 7           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | -                   | -               |
| 8           | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | -                   | -               |
| 9           |                           |                      |                   |                      |               |                     |                 |
| 10          | Energy                    |                      |                   |                      |               |                     |                 |
| 11          | Summer                    | 0.03618              | 23.42%            | 0.04465              | -             |                     | -               |
| 12          | Winter                    | 0.06856              | 23.42%            | 0.08462              | -             |                     | -               |
| 13          |                           |                      |                   |                      |               |                     |                 |
| 14          | Total                     |                      |                   |                      |               |                     | <u>\$ -</u>     |



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| Line<br>No. | Description<br>(a)                   | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g) |
|-------------|--------------------------------------|----------------------|-------------------|----------------------|---------------|---------------------|-----------------|
| 1           | Rate SVT                             |                      |                   |                      |               |                     |                 |
| 2           | Current Base Rate Revenue            |                      |                   |                      |               |                     |                 |
| 3           | Service Charge                       | \$ 5.00              | 23.42%            | \$ 6.17              |               | 10                  | \$ 62           |
| 4           |                                      |                      |                   |                      |               |                     |                 |
| 5           | Transportation Administration Charge | 25.00                | 23.42%            | 30.86                |               | 11                  | 339             |
| 6           |                                      |                      |                   |                      |               |                     |                 |
| 7           | Transportation Meter Charge          | 42.00                | 23.42%            | 51.84                |               | 11                  | 570             |
| 8           |                                      |                      |                   |                      |               |                     |                 |
| 9           | Meter Charge Class 1                 | 3.00                 | 23.42%            | 3.70                 |               | -                   | -               |
| 10          | Meter Charge Class 2                 | 10.00                | 23.42%            | 12.34                |               | 11                  | 136             |
| 11          | Meter Charge Class 3                 | 40.00                | 23.42%            | 49.37                |               | -                   | -               |
| 12          | Meter Charge Class 4                 | 75.00                | 23.42%            | 92.57                |               | -                   | -               |
| 13          |                                      |                      |                   |                      |               |                     |                 |
| 14          | Energy                               |                      |                   |                      |               |                     |                 |
| 15          | First 250                            | 0.18203              | 23.42%            | 0.22466              | 2,941         |                     | 661             |
| 16          | Over 250                             | 0.13448              | 23.42%            | 0.16598              | 10,241        |                     | 1,700           |
| 17          |                                      |                      |                   |                      |               |                     |                 |
| 18          | Total                                |                      |                   |                      |               |                     | <u>\$ 3,468</u> |

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| Line<br>No. | Description<br>(a)                   | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g)     |
|-------------|--------------------------------------|----------------------|-------------------|----------------------|---------------|---------------------|---------------------|
| 1           | Rate MVT                             |                      |                   |                      |               |                     |                     |
| 2           | Current Base Rate Revenue            |                      |                   |                      |               |                     |                     |
| 3           | Service Charge                       | \$ 40.00             | 23.42%            | \$ 49.37             |               | 1,241               | \$ 61,268           |
| 4           |                                      |                      |                   |                      |               |                     |                     |
| 5           | Transportation Administration Charge | 25.00                | 23.42%            | 30.86                |               | 1,253               | 38,668              |
| 6           |                                      |                      |                   |                      |               |                     |                     |
| 7           | Transportation Meter Charge          | 42.00                | 23.42%            | 51.84                |               | 636                 | 32,970              |
| 8           |                                      |                      |                   |                      |               |                     |                     |
| 9           | Meter Charge Class 1                 | 3.00                 | 23.42%            | 3.70                 |               | -                   | -                   |
| 10          | Meter Charge Class 2                 | 10.00                | 23.42%            | 12.34                |               | 456                 | 5,627               |
| 11          | Meter Charge Class 3                 | 40.00                | 23.42%            | 49.37                |               | 709                 | 35,003              |
| 12          | Meter Charge Class 4                 | 75.00                | 23.42%            | 92.57                |               | 84                  | 7,776               |
| 13          |                                      |                      |                   |                      |               |                     |                     |
| 14          | Energy                               |                      |                   |                      |               |                     |                     |
| 15          | All                                  | 0.07465              | 23.42%            | 0.09213              | 9,020,817     |                     | 831,088             |
| 16          |                                      |                      |                   |                      |               |                     |                     |
| 17          | Total                                |                      |                   |                      |               |                     | <u>\$ 1,012,400</u> |

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| Line No. | Description<br>(a)                   | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g)     |
|----------|--------------------------------------|----------------------|-------------------|----------------------|---------------|---------------------|---------------------|
| 1        | Rate LVT                             |                      |                   |                      |               |                     |                     |
| 2        | Current Base Rate Revenue            |                      |                   |                      |               |                     |                     |
| 3        | Service Charge                       | \$ 80.00             | 23.42%            | \$ 98.74             |               | 306                 | \$ 30,214           |
| 4        |                                      |                      |                   |                      |               |                     |                     |
| 5        | Transportation Administration Charge | 25.00                | 23.42%            | 30.86                |               | 309                 | 9,536               |
| 6        |                                      |                      |                   |                      |               |                     |                     |
| 7        | Transportation Meter Charge          | 42.00                | 23.42%            | 51.84                |               | 193                 | 10,005              |
| 8        |                                      |                      |                   |                      |               |                     |                     |
| 9        | Meter Charge Class 1                 | 3.00                 | 23.42%            | 3.70                 |               | -                   | -                   |
| 10       | Meter Charge Class 2                 | 10.00                | 23.42%            | 12.34                |               | 5                   | 62                  |
| 11       | Meter Charge Class 3                 | 40.00                | 23.42%            | 49.37                |               | 132                 | 6,517               |
| 12       | Meter Charge Class 4                 | 75.00                | 23.42%            | 92.57                |               | 163                 | 15,089              |
| 13       |                                      |                      |                   |                      |               |                     |                     |
| 14       | Energy                               |                      |                   |                      |               |                     |                     |
| 15       | All                                  | 0.03761              | 23.42%            | 0.04642              | 32,218,224    |                     | 1,495,570           |
| 16       |                                      |                      |                   |                      |               |                     |                     |
| 17       | MDR                                  | 0.04300              | 23.42%            | 0.05307              | 2,361,108     |                     | 125,304             |
| 18       |                                      |                      |                   |                      |               |                     |                     |
| 19       | MHQ                                  | 0.04300              | 23.42%            | 0.05307              | 153,432       |                     | 8,143               |
| 20       |                                      |                      |                   |                      |               |                     |                     |
| 21       | Total                                |                      |                   |                      |               |                     | <u>\$ 1,700,440</u> |

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| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g)   |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|-------------------|
| 1           | Rate STM                  |                      |                   |                      |               |                     |                   |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                   |
| 3           | Service Charge            | \$ 5.00              | 23.42%            | \$ 6.17              |               | 1,333               | \$ 8,225          |
| 4           |                           |                      |                   |                      |               |                     |                   |
| 5           | Administrative Fee        | 13.50                | 23.42%            | 16.66                |               | 1,386               | 23,091            |
| 6           |                           |                      |                   |                      |               |                     |                   |
| 7           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | 1,052               | 3,893             |
| 8           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | 254                 | 3,129             |
| 9           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | 28                  | 1,377             |
| 10          | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | -                   | -                 |
| 11          |                           |                      |                   |                      |               |                     |                   |
| 12          | Energy                    |                      |                   |                      |               |                     |                   |
| 13          | First 250                 | 0.18203              | 23.42%            | 0.22466              | 176,012       |                     | 39,543            |
| 14          | Over 250                  | 0.13448              | 23.42%            | 0.16598              | 341,423       |                     | 56,669            |
| 15          |                           |                      |                   |                      |               |                     |                   |
| 16          | Total                     |                      |                   |                      |               |                     | <u>\$ 135,927</u> |

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| Line<br>No. | Description<br>(a)        | Current Rates<br>(b) | % Increase<br>(c) | Interim Rates<br>(d) | Therms<br>(e) | No. of Bills<br>(f) | Revenues<br>(g)     |
|-------------|---------------------------|----------------------|-------------------|----------------------|---------------|---------------------|---------------------|
| 1           | Rate MTM                  |                      |                   |                      |               |                     |                     |
| 2           | Current Base Rate Revenue |                      |                   |                      |               |                     |                     |
| 3           | Service Charge            | \$ 40.00             | 23.42%            | 49.37                |               | 3,453               | \$ 170,475          |
| 4           |                           |                      |                   |                      |               |                     |                     |
| 5           | Administrative Fee        | 13.50                | 23.42%            | 16.66                |               | 3,523               | 58,693              |
| 6           |                           |                      |                   |                      |               |                     |                     |
| 7           | Meter Charge Class 1      | 3.00                 | 23.42%            | 3.70                 |               | 515                 | 1,904               |
| 8           | Meter Charge Class 2      | 10.00                | 23.42%            | 12.34                |               | 1,587               | 19,587              |
| 9           | Meter Charge Class 3      | 40.00                | 23.42%            | 49.37                |               | 1,255               | 61,943              |
| 10          | Meter Charge Class 4      | 75.00                | 23.42%            | 92.57                |               | 38                  | 3,493               |
| 11          |                           |                      |                   |                      |               |                     |                     |
| 12          | Energy                    |                      |                   |                      |               |                     |                     |
| 13          | All                       | 0.07465              | 23.42%            | 0.09213              | 9,026,030     |                     | 831,568             |
| 14          |                           |                      |                   |                      |               |                     |                     |
| 15          | Total                     |                      |                   |                      |               |                     | <u>\$ 1,147,663</u> |